CITY OF *Yakima*
Washington

2023 - 2024 BIENNIAL ADOPTED BUDGET

Nelson Dam Project

CITY OF *Yakima*

Washington

2023 - 2024

ADOPTED BUDGET

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*

2023 - 2024 ADOPTED BUDGET

PRINCIPAL OFFICIALS

As of December 31, 2022

City Council

Janice Deccio	Mayor, District 4
Soneya Lund	Assistant Mayor, District 5
Eliana Macias	District 1
Danny Herrera	District 2
Patricia Byers	District 3
Matt Brown	District 6
Holly Cousens	District 7

City Administration

Robert Harrison	City Manager
Rosylen Oglesby	Assistant City Manager
Connie Mendoza	Director of Human Resources
Sara Watkins	City Attorney
Kelley Olwell	Municipal Court Presiding Judge
Jennifer Ferrer-Santa Ines	Director of Finance & Budget
Joan Davenport	Director of Community Development
Matthew Murray	Police Chief
Aaron Markham	Fire Chief
Jaime Vera	Acting Director of Yakima Air Terminal
Scott Schafer	Director of Public Works

Budget Prepared by:

Jennifer Ferrer-Santa Ines, Director of Finance & Budget
Jennifer Morris, Financial Services Officer
Kathy Miles, Financial Department Analyst

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, 2022

Christopher P. Morrill

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, 2022. 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*

2023 - 2024 ADOPTED BUDGET

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CITY OF YAKIMA

INCORPORATED 1886

CITYWIDE OVERVIEW

Budget Readers Guide
City Profile
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Revenue Summary
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Debt Summary

BUDGET READERS GUIDE

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 Ordinance*** is the legal authorization by City Council for expenditures, appropriated by fund.

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 ***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.

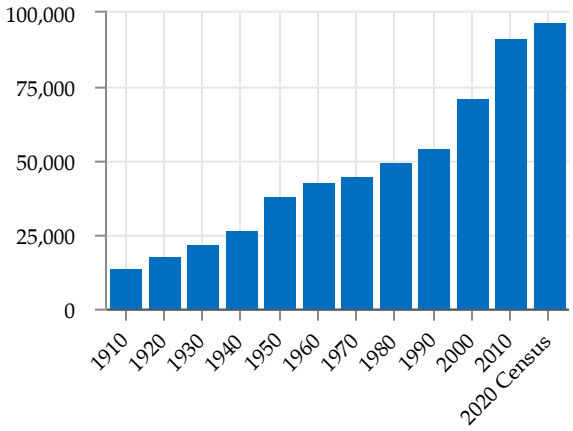
Yakima is located in central Washington, east of the Cascade Mountain Range, at the confluence of two rivers. The Yakima River from the north defines the city's eastern border, and the Naches River defines the northern border. Yakima is centrally located 140 miles east of Seattle, 200 miles west of Spokane, and 185 miles northeast of Vancouver, Washington and encompasses 28.27 square miles in 2022.

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.

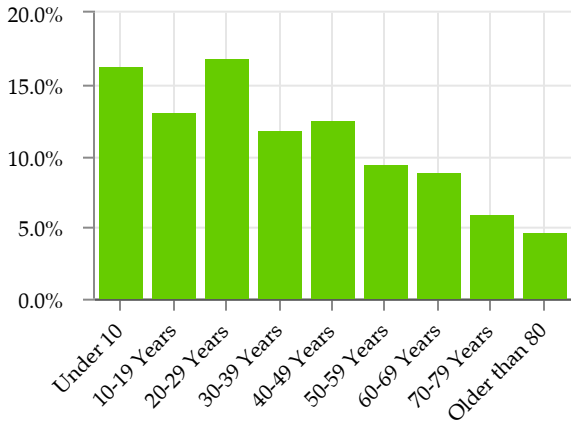
The City of Yakima provides a full range of municipal services, which include: police, fire, engineering, parks, cemetery, streets, code and parking enforcement, municipal court, economic development, and administrative services. The City also provides enterprise services including water treatment and distribution, irrigation, sanitary wastewater, solid waste, and stormwater. Other amenities include transit, the Yakima Air Terminal, and the Convention and Event Center.

With an estimated population of 98,200 in 2022, 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 is on track to 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 2021 for Yakima County was 7.0%. Unemployment dropped to 6.3% in January of 2022, with an average for the year as of August of 6.1%. 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, Walmart, 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 & Event 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 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 - or MultiCare Yakima Memorial Hospital as of early 2023 - is the only hospital in the Yakima area. The North Star Lodge, also in Yakima, is an affiliate of the hospital and is recognized as one of the most advanced cancer care centers in the Western United States.

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

GFOA Distinguished Budget Presentation Award

2020 - 2023

TREE CITY USA®

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BUDGET PROCESS & CALENDAR

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.

Budget Preparation
City Council begins 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 biennial budget processes. 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 biennially, 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 even year:
   - The City Manager submits a Preliminary Budget to the City Council for the upcoming biennial budget. This budget is based on priorities established by the Council and includes expenditure projections and recommendations from City departments.
   - The Council then conducts one hearing on the proposed property tax (ad valorem) in November and two public hearings on the Preliminary Budget in November.
   - In December, the Budget Ordinance is legally adopted by Council.
2. After September 1st and before December 31st of the first year of the biennial budget:
   - A Mid-Biennial Review is submitted, noting any modifications, as required by RCW 35.34.130.
   - The Council then conducts one hearing on the proposed property tax (ad valorem) in November and two public hearings on the Mid-Biennial Review in November.
   - In December, the budget modifications are 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 approved by City Council.

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 CALENDAR

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

February
- Senior staff budget planning
- Budget amendments and prior year appropriations rolled forward

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

April
- Capital planning begins
- Year-end (Q4) Financial Update to Council

May
- City Manager and executive staff planning time
- First quarter (Q1) Financial Update to Council

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

July
- Course-correcting meetings - City Manager/Finance with departments
- Payroll/staffing worksheets completed by departments
- Year-end estimates finalized

August
- City Council updated regarding revenue and expenditure forecasts and capital projects
- Departmental budget meetings are held - Policy Issues and Preliminary Budget frozen for review
- Second quarter (Q2) Financial Update to Council

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

October
- City Council budget study sessions
- Staff updates Adopted Budget narratives, Preliminary Budget filed with City Clerk & posted on the City website
- Preliminary budget filed with City Clerk and posted on City of Yakima website

November
- Public hearings on Ad Valorem (Property tax) and Preliminary Budget
- Adopted Budget numbers finalized
- Third quarter (Q3) Financial Update to Council

December
- Budget ordinance adopted by City Council
- 1st & 2nd hearings for Year-end Budget Amendment
- Adopted Budget posted online/distributed

ORDINANCE NO. 2022-036

AN ORDINANCE adopting the biennial budget for the City of Yakima, Washington, for the fiscal years 2023-2024; 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, the City Council passed Ordinance 2022-007 establishing a two-year fiscal biennial budget, as authorized by RCW 35A.34.040: and

WHEREAS, on or before the 1st day of October, 2022, a Preliminary Budget Summary for the City of Yakima for the biennium 2023-2024 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, 2022 and on November 15, 2022. The City Council held its formal public hearings 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 fiscal years 2023 and 2024 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Biennial Budget 2023 – 2024," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the years 2023 and 2024 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, 2023, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 15th day of November, 2022.

Janice Deccio, Mayor

ATTEST:

Sonya Claar Tee, City Clerk

Publication Date: November 18, 2022

Effective Date: January 1, 2023

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	Estimated Beginning Fund Balance	2023 Budgeted Revenue	2023 Budgeted Expenditure	2024 Budgeted Revenue	2024 Budgeted Expenditure	Estimated Ending Fund Balance	Inc in (Dec in) Reserves
General Fund	$ 13,110,826	$ 67,596,060	$ 68,809,444	$ 69,451,712	$ 70,441,355	10,907,799	$ (2,203,027)
General Fund - Criminal Justice	1,439,248	3,254,000	3,573,345	3,322,000	3,692,413	749,490	(689,758)
General Fund - Fire Relief & Pension	1,700,762	923,386	966,840	727,088	973,176	1,411,220	(289,542)
Economic Development	606,936	—	—	—	—	606,936	—
Neighborhood Development	3,013,250	1,760,775	1,775,249	1,693,253	1,760,176	2,931,853	(81,397)
Community Relations	705,059	631,570	758,990	636,126	782,669	431,096	(273,963)
Parks & Recreation	488,660	6,162,752	6,233,727	6,691,386	6,362,168	746,903	258,243
Clean City Fund	164,821	834,705	747,975	848,423	771,314	328,660	163,839
Streets & Traffic	1,318,166	6,415,663	6,517,426	6,435,518	6,642,466	1,009,455	(308,711)
Cemetery	153,938	362,500	369,746	380,000	384,437	142,255	(11,683)
Emergency Services	172,719	1,777,086	1,741,142	1,777,086	1,929,620	56,129	(116,590)
Public Safety Communications	133,488	2,500,307	2,577,078	2,560,314	2,567,941	49,090	(84,398)
Police Grants	847,433	180,000	226,052	180,000	229,534	751,847	(95,586)
Public Safety Comm - Crim Just 0.3%	432,422	215,000	336,434	215,000	348,076	177,912	(254,510)
Public Safety Comm - Dispatch	302,330	1,714,959	1,768,581	1,716,985	1,835,936	129,757	(172,573)
Downtown Yakima Bus Impr Dist	82,141	185,750	183,862	185,750	183,943	85,836	3,695
Trolley	42,493	11,275	10,042	11,275	10,080	44,921	2,428
Front Street Business Improvement	7,238	3,700	3,700	3,700	3,700	7,238	—
Convention & Event Center	481,371	2,128,500	1,986,398	2,232,500	2,027,342	828,631	347,260
Capitol Theatre	104,224	455,244	447,319	461,764	459,280	114,633	10,409
PFD Rev - Conv & Event Center	1,117,937	1,115,600	1,516,096	1,122,943	1,516,101	324,283	(793,654)
Tourist Promotion Area	85,812	1,350,400	1,353,522	1,350,400	1,353,733	79,357	(6,455)
PFD Rev - Capitol Theatre	575,950	836,258	683,384	861,331	683,389	906,766	330,816
ARPA Fiscal Recovery Fund	11,336,935	—	4,496,449	—	2,405,923	4,434,563	(6,902,372)
PFD Debt Service	183,982	1,404,577	1,404,068	1,404,577	1,404,278	184,790	808
Misc LTGO Bonds	17,596	3,018,414	3,018,414	2,949,914	2,949,914	17,596	—
Law & Justice Capital 0.3%	497,193	120,000	120,000	120,000	120,000	497,193	—
CBD Capital Improvement	55,022	—	—	—	—	55,022	—
Capitol Theatre Capital	47,693	60,000	60,000	60,000	60,000	47,693	—
Yakima Revenue Development Area	1,098,969	1,500,000	1,362,027	7,500,000	6,449,324	2,287,618	1,188,649
Parks & Recreation Capital	197,434	151,212	159,449	100,000	70,016	219,181	21,747
Fire Capital	414,050	163,000	82,162	163,000	82,291	575,597	161,547
Law & Justice Capital	379,326	274,227	3,051	278,032	3,234	925,300	545,974
REET 1	3,884,622	1,684,448	3,776,636	1,684,448	3,260,787	216,095	(3,668,527)
REET 2	900,743	1,600,000	1,879,395	1,600,000	1,878,830	342,518	(558,225)
Transportation Benefit District	3,643,599	1,786,000	4,745,037	1,786,000	1,870,171	600,391	(3,043,208)
Street Overlay & Reconstruction	2,187,405	10,303,897	9,862,559	5,241,847	6,464,002	1,406,588	(780,817)
Conv & Event Center Cap Impr	1,438,075	792,500	942,920	825,000	1,107,295	1,005,360	(432,715)
Capital Impr - Cumulative Reserve	325,616	—	105,000	—	85,000	135,616	(190,000)

Fund/Description	Estimated Beginning Fund Balance	2023 Budgeted Revenue	2023 Budgeted Expenditure	2024 Budgeted Revenue	2024 Budgeted Expenditure	Estimated Ending Fund Balance	Inc in (Dec in) Reserves
Airport Operating	668,033	1,934,333	1,963,443	1,551,615	1,881,802	308,736	(359,297)
Airport FAA	603,503	4,105,060	4,058,534	145,000	14,346	780,683	177,180
Stormwater Operating	948,603	4,126,410	3,830,963	4,064,410	4,009,834	1,298,626	350,023
Stormwater Capital	4,006,034	859,802	4,020,554	955,117	921,187	879,212	(3,126,822)
Transit Operating	10,883,277	10,653,832	10,700,373	10,448,836	10,448,936	10,836,636	(46,641)
Transit Capital	3,414,961	1,766,976	511,625	1,177,675	100,000	5,747,987	2,333,026
Refuse	3,662,520	9,251,365	9,310,587	9,701,656	9,621,351	3,683,603	21,083
Wastewater Capital - Facilities	5,160,352	1,000,000	4,583,617	1,000,000	903,834	1,672,901	(3,487,451)
Wastewater Operating	9,032,758	24,388,283	25,180,729	24,388,793	26,629,488	5,999,617	(3,033,141)
Water Operating	3,625,263	13,495,704	13,110,368	13,905,033	13,574,148	4,341,484	716,221
Irrigation Operating	1,244,749	2,102,600	2,407,467	2,167,600	2,478,457	629,025	(615,724)
Wastewater Capital - Construction	2,625,254	3,209,803	4,020,815	2,205,116	1,772,664	2,246,694	(378,560)
Water Capital	124,010	2,909,802	2,701,260	3,205,116	628,561	2,909,107	2,785,097
Wastewater Capital - Projects	4,932,461	1,000,000	5,067,750	4,000,000	1,182,035	3,682,676	(1,249,785)
Irrigation Capital	819,284	11,957,000	5,712,433	4,027,000	6,557,520	4,533,331	3,714,047
2008 Wastewater Bond	13,272	382,800	382,800	387,900	387,900	13,272	—
2004 Irrigation Bond	28,364	276,600	276,600	270,750	270,750	28,364	—
2012 Wastewater Bond	1,606,315	1,164,800	1,164,800	—	—	1,606,315	—
Unemployment Compensation	426,110	247,995	234,542	259,124	214,656	484,031	57,921
Employee Health Benefit Reserve	5,039,755	15,562,635	14,728,925	16,250,411	15,055,588	7,068,288	2,028,533
Workers' Compensation Reserve [1]	198,537	2,023,416	2,241,785	2,025,897	2,277,110	(271,045)	(469,582)
Risk Management Reserve	4,985,438	5,438,458	6,418,704	5,764,765	7,299,121	2,470,836	(2,514,602)
Wellness/Employee Asst Program	170,661	75,000	66,900	75,000	66,900	186,861	16,200
Equipment Rental/Reserves (552)	2,301,594	6,027,314	7,136,297	6,058,880	7,090,225	161,266	(2,140,328)
Environmental	284,611	422,100	491,617	90,000	122,714	182,380	(102,231)
Public Works Administration	498,234	1,433,450	1,877,720	1,462,119	1,439,282	76,801	(421,433)
Utility Services	148,921	2,424,517	2,424,517	2,496,345	2,496,345	148,921	—
YakCorps	868,688	578,553	578,552	595,909	595,909	868,689	1
Custodial Fund	170,017	—	—	—	—	170,017	—
Cemetery Trust	721,484	12,000	12,000	12,000	12,000	721,484	—
City-wide Total [2]	$ 122,908,547	$ 252,104,373	$ 269,819,796	245,269,439	251,222,577	99,239,986	(23,668,561)

[1] The fund balance for Workers' Compensation may show a negative amount due to the timing of year-end journal entries, which require the last payroll for the year to be included. This journal entry will ensure a positive fund balance.

[2] All figures are directly imported from the City's automated accounting system. Due to rounding, some totals in this chart may not correspond exactly with the sums in other charts within the Adopted Budget.

Budget Message

Date: December 31, 2022

To: The Honorable Mayor and Members of City Council

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

Subject: 2023 - 2024 Biennial Adopted Budget

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 2023 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.

In April of 2022, City Council approved transitioning to a biennial budget process, instead of an annual process, for the current budget year. The benefits of a biennial budget include reducing the amount of time spent budgeting over a two-year period, utilization of off budget years to plan or focus on other important areas, and allowing the City to focus on a long-term approach in order to plan strategically over multiple years.

The 2023 - 2024 Biennial Budget, as adopted by City Council, incorporates all the direction discussed and approved during the entire 2023/2024 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

There were no major changes made to the Preliminary Budget as presented to City Council in October. The overall budget shows $252.1 million in revenues and $269.8 million in expenditures for 2023 and $245.3 million in revenue and $251.2 million in expenditures for 2024. 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 and Enterprise 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 $71.8 million and expenditures, including transfers, of $73.3 million in 2023, and $73.5 million in revenue and $75.1 million in expenditures for 2024. The fund balance for the General Fund is budgeted to decrease by $1.6 million in 2023 and $1.6 million in 2024, mainly due to inflationary increases in professional services, and increases in employee wages and benefits. The fund balance, however, will remain within the approved reserve level of total expenditures (16.7%) for both years, 20.0%, at the end of 2023 and 17.4% in 2024.

All funds citywide have positive fund balances and are expected to maintain these levels, except for Workers' Compensation, which shows a negative amount due to the timing of a year-end journal entry.

Functions of the 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.

State law requires cities to have a balanced budget each year - expenses cannot exceed available resources (revenues plus unspent reserves).

Recurrent Budget Challenges

According to the Bureau of Labor Statistics, the Consumer Price Index increased for Seattle-Tacoma-Bellevue, WA area to 4.6% in 2021 and is continuing to grow at a rapid rate into 2022, while inflation has hit a 40-year high in recent months. This increases operating costs at every level of government – including construction and building costs, fuel, employee wages, borrowing costs and long-term pension liabilities. Inflation must be considered when budgeting, especially with the high rates in the last year. While not budgeting some projects in the current years seems like a good plan, it is not if the cost of not spending will rise exponentially down the road, and with the current rates, it is extremely difficult to prepare reliable cost estimates for City projects. The following issues continue to affect the budget process annually.

- *The Chronic Budget Squeeze* - Even though inflation is currently going up by as much as 7% (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), city revenues are failing to keep up - other revenue options must be continually explored, creating a major challenge, as discussed in the following 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. Reorganizations to improve coordination of programs and services were implemented in this budget cycle to help mitigate some of these issues, but continued monitoring will be required.
- *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. This is a major challenge impacting the repair and maintenance of infrastructure, and continues to be a high priority in budget discussions.
- *General Fund* - The General Funds largest expense is employee wages and benefits, comprising 58% of forecast expenditures in 2023. Beyond personnel, the General Fund has many more demands on it than funding will accommodate. Staff has met with multiple departments over multiple iterations to explore possible options to stay within forecasted funding levels. A long-term approach is imperative to preservation of General Fund

fund balance and critical in the demonstration of improved financial position. Staff has left no revenue nor expenditure possibility out of consideration for potential manageable opportunities.

2023 - 2024 Major Challenges

- *Equipment Replacement for Public Safety* - Police and Fire vehicle replacement funding was addressed last year with ARPA funding, but a long term solution to ensure funding availability for future replacement has not yet been identified. Police vehicles require a contribution of approximately $1,000,000 each year, while the Fire Department requires approximately $800,000 each year to perpetually replace vehicles. While replacement funding in the amount of $200,000 for Fire and $250,000 for Police has been budgeted for 2023 and 2024, the City continues to determine the best course of action to fully fund replacement vehicles before the next budget cycle.
- *Alternative Revenue Options* - Revenue options were discussed at both the Council retreat and budget meetings, however, while none were adopted for this budget, they are still viable as future options and at least some of them will be required to find a sustainable path to maintain existing levels of service beyond the next biennium.. These revenue opportunities include:
    - A levy lid lift, which would bring more property tax dollars into the City.
    - An admissions tax, which would be added when there is a charge for admission to a place or event.
    - New impact fees, which are a one-time assessment on new development that can be used for capital facility purposes.
    - An increase to the sales and use tax by 0.1% for affordable housing, which would add an estimated $2.0 million in new revenue.
    - A charge for downtown parking. This discussion came up as part of a study completed by Rick Williams Consulting (RWC), the goal of this which was to develop a comprehensive approach for downtown parking and downtown infrastructure. The study showed that with a consistent revenue source from parking fees, the City would have the revenue to invest in capital infrastructure in the downtown area.
- *Long-term Capital Expenditure and Resource Planning* - Considered a key component of any budget, takes time and long-term planning. Operational needs compete for resources with infrastructure repair and maintenance, while an investment in economic development is required to help increase the tax base, in order to continue funding the needs of capital expenditures. The capital budget planning conducted by the City, and the continued funding for the Yakima Revenue Development Area Mill Site are two of the ways the City is addressing this challenge.

2023 - 2024 Budget Goals

The City's budget is largely based on what is known about the current 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 with the 2023 - 2024 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.
- Establish sustainable funding for equipment replacement.
- An updated 5-year capital budget, developed for all funds, including projects within the General Fund.

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.

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". These priorities remain the same from the 2022 budget. City Council's 2023 - 2024 strategic priorities are:

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

Long-term Recommendations
Past bond rating analysis has cited two factors - General Fund reserve levels and the local economy measured by average household income - as impediments to the City's fiscal health. Staff had recommended an increases to the General Fund Reserve Policy from 16.7% to 25% of total annual operating expenditures, in order to better handle unforeseen circumstances that regularly impact the City's ability to maintain current levels of service.

While no changes were made to service levels, fees or taxes in this budget, the creation of a city-wide fee schedule, proposed during the budget review was passed by City Council on December 6, 2022. Fees and charges were found in over 50 different sections of the Municipal Code making locating them difficult. Through a collaborative effort between Finance and many departments, most fees and charges were compiled into one document, the City of Yakima Master Fee Schedule. Having a schedule of fees and charges is beneficial as it is more efficient, more transparent, saves time, and can be updated as needed.

Longer-term solutions should include efforts that allow the City's private sector to thrive, leading to an improved Sales Tax revenue that a healthy, thriving economy and an expanding population produces naturally. Further, if the City's economy is thriving, property owners should enjoy improved property values, leading to improved Property Tax revenue over time.

Fund Changes
Arterial Street Capital - Fund 142 was removed in 2022 as it was determined that it should not be classified as a special revenue fund, but rather a capital fund, consequently, Fund 346, Street Overlay and Reconstruction was created.

Yakima City Council approved Ordinance 2017-033 to establish an annual vehicle license fee in the amount of twenty dollars per licensed vehicle in the City for the purpose of funding Transportation Benefit District (TBD) eligible projects. Revenues generated from the annual vehicle license fee had been deposited into the Streets Capital Fund (344), comprised of revenues from several other sources. In order to improve accountability for these funds, the fund was renamed the Transportation Benefit District (TBD) Fund, and the other revenues were moved to the Street Overlay and Reconstruction Fund (346).

A new Parking Services Fund was brought to Council on December 6th, 2022, but was tabled for 6 months, in order for the proponents of downtown parking to have time to present alternatives to the proposed charges for parking fees.

GENERAL FUND BUDGET HIGHLIGHTS

The General Fund budget (inclusive of funds 001, 003 and 612) of $73.3 million in 2023 and $75.1 million in 2024, 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, etc.) and intergovernmental revenues, including grants.

Categorically, salaries and benefits are currently accounting for 78.0% of all General Fund expenditures in 2022. Functionally, Public Safety (Police, Fire, Code Administration, Legal, Municipal Court and Indigent Defense) are accounting for 80.9% of all General Fund expenditures in 2022.

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 total annual operating expenditures), 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. The 2023 and 2024 fund balances are budgeted to remain within the approved reserve level of 20.0% and 17.4% respectively.

Charts within this section show the total annual operating expenditures, as policy states, however, the State Auditor calculates this target differently. 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).

RESERVE BALANCES - GENERAL FUND

(No Transfers - As Calculated by the State Auditor)

General Fund	2021 Actual	2022 Year End Estimate	2023 Projected	% Chng YE Est to Proj	2024 Projected	% Chng YE Est to Proj
Beginning Fund Balance	$ 11,205,760	$ 15,273,951	$ 18,286,389	19.7 %	$ 18,904,026	23.8 %
Revenues	65,788,833	70,957,329	71,773,446	1.2 %	73,500,800	3.6 %
Expenditures	63,810,480	69,980,444	73,349,628	4.8 %	75,106,943	7.3 %
Less Transfers	2,089,838	2,035,553	2,193,819	7.8 %	2,224,257	9.3 %
Expenditures, Less Transfers	61,720,642	67,944,891	71,155,809	4.7 %	72,882,686	7.3 %
Ending Fund Balance	$ 15,273,951	$ 18,286,389	$ 18,904,026	3.4 %	$ 19,522,140	6.8 %
Reserve as a % of Expenditures	24.7 %	26.9 %	26.6 %	(0.3)%	26.8 %	(0.1)%

General Fund Forecast

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.

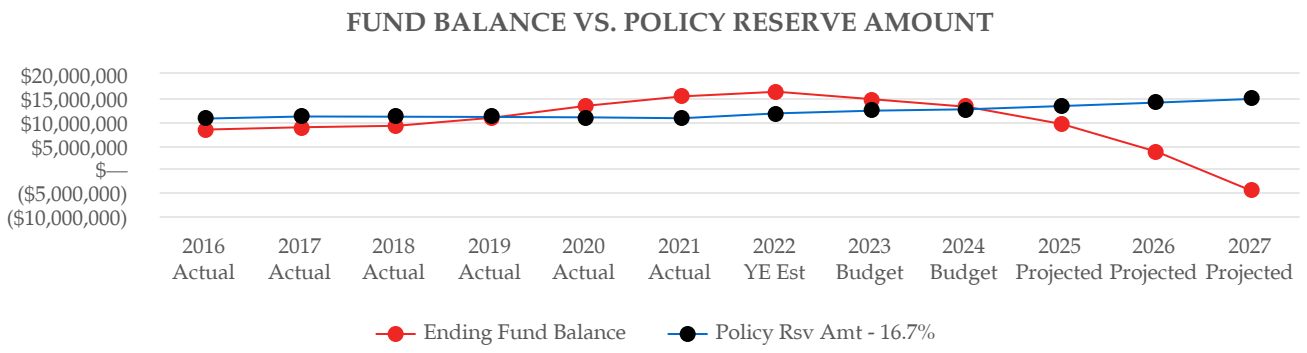
GENERAL FUND FORECAST

(With Transfers)

	2021 Actual	2022 YE Est	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
Beginning Balance	$ 13,295,597	$ 15,273,951	$ 16,250,836	$ 14,674,654	$ 13,068,511	$ 9,415,544	$ 3,547,017
Revenues							
Sales Tax	27,149,846	27,934,507	29,454,000	31,005,950	32,246,188	33,536,036	34,877,477
Other Tax & Assessments	1,273,990	1,111,999	1,112,400	1,126,389	1,148,917	1,171,895	1,195,333
Utility & Franchise Tax	19,070,610	19,788,650	20,334,354	20,554,893	20,965,991	21,385,311	21,813,017
Property Tax	8,967,221	9,335,615	9,229,468	8,990,443	9,170,252	9,353,657	9,540,730
Licenses & Permits	1,711,245	1,903,206	1,908,700	1,927,700	1,966,254	2,005,579	2,045,691
Intergovernmental	3,697,113	4,754,527	3,499,577	3,549,875	3,620,873	3,693,290	3,767,156
Charges for Services	3,470,078	2,958,688	3,105,311	3,172,502	3,235,952	3,300,671	3,366,684
Fines/Forf/Trans/Misc	448,730	3,170,137	3,129,636	3,173,048	3,236,509	3,301,239	3,367,264
Total Revenues	65,788,833	70,957,329	71,773,446	73,500,800	75,590,936	77,747,678	79,973,352
Expenditures							
Salaries & Wages	37,804,313	37,799,107	42,530,162	43,922,084	46,557,409	49,350,854	52,311,905
Personnel Benefits	13,070,709	14,181,354	14,664,269	15,053,109	15,956,296	16,913,674	17,928,494
Supplies, Equip & Misc	1,630,847	2,958,018	2,079,730	2,089,699	2,173,287	2,260,218	2,350,627
Services & Charges	8,747,125	12,377,508	11,575,415	11,550,942	12,012,980	12,493,499	12,993,239
Capital Outlays	261,107	422,514	100,000	100,000	105,000	110,250	115,763
Debt Service	206,540	206,390	206,233	166,852	170,189	173,593	177,065
Transfers	2,089,838	2,035,553	2,193,819	2,224,257	2,268,742	2,314,117	2,360,399
Total Expenditures	63,810,479	69,980,444	73,349,628	75,106,943	79,243,903	83,616,205	88,237,492
Est End Fund Balance	$ 15,273,951	$ 16,250,836	$ 14,674,654	$ 13,068,511	$ 9,415,544	$ 3,547,017	$ (4,717,123)
Policy Rsv Amt - 16.7%	$ 10,656,350	$ 11,686,734	$ 12,249,388	$ 12,542,859	$ 13,233,732	$ 13,963,906	$ 14,735,661
Net Fund Balance	$ 4,617,601	$ 4,564,102	$ 2,425,266	$ 525,652	$ (3,818,188)	$ (10,416,889)	$ (19,452,784)

General Fund assumptions:

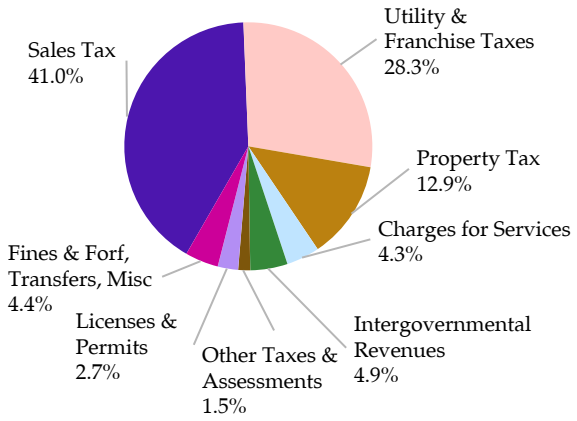
- Revenue projections provide for a conservative growth of 2%, in all revenues except for Sales Tax, which is shown at 4% for all years except for 2023-2024, where it is showing 6%.
- Salaries and benefits are projected at 6% growth to provide for labor contract agreements and minimum wage increases.
- Supplies and Services and Payments have a growth factor of 4%.
- Capital Outlays, 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 and Transfers out to other funds are projected at 2% growth.



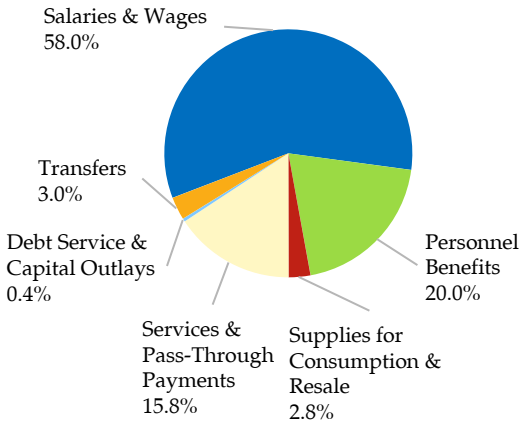
The General Fund Forecast, with transfers, begins to show a deficit after meeting ending fund balance requirements and reserve policy at the end of 2025. This is attributable to operational costs growing at a higher percent than revenue growth, in part due to that lack of a levy lid lift - property tax 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.

2023 GENERAL FUND

REVENUES BY SOURCE
$71,773,446

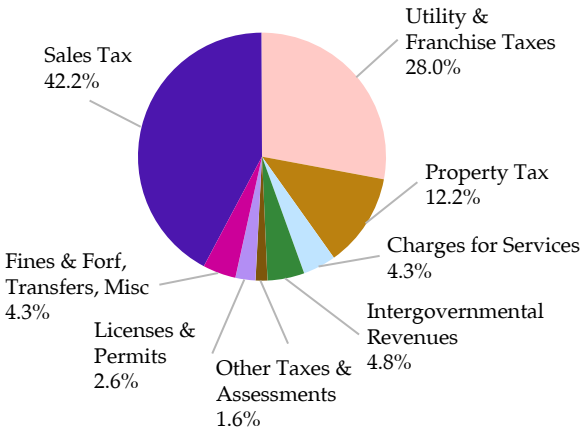


EXPENDITURES BY CATEGORY
$73,349,628

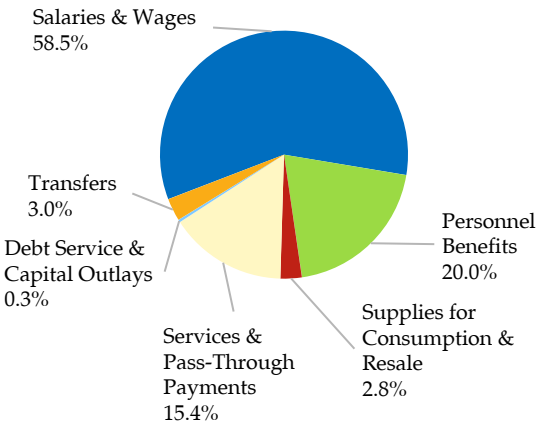


2024 GENERAL FUND

REVENUES BY SOURCE
$73,500,800



EXPENDITURES BY CATEGORY
$75,106,943



CITYWIDE BUDGET HIGHLIGHTS

2023 Citywide Adopted Budget

The citywide expenditure budget for 2023 is $269.8 million, with projected revenues of $252.1 million, and total resources of $375.0 million. The reserve balance is projected to decreased by $17.7 million, due in large part to the expenditures of $30.7 million for carried over and current enterprise capital projects and American Rescue Plan Act (ARPA) spending. The General Fund is the only fund considered to be a major fund (10% of the revenues or expenditures of the appropriated budget) in 2023.

2023 ADOPTED BUDGET SUMMARY

(Includes Transfers)

	Estimated 2023 Beg Fund Balance	2023 Projected Revenues	2023 Proposed Expenditures	Increase in (Dec in) Reserves	Budgeted 2023 Ending Balance	% of Prop Exp
General Fund (001, 003 & 612)	$ 16,250,836	$ 71,773,446	$ 73,349,628	$ (1,576,182)	$ 14,674,654	20.0 %
Parks and Recreation	488,660	6,162,752	6,233,727	(70,975)	417,685	6.7 %
Street & Traffic Operations	1,318,167	6,415,663	6,517,426	(101,763)	1,216,404	18.7 %
General Government Subtotal	18,057,663	84,351,861	86,100,781	(1,748,920)	16,308,743	18.9 %
Other Governmental Operating Funds	20,366,497	16,063,629	20,982,018	(4,918,389)	15,448,108	73.6 %
Government Capital Funds	15,069,748	18,435,284	23,098,236	(4,662,952)	10,406,796	45.1 %
Enterprise Operating Funds	30,065,202	65,952,528	66,503,931	(551,403)	29,513,799	44.4 %
Enterprise Capital Funds	21,685,860	26,808,444	30,676,588	(3,868,144)	17,817,716	58.1 %
Internal Service Funds	3,233,360	10,307,381	11,930,152	(1,622,771)	1,610,589	13.5 %
Employee Benefit Reserve	5,835,063	17,909,046	17,272,153	636,893	6,471,956	37.5 %
Risk Management Reserves	4,985,438	5,438,458	6,418,704	(980,246)	4,005,192	62.4 %
Debt Service & Agency Funds	3,609,717	6,837,743	6,837,234	509	3,610,226	52.8 %
Total	$ 122,908,548	$ 252,104,374	$ 269,819,797	$ (17,715,423)	$ 105,193,125	39.0 %

2024 Citywide Adopted Budget

The city's expenditure budget for 2024 is $251.2 million, with projected revenues of $245.3 million, and total resources of $350.5 million. The reserve balance is projected to decreased by $6.0 million, largely due to the remaining American Rescue Plan Act (ARPA) spending. The Wastewater Operating Fund, along with the General Fund, would both be considered a major fund in 2024.

2024 ADOPTED BUDGET SUMMARY

(Includes Transfers)

	Estimated 2024 Beg Fund Balance	2024 Projected Revenues	2024 Proposed Expenditures	Increase in (Dec in) Reserves	Budgeted 2024 Ending Balance	% of Prop Exp
General Fund (001, 003 & 612)	$ 14,674,654	$ 73,500,800	$ 75,106,943	$ (1,606,143)	$ 13,068,511	17.4 %
Parks and Recreation	417,685	6,691,386	6,362,168	329,218	746,903	11.7 %
Street & Traffic Operations	1,216,404	6,435,518	6,642,466	(206,948)	1,009,456	15.2 %
General Government Subtotal	16,308,743	86,627,704	88,111,577	(1,483,873)	14,824,870	16.8 %
Other Governmental Operating Funds	15,448,108	16,236,849	19,253,194	(3,016,345)	12,431,763	64.6 %
Government Capital Funds	10,406,796	19,358,327	21,450,951	(2,092,624)	8,314,172	38.8 %
Enterprise Operating Funds	29,513,799	66,227,943	68,644,017	(2,416,074)	27,097,725	39.5 %
Enterprise Capital Funds	17,817,716	16,715,026	12,080,147	4,634,879	22,452,595	185.9 %
Internal Service Funds	1,610,589	10,107,344	11,148,566	(1,041,222)	569,367	5.1 %
Employee Benefit Reserve	6,471,956	18,610,432	17,614,254	996,178	7,468,134	42.4 %
Risk Management Reserves	4,005,192	5,764,765	7,299,121	(1,534,356)	2,470,836	33.9 %
Debt Service & Agency Funds	3,610,226	5,621,050	5,620,751	299	3,610,525	64.2 %
Total	$ 105,193,125	$ 245,269,440	$ 251,222,578	$ (5,953,138)	$ 99,239,987	39.5 %

Fund balances citywide are projected to decrease overall with the completion of several large ongoing projects in the near future. It is customary for capital funds to accumulate reserves for the purpose of upcoming expenditures, and then draw them down with project completion. Capital funding in the form of future grants that have not yet been applied for, or authorized at this time, as well as some revenue streams that had not yet been confirmed, and consequently did not get budgeted, also contribute. Most of the decreases should come more into line as these revenue streams are verified.

CITYWIDE FORECAST

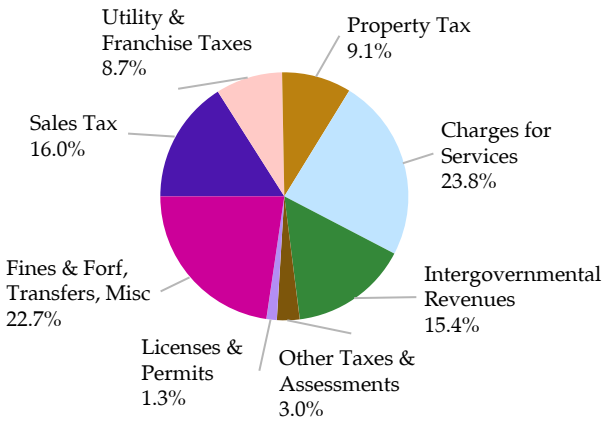
	2021 Actual	2022 YE Est	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
Beginning Balance	$ 123,399,331	$ 133,145,200	$ 122,908,548	$ 105,193,125	$ 99,239,987	$ 86,227,615	$ 65,653,282
Revenues							
Sales Tax	37,721,932	38,181,507	40,347,000	42,016,136	43,696,781	45,444,652	47,262,438
Other Tax & Assessments	7,250,080	7,148,999	7,463,400	7,477,389	7,626,937	7,779,476	7,935,066
Utility & Franchise Tax	20,185,211	21,353,448	21,944,962	22,185,609	22,629,321	23,081,907	23,543,545
Property Tax	21,723,187	22,228,251	22,863,710	23,285,527	23,751,238	24,226,263	24,710,788
Licenses & Permits	3,073,151	3,384,391	3,389,585	3,408,585	3,476,757	3,546,292	3,617,218
Intergovernmental	40,743,387	66,978,760	38,780,698	22,144,126	22,587,009	23,038,749	23,499,524
Charges for Services	57,238,414	59,103,732	60,137,914	61,520,238	62,750,643	64,005,656	65,285,769
Fines/Forf/Trans/Misc	55,117,731	68,719,858	57,177,105	63,231,830	63,864,148	64,502,789	65,147,817
Total Revenues	243,053,093	287,098,946	252,104,374	245,269,440	250,382,834	255,625,784	261,002,165
Expenditures							
Salaries & Wages	61,175,233	64,979,253	71,125,687	73,586,964	78,002,182	82,682,313	87,643,252
Personnel Benefits	36,896,845	40,066,773	41,038,408	42,200,089	44,732,094	47,416,020	50,260,981
Supplies, Equip & Misc	7,120,799	10,888,058	9,634,115	9,913,411	10,309,947	10,722,345	11,151,239
Services & Charges	56,400,951	76,054,951	64,060,900	64,554,691	67,136,879	69,822,354	72,615,248
Custodial Outlays	4,911,591	—	—	—	—	—	—
Capital Outlays	43,091,731	69,121,912	57,021,733	34,244,400	35,956,620	37,754,451	39,642,174
Debt Service	9,737,853	9,127,865	9,128,254	7,597,435	7,749,384	7,904,372	8,062,459
Transfers	13,972,221	27,096,786	17,810,700	19,125,588	19,508,100	19,898,262	20,296,227
Total Expenditures	233,307,224	297,335,598	269,819,797	251,222,578	263,395,206	276,200,117	289,671,580
Est End Fund Balance	$ 133,145,200	$ 122,908,548	$ 105,193,125	$ 99,239,987	$ 86,227,615	$ 65,653,282	$ 36,983,867
Policy Rsv Amt - 16.7%	$ 38,962,306	$ 49,655,045	$ 45,059,906	$ 41,954,171	$ 43,986,999	$ 46,125,420	$ 48,375,154
Net Fund Balance	$ 94,182,894	$ 73,253,503	$ 60,133,219	$ 57,285,816	$ 42,240,616	$ 19,527,862	$ (11,391,287)

Citywide Assumptions:

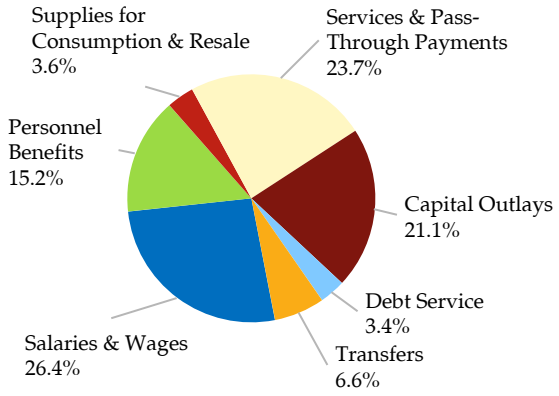
- Revenue projections provide for a conservative growth of 2%, in all revenues except for Sales Tax, which is shown at 4% for all years except for 2023-2024, where it is showing 6%.
- Salaries and benefits are projected at 6% growth to provide for labor contract agreements and minimum wage increases.
- Supplies and Services & Payments have a growth factor of 4%.
- Custodial Outlays are part of the Custodial Fund, used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Trust funds account for resources received and disbursements made in accordance with trust agreements or applicable legislative enactments for each particular fund, therefore, no amounts are budgeted.
- 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 and Transfers are projected at 2% growth from 2024 - 2026.

The previous schedule begins to show a deficit after meeting ending fund balance requirements and reserve policy at the end of 2027. 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.

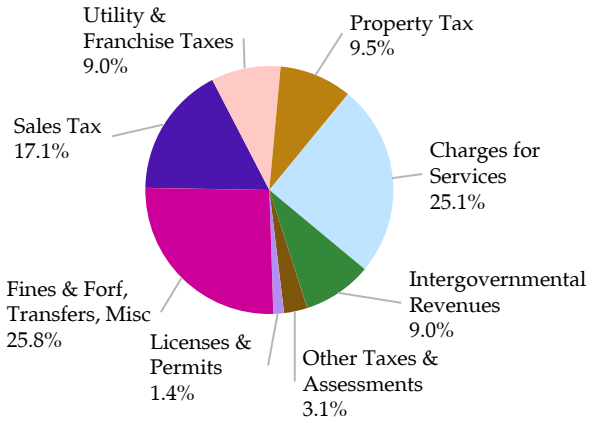
2023 CITYWIDE
REVENUES BY SOURCE
$252,104,374



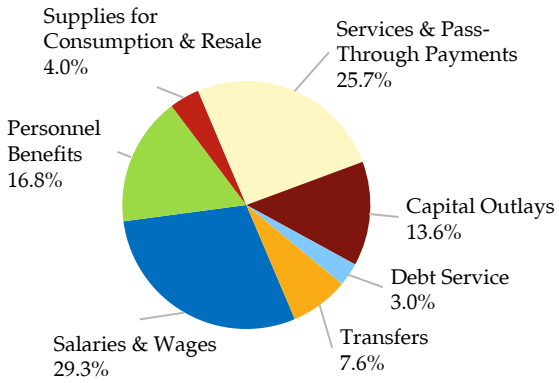
2023 CITYWIDE
EXPENDITURES BY CATEGORY
$269,819,797



2024 CITYWIDE
REVENUES BY SOURCE
$245,269,440



2024 CITYWIDE
EXPENDITURES BY CATEGORY
$251,222,578



CAPITAL IMPROVEMENT

To address various needs in plant, equipment and infrastructure replacement and refurbishment, the 2023 budget includes capital investment expenditures of $23.1 million in Government Capital funds and $30.7 million in Enterprise Capital funds, while 2024 has capital investment expenditures of $21.5 million in Government Capital funds and $12.1 million in Enterprise Capital funds budgeted. Most capital improvements and expenditures are accounted for in these capital funds and the equipment replacement portion of the Equipment Rental & Replacement fund. As in previous years, some major projects budgeted in prior years have been carried forward and some projects budgeted in this budget will be carried forward as needed to complete the projects.

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 2023 - 2024 to help boost economic development in the city are:

- $6,520,000 for the Yakima Revenue Development Area (YRDA) mill site redevelopment, an investment in future Property and Sales Tax revenue.

- $14,620,200 is budgeted in the Transportation Benefit District (344), Street Overlay & Reconstruction (346), Stormwater (442), Wastewater (476) and Water (477) funds for phase 2 and 3 of the North First Street Revitalization project.

The 2023 - 2024 Capital Budgets document is the forecast for citywide capital for the years 2023 - 2027, 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 helps 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 Facilities Plan (CFP) and the 6-year Transportation Improvement Program (TIP) can be utilized as planning and budgeting tools which provide 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.

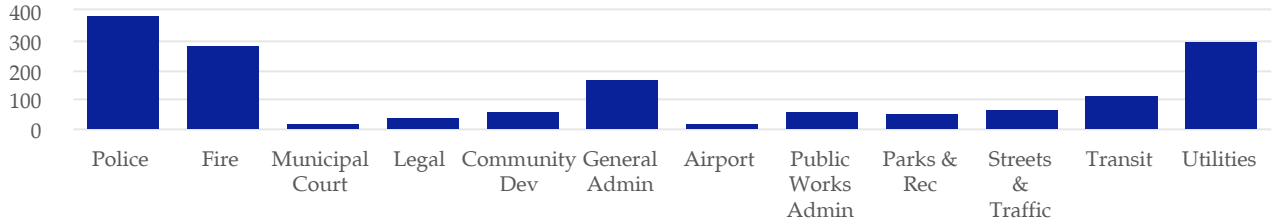
Staff uses an established set of criteria to evaluate capital improvement requests. The criteria includes legal constraints and requirements, health and safety, project life, impact on the City's operating budget, consistency with City Council and management priorities, conformance with adopted plans, 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 years 2023 and 2024 will 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, citywide facilities and the citywide Street Program.

PERSONNEL

The 2023 budget includes a total of 789.53 full-time equivalent (FTE's) employees, a net increase of 6.60 FTE's from the 2022 Adopted Budget, while the 2024 budget is inclusive of 790.53 full-time equivalent (FTE's) employees, a net increase of 1.00 FTE's from the 2023 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.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number of Employees	748.4	761.2	768.5	764.7	765.7	768.0	770.5	769.4	782.93	789.53	790.53
Employees Per Capita	8.0	8.2	8.2	8.1	8.1	8.1	7.9	7.9	8.0	8.0	8.0
Population [3]	93,080	93,220	93,410	93,900	94,190	94,440	96,968	97,810	98,200	98,600	99,000

TOTAL EMPLOYEES BY DEPARTMENT [4] - 2023 & 2024

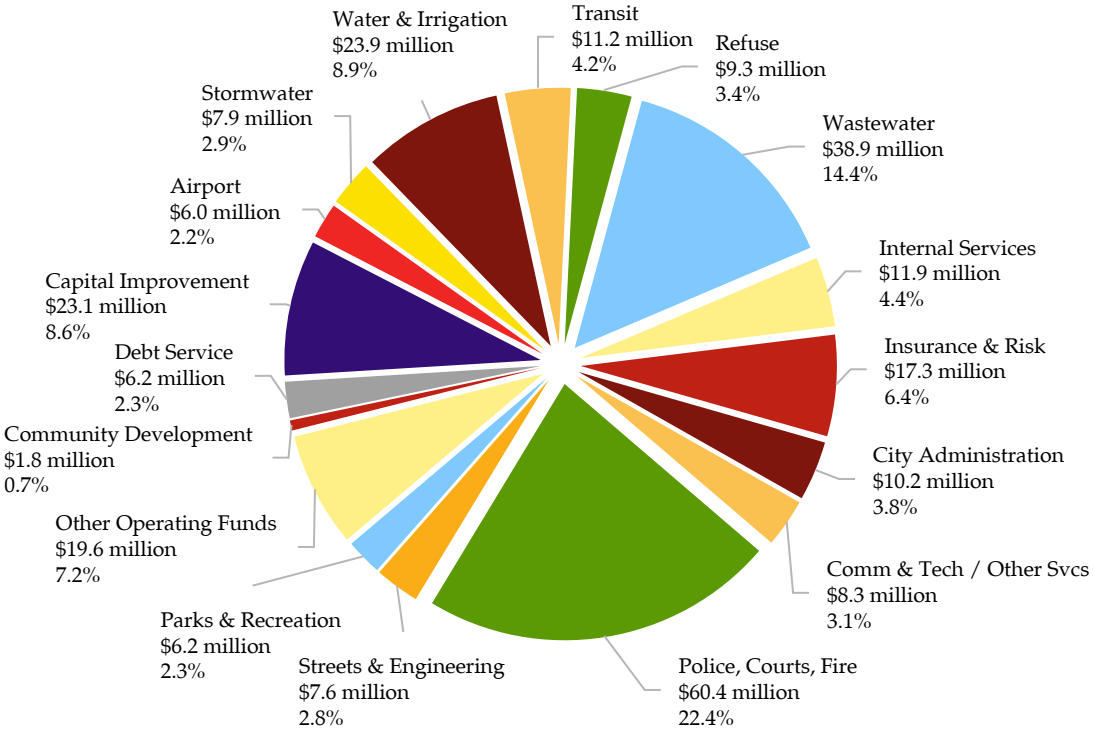


[3] Population numbers from the Office of Financial Management through 2022, 2023 and 2024 estimated.

[4] General Administration includes City Manager, City Council, Records, Human Resources, Economic Development, IT, Finance, Parking, Purchasing, Engineering and Community Relations.

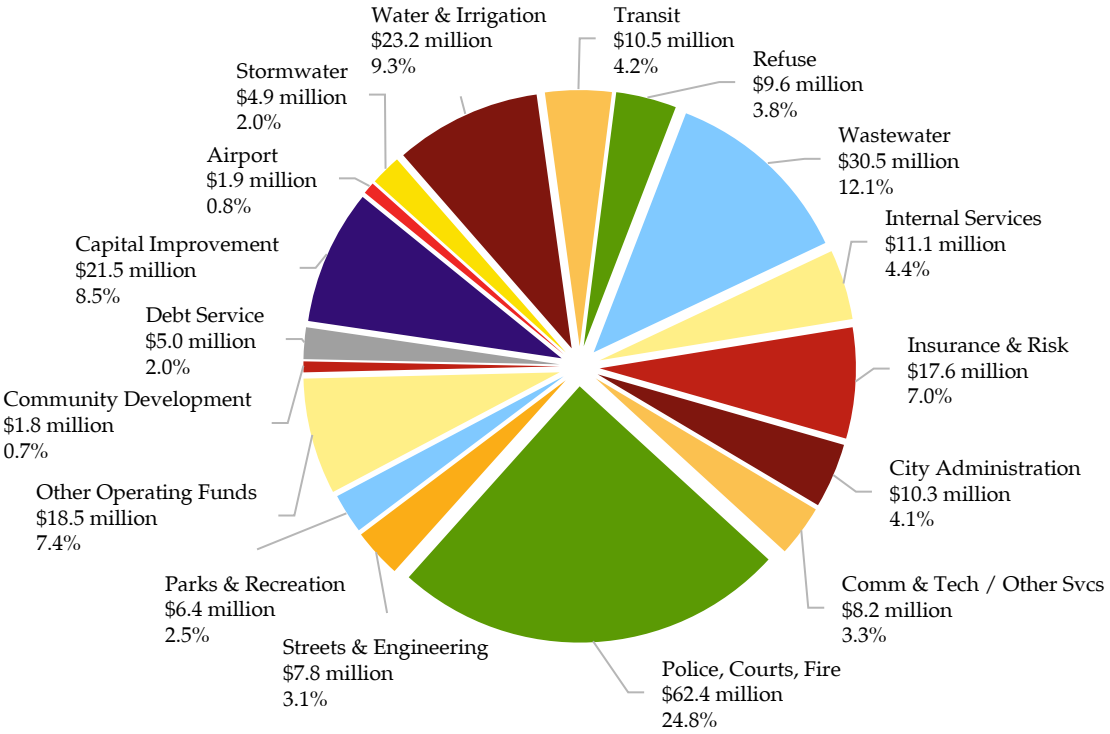
2023 ADOPTED BUDGET - EXPENDITURES BY FUND

$269.8 million
($73.3 million General Fund)



2024 ADOPTED BUDGET - EXPENDITURES BY FUND

$251.2 million
($75.1 million General Fund)



Adopted Budget

BUDGET BY FUNCTIONAL GROUPING

Department directors and managers take part in continuous review of 2022 (current-year) budget-to-actual expense management, 2022 year-end estimates and 2023 & 2024 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.

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

	2021		2022		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
General Government					
General Fund [5]	$ 65,788,833	$ 63,810,480	$ 15,273,951	$ 70,957,329	$ 69,980,444
Parks & Recreation	5,344,701	5,307,755	1,097,390	5,658,332	6,267,061
Street & Traffic Operations	5,238,558	4,903,394	1,250,587	6,424,334	6,356,755
Total General Government Funds	76,372,092	274,021,629	17,621,928	83,039,995	82,604,260
Other Governmental Operating Funds					
Economic Development	553,922	—	606,936	—	—
Neighborhood Development	2,754,403	2,779,751	427,756	5,242,873	2,657,379
Community Relations	698,772	709,479	870,766	626,069	791,776
Clean City Fund	367,304	348,492	18,813	797,635	651,627
Cemetery	372,273	333,122	172,379	364,617	383,058
Emergency Services	1,586,807	1,540,441	145,497	1,620,404	1,593,182
Public Safety Comm/CJ 0.3% (151/153)	2,648,285	2,408,431	821,616	2,577,047	2,832,754
Public Safety Communications Dispatch	2,076,196	1,875,800	529,481	1,820,833	2,047,984
Police Grants	444,153	543,929	936,847	806,618	896,032
Downtown Yakima Bus Impr Dist (DYBID)	171,174	166,292	80,691	185,750	184,300
Trolley	9,998	17,256	41,242	11,275	10,024
Front Street Business Improvement	2,960	—	7,238	3,700	3,700
Convention & Event Center	1,488,658	1,110,495	607,144	1,841,875	1,967,648
Capitol Theatre	501,756	472,212	83,416	457,847	437,038
PFD Revenue - Convention & Event Center	1,183,957	1,164,447	1,248,458	1,110,600	1,241,121
Tourist Promotion Area	626,653	588,839	91,785	1,175,400	1,181,373
PFD Revenue - Capitol Theatre	890,437	670,761	422,833	836,508	683,391
ARPA Fiscal Recovery Fund	3,802,091	3,734,391	67,700	22,461,088	11,191,853
Total Other Governmental Operating Funds	20,179,799	18,464,138	7,180,598	41,940,139	28,754,240
Government Capital Funds					
Arterial Street Capital	4,010,641	3,853,295	—	—	—
CBD Capital Improvement	5,657	23,221	55,012	10	—
Capitol Theatre Capital	63,400	49,535	273,635	305,000	530,942
Yakima Revenue Development Area	10,945,484	11,661,382	20,664	2,600,000	1,521,695
Parks & Recreation Capital	43,800	121,554	313,601	1,766,163	1,882,330
Fire Capital	168,815	95,625	455,050	138,000	179,000
Law & Justice Capital/CJ 0.3% (303/333)	558,281	211,979	1,371,642	374,444	869,567
REET 1 Public Works Trust Construction	1,873,973	1,058,172	4,360,786	1,698,293	2,174,456
REET 2 Capital Construction	1,763,627	2,237,950	1,530,662	1,592,000	2,221,919
Transportation Benefit District	2,136,990	2,904,351	3,066,264	1,668,000	1,090,665
Street Overlay & Reconstruction	—	—	2,206,592	6,190,488	6,209,675
Convention & Event Center Capital Improvement	285,926	3,669,911	1,659,537	294,114	515,577
Cumulative Reserve for Capital Improvement	83,286	106,834	363,879	6,743	45,006
Total Government Capital Funds	21,939,880	25,993,809	15,677,324	16,633,255	17,240,832

[5] The General Fund (GF) is considered a major fund as it contains over 10% of the revenues or expenditures of the appropriated budget.

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

2022	2023				2024			
Estimated End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	% Chng 2022 to 2023	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	% Chng 2023 to 2024
$ 16,250,836	$ 71,773,446	$ 73,349,628	$ 14,674,654	(10.7)%	$ 73,500,800	$ 75,106,943	$ 13,068,511	(12.3)%
488,660	6,162,752	6,233,727	417,685	(17.0)%	6,691,386	6,362,168	746,903	44.1 %
1,318,167	6,415,663	6,517,426	1,216,404	(8.4)%	6,435,518	6,642,466	1,009,456	(20.5)%
18,057,663	84,351,861	86,100,781	16,308,743	(10.7)%	86,627,704	88,111,577	14,824,870	(10.0)%
606,936	—	—	606,936	— %	—	—	606,936	— %
3,013,250	1,760,775	1,775,249	2,998,776	(0.5)%	1,693,253	1,760,176	2,931,853	(2.3)%
705,059	631,570	758,990	577,639	(22.1)%	636,126	782,669	431,096	(34.0)%
164,821	834,705	747,975	251,551	34.5 %	848,423	771,314	328,660	23.5 %
153,939	362,500	369,746	146,693	(4.9)%	380,000	384,437	142,256	(3.1)%
172,719	1,777,086	1,741,142	208,663	17.2 %	1,777,086	1,929,620	56,129	(271.8)%
565,909	2,715,307	2,913,512	367,704	(53.9)%	2,775,314	2,916,016	227,002	(62.0)%
302,330	1,714,959	1,768,581	248,708	(21.6)%	180,000	229,534	199,174	(24.9)%
847,433	180,000	226,052	801,381	(5.7)%	1,716,985	1,835,936	682,430	(17.4)%
82,141	185,750	183,862	84,029	2.2 %	185,750	183,943	85,836	2.1 %
42,493	11,275	10,042	43,726	2.8 %	11,275	10,081	44,920	2.7 %
7,238	3,700	3,700	7,238	— %	3,700	3,700	7,238	— %
481,371	2,128,500	1,986,398	623,473	22.8 %	2,232,500	2,027,342	828,631	24.8 %
104,224	455,244	447,319	112,149	7.1 %	461,764	459,280	114,633	2.2 %
1,117,937	1,115,600	1,516,096	717,441	(55.8)%	1,122,943	1,516,101	324,283	(121.2)%
85,812	1,350,400	1,353,522	82,690	(3.8)%	1,350,400	1,353,733	79,357	(4.2)%
575,950	836,258	683,384	728,824	21.0 %	861,331	683,389	906,766	19.6 %
11,336,935	—	4,496,449	6,840,486	(65.7)%	—	2,405,923	4,434,563	(54.3)%
20,366,497	16,063,629	20,982,019	15,448,107	(31.8)%	16,236,850	19,253,194	12,431,763	(24.3)%
—	—	—	—	n/a	—	—	—	n/a
55,022	—	—	55,022	— %	—	—	55,022	— %
47,693	60,000	60,000	47,693	— %	60,000	60,000	47,693	— %
1,098,969	1,500,000	1,362,027	1,236,942	11.2 %	7,500,000	6,449,324	2,287,618	45.9 %
197,434	151,212	159,449	189,197	(4.4)%	100,000	70,016	219,181	13.7 %
414,050	163,000	82,162	494,888	16.3 %	398,032	123,234	769,686	35.7 %
876,519	394,227	123,051	1,147,695	23.6 %	163,000	82,291	1,228,404	6.6 %
3,884,622	1,684,448	3,776,636	1,792,434	(116.7)%	1,684,448	3,260,787	216,095	(729.5)%
900,743	1,600,000	1,879,396	621,347	(45.0)%	1,600,000	1,878,831	342,516	(81.4)%
3,643,599	1,786,000	4,745,037	684,562	(432.3)%	1,786,000	1,870,171	600,391	(14.0)%
2,187,405	10,303,897	9,862,559	2,628,743	16.8 %	5,241,847	6,464,002	1,406,588	(86.9)%
1,438,075	792,500	942,920	1,287,655	(11.7)%	825,000	1,107,295	1,005,360	-0
325,616	—	105,000	220,616	(47.6)%	—	85,000	135,616	(62.68)%
15,069,747	18,435,284	23,098,237	10,406,794	(44.8)%	19,358,327	21,450,951	8,314,170	(25.17)%

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

	2021		2022		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
Enterprise Operating Funds					
Airport Operating	$ 2,003,671	$ 1,622,840	$ 884,655	$ 1,965,001	$ 2,181,623
Stormwater Operating	3,890,189	4,059,403	1,478,187	4,134,410	4,663,994
Transit	10,950,240	9,018,921	9,187,659	15,137,854	13,442,236
Refuse	8,665,580	7,988,755	3,540,581	9,109,700	8,987,761
Wastewater Operating [6]	25,369,835	22,532,913	14,123,584	24,395,273	29,486,099
Water Operating	11,957,058	10,049,157	8,547,905	11,802,297	16,724,940
Irrigation Operating	2,060,793	2,494,618	1,553,303	2,047,700	2,356,254
Total Enterprise Operating Funds	64,897,366	57,766,607	39,315,874	68,592,235	77,842,907
Enterprise Capital Funds					
Airport FAA	1,331,675	1,266,971	565,345	3,756,144	3,717,986
Stormwater Capital	1,187,966	1,192,641	4,151,107	1,772,737	1,917,810
Transit Capital	1,048,812	35,760	8,118,765	4,877,027	9,580,831
Wastewater Capital Facilities	1,000,000	791,582	4,785,352	1,000,000	625,000
Wastewater Capital Construction	1,500,000	2,188,968	3,856,085	7,672,738	8,903,569
Water Capital	2,487,906	3,393,867	2,364,943	3,172,739	5,413,672
Wastewater Capital Projects	2,400,000	544,233	6,398,743	1,000,000	2,466,282
Irrigation Capital	6,193,283	5,798,357	5,321,892	11,328,097	15,830,705
Total Enterprise Capital Funds	17,149,642	15,212,379	35,562,232	34,579,482	48,455,855
Internal Service Funds					
Equipment Rental/Reserves (551/552)	4,458,312	4,468,571	2,886,013	7,422,403	8,006,822
Environmental	265,590	285,275	561,698	422,250	699,338
Public Works Administration	1,368,954	1,244,585	496,401	1,405,343	1,403,510
Utility Services	2,346,319	2,346,220	142,101	2,479,719	2,472,899
Total Internal Service Funds	8,439,175	8,344,651	4,086,213	11,729,715	12,582,569
Employee Benefit Reserves					
Unemployment Compensation Reserve	234,128	154,350	386,847	241,333	202,070
Employees Health Benefit Reserve	13,423,935	13,786,306	3,989,873	15,405,696	14,355,814
Workers' Compensation Reserve [7]	2,000,798	2,275,943	700,755	2,003,153	2,505,371
Wellness/Employee Asst Program	102,390	49,220	162,561	75,000	66,900
Total Employee Benefit Reserves	15,761,251	16,265,819	5,240,036	17,725,182	17,130,155
Risk Management Reserve					
Risk Management	5,468,324	5,453,619	4,852,012	5,757,692	5,624,265
Total Risk Management Reserve	5,468,324	5,453,619	4,852,012	5,757,692	5,624,265

[6] The Wastewater Operating fund is currently considered a major fund (contains over 10% of the revenues or expenditures of the appropriated budget) in 2024 only.

[7] The fund balance for Workers' Compensation may show a negative amount due to the timing of year-end journal entries, which require the last payroll numbers for the year. This journal entry will ensure a positive fund balance.

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

2022	2023				2024			
Estimated End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2023 vs 2022 Fund Bal	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2024 vs 2023 Fund Bal
$ 668,033	$ 1,934,333	$ 1,963,443	$ 638,923	(4.6)%	$ 1,551,615	$ 1,881,802	$ 308,736	(106.9)%
948,603	4,126,410	3,830,963	1,244,050	23.7 %	4,064,410	4,009,834	1,298,626	4.2 %
10,883,277	10,653,832	10,700,373	10,836,736	(0.4)%	10,448,836	10,448,936	10,836,636	— %
3,662,520	9,251,365	9,310,587	3,603,298	(1.6)%	9,701,656	9,621,351	3,683,603	2.2 %
9,032,758	24,388,283	25,180,729	8,240,312	(9.6)%	24,388,793	26,629,488	5,999,617	(37.3)%
3,625,263	13,495,704	13,110,368	4,010,599	9.6 %	13,905,033	13,574,148	4,341,484	7.6 %
1,244,749	2,102,600	2,407,467	939,882	(32.4)%	2,167,600	2,478,457	629,025	(49.4)%
30,065,203	65,952,527	66,503,930	29,513,800	(1.9)%	66,227,943	68,644,016	27,097,727	(8.9)%
603,503	4,105,060	4,058,534	650,029	7.2 %	145,000	14,346	780,683	16.7 %
4,006,035	859,802	4,020,554	845,283	(373.9)%	955,117	921,187	879,213	3.9 %
3,414,961	1,766,976	511,625	4,670,312	26.9 %	1,177,676	100,000	5,747,988	18.7 %
5,160,352	1,000,000	4,583,618	1,576,734	(227.3)%	1,000,000	903,835	1,672,899	5.7 %
2,625,254	3,209,802	4,020,815	1,814,241	(44.7)%	2,205,117	1,772,664	2,246,694	19.2 %
124,010	2,909,802	2,701,260	332,552	62.7 %	3,205,117	628,561	2,909,108	88.6 %
4,932,462	1,000,000	5,067,750	864,712	(470.4)%	4,000,000	1,182,035	3,682,677	76.5 %
819,284	11,957,000	5,712,434	7,063,850	88.4 %	4,027,000	6,557,520	4,533,330	(55.8)%
21,685,861	26,808,442	30,676,590	17,817,713	(21.7)%	16,715,027	12,080,148	22,452,592	20.6 %
2,301,594	6,027,314	7,136,297	1,192,611	(93.0)%	6,058,880	7,090,225	161,266	(639.5)%
284,611	422,100	491,617	215,094	(32.3)%	90,000	122,714	182,380	(17.9)%
498,234	1,433,450	1,877,720	53,964	(823.3)%	1,462,119	1,439,282	76,801	29.7 %
148,921	2,424,517	2,424,517	148,921	— %	2,496,345	2,496,345	148,921	— %
3,233,360	10,307,381	11,930,151	1,610,590		10,107,344	11,148,566	569,368	(182.9)%
426,110	247,995	234,542	439,563	3.1 %	259,124	214,656	484,031	9.2 %
5,039,755	15,562,635	14,728,925	5,873,465	14.2 %	16,250,411	15,055,588	7,068,288	16.9 %
198,537	2,023,416	2,241,785	(19,832)	n/a	2,025,897	2,277,110	(271,045)	92.7 %
170,661	75,000	66,900	178,761	4.5 %	75,000	66,900	186,861	4.3 %
5,835,063	17,909,046	17,272,152	6,471,957	9.8 %	18,610,432	17,614,254	7,468,135	13.3 %
4,985,438	5,438,458	6,418,704	4,005,192	(24.5)%	5,764,765	7,299,121	2,470,836	(62.1)%
4,985,438	5,438,458	6,418,704	4,005,192	(24.5)%	5,764,765	7,299,121	2,470,836	(62.1)%

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

	2021		2022		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
Debt Service					
Public Facility District					
2020 Convention Center/Capital Theatre	$ 1,360,781	$ 1,393,696	$ 184,239	$ 1,401,788	$ 1,402,046
General Obligation					
Miscellaneous LTGO Bonds	3,294,323	3,294,959	16,603	3,217,845	3,216,852
Utility Bonds					
2008 Wastewater Revenue Bonds	386,850	380,863	13,272	382,400	382,400
2004 Irrigation System Revenue Bonds	272,550	264,838	28,364	272,150	272,150
2012 Wastewater Revenue Bonds	1,164,200	1,142,667	1,606,315	1,162,800	1,162,800
Total Debt Service	6,478,704	6,477,023	1,848,793	6,436,983	6,436,248
Agency Funds					
YakCorps - Agency	1,269,434	383,965	868,688	652,267	652,267
Custodial Fund	5,081,608	4,911,591	170,017	—	—
Cemetery Trust	15,816	12,000	721,484	12,000	12,000
Total Agency Funds	6,366,858	5,307,556	1,760,189	664,267	664,267
Total City Budget	$ 243,053,091	$ 233,307,225	$ 133,145,200	$ 287,098,946	$ 297,335,598

2023 - 2024 BUDGET BY CITY FUNCTIONAL GROUPING

2022	2023				2024			
End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2023 vs 2022 Fund Bal	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2024 vs 2023 Fund Bal
$ 183,982	$ 1,404,577	$ 1,404,068	$ 184,491	0.3 %	$ 1,404,577	$ 1,404,278	$ 184,790	0.2 %
17,596	3,018,414	3,018,414	17,596	— %	2,949,914	2,949,914	17,596	— %
13,272	382,800	382,800	13,272	— %	387,900	387,900	13,272	— %
28,364	276,600	276,600	28,364	— %	270,750	270,750	28,364	— %
1,606,315	1,164,800	1,164,800	1,606,315	— %	—	—	1,606,315	— %
1,849,529	6,247,191	6,246,682	1,850,038	— %	5,013,141	5,012,842	1,850,337	— %
868,688	578,552	578,552	868,688	— %	595,909	595,909	868,688	— %
170,017	—	—	170,017	— %	—	—	170,017	— %
721,484	12,000	12,000	721,484	— %	12,000	12,000	721,484	— %
1,760,189	590,552	590,552	1,760,189	— %	607,909	607,909	1,760,189	— %
$ 122,908,548	$ 252,104,374	$ 269,819,798	$ 105,193,124	(16.8)%	$ 245,269,439	$ 251,222,578	$ 99,239,985	(6.0)%

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

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

Goal Setting Process
Major city goals represent the most important and the highest priority goals for the City to accomplish and therefore should be reflected in the budgetary decisions resulting in the 2023 - 2024 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 strive to make all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- Every fund in the City's accounting system exists for a reason; the purpose for every fund's segregation out of the general fund is to dedicate spending for restricted revenues.

2023 - 2024 REVENUES

	General Fund				Citywide			
	2023	% of Total	2024	% of Total	2023	% of Total	2024	% of Total
Sales Tax	$ 29,454,000	41.0 %	$ 31,005,950	42.2 %	$ 40,347,000	16.0 %	$ 42,016,136	17.1 %
Utility & Franchise Taxes	20,334,354	28.3 %	20,554,893	28.0 %	21,944,962	8.7 %	22,185,609	9.0 %
Property Tax	9,229,468	12.9 %	8,990,443	12.2 %	22,863,710	9.1 %	23,285,527	9.5 %
Charges for Services	3,105,311	4.3 %	3,172,502	4.3 %	60,137,914	23.9 %	61,520,238	25.1 %
Intergovernmental Revenues	3,499,577	4.9 %	3,549,875	4.8 %	38,780,698	15.4 %	22,144,126	9.0 %
Other Taxes & Assessments	1,112,400	1.5 %	1,126,389	1.5 %	7,463,400	3.0 %	7,477,389	3.0 %
Licenses and Permits	1,908,700	2.7 %	1,927,700	2.6 %	3,389,585	1.3 %	3,408,585	1.4 %
Fines and Forfeitures	1,291,000	1.8 %	1,306,540	1.8 %	1,341,000	0.5 %	1,356,540	0.6 %
Transfers	—	— %	—	— %	17,810,700	7.1 %	19,125,588	7.8 %
Miscellaneous Revenue	1,838,636	2.7 %	1,866,508	2.5 %	38,025,405	15.1 %	42,749,702	17.4 %
	$ 71,773,446		$ 73,500,800		$ 252,104,374		$ 245,269,440	

REVENUE
Notable changes in revenues include:

- Revenue from Sales Tax for 2021 has recovered after a minimal increase in 2020, however, that recovery has slowed substantially in the first part of 2022. The City is hopeful that the economy will regain its path to recovery and hold strong for taxable sales in the last half of the year.
- Lodging Tax revenue suffered greatly in 2020, but showed some comeback in 2021 starting in May. Revenues are currently coming in just short of pre-pandemic levels.
- Loss revenue from ARPA made it possible to purchase much needed patrol vehicles and fire replacements in 2022.

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 State receives 6.5% and the City of Yakima receives only 1.8% 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 of Yakima receives various tax credits out of the State's 6.5%, such as a 3.0% Lodging Tax credit.
- ***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 41.0% of all General Fund revenue, and 16.0% of total government revenue in the 2023 budget and 42.2% of all General Fund revenue, and 17.1% of total government revenue in the 2024 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 28.3% of 2023 projected revenue and 8.7% of total government revenue. In 2024, the percent in the General Fund will be 28.0% and 9.0% in total government revenue.

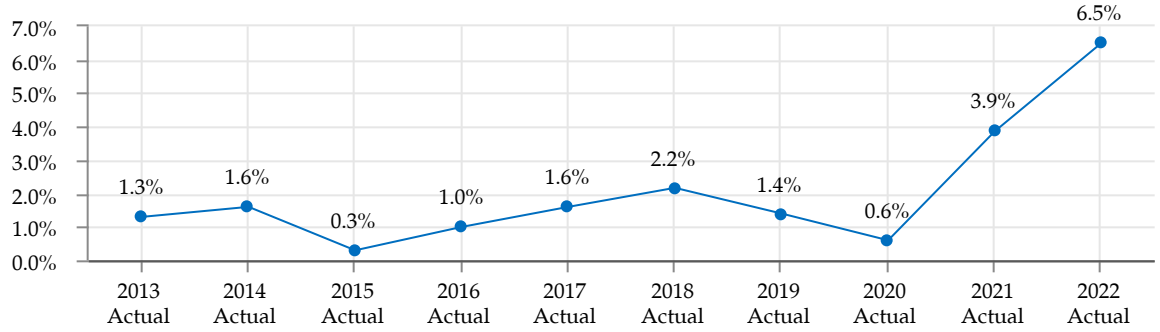
UTILITY AND FRANCHISE TAXES

(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.

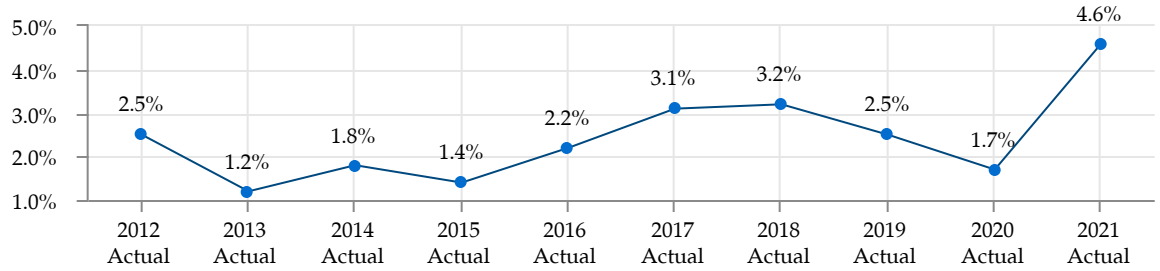
HISTORICAL IMPLICIT PRICE DEFLATOR (MRSC)



State property tax levy statutes limit the change in the dollars levied (1% would generate an estimated $206,000 for 2023 and $211,000 for 2024) 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.

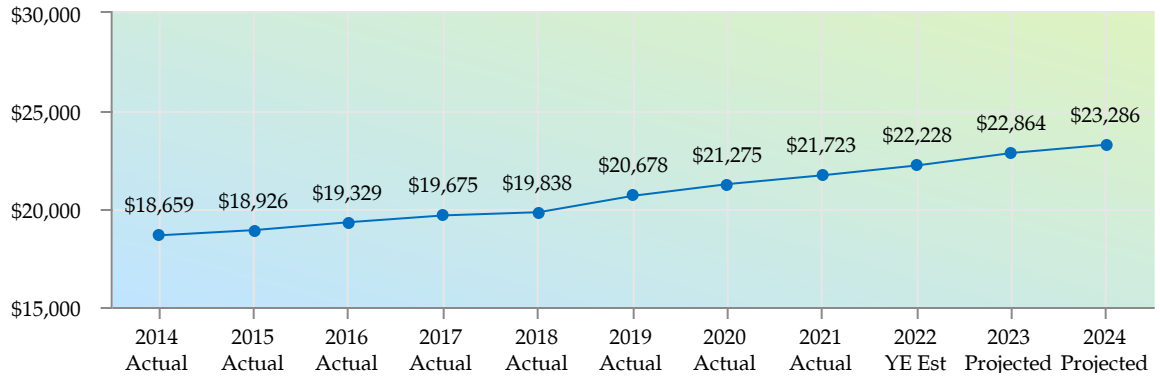
Since most consumer activity (i.e., wages, equipment, etc.) is more closely tied to the Consumer Price Index (CPI), and the CPI is greater than 1% in almost all years (see the following chart), the future effect of 1% or less growth in Property Tax is slowly reducing the percentage of revenue the City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

HISTORICAL SEATTLE CPI-U (MRSC)



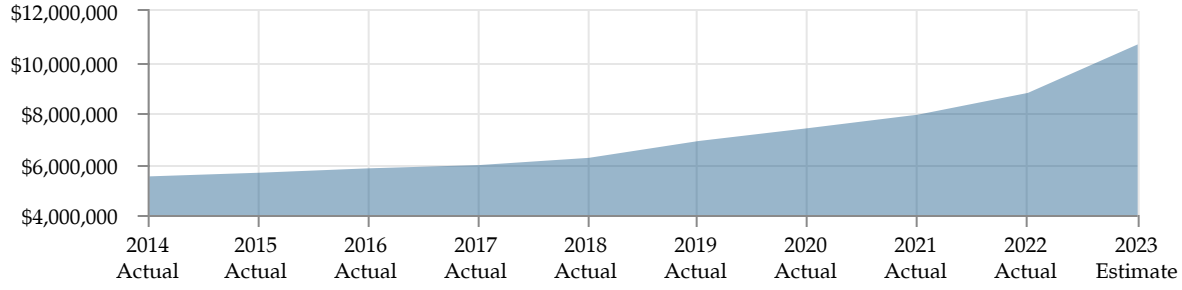
Property tax provides 12.9% of all General Fund revenue, and 9.1% of total government revenue in the 2023 budget, and 12.2% and 9.1% of the 2024 budget, respectively.

PROPERTY TAX
(Shown in Thousands)



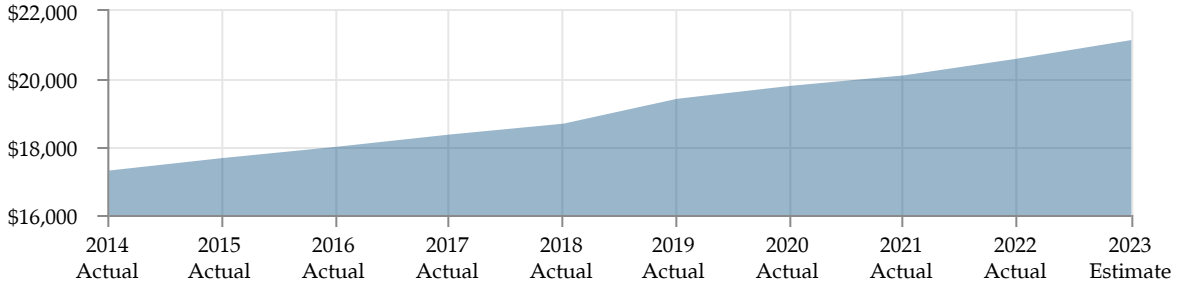
Property Tax revenue is a primary funding source for the City. Washington's "budget-based" property tax structure is complicated. The City establishes the dollar amount levy, subject to several restrictions. The County Assessor calculates the levy rate based on total assessed valuation. The following 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 2023 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 4.3% of all General Fund revenue, and is the top revenue for total government in the 2023 budget at 23.8% of total revenue. In the 2024 budget, this revenue provides 4.3% of the General Fund revenue, and 25.1% of the total government 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 revenues peaked in 2022 due to American Rescue Plan Act funding, which added $22.5 million in revenue. Work on the Nelson Dam began in earnest in 2021, with grants continuing to be received by the City through 2023.

Intergovernmental revenue accounts for 4.9% and 4.8% of General Fund revenue, and 15.4% and 9.0% of total government revenue in the 2023 and 2024 projected budgets respectively.

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 only be 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 $4 per room per night (up from $2 per night as of 1/1/22) 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 1.5% of all General Fund revenue, and 3.0% of total government revenue in the 2023 budget, and 1.6% of all General Fund revenue and 3.1% of all total government revenue in the 2024 budget.

OTHER TAXES AND ASSESSMENTS

(Shown in Thousands)

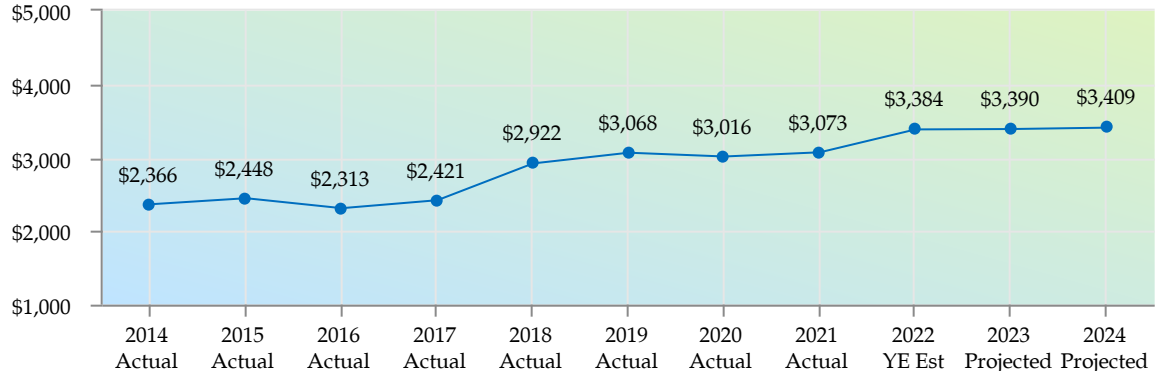
Licenses and Permits

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

License and permit revenues accounts for 2.7% and 2.6% of General Fund revenue, and 1.3% and 1.4% of total government revenue in the 2023 and 2024 projected budgets respectively.

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 1.8% of all General Fund revenue, and 0.5% of total government revenue in the 2023 budget and 1.8% of all General Fund revenue and 0.6% of all total government revenue in the 2024 budget.

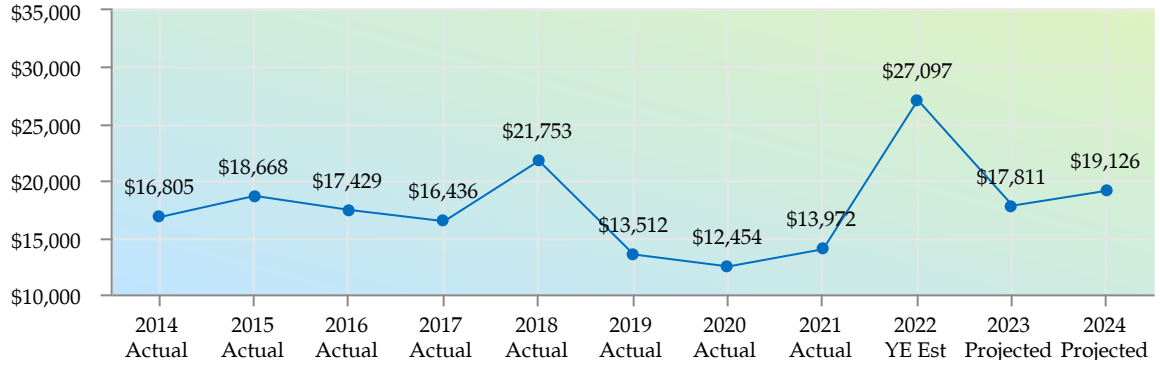
FINES & FORFEITURES
(Shown in Thousands)

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 7.1% of total government revenue in the 2023 budget and 7.8% in the 2024 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 - $15.6 million in 2018 and $22.4 million in 2020.

Miscellaneous Revenues account for 2.6% of General Fund revenue, and 15.1% of total government revenue in the 2023 projected budget, and 2.5% and 17.4% in the 2024 budget, respectively.

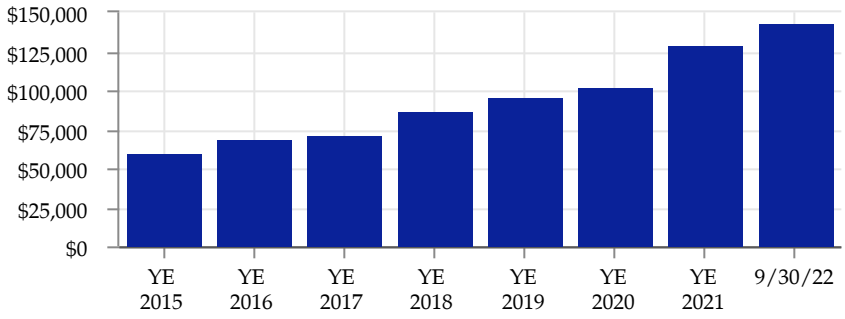
MISCELLANEOUS REVENUE
(Shown in Thousands)

Cash & Investments
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 $142.9 million at September 30, 2022. While each month is best compared to the same month in previous years to account for seasonality and other annual events and a partial year milestone doesn't compare well to prior year-end balances, cash levels, as well as rates have improved over prior years.

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)



CAPITAL BUDGET SUMMARY

The forecast for 2023 through 2027 for all Capital Funds, with Capital Improvement Program (CIP) information, was presented in the 2023 - 2024 Capital Budgets 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. More detail can be found in the 2023 - 2024 Capital Budgets document currently found on the City website, which provides all supporting project-specific detail within each capital fund, and includes items such as tax assessments, small tools, debt service, etc for each project. Following is a citywide summary of capital expenditure plans by department, along with a summary for each fund for 2023 through 2027, and inclusive of any changes made since publication of the Capital Budgets document.

CAPITAL FUNDS - FUND BALANCES

		Beginning Fund Balances						
		2021	2022	2023	2024	2025	2026	2027
Capital Fund	**Fund**	**Actual**	**Actual**	**Budgeted**	**Budgeted**	**Projected**	**Projected**	**Projected**
Central Bus Dist	321	72,576	55,011.89	55,022	55,022	55,022	55,022	55,022
Capitol Theatre	322	259,770	273,635	47,693	47,693	47,693	107,693	167,693
Yak Rev Dev Area	323	736,562	20,664	1,098,970	1,236,943	2,287,619	2,262,927	2,237,496
Parks & Recreation	331	391,355	313,601	197,434	189,197	219,181	308,865	398,240
Fire	332	381,860	455,050	414,050	494,888	575,597	656,237	736,806
Law & Justice	333	506,189	794,076	379,326	650,502	925,300	1,200,001	1,444,623
REET 1	342	3,544,985	4,360,786	3,884,621	1,792,433	216,093	1,383,673	2,551,170
REET 2	343	2,004,985	1,530,662	900,743	621,348	342,517	204,374	141,914
Trans Benefit District	344	3,833,625	3,066,264	3,643,599	684,562	600,391	2,321,149	4,041,834
Street Overlay/Recon	346	2,206,592	2,206,592	2,187,404	2,628,750	1,406,595	1,127,782	847,309
Conv & Event Center	370	5,043,522	1,659,537	1,438,074	1,287,654	1,005,359	1,159,745	1,315,873
Administrative Rsv	392	387,427	363,879	325,616	220,616	135,616	135,616	135,616
Airport	422	500,641	565,345	603,503	650,029	780,683	914,907	1,048,688
Stormwater	442	4,155,782	4,151,107	4,006,034	845,282	879,212	532,689	485,820
Transit	464	7,105,713	8,118,765	3,414,961	4,670,312	5,747,988	6,647,988	7,547,988
Wastewater	472/6/8	13,664,963	15,040,180	12,718,067	4,255,687	7,602,271	5,541,690	5,479,826
Water	477	3,270,904	2,364,943	124,010	332,552	2,909,108	3,990,440	3,371,662
Irrigation	479	4,926,966	5,321,892	819,285	7,063,852	4,533,333	—	1,288,336
Equipment Rental	552	3,223,800	3,265,681	2,850,052	1,742,999	737,746	3,166,540	5,619,622
Environmental	555	581,383	561,698	284,610	215,093	182,379	149,614	116,796
Total/Beg Balance		$ 56,799,600	$ 54,489,369	$ 39,393,074	$ 29,685,414	$ 31,189,703	$ 31,866,952	$ 39,032,334
Total Revenues		36,933,645	55,413,898	48,018,273	38,448,101	24,632,772	18,739,690	19,350,984
Total Expenditures		39,243,876	70,510,193	57,725,933	36,943,812	23,955,523	11,574,308	16,618,935
Ending Fund Balances		$ 54,489,369	$ 39,393,074	$ 29,685,414	$ 31,189,703	$ 31,866,952	$ 39,032,334	$ 41,764,383

Note - only funded expenditures are included in the expenditures for Capital funds.

DEBT SUMMARY

Long-term debt planning is integral to planning for fiscal sustainability, and debt rating play a large part. 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. This rating was affirmed in March 2020. The combined Water and Wastewater utility was affirmed at "AA-" in September 2015.

The City's debt is supported by ten different funding streams. The following information includes a complete citywide summary of debt issues and includes maturity dates as well as all future payments. Future points when payments decrease are generally when decisions to re-issue debt or redeploy budgetary resources are planned.

The attached summary debt schedules have been created by staff to accomplish three things:

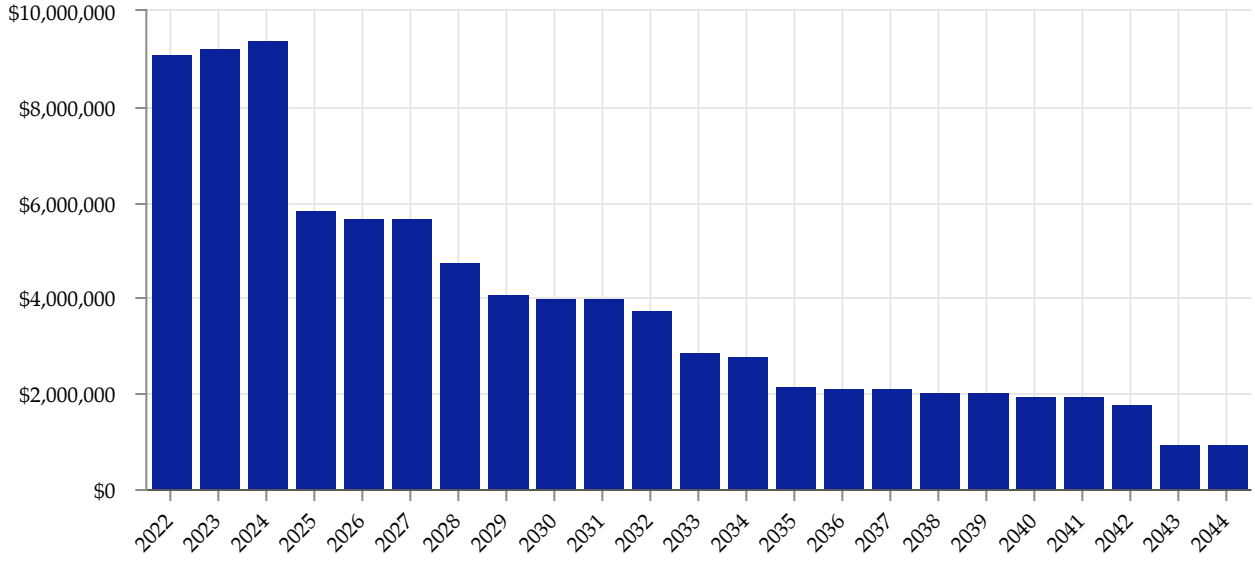
- Provide a single overview of the city's debt across all funds, along with funding sources.
- Clearly identify when debt will be extinguished and, when decision opportunities arise, to contemplate if the city will best be served by adding further debt or not.
- To provide long-term planning to coincide with the development of capital asset projects and to help forecast 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 new debt issues are brought for review and approval.

State law provides that total general purpose non-voted debt cannot be incurred in excess 1.5% of the value of the taxable property of the City. The assessed valuation for the 2023 levy calculation is currently $10.7 billion. At this valuation, the general purpose non-voted debt limit would be $160.3 million. Total debt for the City of Yakima is projected to be $80.4 million at the beginning of 2023.

Potential new debt for 2023 - 2024 includes $7.0 - $12.0 million for an Eastside pool, $7.0 - $10.0 million for a Convention and Event Center parking garage, $10.0 million for the North 1st Street Revitalization, and $5.0 million for the Yakima Revenue Development Area/Millsite.

TOTAL DEBT SERVICE
2021-2044



Type	Description	Maturity Date	Principal and Interest Payments 2022	2023	2024	2025	2026	2027
Non-Enterprise Funds								
GO Bond	2020 Convention Center Add (Ref)	12/01/44	$ 792,906	$ 794,328	$ 794,875	$ 794,722	$ 794,030	$ 792,596
GO Bond	2020 Convention Ctr III Add (Ref)	12/01/44	154,583	157,938	156,047	159,069	156,903	154,645
GO Bond	2018 Aquatic Center YMCA	12/01/42	420,000	420,000	450,000	450,000	450,000	450,000
GO Bond	2018 Yakima Sports Complex	06/01/35	400,000	400,000	450,000	450,000	450,000	450,000
LOCAL	2020 Energy Project (Lighting)	06/01/35	136,000	137,375	133,625	134,750	135,625	136,250
PWTF Loan	2010 Railroad Grade Separation	06/01/34	84,448	84,448	84,448	84,448	84,448	84,448
GO Bond	2014 City Pt 911 Call Disp Ctr	05/01/34	121,863	118,663	120,463	117,063	119,513	121,813
GO Bond	2021 SOZO	06/01/32	—	117,289	117,289	117,289	117,289	117,289
GO Bond	2020 Capitol Theatre Exp (Ref)	12/01/32	454,557	451,802	453,357	459,259	454,514	459,210
SIED Loan	2018 River Rd Impr/Aquatics Ctr	06/01/29	62,800	62,800	62,800	62,800	62,800	62,800
GO Bond	2018 Street Resurfacing Project	12/01/28	399,664	399,664	399,664	399,664	399,664	399,664
PWTF Loan	2009 Railroad Grade Separation	06/01/28	170,879	170,053	169,228	168,402	167,577	166,751
SIED Loan	2016 SOZO	06/01/27	106,197	106,197	106,197	106,197	106,197	106,197
LOCAL	2017 Energy Project (Lighting)	06/01/27	111,220	111,106	110,986	111,919	112,417	112,395
LOCAL	2018 Fire Aerial & Pump App	06/01/27	153,017	152,859	152,694	153,978	154,663	154,633
SIED Loan	2017 YV Brewing Project	06/01/24	14,158	14,158	14,158	—		
GO Bond	2014 Street Improvement Project	06/01/24	1,648,375	1,648,750	1,650,250	—		
HUD	2006 Hilton HUD Loan	08/01/24	254,371	260,404	1,886,011	—		
GO Bond	2003 SunDome Expansion	12/01/23	147,934	150,000	—			
LOCAL	2013 Fire Apparatus	06/01/23	39,216	39,216	—			
SIED Loan	2015 21st Avenue/Airport	06/01/23	58,090	58,090	—			
GO Bond	2020 West Valley Fire	12/01/22	70,298	—				
GO Bond	2020 Downtown Futures	12/01/22	130,553	—				
	Total Non-Enterprise		5,931,129	5,855,140	7,312,092	3,769,560	3,765,640	3,768,691
Enterprise Funds								
Revenue Bonds								
	2020 Irrigation Rev Bonds (Ref)	12/01/34	272,150	276,600	270,750	274,900	273,750	272,450
	2020 Wastewater Rev Bonds (Ref)	12/01/27	382,400	382,800	387,900	387,550	381,900	381,100
	2012 WW Rev Bonds (Ref 03B)	11/01/23	1,162,800	1,164,800	—			
Total Revenue Bonds			1,817,350	1,824,200	658,650	662,450	655,650	653,550
Wastewater Long Term Debt								
	2012 Industrial Sewer Main Ext	06/01/37	87,847	87,440	87,033	86,627	86,220	85,813
	2012 Industrial Waste Anaerobic	07/01/34	39,409	39,409	39,409	39,409	39,409	39,409
	2011 Energy Efficiency Project	03/31/33	34,826	34,826	34,826	34,826	34,826	34,826
	2012 Wastewater Treatment Plant	06/01/31	275,806	275,133	274,461	273,788	273,115	272,443
	2007 Ultra Violet Disinfection	06/01/27	125,031	124,424	123,817	123,210	122,603	121,996
	2005 River Road Sewer	06/01/25	126,731	126,109	125,488	124,867	—	
Total Wastewater LT Debt			689,650	687,341	685,034	682,727	556,173	554,487
Water Long Term Debt								
	2021 Waterline Improvements	06/01/41	108,901	114,277	113,234	112,192	111,149	110,106
	2013 WTP Lagoons Design	10/01/34	210,009	207,373	204,737	202,101	199,465	196,829
	2013 Automated Reading System	06/01/32	270,395	269,737	269,079	268,421	267,763	267,105
	2009 New Water Well	06/01/28	125,389	124,783	124,178	123,572	122,966	122,360
	2005 Naches Rvr WTP Filter Rehab	10/01/25	48,014	47,779	47,543	47,308	—	
	2003 Naches WTP Improvements	07/01/23	136,072	135,399	—			
Water Long-Term Debt			898,780	899,348	758,771	753,594	701,343	696,400
Total Enterprise Funds Debt			3,405,780	3,410,889	2,102,455	2,098,771	1,913,166	1,904,437
Total City-Wide Debt			$ 9,336,909	$ 9,266,029	$ 9,414,547	$ 5,868,331	$ 5,678,806	$ 5,673,128
	Total Principal		$ 7,160,437	$ 7,244,742	$ 7,738,346	$ 4,359,364	$ 4,272,686	$ 4,371,690
	Total Interest		2,176,472	2,021,287	1,676,201	1,508,967	1,406,120	1,301,438
			$ 9,336,909	$ 9,266,029	$ 9,414,547	$ 5,868,331	$ 5,678,806	$ 5,673,128

Principal and Interest Payments

2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038 +
$ 790,466	$ 792,652	$ 793,946	$ 794,318	$ 793,596	$ 791,888	$ 794,313	$ 790,775	$ 791,167	$ 794,228	$ 5,545,432
157,307	154,744	157,096	154,203	156,192	157,919	154,404	155,839	156,991	157,643	1,104,066
450,000	410,000	410,000	410,000	410,000	410,000	410,000	780,066	1,000,000	1,000,000	4,837,914
450,000	490,000	490,000	490,000	490,000	490,000	490,000	119,934	—		
136,625	131,875	132,000	131,875	131,500	135,750	134,625	133,250	—		
84,448	84,448	84,448	84,448	84,448	84,448	42,224	—			
118,963	121,113	118,113	119,863	121,450	117,875	119,025	—			
117,289	117,289	117,289	117,289	117,289	—					
458,103	461,344	463,729	465,226	470,675	—					
62,800	62,800	—								
399,664	—									
165,926	—									
—										
—										
—										
3,391,591	2,826,265	2,766,621	2,767,222	2,775,150	2,187,880	2,144,591	1,979,864	1,948,158	1,951,871	11,487,412
271,000	269,400	277,650	275,450	273,100	270,600	272,950	—			
—										
271,000	269,400	277,650	275,450	273,100	270,600	272,950	—	—	—	—
85,407	85,000	84,593	84,187	83,780	83,373	82,967	82,560	82,153	81,746	—
39,409	39,409	39,409	39,409	39,409	39,409	39,409	—			
34,826	34,826	34,826	34,826	34,826	17,413	—				
271,770	271,097	270,425	269,752	—						
—										
431,412	430,332	429,253	428,174	158,015	140,195	122,376	82,560	82,153	81,746	—
109,063	108,021	106,978	105,935	104,892	103,850	102,807	101,764	100,721	99,679	196,229
194,193	191,557	188,920	186,284	183,648	181,012	178,376	—			
266,447	265,789	265,132	264,474	263,816	—					
121,755	—									
691,458	565,367	561,030	556,693	552,356	284,862	281,183	101,764	100,721	99,679	196,229
1,393,870	1,265,099	1,267,933	1,260,317	983,471	695,657	676,509	184,324	182,874	181,425	196,229
$4,785,461	$4,091,364	$4,034,554	$4,027,539	$3,758,621	$2,883,537	$2,821,100	$2,164,188	$2,131,032	$2,133,296	$11,683,641
$3,588,993	$2,985,235	$3,008,353	$3,083,278	$2,899,361	$2,115,207	$2,126,092	$1,543,319	$1,568,398	$1,635,306	$ 9,948,091
1,196,468	1,106,129	1,026,201	944,261	859,260	768,330	695,008	620,869	562,634	497,990	1,735,550
$4,785,461	$4,091,364	$4,034,554	$4,027,539	$3,758,621	$2,883,537	$2,821,100	$2,164,188	$2,131,032	$2,133,296	$11,683,641

BUDGET BY DEPARTMENT

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

CITY OF *Yakima*

2023 ORGANIZATIONAL CHART

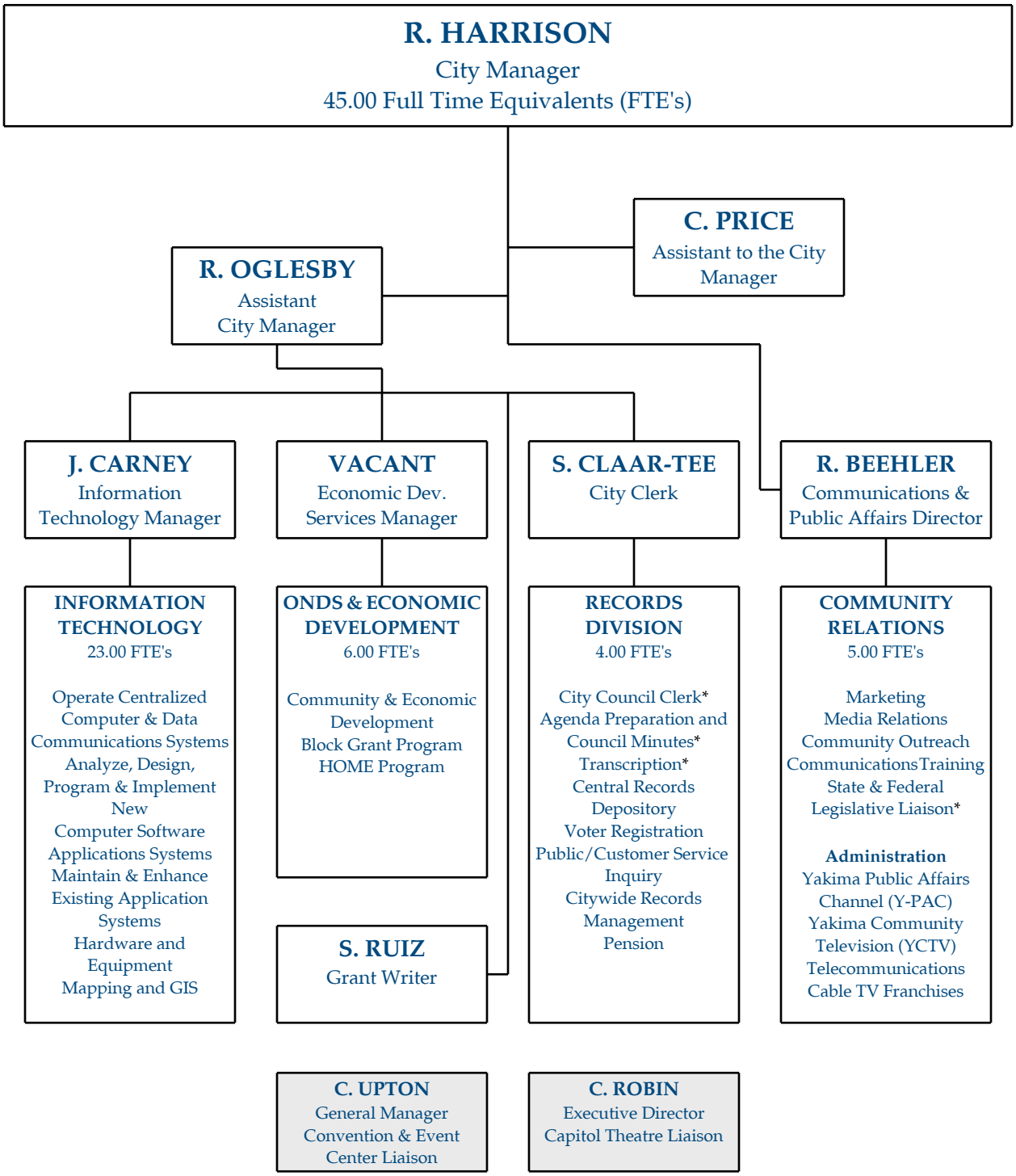
CITY ADMINISTRATION

Title	Function*/Fund	Page
City Council	110*	51
City Management	102*	53
Indigent Defense	109*	56
City Clerk / Records	140*	57
Information Technology	350*	60
Community Relations	125	71
Economic Development	250*	74
Economic Development Fund	123	74
Neighborhood Development	124	76
Downtown Yakima Business Improvement District (DYBID)	161	83
Central Business District Capital Improvement	321	85
Trolley	162	87
Front Street Business Improvement Area	163	89
Convention & Event Center / Capital	170/370	91
Tourism Promotion Area	173	96
Capitol Theatre / Capital	171/322	98

* General Fund Department

CITY ADMINISTRATION

Organizational Chart as of January 1, 2023



* All Legislative functions are directly overseen by the City Manager.

CITY COUNCIL - 110

GENERAL FUND

2022 Council Members

Mayor, Janice Deccio - District 4
Assistant Mayor, Soneya Lund - District 5
Eliana Macias - District 1
Danny Herrera - District 2
Patricia Byers - District 3
Matt Brown - District 6
Holly Cousens - District 7

DEFINITION

The City Council serves as the legislative body of the City of Yakima and consists of seven members elected by district. The Mayor and Assistant Mayor are determined by the council members. The City Council appoints the City Manager, approves all ordinances, resolutions and contracts of the City, evaluates proposals, and reviews, modifies and adopts the annual municipal budget. The Council performs other miscellaneous duties including appointments to various boards and commissions, serving as liaisons with other governmental bodies, and responding to community groups and constituents.

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

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
100	Mayor	1.00	1.00	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00	7.00	7.00

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
122 Legislative	$ 60,482	$ 168,467	$ 199,804	$ 199,813	— %	$ 199,813	— %
123 Professional Association Dues	67,012	67,192	85,000	85,000	— %	85,000	— %
	$ 127,494	$ 235,659	$ 284,804	$ 284,813	— %	$ 284,813	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 95,100	$ 95,100	$ 95,100	$ 95,100	— %	$ 95,100	— %
200 Personnel Benefits	7,814	7,810	7,828	7,837	0.1 %	7,837	— %
Sub-Total Salaries & Benefits	102,914	102,910	102,928	102,937	— %	102,937	— %
300 Supplies for Consumption & Resale	2,830	3,241	5,000	5,000	— %	5,000	— %
400 Services & Pass-Through Payments	21,750	129,508	176,876	176,876	— %	176,876	— %
Total Expenditures	$ 127,494	$ 235,659	$ 284,804	$ 284,813	— %	$ 284,813	— %

EXPLANATORY NARRATIVE

Legislative - 122

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

122 Legislative	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 95,100	$ 95,100	$ 95,100	$ 95,100	— %	$ 95,100	— %
200 Personnel Benefits	7,814	7,810	7,828	7,837	0.1 %	7,837	— %
300 Supplies for Consumption & Resale	2,830	3,241	5,000	5,000	— %	5,000	— %
400 Services & Pass-Through Payments	(45,263)	62,316	91,876	91,876	— %	91,876	— %
Total Expenditures	$ 60,481	$ 168,467	$ 199,804	$ 199,813	— %	$ 199,813	— %

Professional Association Dues - 123

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

123 Professional Assn Dues	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 67,012	$ 67,192	$ 85,000	$ 85,000	— %	$ 85,000	— %

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

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.
- Assessed the opportunity to develop a comprehensive approach for downtown parking and maintenance for city-owned parking lots and street parking
- Acquired the Bank of America Building adjacent to City Hall as a site for new City Hall. Space study in progress.
- Facilitated the allocation of $26.2 million of ARPA funds including investments in water and sewer projects, increased efforts in addressing domestic violence, affordable housing, contribution towards a Yakima Arts Center and a women and family shelter, and contribution towards the East Side pool project.

Function(s): 102 & 260.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1110	City Manager	1.00	1.00	1.00	1.00	1.00
1130	Assistant City Manager	1.00	1.00	1.00	1.00	1.00
1331	Administrative Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
2290	Grant Writer [1]	—	—	1.00	1.00	1.00
Total Personnel [2]		3.00	3.00	4.00	4.00	4.00

[1] A Grant writer was added mid-year 2021 in order to research and apply for grants.

[2] The equivalent of 1.00 FTE - the Assistant City Manager - is funded by several departments: .30 FTE from Economic Development (251), .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

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
102 City Management	$ 2,446,242	$ 716,430	$ 697,579	$ 707,498	1.4 %	$ 723,184	2.2 %
260 GRIT Force (Gang Free)	33,312	96,932	121,578	—	(100.0)%	—	n/a
	$ 2,479,554	$ 813,362	$ 819,157	$ 707,498	(13.6)%	$ 723,184	2.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 366,622	$ 369,896	$ 472,340	$ 490,114	3.8 %	$ 502,437	2.5 %
200 Personnel Benefits	75,849	94,665	133,860	126,504	(5.5)%	129,868	2.7 %
Sub-Total Salaries & Benefits	442,471	464,561	606,200	616,618	1.7 %	632,305	2.5 %
300 Supplies for Consumption & Resale	8,205	1,532	4,000	4,000	— %	4,000	— %
400 Services & Pass-Through Payments	2,028,879	347,269	208,957	86,879	(58.4)%	86,879	— %
Total Expenditures	$ 2,479,555	$ 813,362	$ 819,157	$ 707,497	(13.6)%	$ 723,184	2.2 %

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, which included COVID-19 funding and a pass-thru Cares Act grant for 2020. These funds were used to offset city COVID-19 expenditures and provide funds for grants for small businesses and non-profits.

102 City Management	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 366,623	$ 369,896	$ 472,340	$ 490,115	3.8 %	$ 502,437	2.5 %
200 Personnel Benefits	75,849	94,665	133,860	126,504	(5.5)%	129,868	2.7 %
300 Supplies for Consumption & Resale	8,205	1,532	4,000	4,000	— %	4,000	— %
400 Services & Pass-Through Payments	1,995,566	250,338	87,379	86,879	(0.6)%	86,879	— %
Total Expenditures	$ 2,446,243	$ 716,431	$ 697,579	$ 707,498	1.4 %	$ 723,184	2.2 %

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. 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. The GRIT program ended in 2022.

260 GRIT Force	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 33,312	$ 96,932	$ 121,578	$ —	(100.0)%	$ —	n/a

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

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 3,937,487	$ 132,734	$ —	$ —	n/a	$ —	n/a

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 2023 and 2024. 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. Years 2023 - 2024 includes additional funding to offset inflation and increased costs for legal counsel.

109 Indigent Defense	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 1,078,094	$ 1,098,102	$ 1,100,000	$ 1,500,000	36.4 %	$ 1,500,000	— %

Dedicated Revenue

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

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 93,500	$ 93,500	$ 86,000	$ 86,000	— %	$ 86,000	— %

CITY CLERK / RECORDS - 140

GENERAL FUND

City Manager	**Robert Harrison**
Assistant City Manager	**Rosylen Oglesby**
City Clerk	**Sonya Claar Tee**

DEFINITION

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

ACCOMPLISHMENTS

Fiscal Sustainability

- Successfully transitioned in person Council meetings to both in person and online platform using Zoom for virtual meetings.
- Transitioning from NovusAgenda to Granicus Peak, which increases transparency and provides indexing of agenda concurrent with meeting video.
- Completed a new electronic signature policy with assistance from Legal and Information Technology (IT).
- In 2021, the City received 3 Public Record Act (PRA) appeals, 4 PRA Complaints and 1 PRA Claim, for a customer satisfaction rating of 99.998% (3,382 requests / 8 actions) (Joint Legislative Audit & Review Committee (JLARC) standard).

GOALS

Fiscal Sustainability

- Fully implement Granicus Peak upgrade by June 2023.
- In conjunction with IT, fully implement an electronic signature process by January 2023, 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

Records	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Formal Public Disclosure Requests	2,702	3,382	3,493	3,667	3,850
Bid openings	32	36	49	47	44
Legislation					
Council Meetings	32	46	48	47	49
Legislation Adopted (Resolution and Ordinance)	198	215	208	214	212
Contracts Processed	218	288	274	271	279

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget	2024 Proposed Budget
1234	City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
7141	Records Assistant	2.00	2.00	2.00	2.00	2.00	2.00
7161	Public Records Officer	1.00	1.00	1.00	1.00	1.00	1.00
10501	Records Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Total Personnel [1]		5.00	5.00	5.00	5.00	5.00	5.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
143 Records	$ 367,620	$ 452,434	$ 388,336	$ 533,346	37.3 %	$ 450,202	(15.6)%
144 City Clerk	(4,674)	270,502	299,089	300,718	0.5 %	281,052	(6.5)%
145 Official Proceedings/Publications	3,077	8,970	5,000	5,000	— %	5,000	— %
Total City Council	$ 366,023	$ 731,906	$ 692,425	$ 839,064	21.2 %	$ 736,254	(12.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 347,975	$ 353,659	$ 376,069	$ 386,907	2.9 %	$ 357,428	(7.6)%
200 Personnel Benefits	116,850	115,797	117,271	122,122	4.1 %	128,791	5.5 %
Sub-Total Salaries & Benefits	464,825	469,456	493,340	509,029	3.2 %	486,219	(4.5)%
300 Supplies for Consumption & Resale	3,251	5,659	10,400	11,400	9.6 %	11,400	— %
400 Services & Pass-Through Payments	(102,053)	256,790	188,685	318,635	68.9 %	238,635	(25.1)%
Total Expenditures	$ 366,023	$ 731,905	$ 692,425	$ 839,064	21.2 %	$ 736,254	(12.3)%

EXPLANATORY NARRATIVE

Records - 143

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

143 Records	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 155,845	$ 158,920	$ 168,036	$ 174,314	3.7 %	$ 166,749	(4.3)%
200 Personnel Benefits	55,906	55,707	56,566	58,798	3.9 %	63,218	7.5 %
300 Supplies for Consumption & Resale	2,289	1,526	6,100	7,100	16.4 %	7,100	— %
400 Services & Pass-Through Payments	153,579	236,281	157,635	293,135	86.0 %	213,135	(27.3)%
Total Expenditures	$ 367,619	$ 452,434	$ 388,337	$ 533,347	37.3 %	$ 450,202	(15.6)%

City Clerk - 144

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

[1] Risk Management (515) funds .60 of the Public Records Officer position.

144 City Clerk	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 192,130	$ 194,739	$ 208,034	$ 212,593	2.2 %	$ 190,679	(10.3)%
200 Personnel Benefits	60,944	60,090	60,705	63,324	4.3 %	65,573	3.6 %
300 Supplies for Consumption & Resale	962	4,133	4,300	4,300	— %	4,300	— %
400 Services & Pass-Through Payments	(258,710)	11,539	26,050	20,500	(21.3)%	20,500	— %
Total Expenditures	$ (4,674)	$ 270,501	$ 299,089	$ 300,717	0.5 %	$ 281,052	(6.5)%

Official Proceedings/Publications - 145

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

145 Official Proceedings/Pubs	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 3,077	$ 8,970	$ 5,000	$ 5,000	— %	$ 5,000	— %

Dedicated Revenue

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

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
34 Charges for Goods & Services	$ 167	$ 180	$ 400	$ 400	— %	$ 400	— %

INFORMATION TECHNOLOGY - 350

GENERAL FUND

City Manager	**Robert Harrison**
Assistant City Manager	**Rosylen Oglesby**
Information Technology Services (ITS) Manager	**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.

ACCOMPLISHMENTS

Public Safety & Fiscal Sustainability

- Cyber Security:
  - Implemented a Managed Detection and Response (MDR) service by Critical Insight.
  - Implemented Windows Enterprise E5. Among other things, this allowed for the City of Yakima to:
    - Transition to a higher-level Client Endpoint Protection, Detection and Response (EDR).
    - Intergrade this EDR monitoring into our Critical Insight MDR service.
    - Utilize the security tools within Microsoft's Azure Active Directory.
  - Completed upgrade to our Netmotion Virtual Private Network (VPN) environment to allow for greater security functionality.
  - Continued rollout of Duo Multi-Factor Authentication.
  - Started major web application migration to improve security and functionality.
- Physical Security Accomplishments:
  - Added high-capacity battery backup system for security access control at the Yakima Air Terminal allowing for security doors to function during long power failures.
  - Installed access control and or cameras to increase physical security to the Information Technology IT) Data Center, vehicle gate at the Tahoma Cemetery, the new Flip Flow Exit Lane system at the Yakima Air Terminal, and other locations.
  - Installed and replaced multiple intrusion alarm systems at the various City facilities.
- Upgraded multiple enterprise systems. Key examples:
  - Microsoft SQL database server environment.
  - Upgraded and expanded the IT Wireless network.

- Planned for and started a major radio console system upgrade at SunComm primary and backup dispatch centers.
- Upgraded the Station Alerting system at Fire Station 91.
- Assisted the Yakima Police Department (YPD) in implementing Flock stationary Automated License Plate Readers (ALPR) systems and integration with Axon ALPR.
- Deployed 124 new workstations across the environment.
- Completed major upgrade to the City's Cayenta environment.
- Worked with YPD to implement new evidence software enhancements.
- Implemented new Records Request Management solution.
- Revised the Travel Authorizations Reimbursement solution.
- Developed multiple Geographical Information System (GIS) and Web Tools for the City's departments. These tools allow the departments to be more efficient in serving the community. Key examples:
    - Domestic Violence Data.
    - YPD Officer Forms.
    - Collisions Analysis and Dashboard.
    - Low to Moderate Income map update.
    - Youth Transit Ridership application.
    - Service Order application and dashboard for Yakima Field crews.
    - Office of Neighborhood Development Services (ONDS) Housing Repairs dashboard and editing application.
    - Council Redistricting analysis and mapping.
    - GIS field editing solutions for multiple departments.

GOALS

Public Safety & Fiscal Sustainability

- Upgrade wireless point-to-point IT infrastructure.
- Continue employee training to improve phishing awareness.
- Complete major radio console system upgrade at SunComm primary and backup dispatch centers.
- Complete multi-year project of replacing computers utilizing Windows 7 operation system.
- Continue to increase the number of employees utilizing multi-factor authentication.
- Continue upgrade of old alarm systems and panic buttons and transition to monitoring service.
- Complete implementation of a citywide Project Management software solution.
- Replace Coban video system with Axon across the entire YPD fleet.
- Finish major web application migration to improve security and functionality.
- Move to GIS environment to new server hardware and upgrade GIS software.
- Redevelop many core applications to modern frameworks.

Function(s): 351, 352 & 353.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Infrastructure					
Servers	89	100	100	102	103
Telephones	840	915	915	918	920
Operations					
Computers Maintained	1,170	1,135	1,091	1,050	1,000
Police/Fire Vehicles	146	146	169	169	169
Requests from YPD and YFD	2,823	3,107	2,500	2,800	2,800
Requests by Category					
Asset Management/Configuration	1	10	5	8	8
Document Center	315	266	22	—	—
GIS	92	86	90	95	95
Hardware	1,005	1,091	1,000	1,000	1,000
IT Administration	171	158	150	150	150
Mobile Device Management	280	192	190	200	200
Networking	121	102	100	105	105
Other Systems	14	18	15	15	15
Security Systems	186	193	190	190	190
Server Management	174	227	200	215	215
Services	177	193	220	200	200
Software	1,852	1,665	1,600	1,600	1,600
Telephone System	265	313	250	275	275
User Management	464	519	450	450	450
Vehicular Equipment	323	270	250	250	250
Voice Radio Equipment	89	90	90	90	90
Web	513	477	400	450	450
Geographical Information Services (GIS)					
GIS Users	451	451	465	483	507
GIS Maps and Applications	725	725	746	776	815
Web Sites	24	21	23	25	27
Web Visitors	500,000	500,000	515,000	535,600	562,300
Web Site Page Views	1,500,000	1,500,000	1,545,000	1,606,800	1,687,100
CityICE Applications	130	130	134	138	143

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1233	ITS Manager	1.00	1.00	1.00	1.00	1.00
2102	ITS GIS Technician [1]	1.00	1.00	—	—	—
2108	ITS Computer Client Services Technician	4.00	4.00	4.00	4.00	4.00
2109	ITS Applications Developer [2]	—	—	1.00	1.00	1.00
2110	ITS Database Administrator [3]	1.00	1.00	1.00	—	—
2112	ITS Network Services Engineer	1.00	1.00	1.00	1.00	1.00
2113	ITS Senior Client Services Technician	1.00	1.00	1.00	1.00	1.00

[1] An ITS GIS Technician position was deleted mid-year 2021 due to a department restructuring.
[2] An ITS Applications Developer was added in 2022 due to due to a department restructuring.
[3] An ITS Database Administrator was deleted and a Senior Application Analyst was added mid-year 2022 due to a reorganization.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
2114	ITS Application Support Analyst [4]	1.00	2.00	2.00	2.00	2.00
2117	ITS Full Stack Developer [5]	1.00	1.00	2.00	2.00	2.00
2118	ITS Systems Administrator [5]	3.00	3.00	4.00	4.00	4.00
2120	ITS Senior Application Analyst [3]	—	—	—	1.00	1.00
2125	ITS Telecommunications Network Analyst	1.00	1.00	1.00	1.00	1.00
4520	Electronics Technician I [6]	1.00	1.00	1.00	—	—
4521	Electronics Technician II [5]	1.00	1.00	—	—	—
7171	ITS Assistant	1.00	1.00	1.00	1.00	1.00
7611	ITS Print Shop Operator [5]	1.00	1.00	—	—	—
10201	ITS Senior Full Stack Dev/Analyst	1.00	1.00	1.00	1.00	1.00
11901	ITS Supervising Senior Analyst	1.00	1.00	1.00	1.00	1.00
11902	ITS Operations Supervisor	2.00	2.00	2.00	2.00	2.00
Total Personnel [7]		23.00	24.00	24.00	23.00	23.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
351 Information Technology Services	$ 2,345,936	$ 3,487,494	$ 4,211,915	$ 4,450,095	5.7 %	$ 4,386,469	(1.4)%
352 Electronic Technology Services	254,791	233,608	184,283	36,100	(80.4)%	36,100	— %
353 Copy Center Operations	138,694	116,225	—	—	n/a	—	n/a
Total City Council	$ 2,739,421	$ 3,837,327	$ 4,396,198	$ 4,486,195	2.0 %	$ 4,422,569	(1.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,729,567	$ 1,711,863	$ 1,773,041	$ 1,982,636	11.8 %	$ 2,065,031	4.2 %
200 Personnel Benefits	688,789	670,306	735,657	755,580	2.7 %	782,336	3.5 %
Sub-Total Salaries & Benefits	2,418,356	2,382,169	2,508,698	2,738,216	9.1 %	2,847,367	4.0 %
300 Supplies for Consumption & Resale	345,096	171,377	369,843	326,430	(11.7)%	326,430	— %
400 Services & Pass-Through Payments	(42,119)	1,119,861	1,295,602	1,321,548	2.0 %	1,148,773	(13.1)%
600 Capital Outlays	18,087	163,922	222,054	100,000	(55.0)%	100,000	— %
Total Expenditures	$ 2,739,420	$ 3,837,329	$ 4,396,197	$ 4,486,194	2.0 %	$ 4,422,570	(1.4)%

[4] 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.

[5] A Full Stack Developer and a Systems Administrator were added, and an Electronics Technician II and a Print Shop Operator were deleted midyear due to a reorganization.

[6] An Electronics Technician I was moved to Fire (320) in 2023 due to a Memorandum of Understanding with American Federation of State, County and Municipal Employees (AFSCME) and the International Association of Firefighters (IAFF).

[7] An equivalent of .25 FTE's are funded by Utility Services (581), .50 FTE by Refuse (471), Stormwater (441) and Wastewater (473), and .10 by Water (474).

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. This account funds the Police Department share of the operating costs for YakCorps which is the consortium of agencies using the Spillman Computer Aided Design (CAD) system.

351	Criminal Justice Sales Tax .3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 171,713	$ 163,303	$ 185,759	$ 131,348	(29.3)%	$ 135,289	3.0 %

Information Technology Services - 351

Information Technology Services is responsible for four areas of computer and technology support for all City departments, including: Applications Support, which includes all major city business systems, Operations Support, Geographical Information Systems (GIS) and Web Services. 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.

351	Information Technology Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 1,529,471	$ 1,550,921	$ 1,696,464	$ 1,982,636	16.9 %	$ 2,065,031	4.2 %
200	Personnel Benefits	589,830	591,960	697,548	755,580	8.3 %	782,336	3.5 %
300	Supplies for Consumption & Resale	308,434	146,433	343,943	301,530	(12.3)%	301,530	— %
400	Services & Pass-Through Payments	(271,599)	870,956	1,066,146	1,179,000	10.6 %	1,002,284	(15.0)%
600	Capital Outlays	18,087	163,922	222,055	100,000	(55.0)%	100,000	— %
Total Expenditures		$ 2,174,223	$ 3,324,192	$ 4,026,156	$ 4,318,746	7.3 %	$ 4,251,181	(1.6)%

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. Funding for salaries and benefits were reallocated from Information Technology (352) to Fire (320) due to a Memorandum of Understanding with American Federation of State, County and Municipal Employees (AFSCME) and the International Association of Firefighters (IAFF).

352	Electronic Technology Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 150,952	$ 122,514	$ 76,576	$ —	(100.0)%	$ —	n/a
200	Personnel Benefits	77,340	63,406	38,109	—	(100.0)%	—	n/a
300	Supplies for Consumption & Resale	20,125	4,146	25,900	24,900	(3.9)%	24,900	— %
400	Services & Pass-Through Payments	6,373	43,541	43,697	11,200	(74.4)%	11,200	— %
Total Expenditures		$ 254,790	$ 233,607	$ 184,282	$ 36,100	(80.4)%	$ 36,100	— %

Copy Center Operations - 353

In 2020 - 2021, this function provided high speed copying and professional quality offset printing and publishing services to all departments and divisions of the City. The Copy Center was closed in 2021 due to departmental restructure.

353 Copy Center Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 49,144	$ 38,427	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	21,619	14,939	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	16,536	20,798	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	51,395	42,061	—	—	n/a	—	n/a
Total Expenditures	$ 138,694	$ 116,225	$ —	$ —	n/a	$ —	n/a

Dedicated Revenue

Revenues consist of GIS and Information Technology services to other governmental agencies, inspections, and a telecommunications lease. Printing services provided to both internal City divisions and non-city customers are included in the information for 2020 - 2021.

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 190,002	$ 166,998	$ 227,761	$ 243,559	6.9 %	$ 260,884	7.1 %
34 Charges for Goods & Services	32,139	54,289	15,000	15,000	— %	15,000	— %
36 Miscellaneous Revenues	32,186	24,306	16,606	17,436	5.0 %	18,308	5.0 %
Total	$ 254,327	$ 245,593	$ 259,367	$ 275,995	6.4 %	$ 294,192	6.6 %

COMMUNITY RELATIONS - 125

City Manager	**Robert Harrison**
Communications & Public Affairs Manager	**Randy Beehler**

DEFINITION

The Community Relations office has four primary areas of responsibility:

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

Community Relations office activities and operations are funded primarily by dedicated revenue generated by cable communications system rights-of-way fees, a Public/Educational/Government (PEG) access fee paid by Charter Communications, and other minor miscellaneous revenue sources.

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 Council Chambers video production system was replaced in 2022 at a cost of about $58,000. Replacement of the Chambers video production system allows for enhanced capabilities for the Community Relations office in scheduling and airing programs.
- 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

- Evaluate long-term production infrastructure and build out requirements.
- Examine potential third-party outreach support.
- Develop regional airport study strategy.
- Conduct review of personnel needs.

Function(s): 125 & 126.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
YCTV community programming	22 shows 13 hours	4 shows 2 hours	10 shows 6 hours	12 shows 8 hours	15 shows 10 hours
"Imported" programming	143 shows 62 hours	101 shows 47 hours	110 shows 50 hours	115 shows 51 hours	120 shows 54 hours
Production equipment (cameras, etc.) use	12 hours	2 hours	4 hours	6 hours	8 hours
Editing equipment use	14 hours	2 hours	5 hours	6 hours	8 hours
YCTV Producers trained	3	—	4	6	8
YPAC programming	385 shows 413 hours	341 shows 346 hours	350 shows 355 hours	360 shows 358 hours	365 shows 360 hours
Program sales revenue	$85	$75	$75	$75	$75
News releases	421	430	440	440	440
Social media posts created	632	635	640	640	640

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1255	Communications & Public Affairs Manager	1.00	1.00	1.00	1.00	1.00
2245	Community Outreach Specialist [1]	2.00	2.00	3.00	2.00	2.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00	1.00	1.00
2253	Community Relations Assistant [2]	1.00	—	—	—	—
2254	Municipal Producer	1.00	1.00	1.00	1.00	1.00
Total Personnel		6.00	5.00	6.00	5.00	5.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
125 PEG Capital	$ 12,551	$ 57,436	$ 39,000	$ 39,000	— %	$ 39,000	— %
126 Community Relations	644,188	652,043	752,776	719,990	(4.4)%	743,669	3.3 %
Total	656,739	709,479	791,776	758,990	(4.1)%	782,669	3.1 %
Revenues by Element							
31 Taxes	642,151	621,279	624,969	631,570	1.1 %	636,126	0.7 %
33 Intergovernmental Revenues	28,842	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	40	11,640	1,100	—	(100.0)%	—	n/a
Transfers In	67,685	65,853	—	—	n/a	—	n/a
Total	738,718	698,772	626,069	631,570	0.9 %	—	(100.0)%
Fund Balance							
Beginning Balance	799,493	881,473	870,766	705,059	(19.0)%	577,640	(18.1)%
Revenues less Expenditures	81,979	(10,707)	(165,707)	(127,420)	(23.1)%	(782,669)	514.2 %
Ending Balance	$ 881,472	$ 870,766	$ 705,059	$ 577,639	(18.1)%	$ (205,029)	(135.5)%

[1] A third Community Relations Specialist position was added for 2022 for the purpose of strengthening the City's external relationships, but deleted in mid-year 2022 due to inadequate revenues.

[2] 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.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 364,779	$ 378,599	$ 423,719	$ 413,971	(2.3)%	$ 426,967	3.1 %
200 Personnel Benefits	154,241	141,537	158,835	149,104	(6.1)%	153,300	2.8 %
Sub-Total Salaries & Benefits	519,020	520,136	582,554	563,075	(3.3)%	580,267	3.1 %
300 Supplies for Consumption & Resale	11,041	7,954	43,720	52,720	20.6 %	52,720	— %
400 Services & Pass-Through Payments	111,562	123,953	153,502	143,195	(6.7)%	149,683	4.5 %
600 Capital Outlays	12,551	57,436	12,000	—	(100.0)%	—	n/a
Transfers	2,565	—	—	—	n/a	—	n/a
Total Expenditures	$ 656,739	$ 709,479	$ 791,776	$ 758,990	(4.1)%	$ 782,670	3.1 %

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.

2023 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 2023, Studio B will be outfitted with modern fluorescent fixtures, which will improve both video quality and safety.
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 2023.
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		

2024 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 "A" control panel	8,000	Franchise Fees	The control panel in Studio A is more than 15 years old and needs to be replaced. A modern control panel will be purchased in 2024.
2nd Floor City Hall Conference Room Equipment Upgrade	14,500	PEG Access Fee	The production equipment in the 2nd Floor City Hall Conference Room is beyond its useful life. New production equipment for the 2nd Floor City Hall Conference Room will be purchased in 2024.
Ancillary YCTV/Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	4,000	PEG Access Fee	Ancillary production gear needs to be purchased regularly to maintain parity with updated technology.
YCTV/Y-PAC playback system storage	6,000	Franchise Fees & PEG Access Fee	The storage capacity of YCTV/Y-PAC playback system computers is becoming limited. Additional storage hard drives need to be purchased in order for the Community Relations office to continue to be able to retain City video records.
Total	$ 39,000		

125 PEG Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 25,000	$ 37,000	48.0 %	$ 37,000	— %
400 Services & Pass-Through Payments	—	—	2,000	2,000	— %	2,000	— %
600 Capital Outlays	12,551	57,436	12,000	—	(100.0)%	—	n/a
Total Expenditures	$ 12,551	$ 57,436	$ 39,000	$ 39,000	— %	$ 39,000	— %

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 and to cross-promote economic development initiatives, for furthering the community outreach initiatives of the Community Relations office and to advertise special YCTV or Y-PAC programming.

126 Community Relations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 364,780	$ 378,599	$ 423,719	$ 413,971	(2.3)%	$ 426,967	3.1 %
200 Personnel Benefits	154,241	141,537	158,835	149,104	(6.1)%	153,300	2.8 %
300 Supplies for Consumption & Resale	11,041	7,954	18,720	15,720	(16.0)%	15,720	— %
400 Services & Pass-Through Payments	111,562	123,953	151,502	141,195	(6.8)%	147,683	4.6 %
Vehicle Replacement	2,565	—	—	—	n/a	—	n/a
Total Expenditures	$ 644,189	$ 652,043	$ 752,776	$ 719,990	(4.4)%	$ 743,670	3.3 %

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.

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 799,493	$ 881,473	$ 870,766	$ 705,059	(19.0)%	$ 577,640	(18.1)%
31	Taxes	642,151	621,279	624,969	631,570	1.1 %	636,126	0.7 %
33	Intergovernmental Revenues	28,842	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	40	11,640	1,100	—	(100.0)%	—	n/a
	Transfers In	67,685	65,853	—	—	n/a	—	n/a
Total		$ 1,538,211	$ 1,580,245	$ 1,496,835	$ 1,336,629	(10.7)%	$ 1,213,766	(9.2)%

ECONOMIC DEVELOPMENT - 250

GENERAL FUND

City Manager	**Robert Harrison**
Assistant City Manager	**Rosylen Oglesby**

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	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
7181	Economic Development Assistant [1]	—	—	1.00	1.00	1.00
Total Personnel [2]		—	—	1.00	1.00	1.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
251 Economic Development	$ 138,065	$ 390,934	$ 649,855	$ 585,336	(9.9)%	$ 591,319	1.0 %
805 SIED Yakima Valley Brewing	14,158	14,158	14,158	14,158	— %	14,158	— %
	$ 152,223	$ 405,092	$ 664,013	$ 599,494	(9.7)%	$ 605,477	1.0 %

[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

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 5,820	$ 80,350	$ 89,512	11.4 %	$ 94,251	5.3 %
200 Personnel Benefits	—	2,434	33,720	32,539	(3.5)%	33,783	3.8 %
Sub-Total Salaries & Benefits	—	8,254	114,070	122,051	7.0 %	128,034	4.9 %
300 Supplies for Consumption & Resale	—	—	2,500	2,500	— %	2,500	— %
400 Services & Pass-Through Payments	138,065	382,680	533,285	460,785	(13.6)%	460,785	— %
700 Debt Service Principal	9,192	12,487	12,885	13,296	3.2 %	13,720	3.2 %
800 Debt Service Interest & Issuance	4,966	1,671	1,273	862	(32.3)%	438	(49.2)%
Total Expenditures	$ 152,223	$ 405,092	$ 664,013	$ 599,494	(9.7)%	$ 605,477	1.0 %

EXPLANATORY NARRATIVE

Economic Development - 251

This function accounts for all general expenses related to supporting the Economic Development fund, 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, Yakima County Development Association (YCDA) and the Downtown Yakima Business Improvement District (DYBID) for flowers around downtown Yakima and the airport, and for various special events in the downtown area, as seen in the charts below.

COMMUNITY SUPPORT

	2023 Projected	2024 Projected
DAY Group (offset by $160,000 Main Street tax credit)	$ 213,333	$ 213,333
Yakima County Development Association (YCDA)	50,000	50,000
DYBID - Downtown Flower Baskets	40,000	40,000
Yakima Arts Commission	10,000	10,000
Total community support (offset by revenue of $156,250)	$ 313,333	$ 313,333

SPECIAL EVENT SUPPORT

	2023 Projected	2024 Projected
DAY for promotion of various downtown events	$ 10,000	$ 10,000
Fireworks	15,000	15,000
Miller Park Concerts	20,000	20,000
Total community support	$ 45,000	$ 45,000

251 Economic Development	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 5,820	$ 80,350	$ 89,512	11.4 %	$ 94,251	5.3 %
200 Personnel Benefits	—	2,434	33,720	32,539	(3.5)%	33,783	3.8 %
300 Supplies for Consumption & Resale	—	—	2,500	2,500	— %	2,500	— %
400 Services & Pass-Through Payments	138,065	382,680	533,285	460,785	(13.6)%	460,785	— %
Total Expenditures	$ 138,065	$ 390,934	$ 649,855	$ 585,336	(9.9)%	$ 591,319	1.0 %

SIED Yakima Valley Brewing - 805

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

805	SIED Yakima Valley Brewing	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700	Debt Services Principal	$ 9,192	$ 12,487	$ 12,885	$ 13,296	3.2 %	$ 13,720	3.2 %
800	Debt Service Interest & Issuance	4,966	1,671	1,273	862	(32.3)%	438	(49.2)%
Total Expenditures		$ 14,158	$ 14,158	$ 14,158	$ 14,158	— %	$ 14,158	— %

Dedicated Revenue

Revenues consist of charges for goods and services. Intergovernmental revenue were negative in 2021 due to a journal entry correction from a previous year.

	Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33	Intergovernmental Revenues	$ —	$ (25,482)	$ —	$ —	n/a	$ —	n/a
34	Charges for Goods & Services	71,429	100,000	192,432	192,432	— %	192,432	— %
Total		$ 71,429	$ 74,518	$ 192,432	$ 192,432	— %	$ 192,432	— %

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 within the budget document to reflect how the fund was used in the past until no longer relative to past budgets. This balance is a loan loss reserve and will be moved to the Neighborhood Development fund (124) and treated as regular CDBG program income.

Function(s): 254.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
254 Advisory Services	$ 110,750	$ —	$ —	$ —	n/a	$ —	n/a
Revenues by Element							
33 Intergovernmental Revenues	109,309	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	—	546,322	—	—	n/a	—	n/a
36 Miscellaneous Revenues	—	7,600	—	—	n/a	—	n/a
Total	109,309	553,922	—	—	n/a	—	n/a
Fund Balance							
Beginning Balance	54,454	53,014	606,936	606,936	— %	606,936	— %
Revenues less Expenditures	(1,441)	553,922	—	—	n/a	—	n/a
Ending Balance	$ 53,013	$ 606,936	$ 606,936	$ 606,936	— %	$ 606,936	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 110,750	$ —	$ —	$ —	n/a	$ —	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 2020.

Advisory Services - 254

This function paid for non-ONDS economic development activity, including professional services agreements, and also supported 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).

254	Advisory Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 110,750	$ —	$ —	$ —	n/a	$ —	n/a

Revenue

Revenue consisted of intergovernmental assistance (State assistance for economically disadvantaged cities) in 2020. Any further revenue received from this funding source was distributed to the General Fund in 2021.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 54,454	$ 53,014	$ 606,936	$ 606,936	— %	$ 606,936	— %
33	Intergovernmental Revenues	109,309	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	—	546,322	—	—	n/a	—	n/a
36	Miscellaneous Revenues	—	7,600	—	—	n/a	—	n/a
Total		$ 163,763	$ 606,936	$ 606,936	$ 606,936	— %	$ 606,936	— %

NEIGHBORHOOD DEVELOPMENT - 124

City Manager	**Robert Harrison**
Assistant City Manager	**Rosylen Oglesby**
Neighborhood Development Services Manager	**Vacant**

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) programs. 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 two programs have a combined strategic planning process and document known as the Consolidated Plan, which must be done every five years. Within the Consolidated Plan, and added each year, is an annual action plan that contains the specific activities that will be undertaken in the coming year using CDBG 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 (HBCC) and the Senior/ Disabled Energy Assistance Program.

Through the years HUD has 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 Plans for fiscal years 2023 and 2024, which is the fourth and fifth year of the Consolidated Plan. The Annual Action Plans 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

- 2021 Annual Consolidated Annual Performance Report.
- 2022 Annual Action Plan.
- Assisted 40 Micro-enterprise businesses in partnership with Yakima County Development Association.

Strengthening Partnerships

- Awarded $75,000 of CDBG to Henry Beauchamp Community Center to provide public services.
- Awarded $213,181 of CDBG-CV2 to People for People to assist with Meals on Wheels program.
- Awarded $102,500 of HOME funds to Habitat for Humanity for acquisition and construction of a single family home for a low income family.
- Awarded $50,000 of HOME funds to Catholic Charities Housing Services for construction of a 16 Unit multifamily housing project for low income persons.

GOALS

Public Safety

- Sidewalk improvement program.
- Street light improvement program.

Housing

- In partnership with the Yakima Housing Authority provided HOME funds to construct a 54 Unit multifamily project for low income persons.
- In partnership with Habitat for Humanity provide HOME funds to construct six single family homes to low income families.
- Assist 80 or more individuals through our Emergency home repair Program.

Function(s): 241 & 242.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Neighborhood Development Programs					
Community Service Programs (Youth Programs) - Contracts	1	2	1	1	1
Paint Program - Homes [1]	—	15	—	—	—
Public Facilities - Facilities	—	1	1	—	—
Elderly/Disabled Rehab Program - Homes	76	72	85	80	70
Fair Housing Counseling					
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	1,455	3,400	5,800	5,500	5,200
HOME Program					
First Time Home Ownership Subsidy - Families	2	—	1	4	3

[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 as well as private citizens to assist with the Senior-Disabled Exterior Paint Program and help with neighborhood yards and alley cleanup.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1253	Neighborhood Development Svc Manager [2]	1.00	1.00	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant [3]	2.00	1.00	1.00	1.00	1.00
5130	Home Remodeling Technician	1.00	1.00	1.00	1.00	1.00
5151	Housing Loan Specialist	1.00	1.00	1.00	1.00	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		7.00	6.00	6.00	6.00	6.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
241 ONDS Programs	$ 1,839,135	$ 2,433,213	$ 2,346,318	$ 1,398,962	(40.4)%	$ 1,373,912	(1.8)%
242 Administration	177,051	346,538	311,061	376,287	21.0 %	386,263	2.7 %
Total	2,016,186	2,779,751	2,657,379	1,775,249	(33.2)%	1,760,175	(0.8)%
Revenues by Element							
33 Intergovernmental Revenues	1,537,076	2,457,978	4,833,272	1,612,740	(66.6)%	1,564,358	(3.0)%
36 Miscellaneous Revenues	228,845	296,425	409,601	148,034	(63.9)%	128,895	(12.9)%
Total	1,765,921	2,754,403	5,242,873	1,760,774	(66.4)%	1,693,253	(3.8)%
Fund Balance							
Beginning Balance	703,369	453,104	427,756	3,013,250	604.4 %	2,998,775	(0.5)%
Revenues less Expenditures	(250,265)	(25,348)	2,585,494	(14,475)	(100.6)%	(66,922)	362.3 %
Ending Balance	$ 453,104	$ 427,756	$ 3,013,250	$ 2,998,775	(0.5)%	$ 2,931,853	(2.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 374,233	$ 418,907	$ 440,016	$ 446,219	1.4 %	$ 460,693	3.2 %
200 Personnel Benefits	150,725	160,704	163,700	160,962	(1.7)%	165,876	3.1 %
Sub-Total Salaries & Benefits	524,958	579,611	603,716	607,181	0.6 %	626,569	3.2 %
300 Supplies for Consumption & Resale	10,927	16,516	17,150	14,400	(16.0)%	14,400	— %
400 Services & Pass-Through Payments	1,480,302	2,154,808	2,036,513	1,053,668	(48.3)%	1,019,207	(3.3)%
600 Capital Outlays	—	28,814	—	100,000	n/a	100,000	— %
Total Expenditures	$ 2,016,187	$ 2,779,749	$ 2,657,379	$ 1,775,249	(33.2)%	$ 1,760,176	(0.8)%

EXPLANATORY NARRATIVE

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

[2] The Neighborhood Development Services Manager position will be retitled the Economic Development Services Manager in early 2023.
[3] One Housing Rehabilitation Assistant was delete mid-year 2020 due to the elimination of the volunteers.
[4] 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.

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

	2023				2024			
HUD Programs (CDBG)	**Program Expenses**	**Program Delivery Expenses**	**Admin**	**Total Estimated Expenses**	**Program Expenses**	**Program Delivery Expenses**	**Admin**	**Total Estimated Expenses**
CDBG Single Family Rehabilitation 570.202(b)								
Senior/Disabled Rehabilitation	$ 276,520	$ 288,564	$ —	$ 483,902	$ 252,040	$ 288,564	$ —	$ 482,755
Community/Public Services 570.201(e)								
Public Services - OIC of WA	75,000	—	—	75,000	75,000	—	—	75,000
Senior/Disabled Energy Assistance Program	1,000	—	—	1,000	1,000	—	—	1,000
Total Community/Public Services	76,000	—	—	76,000	76,000	—	—	76,000
Administrative CDBG Costs 570.206	—	—	204,008	204,008	—	—	197,887	197,887
Grand Estimated Total	$ 352,520	$ 288,564	$ 204,008	$ 763,910	$ 328,040	$ 288,564	$ 197,887	$ 756,642

Any previous year carry forward dollars will be accounted for in the 2023 - 2024 Encumbrance Ordinances. 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.

CDBG PROGRAM EXPENDITURE CAP

CDBG #	Program	2020 Grant Consolidated Plan Program
2414110	Community Service	$ 152,000
2414820	Elderly/Disabled Rehabilitation	966,657
Total of Account 400 Professional Services [5]		$ 1,118,657

Homeownership and Opportunity for People Everywhere (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.

[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.

HOPE 3 ESTIMATED EXPENDITURES

Non-Federal Categories	2023 Program Expenses	2024 Program Expenses
Professional Services	$ 12,000	$ 12,000
Single Family	20,000	20,000
Grand Estimated Total Expenses	$ 32,000	$ 32,000

HOME Program

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

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.

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 Community Housing Development Organization (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 EXPENDITURES

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

	2023				2024			
Home Project Categories	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	$ 88,905	$ 23,293	$ —	$ 112,198	$ 86,238	$ 23,293	$ —	$ 109,531
New Construction	368,901	42,333	—	411,234	355,565	42,333	—	397,898
Administrative HOME Costs	—	—	59,270	59,270	—	—	57,492	57,492
First Time Home Buyers	10,000	—	—	10,000	10,000	—	—	10,000
Grand Estimated Total Expenses	$ 467,806	$ 65,626	$ 59,270	$ 592,702	$ 451,803	$ 65,626	$ 57,492	$ 574,921

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.

NON-FEDERAL ESTIMATED EXPENDITURES

Non-Federal Categories	2023 Program Expenses	2024 Program Expenses
Misc Expenses	$ 10,350	$ 10,350

241	ONDS Programs	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 290,298	$ 332,703	$ 347,928	$ 351,657	1.1 %	$ 363,145	3.3 %
200	Personnel Benefits	120,773	130,905	133,430	129,353	(3.1)%	133,299	3.1 %
400	Services & Pass-Through Payments	1,428,064	1,969,604	1,864,960	917,952	(50.8)%	877,469	(4.4)%
Total Expenditures		$ 1,839,135	$ 2,433,212	$ 2,346,318	$ 1,398,962	(40.4)%	$ 1,373,913	(1.8)%

Administration - 242

These expenditures support the planning, direction, administration and support the operations of the department, including costs as monthly security, legal fees, and required HUD public notifications.

242	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 83,935	$ 86,204	$ 92,088	$ 94,562	2.7 %	$ 97,548	3.2 %
200	Personnel Benefits	29,952	29,799	30,271	31,610	4.4 %	32,578	3.1 %
300	Supplies for Consumption & Resale	10,926	16,517	17,150	14,400	(16.0)%	14,400	— %
400	Services & Pass-Through Payments	52,238	185,203	171,553	135,716	(20.9)%	141,738	4.4 %
600	Capital Outlays	—	28,814	—	100,000	n/a	100,000	— %
Total Expenditures		$ 177,051	$ 346,537	$ 311,062	$ 376,288	21.0 %	$ 386,264	2.7 %

Revenue

Intergovernmental revenues include the two HUD grants - CDBG & HOME. Miscellaneous revenues include contract collection of loans, payoffs, interest and miscellaneous revenues of HOPE 3 and Non-Federal revenue.

ESTIMATED REVENUE BY PROGRAM

Program	2023 Projected	2024 Projected
CDBG Revenue		
CDBG - Current Year	$ 1,020,038	$ 989,437
CDBG - Program Interest Income	1,077	963
CDBG - Program Income	18,202	16,602
Total Estimated CDBG Revenues	1,039,317	1,007,002
HOPE 3 Revenue	12,330	11,280
Non Federal Revenue	1,497	1,297
HOME Revenue		
HUD HOME Program	592,702	574,921
HOME Program Interest Income	6,125	5,382
HOME Program Income	108,803	93,371
Total HOME Revenue	707,630	673,674
Total Program Revenue	$ 1,760,774	$ 1,693,253

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 703,369	$ 453,104	$ 427,756	$ 3,013,250	604.4 %	$ 2,998,775	(0.5)%
33	Intergovernmental Revenues	1,537,076	2,457,978	4,833,272	1,612,740	(66.6)%	1,564,358	(3.0)%
36	Miscellaneous Revenues	228,845	296,425	409,601	148,034	(63.9)%	128,895	(12.9)%
Total		$ 2,469,290	$ 3,207,507	$ 5,670,629	$ 4,774,024	(15.8)%	$ 4,692,028	(1.7)%

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

- Continue 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
261 Contracted Services	$ —	$ 2,250	$ 1,800	$ 1,362	(24.3)%	$ 1,443	5.9 %
262 Administration	165,499	164,042	180,000	180,000	— %	180,000	— %
263 DYBID Parking	—	—	2,500	2,500	— %	2,500	— %
Total	165,499	166,292	184,300	183,862	(0.2)%	183,943	— %
Revenues by Element							
36 Miscellaneous Revenues	184,024	171,174	185,750	185,750	— %	185,750	— %
Fund Balance							
Beginning Balance	57,284	75,810	80,691	82,141	1.8 %	84,030	2.3 %
Revenues less Expenditures	18,525	4,882	1,450	1,888	30.2 %	1,807	(4.3)%
Ending Balance	$ 75,809	$ 80,692	$ 82,141	$ 84,029	2.3 %	$ 85,837	2.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 4,100	$ 4,042	$ 5,000	$ 5,000	— %	$ 5,000	— %
400 Services & Pass-Through Payments	161,399	162,250	179,300	178,862	(0.2)%	178,943	— %
Total Expenditures	$ 165,499	$ 166,292	$ 184,300	$ 183,862	(0.2)%	$ 183,943	— %

EXPLANATORY NARRATIVE

Contracted Services - 261

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

261	Contracted Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments							
41	Professional Services	$ —	$ 2,250	$ 1,800	$ 1,362	(24)%	$ 1,443	6 %

Administration - 262

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

262	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 4,100	$ 4,042	$ 5,000	$ 5,000	— %	$ 5,000	— %
400	Services & Pass-Through Payments	161,399	160,000	175,000	175,000	— %	175,000	— %
Total Expenditures		$ 165,499	$ 164,042	$ 180,000	$ 180,000	— %	$ 180,000	— %

DYBID Parking - 263

This function accounts for expenditures related to parking facilities.

263	DYBID Parking	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ —	$ —	$ 2,500	$ 2,500	— %	$ 2,500	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 57,284	$ 75,810	$ 80,691	$ 82,141	1.8 %	$ 84,030	2.3 %
36	Miscellaneous Revenues	184,024	171,174	185,750	185,750	— %	185,750	— %
Total		$ 241,308	$ 246,984	$ 266,441	$ 267,891	0.5 %	$ 269,780	0.7 %

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. This fund is not being utilized at this time, but may be in the future.

Function(s): 257.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
257 CBD Capital Improvement	$ —	$ 23,221	$ —	$ —	n/a	$ —	n/a
Revenues by Element							
36 Miscellaneous Revenues	11,538	5,657	10	—	(100.0)%	—	n/a
Transfers In	—	—	—	—	n/a	—	n/a
Total	11,538	5,657	10	—	(100.0)%	—	n/a
Fund Balance							
Beginning Balance	61,038	72,576	55,012	55,022	— %	55,022	— %
Revenues less Expenditures	11,538	(17,564)	10	—	(100.0)%	—	n/a
Ending Balance	$ 72,576	$ 55,012	$ 55,022	$ 55,022	— %	$ 55,022	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 23,221	$ —	$ —	n/a	$ —	n/a

EXPLANATORY NARRATIVE

DYBID Assessment - 257

This represented the City's contribution to the Downtown Clean and Safe initiative funded by DYBID assessments in 2021 (see Downtown Yakima Business Improvement District, fund 161).

257 DYBID Assessment	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 23,221	$ —	$ —	n/a	$ —	n/a

Revenue

The resources to fund this program came from miscellaneous revenues including downtown parking lot rents/leases.

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 61,038	$ 72,576	$ 55,012	$ 55,022	— %	$ 55,022	— %
36	Miscellaneous Revenues	11,538	5,657	10	—	(100.0)%	—	n/a
	Transfers In	—	—	—	—	n/a	—	n/a
Total		$ 72,576	$ 78,233	$ 55,022	$ 55,022	— %	$ 55,022	— %

TROLLEY - 162

City Manager **Robert Harrison**

DEFINITION

The Trolley Fund is used for improvements of the historic Yakima Valley Transport System (YVTS).

Function(s): 206.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
206 Trolley	$ 12,667	$ 17,256	$ 10,024	$ 10,042	0.2 %	$ 10,081	0.4 %
Revenues by Element							
33 Intergovernmental Revenues	—	(1,777)	—	—	n/a	—	n/a
36 Miscellaneous Revenues	5,375	1,775	1,275	1,275	— %	1,275	— %
Transfers In	10,000	10,000	10,000	10,000	— %	10,000	— %
Total	15,375	9,998	11,275	11,275	— %	11,275	— %
Fund Balance							
Beginning Balance	45,791	48,500	41,242	42,493	3.0 %	43,726	2.9 %
Revenues less Expenditures	2,708	(7,258)	1,251	1,233	(1.4)%	1,194	(3.2)%
Ending Balance	$ 48,499	$ 41,242	$ 42,493	$ 43,726	2.9 %	$ 44,920	2.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 12,667	$ 17,256	$ 10,024	$ 10,042	0.2 %	$ 10,081	0.4 %

EXPLANATORY NARRATIVE

Trolley - 206

This function is used for basic repairs and improvements to the historic Yakima Valley Transport System (YVTS).

206 Trolley	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 12,666	$ 17,256	$ 10,024	$ 10,042	0.2 %	$ 10,081	0.4 %

Revenue

Revenues consist of telecommunication lease revenues and a transfer of Gas Tax revenues.

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 45,791	$ 48,500	$ 41,242	$ 42,493	3.0 %	$ 43,726	2.9 %
33	Intergovernmental Revenues	—	(1,777)	—	—	n/a	—	n/a
36	Miscellaneous Revenues	5,375	1,775	1,275	1,275	— %	1,275	— %
	Transfers In	10,000	10,000	10,000	10,000	— %	10,000	— %
Total		$ 61,166	$ 58,498	$ 52,517	$ 53,768	2.4 %	$ 55,001	2.3 %

FRONT STREET BUSINESS IMPROVEMENT - 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 four businesses were assessed through the PBIA in 2022. This number is expected to remain the same for 2023 and 2024.

Function(s): 207.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
207 Front Street Business Improvement	$ 3,314.92	$ —	$ 3,700.00	$ 3,700.00	— %	$ 3,700.00	— %
Revenues by Element							
36 Miscellaneous Revenues	4,047.19	2,960.00	3,700.00	3,700.00	— %	3,700.00	— %
Fund Balance							
Beginning Balance	3,546.08	4,278.35	7,238.35	7,238.35	— %	7,238.35	— %
Revenues less Expenditures	732.27	2,960.00	—	—	n/a	—	n/a
Ending Balance	$ 4,278.35	$ 7,238.35	$ 7,238.35	$ 7,238.35	— %	$ 7,238.35	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 3,315	$ —	$ 3,700	$ 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.

207 Front Street Business Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 3,315	$ 3,315	$ 3,700	$ 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	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 3,546	$ 4,278	$ 7,238	$ 7,238	— %	$ 7,238	— %
36 Miscellaneous Revenues	4,047	2,960	3,700	3,700	— %	3,700	— %
Total	$ 7,593	$ 7,238	$ 10,938	$ 10,938	— %	$ 10,938	— %

CONVENTION & EVENT CENTER - 170

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

DEFINITION

This fund was established in 1978 shortly after the Convention and Event Center opened. This fund centralizes City expenditures for the support of tourism, sporting and convention activities through sales, marketing, and advertising, funded from Hotel/Motel tax, earned revenue and from the Public Facility District.

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

Expansion have taken place in 1997, 2003, 2010 and 2021, increasing the meeting space 215%, and these expansions have positively increased the economic impact to the city and surrounding areas. With these updates, and a long history of outstanding service, the Center is considered a premiere facility. The Center can host groups that have been lost because of their size, increase the space for groups that were on the verge of leaving due to meeting space size, and now has the ability to host more than one group at a time.

ACCOMPLISHMENTS

Fiscal Sustainability

- The completion of the expansion of the convention and event center will increase its economic impact to the City of Yakima and surrounding areas.
- Operate the building efficiently to achieve the Clean Building Law requirements.

Investment in Infrastructure

- Expansion of the convention and event center in 2021, making it the 4th largest in Washington State.
- Maintain/Upgrade operating systems/equipment to keep the center in excellent condition.

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.
- Continue to partner with the hospitality businesses to provide exceptional service, grow job opportunities and attract more visitors and groups

Function(s): 275 & 278.

PERFORMANCE STATISTICS

Convention Center	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Future Days Booked	86	408	430	450	465
Event Days Held	162	275	293	320	340

PERFORMANCE STATISTICS

Convention Center	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Revenue					
Yakima Center Operations	$186,239	$371,550	$536,200	$876,200	$1,100,000
Hotel / Motel Tax	$560,473	$760,308	$905,675	$851,300	$830,000
Operating Transfer from PFD	$150,000	$350,000	$400,000	$400,000	$450,000
Total Revenue	$896,712	$1,481,858	$1,841,875	$2,127,500	$2,380,000

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
275 Tourist Promotion	$ 251,431	$ 395,610	$ 465,600	$ 427,142	(8.3)%	$ 427,142	— %
278 Yakima Center Management	757,454	714,885	1,502,048	1,559,256	3.8 %	1,600,200	2.6 %
Total	1,008,885	1,110,495	1,967,648	1,986,398	1.0 %	2,027,342	2.1 %
Revenues by Element							
31 Taxes	560,473	760,308	905,675	851,300	(6.0)%	851,300	— %
33 Intergovernmental Revenues	8,746	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	—	—	180,000	325,000	80.6 %	350,000	7.7 %
36 Miscellaneous Revenues	186,239	378,351	356,200	552,200	55.0 %	631,200	14.3 %
Transfers In	150,000	350,000	400,000	400,000	— %	400,000	— %
Total	905,458	1,488,659	1,841,875	2,128,500	15.6 %	2,232,500	4.9 %
Fund Balance							
Beginning Balance	332,406	228,980	607,144	481,371	(20.7)%	623,472	29.5 %
Revenues less Expenditures	(103,427)	378,164	(125,773)	142,102	(213.0)%	205,158	44.4 %
Ending Balance	$ 228,979	$ 607,144	$ 481,371	$ 623,473	29.5 %	$ 828,630	32.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 31,337	$ 52,328	$ 68,446	$ 80,000	16.9 %	$ 85,000	6.3 %
400 Services & Pass-Through Payments	977,547	1,058,167	1,899,202	1,906,398	0.4 %	1,942,342	1.9 %
Total Expenditures	$ 1,008,884	$ 1,110,495	$ 1,967,648	$ 1,986,398	1.0 %	$ 2,027,342	2.1 %

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. The following chart details the components of this account.

PROFESSIONAL SERVICES

	2020 Actual	2021 Actual	2022 Year-End Estimate	2023 Projected Budget	2024 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	$ 100,285	$ 174,886	$ 184,000	$ 184,000	$ 184,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	47,621	78,750	87,500	87,500	87,500
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	—	—	5,000	1,000	1,000
Remitted to State Fair Park and SOZO to promote and market the SunDome and assist with its operations	48,380	61,740	87,100	65,642	65,642
Marketing	—	359	500	3,000	3,000
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through Advertising by the YVVCB and assistance in operating the Visitor Information Center	55,145	79,875	101,500	86,000	86,000
Total	$ 251,431	$ 395,610	$ 465,600	$ 427,142	$ 427,142

275	Tourist Promotion	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 251,431	$ 395,610	$ 465,600	$ 427,142	(8.3)%	$ 427,142	— %

Yakima Center Management - 278

This function directs, administers and oversees the operations of the Convention and Event Center, which includes the cost for contracting security guards, which is a mandatory service provided at the Center, along with management fees to the Yakima Valley Tourism, and all payroll for the 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.

278	Yakima Center Management	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 31,337	$ 52,328	$ 68,446	$ 80,000	16.9 %	$ 85,000	6.3 %
400	Services & Pass-Through Payments	726,117	662,557	1,433,602	1,479,256	3.2 %	1,515,200	2.4 %
Total Expenditures		$ 757,454	$ 714,885	$ 1,502,048	$ 1,559,256	3.8 %	$ 1,600,200	2.6 %

Revenue

The revenue for this fund comes from the Hotel/Motel Transient tax, rental of the convention and events center, concessions, interest, and a transfer from the Public Facilities District Fund (172).

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 332,406	$ 228,980	$ 607,144	$ 481,371	(20.7)%	$ 623,472	29.5 %
31	Taxes	560,473	760,308	905,675	851,300	(6.0)%	851,300	— %
33	Intergovernmental Revenues	8,746	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	—	—	180,000	325,000	80.6 %	350,000	7.7 %
36	Miscellaneous Revenues	186,239	378,351	356,200	552,200	55.0 %	631,200	14.3 %
	Transfers In	150,000	350,000	400,000	400,000	— %	400,000	— %
Total		$ 1,237,864	$ 1,717,639	$ 2,449,019	$ 2,609,871	6.6 %	$ 2,855,972	9.4 %

CONVENTION & EVENT CENTER CAPITAL - 370

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

DEFINITION

The Yakima Convention and Event 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.

In 2019, Council approved a proposed 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 and multiple groups. This expansion was funded by a Limited Tax General Obligation (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.

Also in 2021, the legislature passed a law that buildings over 50,000 gross square feet must comply with the WA Clean Buildings Act. This requires a 15% reduction in energy use by 6/1/28 for a building this size. While this seems like a long way out, planning must start now as penalties will be imposed for non-compliance. Capital expenses will be incurred during this process, but there will be long term benefits from the savings in the utility usage. There is an incentive program that the Yakima Convention and Event Center has already signed up for to assist in covering anticipated capital expenditures. The HVAC control upgrade is the first step in this process.

Function(s): 279.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
279 Capital Improvement/Debt	$ 8,644,764	$ 3,669,911	$ 515,577	$ 942,920	82.9 %	$ 1,107,295	17.4 %
Revenues by Element							
31 Taxes	103,519	70,374	69,114	292,500	323.2 %	325,000	11.1 %
36 Miscellaneous Revenues	50,822	15,552	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	12,620,000	—	—	—	n/a	—	n/a
Transfers In	200,000	200,000	225,000	500,000	122.2 %	500,000	— %
Total	12,974,341	285,926	294,114	792,500	169.5 %	825,000	4.1 %
Fund Balance							
Beginning Balance	713,946	5,043,523	1,659,537	1,438,075	(13.3)%	1,287,655	(10.5)%
Revenues less Expenditures	4,329,577	(3,383,985)	(221,463)	(150,420)	(32.1)%	(282,295)	87.7 %
Ending Balance	$ 5,043,523	$ 1,659,538	$ 1,438,074	$ 1,287,655	(10.5)%	$ 1,005,360	(21.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 1,922	$ 6,014	$ 30,000	$ 35,000	16.7 %	$ 35,000	— %
400 Services & Pass-Through Payments	75,759	89,151	325,136	407,920	25.5 %	287,295	(29.6)%
600 Capital Outlays	8,451,993	3,574,747	160,441	500,000	211.6 %	785,000	57.0 %
800 Debt Service Interest & Issuance	115,090	—	—	—	n/a	—	n/a
Total Expenditures	$ 8,644,764	$ 3,669,912	$ 515,577	$ 942,920	82.9 %	$ 1,107,295	17.4 %

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 facility was also budgeted here in 2020. Debt incurred in this function in 2020 is from refunded debt.

279 Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 1,922	$ 6,014	$ 30,000	$ 35,000	16.7 %	$ 35,000	— %
400 Services & Pass-Through Payments	75,759	89,151	325,136	407,920	25.5 %	287,295	(29.6)%
600 Capital Outlays	8,451,993	3,574,747	160,441	500,000	211.6 %	785,000	57.0 %
800 Debt Service Interest & Issuance	115,090	—	—	—	n/a	—	n/a
Total Expenditures	$ 8,644,764	$ 3,669,912	$ 515,577	$ 942,920	82.9 %	$ 1,107,295	17.4 %

Revenue

Revenue consists of an allocation of the Hotel/Motel tax, interest, a transfer from the Public Facility District (172) and bond proceeds in 2020.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 713,946	$ 5,043,523	$ 1,659,537	$ 1,438,075	(13.3)%	$ 1,287,655	(10.5)%
31 Taxes	103,519	70,374	69,114	292,500	323.2 %	325,000	11.1 %
36 Miscellaneous Revenues	50,822	15,552	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	12,620,000	—	—	—	n/a	—	n/a
Transfers In	200,000	200,000	225,000	500,000	122.2 %	500,000	— %
Total	$ 13,688,287	$ 5,329,449	$ 1,953,651	$ 2,230,575	14.2 %	$ 2,112,655	(5.3)%

TOURIST PROMOTION AREA - 173

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

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004, as a result of a petition process by local hotels. The Department of Revenue collects Tourism Promotion Assessments from guests staying at area hotels as a "per room night" charge and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) budget. "Tourism promotion" is defined by state statute to mean activities and expenditures designed to increase tourism and convention business, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists, and operating tourism destination marketing organizations (RCW 35.101.010). In 2021, through a petition by the affected hoteliers and approved by the Council, the per room rate was increased by $2.00, which became effective in January of 2022.

Yakima Valley Visitors & Convention Bureau (doing business 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
255 Tourist Promotion	$ 428,049	$ 588,839	$ 1,181,373	$ 1,353,522	14.6 %	$ 1,353,733	— %
Revenues by Element							
31 Taxes	393,595	625,679	1,175,000	1,350,000	14.9 %	1,350,000	— %
36 Miscellaneous Revenues	8,163	974	400	400	— %	400	— %
Total	401,758	626,653	1,175,400	1,350,400	14.9 %	1,350,400	— %
Fund Balance							
Beginning Balance	80,263	53,971	91,785	85,812	(6.5)%	82,690	(3.6)%
Revenues less Expenditures	(26,291)	37,814	(5,973)	(3,122)	(47.7)%	(3,333)	6.8 %
Ending Balance	$ 53,972	$ 91,785	$ 85,812	$ 82,690	(3.6)%	$ 79,357	(4.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 428,049	$ 588,839	$ 1,181,373	$ 1,353,522	14.6 %	$ 1,353,733	— %

EXPLANATORY NARRATIVE

Tourist Promotion - 255

This account pays for the Management Agreement (administration/operating expenses) with the Yakima Valley Visitors and Convention Bureau, along with the cost of implementing the current TPA Marketing Plan, office overhead, bookkeeping, audits, staffing, equipment, and software. YVT will implement the 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, thereby improving the local economy and generating more taxes for local public services like public safety, roads, etc.

TOURIST PROMOTION EXPENDITURES

	2023 Projected	2024 Projected
Sports Marketing & Development	$ 183,000	$ 183,000
Convention/Group Sales Marketing	53,750	53,750
Group Tour & Travel Trade Shows	28,000	28,000
Publicity/Familiarization Tours	34,250	34,250
Destination Marketing & Promo	487,700	487,700
Public Relations Campaign	68,000	68,000
Travel Guide Distribution	28,300	28,300
Administration / Operation Expenses	68,000	68,000
Salaries, Wages and Benefits [1]	399,000	399,000
City service Allocation	3,522	3,733
Total	$ 1,353,522	$ 1,353,733

255	Tourist Promotion	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 428,049	$ 588,839	$ 1,181,373	$ 1,353,522	14.6 %	$ 1,353,733	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 80,263	$ 53,971	$ 91,785	$ 85,812	(6.5)%	$ 82,690	(3.6)%
31	Taxes	393,595	625,679	1,175,000	1,350,000	14.9 %	1,350,000	— %
36	Miscellaneous Revenues	8,163	974	400	400	— %	400	— %
Total		$ 482,021	$ 680,624	$ 1,267,185	$ 1,436,212	13.3 %	$ 1,433,090	(0.2)%

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

CAPITOL THEATRE - 171

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

DEFINITION

Originally built in 1920, The Capitol Theatre has been serving the community for over 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 2023 - 2024 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

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Proposed
Productions [1]	15	37	57	60	64
Tickets Sold	13,125	9,938	47,900	54,000	57,000

[1] Does not include the varied and numerous non-ticketed events which occur annually in the Capitol Theatre venues, such as gala receptions, graduations, private parties, meetings, and other educational and community offerings.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
271 Capitol Theatre	$ 437,851	$ 472,212	$ 437,038	$ 447,319	2.4 %	$ 459,280	2.7 %
Revenues by Element							
31 Taxes	263,063	291,901	303,136	300,533	(0.9)%	307,053	2.2 %
36 Miscellaneous Revenues	—	900	—	—	n/a	—	n/a
Transfers In	194,385	208,955	154,711	154,711	— %	154,711	— %
Total	457,448	501,756	457,847	455,244	(0.6)%	461,764	1.4 %
Fund Balance							
Beginning Balance	34,275	53,872	83,416	104,224	24.9 %	112,149	7.6 %
Revenues less Expenditures	19,597	29,544	20,809	7,925	(61.9)%	2,484	(68.7)%
Ending Balance	$ 53,872	$ 83,416	$ 104,225	$ 112,149	7.6 %	$ 114,633	2.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 16,782	$ 52,826	$ 19,489	$ 19,500	0.1 %	$ 20,000	2.6 %
400 Services & Pass-Through Payments	421,069	419,386	417,549	427,819	2.5 %	439,280	2.7 %
Total Expenditures	$ 437,851	$ 472,212	$ 437,038	$ 447,319	2.4 %	$ 459,280	2.7 %

EXPLANATORY NARRATIVE

Capitol Theatre - 271

The Capitol Theatre Operating Agreement has been in place since 1988. This function includes the City portion of the management fee which includes labor costs for repair and maintenance, as noted previously.

271 Capitol Theatre	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 16,782	$ 52,826	$ 19,489	$ 19,500	0.1 %	$ 20,000	2.6 %
400 Services & Pass-Through Payments	421,069	419,387	417,549	427,819	2.5 %	439,280	2.7 %
Total Expenditures	$ 437,851	$ 472,213	$ 437,038	$ 447,319	2.4 %	$ 459,280	2.7 %

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	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 34,275	$ 53,872	$ 83,416	$ 104,224	24.9 %	$ 112,149	7.6 %
31 Taxes	263,063	291,901	303,136	300,533	(0.9)%	307,053	2.2 %
36 Miscellaneous Revenues	—	900	—	—	n/a	—	n/a
Transfers In	194,385	208,955	154,711	154,711	— %	154,711	— %
Total	$ 491,723	$ 555,628	$ 541,263	$ 559,468	3.4 %	$ 573,913	2.6 %

CAPITOL THEATRE CAPITAL - 322

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

DEFINITION

The Capitol Theatre Capital fund accounts for major facility upgrades.

ACCOMPLISHMENTS

Investment in Infrastructure

- The Capitol Theatre completed the replacement of the fire escape stairway for a total cost of $190,608 in 2022.

GOALS

Investment in Infrastructure

- The Capitol Theatre was awarded a reimbursable grant from the Department of Commerce for $250,000 for theatre curtains and soft goods replacements in late 2022. Administration fees of $5,000 will be deducted from that amount.
- The Capitol Theatre will upgrade their current HVAC and control system in 2023-24 for a total estimated cost of $120,000.

Function(s): 270.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
270 Capital Improvement	$ 1,247	$ 49,535	$ 530,942	$ 60,000	(88.7)%	$ 60,000	— %
Revenues by Element							
36 Miscellaneous Revenues	—	3,400	245,000	—	(100.0)%	—	n/a
Transfers In	60,000	60,000	60,000	60,000	— %	60,000	— %
Total	60,000	63,400	305,000	60,000	(80.3)%	60,000	— %
Fund Balance							
Beginning Balance	201,017	259,770	273,635	47,693	(82.6)%	47,693	— %
Revenues less Expenditures	58,753	13,865	(225,942)	—	(100.0)%	—	n/a
Ending Balance	$ 259,770	$ 273,635	$ 47,693	$ 47,693	— %	$ 47,693	— %

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 1,247	$ —	$ —	$ —	n/a	$ —	n/a
600 Capital Outlays	—	49,535	530,942	60,000	(88.7)%	60,000	— %
Total Expenditures	$ 1,247	$ 49,535	$ 530,942	$ 60,000	(88.7)%	$ 60,000	— %

EXPLANATORY NARRATIVE

Capital Improvement - 270

This account is used for major facility upgrades, such as the renovation of the fire escape, new theatre curtains and HVAC upgrade scheduled for 2022. Any unused funds from the current year's budget will be carried forward and combined with any new resources made available for upgrades and improvements.

270	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 1,247	$ —	$ —	$ —	n/a	$ —	n/a
600	Capital Outlays	—	49,535	530,942	60,000	(88.7)%	60,000	— %
Total Expenditures		$ 1,247	$ 49,535	$ 530,942	$ 60,000	(88.7)%	$ 60,000	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 201,017	$ 259,770	$ 273,635	$ 47,693	(82.6)%	$ 47,693	— %
36	Miscellaneous Revenues	—	3,400	245,000	—	(100.0)%	—	n/a
	Transfers In	60,000	60,000	60,000	60,000	— %	60,000	— %
Total		$ 261,017	$ 323,170	$ 578,635	$ 107,693	(81.4)%	$ 107,693	— %

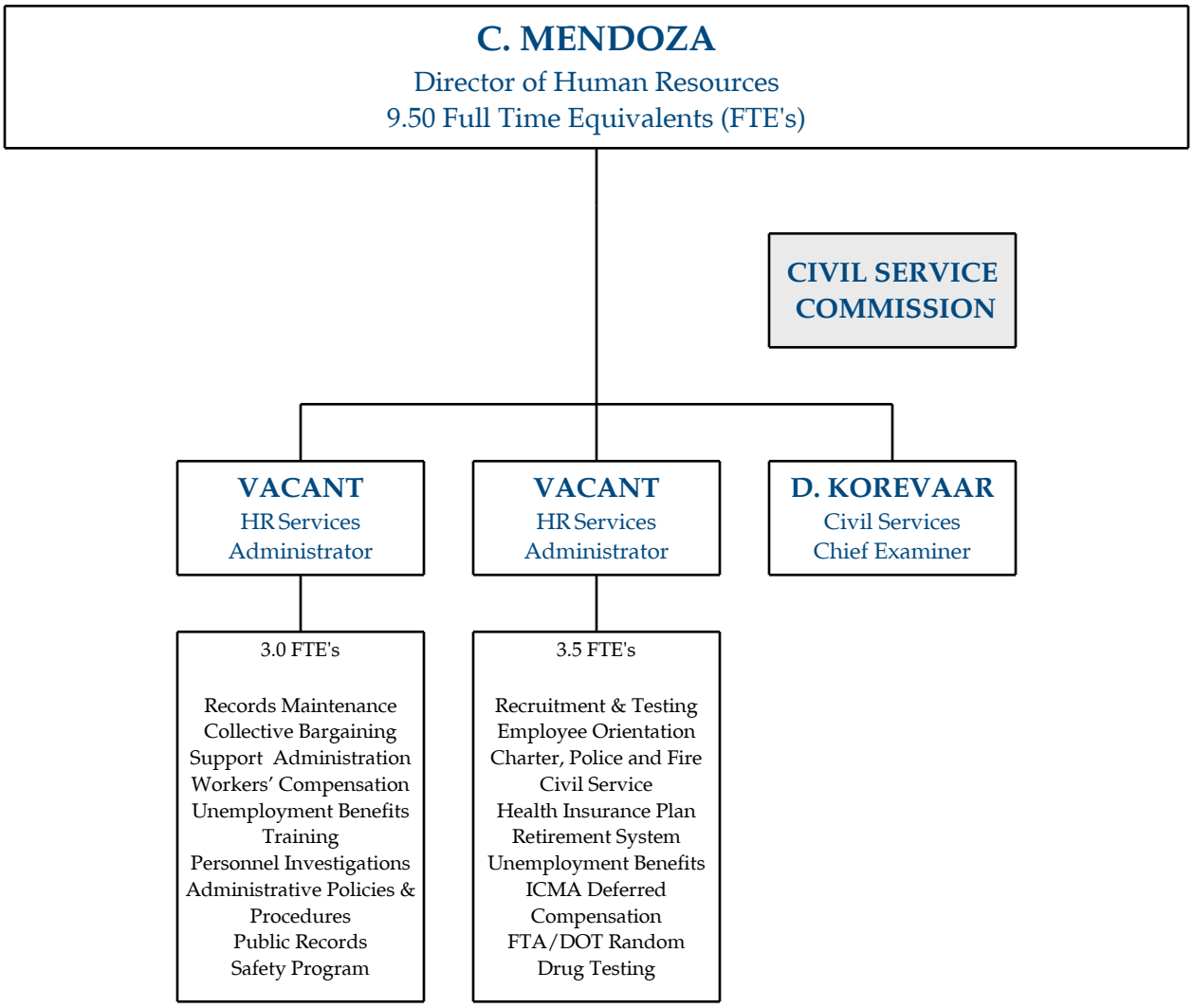
HUMAN RESOURCES

Title	Function*/Fund	Page
Human Resources	160*	105
Unemployment Compensation Reserve	512	109
Employees Health Benefit Reserve	513	111
Worker's Compensation Reserve	514	115
Wellness / Employee Assistance Program	516	118

* General Fund Department

HUMAN RESOURCES

Organizational Chart as of January 1, 2023



HUMAN RESOURCES - 160

GENERAL FUND

Director of Human Resources **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)

Americans with Disabilities Act (ADA) administration (Federal and State mandate)

Family and Medical Leave Act (FMLA) administration (Federal and State mandate)

Federal Transit Administration (FTA) / Department of Transportation (DOT) random drug testing (Federal mandate)

Pre-employment physical examination administration (City policy)

Employment eligibility verification (I-9) (Federal mandate)

Equal Employment Opportunity Commission (EEOC) compliance (Federal mandate)

Fair Labor Standards Act (FLSA) (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:

International City/County Management Association (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

- Completed roll-out of "PERFORM" electronic performance evaluation platform.
- Developed & implemented emergency policy & procedures related to the COVID-19 Pandemic.
- Project Management Training Courses.
- Assisted Information Technology in developing project management dashboard access.
- Applied for and awarded 2022-2023 Washington State Archives Local Records Grant Program of approximately $22,000 to continue to work on our goal of digitizing Human Resources (HR) records.

GOALS

Fiscal Sustainability

- Develop project management certification opportunities.
- Develop supervisor training courses.
- Complete conversion of employee files to electronic format.
- Complete employee salary survey.

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

PERFORMANCE STATISTICS

Human Resources	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Personnel Requisitions	156	172	220	190	180
Applications Received	1,483	1,629	2,000	1,800	1,700
Employment Tests Administered	160	161	175	160	150
Number of Candidates Scheduled/Tested	454	444	480	460	450
Personnel Hired	96	139	175	140	130
Classification Studies Completed	30	35	37	35	30
Hours Invested in Labor Negotiations/Contract Admin/ Grievances	450	600	600	600	500
Medical Leave of Absence Cases (FMLA, WA State Law)	132	157	150	150	150
WLAD Accommodations (Medical Restrictions)	32	42	30	30	30
ADA Accommodations	3	4	3	3	3
Worker's Comp Claims Handled	86	97	155	130	130
Hours spent on Safety Issues	500	600	500	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.)	1,700	1,950	2,000	2,000	1,950
Personnel Action Forms - Handling	2,280	2,460	2,685	2,600	2,500
Performance Evaluations Issued	885	770	800	850	900
Hours Invested in Evaluations Process	500	700	400	220	150

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1135	Director of Human Resources	1.00	1.00	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00	1.00	1.00
10103	Human Resources Specialist [1]	3.50	3.50	3.50	5.50	5.50
10104	Human Resources Assistant [2]	0.60	0.60	0.60	—	—
10105	Senior Human Resources Specialist [1]	2.00	2.00	2.00	1.00	1.00
10111	Senior Training Coordinator [1]	1.00	1.00	1.00	—	—
10115	Human Resources Services Administrator [1]	—	—	—	2.00	2.00
Total Personnel [3]		9.10	9.10	9.10	10.50	10.50

[1] The equivalent of one FTE was added in 2023 due to an internal re-organization with existing staffing to provide supervision and assist with more complex HR related issues.
[2] The Human Resources Assistant was changed from .60 to 1.00 mid-year 2022 due to increased demand in recruiting for Public Safety positions.
[3] An equivalent of 4.25 FTE's are funded by the Employee Benefit Funds (512, 513 & 514) and .50 FTE is funded by Public Works (560).

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
162 Personnel Administration	$ (5,766)	$ 234,584	$ 403,076	$ 628,921	56.0 %	$ 599,005	(4.8)%
165 Charter Civil Service	197,867	192,022	232,359	275,298	18.5 %	286,084	3.9 %
166 Police Civil Service	169,908	172,960	178,323	189,869	6.5 %	195,742	3.1 %
167 Training/CYU	131,014	119,316	136,848	133,796	(2.2)%	137,768	3.0 %
Total	$ 493,023	$ 718,882	$ 950,606	$ 1,227,884	29.2 %	$ 1,218,599	(0.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 444,403	$ 468,288	$ 502,995	$ 558,364	11.0 %	$ 548,732	(1.7)%
200 Personnel Benefits	164,404	170,491	175,261	193,864	10.6 %	200,211	3.3 %
Sub-Total Salaries & Benefits	608,807	638,779	678,256	752,228	10.9 %	748,943	(0.4)%
300 Supplies for Consumption & Resale	23,580	4,363	16,000	16,000	— %	16,000	— %
400 Services & Pass-Through Payments	(139,363)	75,741	256,350	459,656	79.3 %	453,656	(1.3)%
Total Expenditures	$ 493,024	$ 718,883	$ 950,606	$ 1,227,884	29.2 %	$ 1,218,599	(0.8)%

EXPLANATORY NARRATIVE

Personnel Administration - 162

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

162 Personnel Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 115,336	$ 118,894	$ 123,846	$ 157,345	27.0 %	$ 132,082	(16.1)%
200 Personnel Benefits	39,322	41,218	43,230	43,026	(0.5)%	44,373	3.1 %
300 Supplies for Consumption & Resale	7,100	2,967	6,500	6,500	— %	6,500	— %
400 Services & Pass-Through Payments	(167,523)	71,506	229,500	422,050	83.9 %	416,050	(1.4)%
Total Expenditures	$ (5,765)	$ 234,585	$ 403,076	$ 628,921	56.0 %	$ 599,005	(4.8)%

Charter Civil Service - 165

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

165 Charter Civil Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 138,974	$ 143,833	$ 171,792	$ 191,475	11.5 %	$ 199,905	4.4 %
200 Personnel Benefits	45,641	46,892	48,567	66,470	36.9 %	68,826	3.5 %
300 Supplies for Consumption & Resale	5,786	303	3,000	3,000	— %	3,000	— %
400 Services & Pass-Through Payments	7,465	994	9,000	14,353	59.5 %	14,353	— %
Total Expenditures	$ 197,866	$ 192,022	$ 232,359	$ 275,298	18.5 %	$ 286,084	3.9 %

Police Civil Service - 166

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

166 Police Civil Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 121,555	$ 124,701	$ 122,517	$ 128,057	4.5 %	$ 132,403	3.4 %
200 Personnel Benefits	46,651	47,212	47,256	48,858	3.4 %	50,387	3.1 %
300 Supplies for Consumption & Resale	623	357	1,000	1,000	— %	1,000	— %
400 Services & Pass-Through Payments	1,078	690	7,550	11,953	58.3 %	11,953	— %
Total Expenditures	$ 169,907	$ 172,960	$ 178,323	$ 189,868	6.5 %	$ 195,743	3.1 %

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.

167 Training/COY University	2,020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 68,538	$ 80,860	$ 84,839	$ 81,486	(4.0)%	$ 84,342	3.5 %
200 Personnel Benefits	32,789	35,169	36,209	35,510	(1.9)%	36,626	3.1 %
300 Supplies for Consumption & Resale	10,071	734	5,500	5,500	— %	5,500	— %
400 Services & Pass-Through Payments	19,616	2,553	10,300	11,300	9.7 %	11,300	— %
Total Expenditures	$ 131,014	$ 119,316	$ 136,848	$ 133,796	(2.2)%	$ 137,768	3.0 %

UNEMPLOYMENT COMPENSATION RESERVE - 512

Director of Human Resources **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 .70 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
182 Benefit Administration	$ 84,247	$ 85,252	$ 92,070	$ 117,042	27.1 %	$ 97,156	(17.0)%
183 Insurance Premiums	3,999	4	—	7,500	n/a	7,500	— %
185 Claims Paid	80,188	69,094	110,000	110,000	— %	110,000	— %
Total	168,434	154,350	202,070	234,542	16.1 %	214,656	(8.5)%
Revenues by Element							
36 Miscellaneous Revenues	221,425	234,128	241,333	247,995	2.8 %	259,124	4.5 %
Fund Balance							
Beginning Balance	254,079	307,069	386,847	426,110	10.1 %	439,563	3.2 %
Revenues less Expenditures	52,991	79,778	39,263	13,453	(65.7)%	44,468	230.5 %
Ending Balance	$ 307,070	$ 386,847	$ 426,110	$ 439,563	3.2 %	$ 484,031	10.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 58,156	$ 58,331	$ 62,893	$ 88,012	39.9 %	$ 67,060	(23.8)%
200 Personnel Benefits	101,059	90,214	132,489	132,902	0.3 %	133,600	0.5 %
Sub-Total Salaries & Benefits	159,215	148,545	195,382	220,914	13.1 %	200,660	(9.2)%
400 Services & Pass-Through Payments	9,219	5,804	6,688	13,629	103.8 %	13,996	2.7 %
Total Expenditures	$ 168,434	$ 154,349	$ 202,070	$ 234,543	16.1 %	$ 214,656	(8.5)%

EXPLANATORY NARRATIVE

Benefit Administration - 182

This function pays for the internal administration of unemployment benefits including unemployment claims filed by former employees. A Third Party Administrator (TPA) will be retained in 2023 to administer claims and respond to appeals, etc.

182 Benefit Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 58,156	$ 58,331	$ 62,893	$ 88,012	39.9 %	$ 67,060	(23.8)%
200 Personnel Benefits	20,871	21,121	22,489	22,902	1.8 %	23,600	3.0 %
400 Services & Pass-Through Payments	5,220	5,800	6,688	6,129	(8.4)%	6,496	6.0 %
Total Expenditures	$ 84,247	$ 85,252	$ 92,070	$ 117,043	27.1 %	$ 97,156	(17.0)%

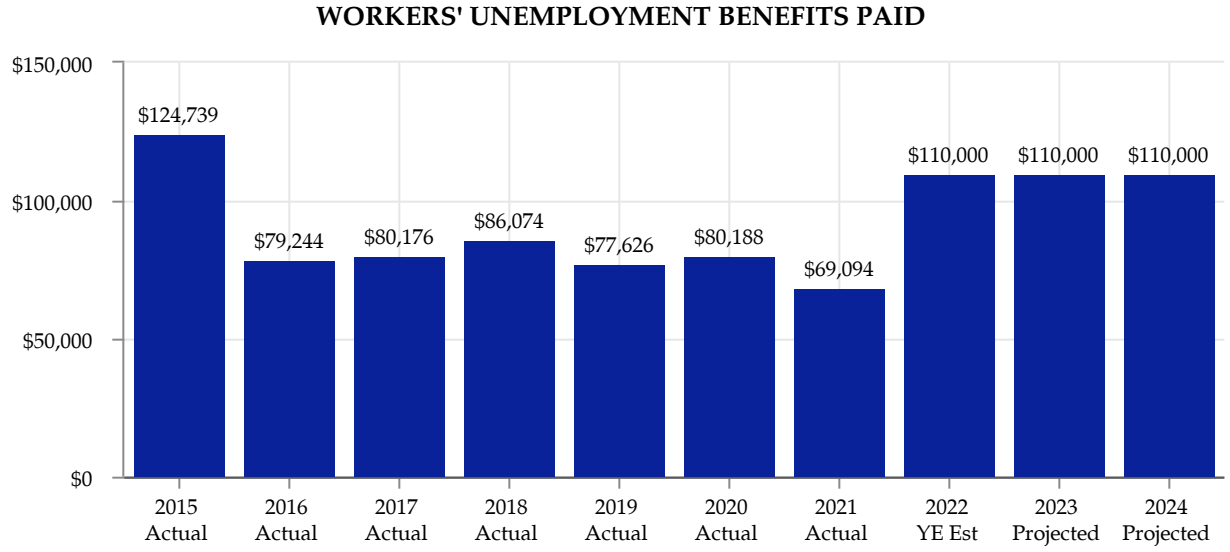
Insurance Premiums - 183

This function provides for a third-party administrator.

183 Insurance Premiums	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 3,999	$ 4	$ —	$ 7,500	n/a	$ 7,500	— %

Claims Paid - 185

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



185 Claims Paid	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200 Personnel Benefits	$ 80,188	$ 69,094	$ 110,000	$ 110,000	— %	$ 110,000	— %

Revenue

Revenue is generated through monthly accrual assessments for each employee.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 254,079	$ 307,069	$ 386,847	$ 426,110	10.1 %	$ 439,563	3.2 %
36 Miscellaneous Revenues	221,425	234,128	241,333	247,995	2.8 %	259,124	4.5 %
Total	$ 475,504	$ 541,197	$ 628,180	$ 674,105	7.3 %	$ 698,687	3.6 %

EMPLOYEES HEALTH BENEFIT RESERVE - 513

Director of Human Resources **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. Factors that affect revenue are the coverage elected by the employee (i.e. employee-only or family) and the number of budgeted positions. The following reflects the total base premium rates charged used to calculate the portion paid by the City and employees based on negotiated formulas.

BASE PREMIUM RATES

Description	2021 Actual	2022 Actual	% Chng 2021 to 2022	2023 Projected	% Chng 2022 to 2023	2024 Projected	% Chng 2023 to 2024
LEOFF I Employees	$2,302.50	$2,302.50	$—	$1,532.00	($770.50)	$1,577.96	$45.96
YPPA Employees	855.35	919.25	63.90	919.25	—	946.83	27.58
All Other Employees	821.75	887.52	65.77	914.15	26.63	941.57	27.42
YPPA Dependents	1,227.75	1,318.25	90.50	1,397.35	79.10	1,439.27	41.92
All Other Dependent(s)	1,010.45	1,091.33	80.88	1,156.81	65.48	1,191.51	34.70
Dental	93.20	95.53	2.33	98.11	2.58	100.05	1.94

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

AUTHORIZED PERSONNEL

Employees Health Benefit Reserve funds 2.0 FTE's that are included in the Human Resources (160) Authorized Personnel.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
171 Benefit Administration	$ 232,870	$ 229,525	$ 275,614	$ 291,725	5.8 %	$ 296,388	1.6 %
172 Insurance Premiums	548,898	742,560	660,000	660,000	— %	660,000	— %
173 Medical Claims Processing	675,828	661,526	695,000	695,000	— %	695,000	— %
174 Medical Claims Paid	10,061,208	11,421,009	11,910,000	12,235,000	2.7 %	12,530,000	2.4 %
186 MiCare Clinic Services	790,124	692,879	770,000	800,000	3.9 %	825,000	3.1 %
187 MiCare Clinic Administration	40,105	38,806	45,200	47,200	4.4 %	49,200	4.2 %
Total	12,349,033	13,786,305	14,355,814	14,728,925	2.6 %	15,055,588	2.2 %
Revenues by Element							
33 Intergovernmental Revenues	3,482	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	12,990,868	13,423,935	15,405,696	15,562,635	1.0 %	16,250,411	4.4 %
Total	12,994,350	13,423,935	15,405,696	15,562,635	1.0 %	16,250,411	4.4 %

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Fund Balance							
Beginning Balance	3,706,927	4,352,244	3,989,873	5,039,755	26.3 %	5,873,465	16.5 %
Revenues less Expenditures	645,317	(362,370)	1,049,882	833,710	(20.6)%	1,194,823	43.3 %
Ending Balance	$ 4,352,244	$ 3,989,874	$ 5,039,755	$ 5,873,465	16.5 %	$ 7,068,288	20.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 142,610	$ 146,476	$ 168,983	$ 179,535	6.2 %	$ 180,246	0.4 %
200 Personnel Benefits	10,657,700	12,213,910	12,622,900	12,953,633	2.6 %	13,250,529	2.3 %
Sub-Total Salaries & Benefits	10,800,310	12,360,386	12,791,883	13,133,168	2.7 %	13,430,775	2.3 %
300 Supplies for Consumption & Resale	1,248	2,369	4,000	7,500	87.5 %	7,500	— %
400 Services & Pass-Through Payments	1,547,475	1,423,551	1,559,931	1,588,258	1.8 %	1,617,313	1.8 %
Total Expenditures	$ 12,349,033	$ 13,786,306	$ 14,355,814	$ 14,728,926	2.6 %	$ 15,055,588	2.2 %

EXPLANATORY NARRATIVE

Benefit Administration - 171

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

171 Benefit Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 142,611	$ 146,476	$ 168,983	$ 179,534	6.2 %	$ 180,245	0.4 %
200 Personnel Benefits	47,594	50,341	52,900	58,633	10.8 %	60,529	3.2 %
300 Supplies for Consumption & Resale	—	1,000	2,500	6,000	140.0 %	6,000	— %
400 Services & Pass-Through Payments	42,666	31,708	51,231	47,558	(7.2)%	49,613	4.3 %
Total Expenditures	$ 232,871	$ 229,525	$ 275,614	$ 291,725	5.8 %	$ 296,387	**1.6 %**

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.

172 Insurance Premiums	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200 Personnel Benefits	$ 548,898	$ 742,560	$ 660,000	$ 660,000	— %	$ 660,000	— %

Medical Claims Processing - 173

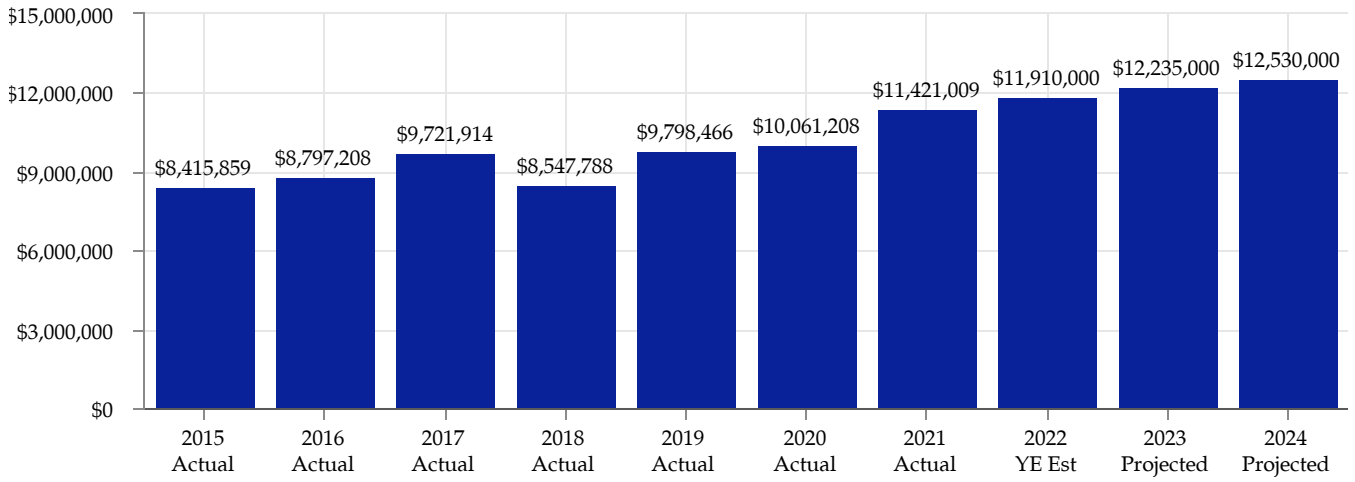
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third-party administrator (TPA) which processes the plan's claims.

173	Medical Claims Processing	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 675,828	$ 661,526	$ 695,000	$ 695,000	— %	$ 695,000	— %

Medical Claims Paid - 174

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

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



174	Medical Claims Paid	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200	Personnel Benefits	$ 10,061,208	$ 11,421,009	$ 11,910,000	$ 12,235,000	2.7 %	$ 12,530,000	2.4 %

MiCare Clinic Services - 186

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

186	MiCare Clinic Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 790,124	$ 692,879	$ 770,000	$ 800,000	3.9 %	$ 825,000	3.1 %

MiCare Clinic Administration - 187

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

187	MiCare Clinic Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 1,248	$ 1,369	$ 1,500	$ 1,500	— %	$ 1,500	— %
400	Services & Pass-Through Payments	38,858	37,437	43,700	45,700	4.6 %	47,700	4.4 %
Total Expenditures		$ 40,106	$ 38,806	$ 45,200	$ 47,200	4.4 %	$ 49,200	4.2 %

Revenue

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

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 3,706,927	$ 4,352,244	$ 3,989,873	$ 5,039,755	26.3 %	$ 5,873,465	16.5 %
33	Intergovernmental Revenues	3,482	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	12,990,868	13,423,935	15,405,696	15,562,635	1.0 %	16,250,411	4.4 %
Total		$ 16,701,277	$ 17,776,179	$ 19,395,569	$ 20,602,390	6.2 %	$ 22,123,876	7.4 %

WORKER'S COMPENSATION RESERVE - 514

Director of Human Resources **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 and Human Resources Specialists (1.55 FTE's).

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
170 Safety Committee	$ 9,040	$ 6,550	$ 11,159	$ 15,300	37.1 %	$ 15,500	1.3 %
175 Benefit Administration	182,586	209,832	224,202	246,485	9.9 %	256,610	4.1 %
176 Insurance Premiums	132,512	137,183	145,010	150,000	3.4 %	150,000	— %
177 Claims Processing	230,529	483,559	355,000	260,000	(26.8)%	260,000	— %
178 Claims Paid	1,051,204	1,438,818	1,770,000	1,570,000	(11.3)%	1,595,000	1.6 %
Total	1,605,871	2,275,942	2,505,371	2,241,785	(10.5)%	2,277,110	1.6 %
Revenues by Element							
36 Miscellaneous Revenues	1,847,095	2,000,798	2,003,153	2,023,416	1.0 %	2,025,897	0.1 %
Fund Balance							
Beginning Balance	734,675	975,900	700,755	198,537	(71.7)%	(19,832)	**(110.0)%**
Revenues less Expenditures	241,224	(275,144)	(502,218)	(218,369)	(56.5)%	(251,213)	**15.0 %**
Ending Balance [1]	$ 975,899	$ 700,756	$ 198,537	$ (19,832)	(110.0)%	$ (271,045)	**n/a**

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 118,853	$ 137,357	$ 143,329	$ 158,092	10.3 %	$ 164,473	4.0 %
200 Personnel Benefits	1,230,552	1,625,758	1,868,767	1,779,808	(4.8)%	1,806,829	1.5 %
Sub-Total Salaries & Benefits	1,349,405	1,763,115	2,012,096	1,937,900	(3.7)%	1,971,302	1.7 %
300 Supplies for Consumption & Resale	2,402	1,179	4,300	6,800	58.1 %	6,800	— %
400 Services & Pass-Through Payments	254,063	511,648	488,976	297,085	(39.2)%	299,008	0.6 %
Total Expenditures	$ 1,605,870	$ 2,275,942	$ 2,505,372	$ 2,241,785	(10.5)%	$ 2,277,110	1.6 %

[1] The fund balance for Workers' Compensation may show a negative amount due to the timing of year-end journal entries, which require the last payroll numbers for the year. This journal entry will ensure a positive fund balance.

EXPLANATORY NARRATIVE

Safety Committee - 170

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

170 Safety Committee	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 2,271	$ —	$ 2,500	$ 5,000	100.0 %	$ 5,000	— %
400 Services & Pass-Through Payments	6,769	6,550	8,659	10,300	19.0 %	10,500	1.9 %
Total Expenditures	$ 9,040	$ 6,550	$ 11,159	$ 15,300	37.1 %	$ 15,500	1.3 %

Benefit Administration - 175

This function is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims. Also included is funding for the Safety and Health Committee.

175 Benefit Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 118,853	$ 137,358	$ 143,329	$ 158,092	10.3 %	$ 164,473	4.0 %
200 Personnel Benefits	46,836	49,757	53,757	59,808	11.3 %	61,829	3.4 %
300 Supplies for Consumption & Resale	131	1,178	1,800	1,800	— %	1,800	— %
400 Services & Pass-Through Payments	16,766	21,539	25,317	26,785	5.8 %	28,508	6.4 %
Total Expenditures	$ 182,586	$ 209,832	$ 224,203	$ 246,485	9.9 %	$ 256,610	4.1 %

Insurance Premiums - 176

This function pays premiums for stop loss insurance.

176 Insurance Premiums	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200 Personnel Benefits	$ 132,512	$ 137,183	$ 145,010	$ 150,000	3.4 %	$ 150,000	— %

Claims Processing - 177

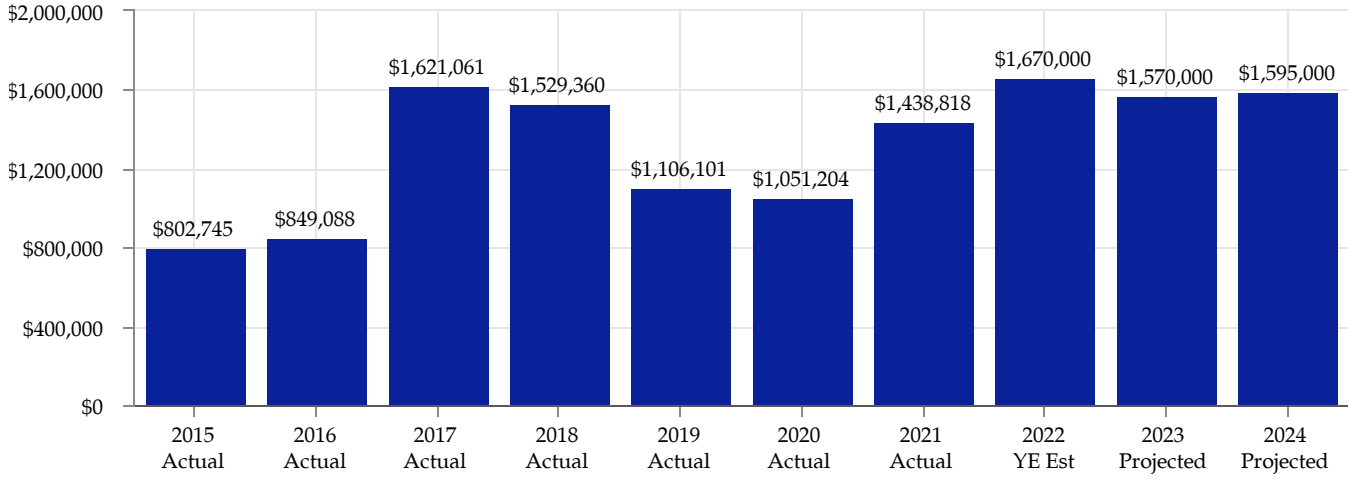
This function is used to pay Workers Compensation administration fees.

177 Claims Processing	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 230,529	$ 483,559	$ 355,000	$ 260,000	(26.8)%	$ 260,000	— %

Claims Paid - 178

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

WORKERS' COMPENSATION BENEFITS PAID



178	Claims Paid	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200	Personnel Benefits	$ 1,051,204	$ 1,438,818	$ 1,670,000	$ 1,570,000	(6.0)%	$ 1,595,000	1.6 %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 734,675	$ 975,900	$ 700,755	$ 198,537	(71.7)%	$ (19,832)	(110.0)%
36	Miscellaneous Revenues	1,847,095	2,000,798	2,003,153	2,023,416	1.0 %	2,025,897	0.1 %
Total		$ 2,581,770	$ 2,976,698	$ 2,703,908	$ 2,221,953	(17.8)%	$ 2,006,065	(9.7)%

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM - 516

Director of Human Resources **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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
168 Wellness Program	$ 10,360	$ 20,014	$ 32,600	$ 32,600	— %	$ 32,600	— %
169 Employee Assistance Program	27,838	29,206	34,300	34,300	— %	34,300	— %
Total	38,198	49,220	66,900	66,900	— %	66,900	— %
Revenues by Element							
33 Intergovernmental Revenues	512	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	100,000	102,390	75,000	75,000	— %	75,000	— %
Total	100,512	102,390	75,000	75,000	— %	75,000	— %
Fund Balance							
Beginning Balance	47,077	109,390	162,561	170,661	5.0 %	178,761	4.7 %
Revenues less Expenditures	62,314	53,170	8,100	8,100	— %	8,100	— %
Ending Balance	$ 109,391	$ 162,560	$ 170,661	$ 178,761	4.7 %	$ 186,861	4.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 6,618	$ 1,227	$ 6,900	$ 6,900	— %	$ 6,900	— %
400 Services & Pass-Through Payments	31,580	47,993	60,000	60,000	— %	60,000	— %
Total Expenditures	$ 38,198	$ 49,220	$ 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.

168 Wellness Program	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 6,618	$ 1,227	$ 6,000	$ 6,000	— %	$ 6,000	— %
400 Services & Pass-Through Payments	3,742	18,788	26,600	26,600	— %	26,600	— %
Total Expenditures	$ 10,360	$ 20,015	$ 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 required drug and alcohol testing, job development and training.

169	Employee Assistance Program	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ —	$ —	$ 900	$ 900	— %	$ 900	— %
400	Services & Pass-Through Payments	27,838	29,206	33,400	33,400	— %	33,400	— %
Total Expenditures		$ 27,838	$ 29,206	$ 34,300	$ 34,300	— %	$ 34,300	— %

Revenue

Revenues are insurance premium savings from position vacancies.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 47,077	$ 109,390	$ 162,561	$ 170,661	5.0 %	$ 178,761	4.7 %
33	Intergovernmental Revenues	512	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	100,000	102,390	75,000	75,000	— %	75,000	— %
Total		$ 147,589	$ 211,780	$ 237,561	$ 245,661	3.4 %	$ 253,761	3.3 %

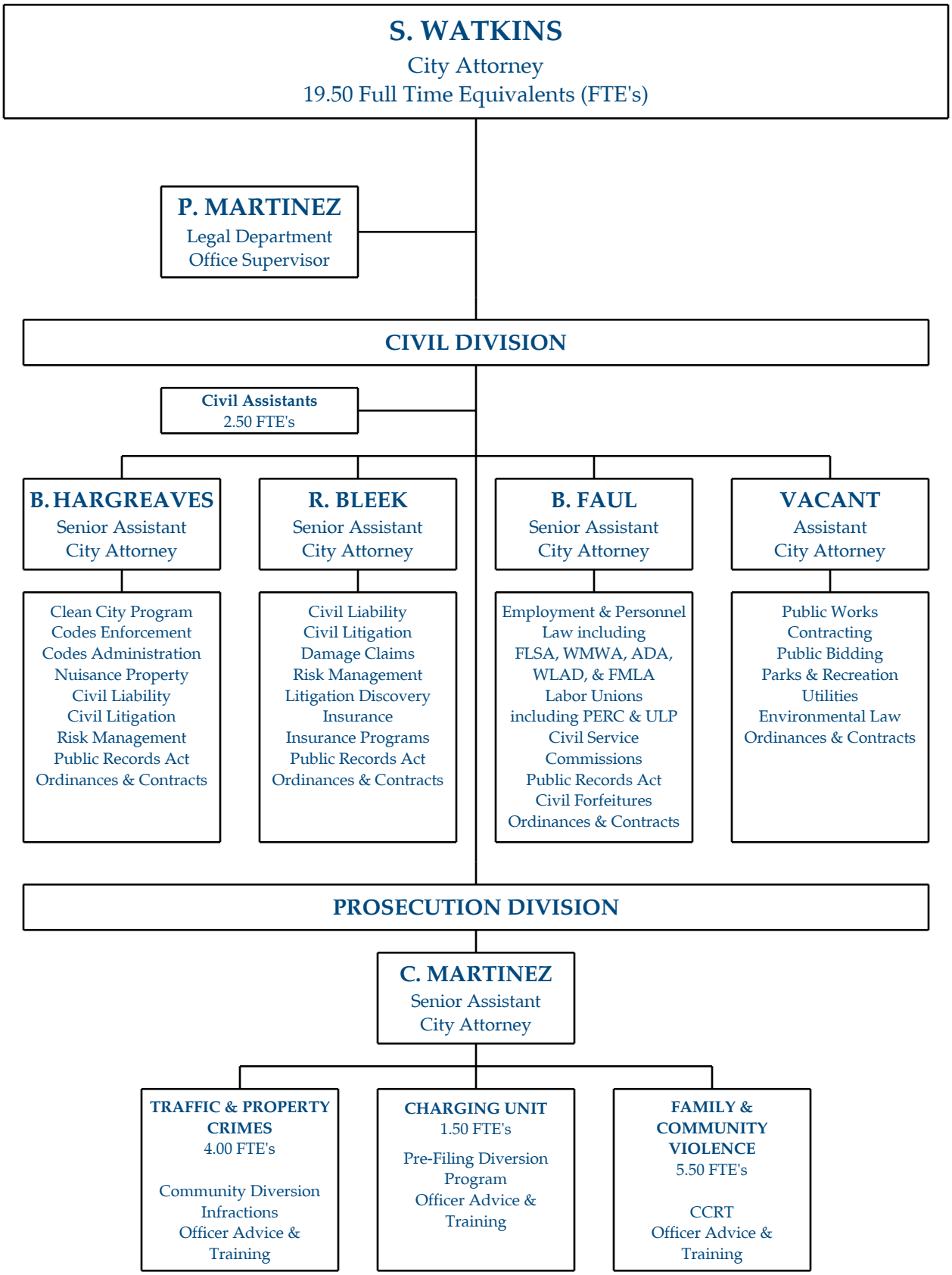
LEGAL

Title	Function*/Fund	Page
Legal	170*	123

* General Fund Department

LEGAL

Organizational Chart as of January 1, 2023



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

- Continued work with the Yakima Police Department and community stakeholders to maintain a Domestic Violence Coalition.
- ARPA funding allowed the department to add a DV Advocate to the DV Unit.
- Provided Community Diversion Program opportunities to community members who are interested in getting treatment and services to avoid criminal charges.
- Continued to provide prosecution services, file charges and work cases through Yakima Municipal Court.
- Worked closely with YPD and YFD on how the City can address issues associated with mental health calls and community caretaking calls, including evaluation and drafting of documents for the proposed MCAT program.
- Prepared 68 expedited motions for Domestic Violence warrants.
- Hosted a Traffic Safety Response DUI investigation and prosecution training for regional officers and prosecutors.

Strengthening Partnerships

- Teresita Tamez, Assistant City Attorney, provided the Criminal Law Update seminar at the Washington State Association of Municipal Attorneys Spring conference.
- Sara Watkins, City Attorney, gave a presentation on Code Compliance and Nuisance Issues at the Washington State Association of Municipal Attorneys Spring conference.
- Provided consistent and timely legal advice to City departments throughout the year.
- Continued to provide grant facilitation for the Yakima Youth Leadership Program with ESD 105 and Yakima School District.
- Held a five-week peer-to-peer training program in the Civil Division on contracts, including insurance and indemnification provisions, to cross-train attorneys on contracts.
- Drafted and executed a partnership agreement between the Coordinated Community Response Team for Domestic Violence (CCRTDV).
- Actively participate in daily morning Domestic Violence staffing calls with CCRTDV partners.
- Family and Community Violence prosecutors and Advocacy Coordinators attended a national training on Domestic Violence Investigation, Advocacy, and Prosecution with our Domestic Violence Community Coordinated Response Team (DVCCRT) partners.
- Brooke Wright, Assistant City Attorney, provided the Criminal Law Update seminar at the Washington State Association of Municipal Attorneys Fall conference.

GOALS

Public Safety

- Increase the number of people that choose the Community Diversion Program. The Legal Department intends to do an evaluation of the program and its effectiveness at the end of 2023.
- Provide enhanced services to victims of domestic violence through continued discussions with community partners and law enforcement/prosecution partners.
- Continue support of the DV Coalition, and the Gang Reduction and Intervention Task Force.
- Conduct Officer training on the gathering of evidence to support prosecution without domestic violence victim involvement.

Strengthening Partnerships

- Implement internal peer-to-peer training in the Civil Division to cross-train attorneys on other 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.
- Continue to attend and participate in community stakeholder meetings when requested.

Function(s): 152, 153 & 154.

PERFORMANCE STATISTICS

Legal	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,330	2,880	3,200	3,200	3,200
Trials, Motions and Other Hearings	2,393	3,303	3,500	3,500	3,500
Municipal Court Citations Filed	3,060	3,039	3,200	3,200	3,200
Cases Actually Tried	4	9	6	9	6
Cases Set for Trial	894	1,280	1,440	1,550	1,550
Legislation Prepared	185	215	220	225	225
Legal Opinions Prepared	328	340	345	350	350
Pending Civil Suits Filed By, or Against, the City	15	10	6	8	8
Damage Claims Handled	65	71	65	70	70

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1120	City Attorney	1.00	1.00	1.00	1.00	1.00
1321	Senior Assistant City Attorney II [1]	3.00	3.00	3.00	3.00	3.00
1322	Senior Assistant City Attorney I [1]	3.00	3.00	3.00	3.00	3.00
1323	Assistant City Attorney II [1]	3.00	3.00	4.00	4.00	4.00
1324	Assistant City Attorney I [1]	1.00	1.00	—	—	—
10510	Legal Assistant III [2]	3.00	3.00	4.00	4.00	4.00
10511	Legal Assistant II [3]	2.50	2.50	1.50	1.50	1.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00	1.00
10525	Victim Advocacy Coordinator [3]	1.00	1.00	2.00	2.00	2.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		19.50	19.50	20.50	20.50	20.50

[1] Senior Assistant City Attorneys I & Assistant City Attorneys I 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 in 2021.
[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 6.35 FTE's are funded by Risk Management (515) and 1.0 FTE by the ARPA Fiscal Recovery Fund (180).

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
152 Prosecution - Criminal	$ 1,221,794	$ 1,276,131	$ 1,445,758	$ 1,559,904	7.9 %	$ 1,630,783	4.5 %
153 Legal Counsel - Civil	465,698	515,024	634,440	723,952	14.1 %	750,714	3.7 %
154 Community Diversion	32,800	40,210	48,700	48,700	— %	49,569	1.8 %
Total	$ 1,720,292	$ 1,831,365	$ 2,128,898	$ 2,332,556	9.6 %	$ 2,431,066	4.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,331,707	$ 1,307,251	$ 1,436,262	$ 1,616,645	12.6 %	$ 1,693,340	4.7 %
200 Personnel Benefits	434,137	391,879	498,206	507,673	1.9 %	526,767	3.8 %
Sub-Total Salaries & Benefits	1,765,844	1,699,130	1,934,468	2,124,318	9.8 %	2,220,107	4.5 %
300 Supplies for Consumption & Resale	10,837	12,193	17,554	18,000	2.5 %	17,800	(1.1)%
400 Services & Pass-Through Payments	(56,388)	120,042	176,876	190,238	7.6 %	193,160	1.5 %
Total Expenditures	$ 1,720,293	$ 1,831,365	$ 2,128,898	$ 2,332,556	9.6 %	$ 2,431,067	4.2 %

EXPLANATORY NARRATIVE

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

Criminal Justice Sales Tax .3% - 152

This function is funded by a 0.3% Criminal Justice Sales Tax that was first approved by the voters in 2004, and again in 2015. 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.

152 Criminal Justice Sales Tax .3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 174,217	$ 159,607	$ 291,806	$ 319,302	9.4 %	$ 338,767	6.1 %
200 Personnel Benefits	57,297	50,594	127,417	114,272	(10.3)%	119,531	4.6 %
300 Supplies for Consumption & Resale	1,596	2,704	2,368	2,000	(15.5)%	2,000	— %
400 Services & Pass-Through Payments	1,027	1,932	17,409	33,371	91.7 %	35,224	5.6 %
Total Expenditures	$ 234,137	$ 214,837	$ 439,000	$ 468,945	6.8 %	$ 495,522	5.7 %

Prosecution - Criminal - 152

The primary purpose of this function is the prosecution of all misdemeanor and gross misdemeanor cases, including victim advocacy, 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. 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.

152 Prosecution - Criminal	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 808,902	$ 748,469	$ 697,450	$ 777,488	11.5 %	$ 812,960	4.6 %
200 Personnel Benefits	275,762	247,108	231,680	243,529	5.1 %	252,360	3.6 %
300 Supplies for Consumption & Resale	7,571	6,447	9,986	8,300	(16.9)%	8,300	— %
400 Services & Pass-Through Payments	(104,578)	59,271	67,642	61,642	(8.9)%	61,642	— %
Total Expenditures	$ 987,657	$ 1,061,295	$ 1,006,758	$ 1,090,959	8.4 %	$ 1,135,262	4.1 %

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.

153 Legal Counsel - Civil	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 348,588	$ 399,177	$ 447,006	$ 519,855	16.3 %	$ 541,614	4.2 %
200 Personnel Benefits	101,078	94,177	139,109	149,873	7.7 %	154,875	3.3 %
300 Supplies for Consumption & Resale	1,455	2,472	4,500	7,000	55.6 %	7,000	— %
400 Services & Pass-Through Payments	14,578	19,200	43,825	47,225	7.8 %	47,225	— %
Total Expenditures	$ 465,699	$ 515,026	$ 634,440	$ 723,953	14.1 %	$ 750,714	3.7 %

Community Diversion - 154

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

154 Community Diversion	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 215	$ 571	$ 700	$ 700	— %	$ 500	(28.6)%
400 Services & Pass-Through Payments	32,586	39,639	48,000	48,000	— %	49,069	2.2 %
Total Expenditures	$ 32,801	$ 40,210	$ 48,700	$ 48,700	— %	$ 49,569	1.8 %

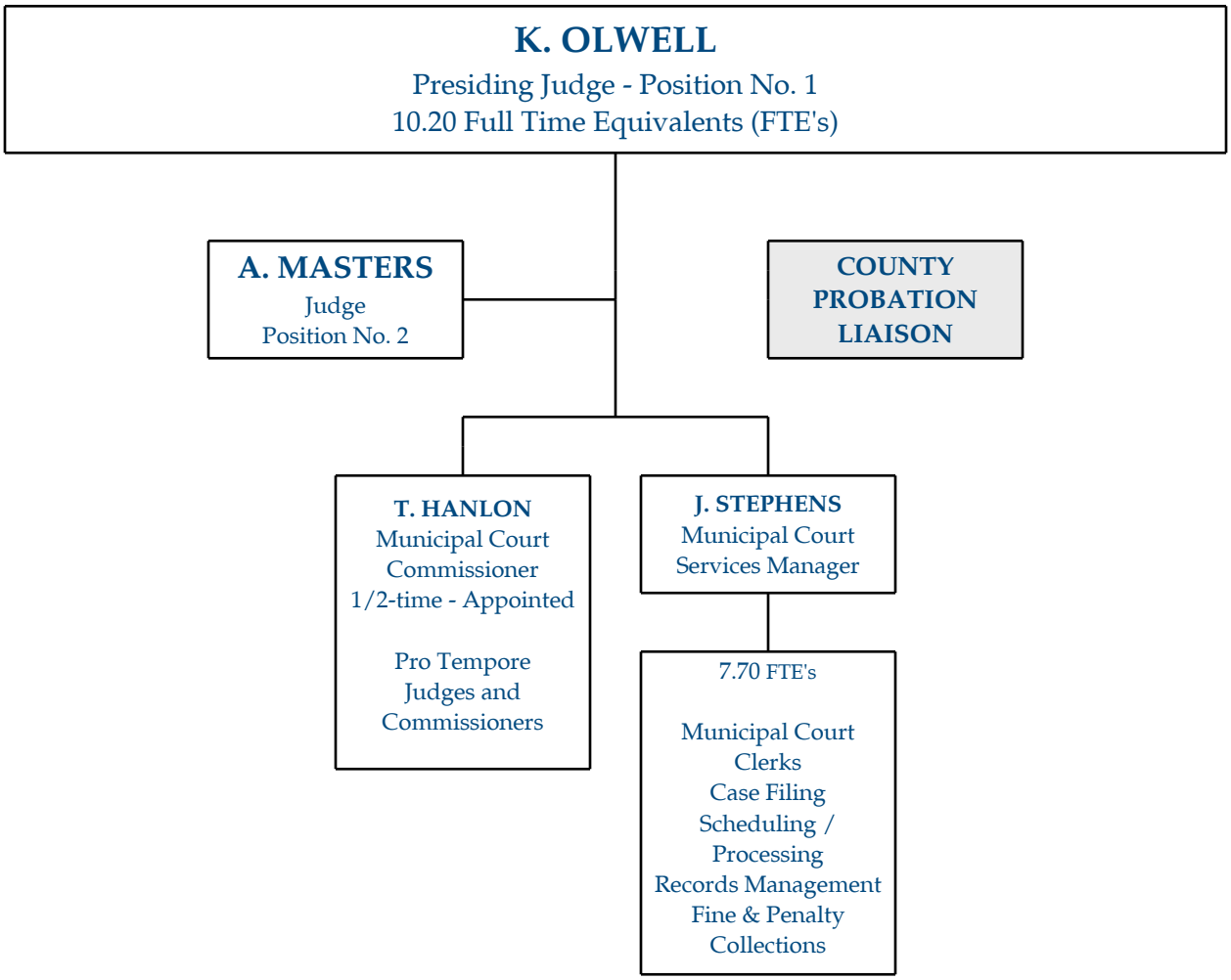
MUNICIPAL COURT

Title	Function*/Fund	Page
Municipal Court	180*	129

* General Fund Department

MUNICIPAL COURT

Organizational Chart as of January 1, 2023



MUNICIPAL COURT - 180

GENERAL FUND

Judge	**Kelley C. Olwell, Presiding**
Judge	**Aryn Masters**
Municipal Court Commissioner	**Tamara Hanlon**
Municipal Court Services Manager	**Jodi Stephens**

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

- The court 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 2023 and into 2024, it will continue to review and implement processes to better serve all Yakima Municipal Court users.

Function(s): 155.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Infractions (Non-Criminal)					
Filings and Hearings					
Infractions Filed	7,280	7,979	6,742	6,742	6,742
Violations Charged	11,195	11,937	10,031	10,031	10,031
Mitigation Hearings	338	498	358	358	358
Contested Hearings	124	192	135	135	135
Show Cause Hearings	33	77	55	55	55
Other Hearings on Record and Deferred Findings	1,251	1,312	1,065	1,065	1,065
Total Filings and Hearings	20,221	21,995	18,386	18,386	18,386

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Dispositions					
Infractions Paid	1,541	2,145	1,760	1,760	1,760
Failure to Respond	109	109	123	123	123
Committed	2,460	2,710	2,072	2,072	2,072
Not Committed	74	94	86	86	86
Dismissed	986	618	685	685	685
Amended	29	36	16	16	16
Total Disposed	5,199	5,712	4,742	4,742	4,742
Criminal Traffic / Non-Traffic					
Filings					
Citations Filed	3,060	3,022	3,135	3,135	3,135
Violations Charged	4,042	4,168	4,354	4,354	4,354
Trial Settings					
Jury Trials	894	1,275	1,451	1,451	1,451
Proceedings					
Arraignments	1,330	2880	2804	2804	2804
Jury Trials	4	9	3	3	3
Other Hearings	1,994	3,299	3,156	3,156	3,156
Dispositions					
Guilty	1,431	2324	2454	2454	2454
Not Guilty	—	5	3	3	3
Dismissed	1,013	1,745	1,784	1,784	1,784
Amended	119	277	267	267	267
Deferred/Driver/other	395	809	713	713	713
Prosecution Resumed	45	69	98	98	98
Appeals to Superior Court	1	1	1	1	1

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00	2.00	2.00
1421	Municipal Court Services Manager	1.00	1.00	1.00	1.00	1.00
1422	Municipal Court Judicial Specialist [1]	6.00	6.00	6.00	6.00	7.00
1424	Municipal Court Cashier [1]	2.00	1.00	1.00	1.00	—
1425	Municipal Court Assistant	0.70	0.70	0.70	0.70	0.70
Total Personnel		12.20	11.20	11.20	11.20	11.20

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
155 Administration	$ 1,642,758	$ 1,674,931	$ 1,824,844	$ 2,192,980	20.2 %	$ 1,901,117	(13.3)%

[1] A Municipal Court Cashier was deleted and a Municipal Court Judicial Specialist added in 2022 due to a mid-year reorganization in 2022.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 960,821	$ 967,034	$ 1,064,926	$ 1,414,735	32.8 %	$ 1,117,073	(21.0)%
200 Personnel Benefits	345,210	338,460	364,182	370,415	1.7 %	374,825	1.2 %
Sub-Total Salaries & Benefits	1,306,031	1,305,494	1,429,108	1,785,150	24.9 %	1,491,898	(16.4)%
300 Supplies for Consumption & Resale	31,755	10,702	8,900	10,500	18.0 %	10,500	— %
400 Services & Pass-Through Payments	304,972	358,736	386,837	397,331	2.7 %	398,720	0.3 %
Total Expenditures	$ 1,642,758	$ 1,674,932	$ 1,824,845	$ 2,192,981	20.2 %	$ 1,901,118	(13.3)%

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, a ½ time Court Commissioner, building security, interpreter services, and witness and juror fees associated with processing the court's caseload.

155 Criminal Justice Sales Tax .3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 133,232	$ 187,701	$ 200,605	$ 207,649	3.5 %	$ 216,119	4.1 %
200 Personnel Benefits	71,024	83,804	84,473	86,854	2.8 %	89,920	3.5 %
300 Supplies for Consumption & Resale	1,391	827	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	138,605	138,901	160,147	167,341	4.5 %	168,730	0.8 %
Total Expenditures	$ 344,252	$ 411,233	$ 445,225	$ 461,844	3.7 %	$ 474,769	2.8 %

Administration - 155

This function plans, directs, administers and supports the operations of the Municipal Court and includes Court Certified Interpreters in various languages, Judge Pro-Tem service and witness fees.

155 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 827,589	$ 779,333	$ 864,321	$ 1,207,086	39.7 %	$ 900,954	(25.4)%
200 Personnel Benefits	274,186	254,656	279,709	283,561	1.4 %	284,905	0.5 %
300 Supplies for Consumption & Resale	30,364	9,874	8,900	10,500	18.0 %	10,500	— %
400 Services & Pass-Through Payments	166,367	219,835	226,690	229,990	1.5 %	229,990	— %
Total Expenditures	$ 1,298,506	$ 1,263,698	$ 1,379,620	$ 1,731,137	25.5 %	$ 1,426,349	(17.6)%

Dedicated Revenue

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

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 43,072	$ 45,150	$ 60,000	$ 60,000	— %	$ 60,000	— %

FINANCE

Title	Function*/Fund	Page
Financial Services	612*	135
Purchasing	670*	138
Utility Services	581	141
Parking	653*	144
Police Pension	681*	146
Firemen's Relief and Pension	612/682*	148
Contingency	600*	150
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General Obligation and Revenue Bond Activity Summary		
2020 Convention Center/Capital Theatre PFD LTGO Bonds	272	
Miscellaneous LTGO Bonds	281	
2008 Wastewater Revenue Bonds	488	
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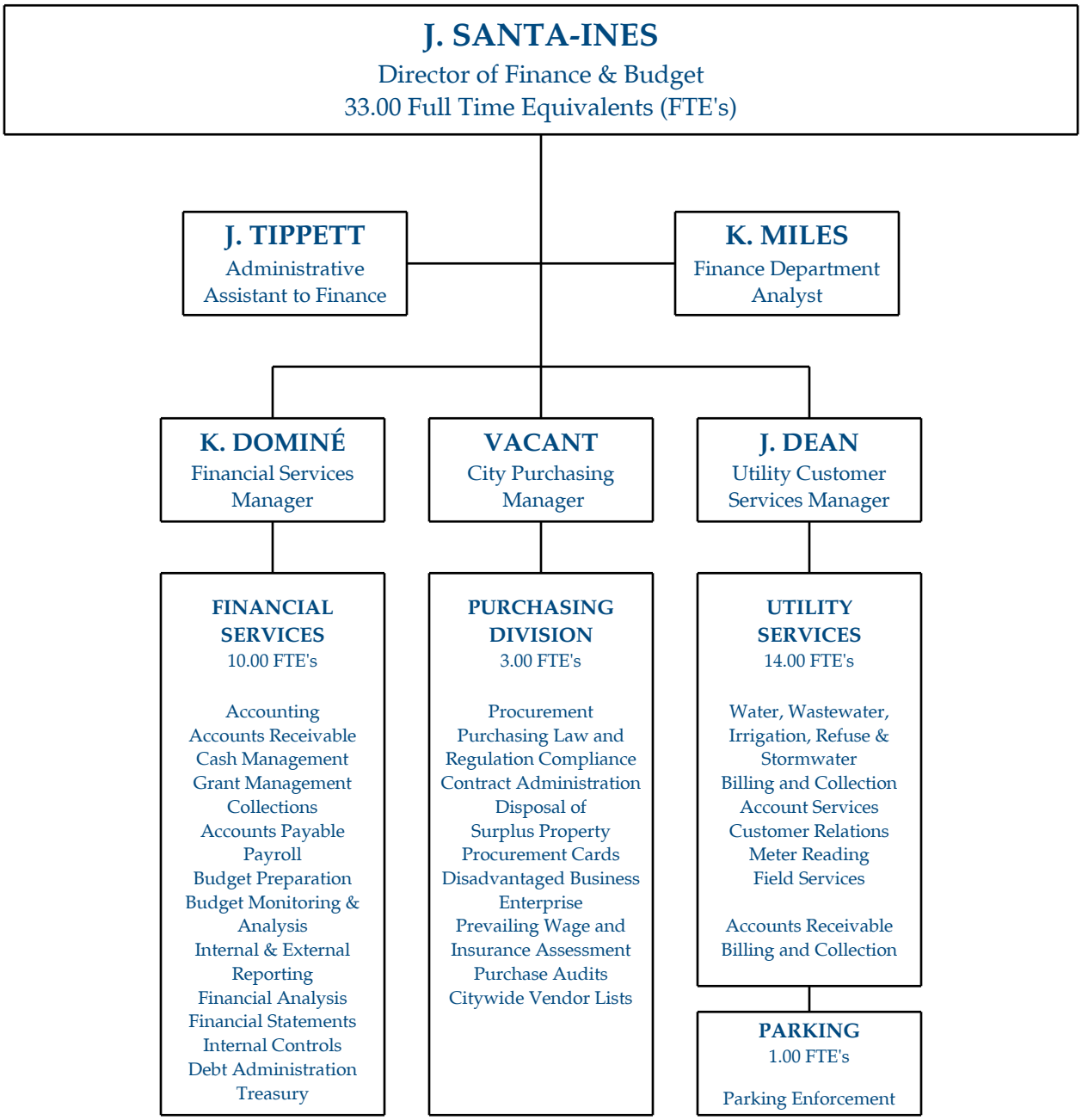
2012 Wastewater Revenue Bond	493	
INTERGOVERNMENTAL		**177**
Intergovernmental	590*	

* General Fund Department

FINANCE

Organizational Chart as of January 1, 2023



FINANCIAL SERVICES - 612

GENERAL FUND

Director of Finance & Budget	**Jennifer Ferrer-Santa Ines**
Financial Services Manager	**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 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 2021 distinguished budget award from GFOA.
- Completed the 2021 Financial Statement Audit and received an unmodified opinion..
- Transitioned the City to a biennial budget process and produced a balanced 2-year Budget for 2023 - 2024.
- Enhanced the 2023 Capital Budget to include all departments/divisions in the City.
- Established a consolidated Master Fee Schedule - adopted December 6, 2022.

GOALS

Fiscal Sustainability

- Implement the new GASB 87 Lease Accounting Update.
- Obtain an Unqualified (Clean) audit of its 2022 financial statements.
- Implement budget transparency software.
- Update Financial policies.

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

Accounting Functions	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Invoices processed	19,920	20,291	20,697	21,110,	21,533
Payroll warrants issued and direct deposits made	9,175	9,231	9,272	9,600	9,612
Treasury Functions					
Investment income [1]	$1.2	$1.2	$1.3	$1.5	$1.7
Average total portfolio managed [1]	$83.0	$98.0	$91.0	$90.0	$90.0

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00	1.00	1.00
1241	Financial Services Manager	1.00	1.00	1.00	1.00	1.00
2316	Financial Services Specialist	2.00	2.00	2.00	2.00	2.00
10301	Payroll Administrator	1.00	1.00	1.00	1.00	1.00
10302	Accountant II	2.00	2.00	2.00	2.00	2.00
10303	Financial Services Officer	2.00	2.00	2.00	2.00	2.00
10305	Financial Services Technician [2]	2.00	2.00	2.00	2.00	2.00
10306	Accountant I [3]	1.00	2.00	2.00	2.00	2.00
10520	Administrative Assistant to Finance	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		13.00	14.00	14.00	14.00	14.00

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
612 Financial Services	$ 1,278,140	$ 2,350,457	$ 2,708,053	$ 2,684,943	(0.9)%	$ 2,812,831	4.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,096,141	$ 1,039,487	$ 1,148,303	$ 1,247,254	8.6 %	$ 1,308,260	4.9 %
200 Personnel Benefits	389,070	353,221	390,846	400,493	2.5 %	416,059	3.9 %
Sub-Total Salaries & Benefits	1,485,211	1,392,708	1,539,149	1,647,747	7.1 %	1,724,319	4.6 %
300 Supplies for Consumption & Resale	10,357	13,728	20,500	20,300	(1.0)%	20,369	0.3 %
400 Services & Pass-Through Payments	(217,428)	944,020	1,148,403	1,016,896	(11.5)%	1,068,143	5.0 %
Total Expenditures	$ 1,278,140	$ 2,350,456	$ 2,708,052	$ 2,684,943	(0.9)%	$ 2,812,831	4.8 %

[1] Dollars in millions

[2] A Financial Department Analyst position was finalized in late 2022, which will be replacing one of the Financial Services Technician positions in the 2023-2024 budget.

[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) and Finance funds .60 FTE's in Utility Services (581).

EXPLANATORY NARRATIVE

Financial Services - 612

The Financial Services Division supports all City departments. Professional services, including fiduciary (banking and trust) services and outside professionals, such as Washington State Auditor and annual software maintenance are paid through this function. 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. Starting in 2021 this entry will not be made into the individual divisions, rather it will be made into the interfund distribution account.

612	Financial Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 1,096,140	$ 1,039,486	$ 1,148,303	$ 1,247,254	8.6 %	$ 1,308,260	4.9 %
200	Personnel Benefits	389,070	353,221	390,846	400,493	2.5 %	416,059	3.9 %
300	Supplies for Consumption & Resale	10,358	13,728	20,500	20,300	(1.0)%	20,369	0.3 %
400	Services & Pass-Through Payments	(217,427)	944,021	1,148,403	1,016,896	(11.5)%	1,068,143	5.0 %
Total Expenditures		$ 1,278,141	$ 2,350,456	$ 2,708,052	$ 2,684,943	(0.9)%	$ 2,812,831	4.8 %

PURCHASING - 670

GENERAL FUND

Director of Finance & Budget	**Jennifer Ferrer-Santa Ines**
City Purchasing Manager	**Vacant**

DEFINITION

Purchasing is responsible for City procurements greater in value than $10,000 with the exception of Capital Projects and Utilities. The Purchasing Division is tasked with the execution and administration of:

- The timely and cost-effective procurement of goods and services.
- Compliance with relevant laws and regulations in support of City services.
- Opportunities to leverage purchasing power by utilizing Intergovernmental Purchasing Agreements as enabled under Chapter 39.34 RCW.
- Excellent customer service to City departments and divisions, establishing and maintaining effective communications with internal customers and external vendor relationships.

The City Purchasing Division strives to promote competition, impartiality, conservation of funds, transparency, accountability and maximum return on investment to provide value to the citizens of Yakima. Public Trust and Accountability is one of the City's Strategic Priorities that we connect with on a daily basis.

ACCOMPLISHMENTS

Fiscal Sustainability

- Completed Cayenta upgrade for Procurement Module in 2022.
- Providing support to all City divisions, including Public Safety and the Yakima Air Terminal, assisting them with meeting their procurement goals and completing projects.
- Vendor outreach brochures in Spanish posted to Purchasing webpage.

GOALS

Fiscal Sustainability

- Prepare a Purchasing training video to be uploaded onto the City employee Information Collaboration Environment (ICE) website as a mandatory training through the City of Yakima University (CYU).
- Provide updated Procurement and Public Works Contracting training through CYU.
- Updated P-card training videos and training plan to implement policy updates.

Strengthening Partnerships

- Vendor outreach videos in English and Spanish posted to Purchasing webpage.
- Vendor open house – expanded vendor outreach.
- Vendor outreach on Public Work contracting in conjunction with Municipal Research and Services Center (MRSC) and Procurement Technical Assistance Program (P-TAC).

Function(s): 672.

PERFORMANCE STATISTICS [1]

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
City					
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	78	130	109	120	132
Formal Sealed Bids Processed (over $50,000)	32	39	64	67	71
Number of Ongoing Contracts [2]	70	73	124	136	150
Written & Informal Quotes Processed ($10,000 - $50,000)	53	50	55	60	66
Number of Units Surplus Disposed of / Gross Revenues [3]	202 $121,152	293 $329,007	300 $470,145	333 $517,203	367 $568,923
Dollar Value of Purchase Orders Processed	$14,121,546	$22,306,982	$18,000,000	$18,180,000	$19,998,000
Dollar Value of Tenure Contracts Administered	$6,182,461	$10,241,258	$10,500,000	$11,550,000	$12,705,000
Total Dollar Value of Contractual Responsibility	$12,899,300	$15,536,473	$22,400,000	$24,500,000	$27,100,000
County	*Jan - Jun*	*N/A*	*N/A*	*N/A*	*N/A*
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements)	15	—	—	—	—
Formal Sealed Bids Processed (over $50,000)	2	—	—	—	—
Number of Ongoing Contracts	38	—	—	—	—
Written & Informal Quotes Processed ($10,000 - $50,000)	—	—	—	—	—
Dollar Value of Purchase Orders Processed	$3,583,500	$—	$—	$—	$—
Number/Dollar Value of Tenure Contracts Administered	$24,640,236	$—	$—	$—	$—
Total Dollar Value of Contractual Responsibility	$28,223,736	$—	$—	$—	$—
Joint (both City and County) [3]	*Jan - Jun*	*City Only*	*City Only*	*City Only*	*City Only*
Formal Sealed Bids Processed (over $25,000)	1	—	—	—	—
Number of Ongoing Contracts	18	—	—	—	—
Dollar Value of Tenure Contracts Administered	$4,609,697	$3,032,045	$2,877,287	$2,356,988	$2,061,422
Total City/County Contractual Responsibility	$44,295,422	$18,568,518	$24,585,665	$26,236,204	$28,328,560

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1232	City Purchasing Manager	1.00	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	1.00
2234	Buyer II [4,5]	3.00	1.00	2.00	2.00	2.00
11805	Senior Buyer [5]	1.00	—	—	—	—
Total Personnel [6]		6.00	4.00	4.00	4.00	4.00

[1] Yakima County contracted with City of Yakima Purchasing for provision of procurement services between November 1, 2009 and June 30, 2020.
[2] The substantial increase in grant funding is contributing to the influx of RFP's, bids, quotes, contracts and purchase orders, in 2021 and 2022.
[3] Surplus projections are higher in 2022 and 2023 due to volume and increase in return on vehicles due to COVID.
[4] Buyer I's may become Buyer II's by obtaining a certification and if allocations for funding are available.
[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 the equivalent of 1.00 FTE's is funded by Risk Management (515) and Public Works (560).

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
672 Purchasing	$ 237,338	$ 422,535	$ 450,201	$ 486,136	8.0 %	$ 500,802	3.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 328,250	$ 305,128	$ 317,035	$ 345,713	9.0 %	$ 356,818	3.2 %
200 Personnel Benefits	139,037	110,186	108,483	115,741	6.7 %	119,301	3.1 %
Sub-Total Salaries & Benefits	467,287	415,314	425,518	461,454	8.4 %	476,119	3.2 %
300 Supplies for Consumption & Resale	2,741	3,178	9,208	6,500	(29.4)%	6,500	— %
400 Services & Pass-Through Payments	(232,690)	4,043	15,475	18,183	17.5 %	18,183	— %
Total Expenditures	$ 237,338	$ 422,535	$ 450,201	$ 486,137	8.0 %	$ 500,802	3.0 %

EXPLANATORY NARRATIVE

Purchasing - 672

This function provides support to all City divisions, assisting them with meeting their procurement goals and completing projects. In 2020, 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.

672 Purchasing	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 328,250	$ 305,128	$ 317,035	$ 345,713	9.0 %	$ 356,818	3.2 %
200 Personnel Benefits	139,037	110,186	108,483	115,741	6.7 %	119,301	3.1 %
300 Supplies for Consumption & Resale	2,741	3,177	9,208	6,500	(29.4)%	6,500	— %
400 Services & Pass-Through Payments	(232,690)	4,043	15,475	18,183	17.5 %	18,183	— %
Total Expenditures	$ 237,338	$ 422,534	$ 450,201	$ 486,137	8.0 %	$ 500,802	3.0 %

Dedicated Revenue

This line is for revenue received for interlocal agreements, generally with the County. In 2020, revenue was received from Yakima County per interlocal agreement for Purchasing services - this agreement ceased on July 1, 2020. Purchasing will be receiving approximately $16,000 in revenues from Yakima County for a single Request for Proposal (RFP) procurement process that we will be administering, per an interlocal agreement that was finalized on 10/12/21.

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 93,697	$ —	$ 16,000	$ —	(100.0)%	$ —	n/a

UTILITY SERVICES - 581

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Utility Customer Services Manager — **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

- Completed Cayenta Software upgrade for version 7.9 to version 9.2
- Implemented new service order routing software.
- Added additional online payment features

GOALS

Fiscal Sustainability

- Increase online and paperless billing adoption
- Continue to enhance online account access and payment options
- Transition animal licensing from Cayenta to SmartGov platform to allow for online options

Function(s): 767 & 768.

PERFORMANCE STATISTICS

Utility Services	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Bills Issued [1]	239,185	238,239	238,000	238,500	238,500
Dog Licenses Issued	1,114	1,214	1,100	1,000	1,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00	1.00	1.00
2280	Business Application Specialist [2]	1.00	—	—	—	—
2316	Financial Services Specialist	2.00	2.00	2.00	2.00	2.00
7311	Water Service Specialist	2.00	2.00	2.00	2.00	2.00
7315	Utility Services Representative	6.00	6.00	6.00	6.00	6.00

[1] Number is bills issued includes miscellaneous accounts receivable billings.
[2] The Business Application Specialist position was moved to Information Technology mid-year 2020 due to IT security concerns and being able to better support all applications.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
7320	Utility Services Billing Specialist	1.00	1.00	1.00	1.00	1.00
7325	Utility Services Specialist	1.00	1.00	1.00	1.00	1.00
7330	Utility Services Billing Lead	1.00	1.00	1.00	1.00	1.00
14301	Utility Service Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		16.00	15.00	15.00	15.00	15.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
767 Utility Meter Specialists	$ 274,235	$ 319,967	$ 308,727	$ 357,268	15.7 %	$ 367,659	2.9 %
768 Utility Customer Services	1,794,670	2,026,253	2,164,172	2,067,250	(4.5)%	2,128,687	3.0 %
Total	2,068,905	2,346,220	2,472,899	2,424,518	(2.0)%	2,496,346	3.0 %
Revenues by Element							
33 Intergovernmental Revenues	13,562	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	2,068,905	2,346,220	2,479,719	2,424,517	(2.2)%	2,496,345	3.0 %
36 Miscellaneous Revenues	—	99	—	—	n/a	—	n/a
Total	2,082,467	2,346,319	2,479,719	2,424,517	(2.2)%	2,496,345	3.0 %
Fund Balance							
Beginning Balance	(8,164)	—	142,101	148,921	4.8 %	148,921	— %
Revenues less Expenditures	13,562	99	6,820	(1)	(100.0)%	(1)	— %
Ending Balance	$ 5,398	$ 99	$ 148,921	$ 148,920	— %	$ 148,920	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 877,367	$ 941,705	$ 1,052,728	$ 1,045,439	(0.7)%	$ 1,083,022	3.6 %
200 Personnel Benefits	369,432	379,430	418,671	409,484	(2.2)%	422,268	3.1 %
Sub-Total Salaries & Benefits	1,246,799	1,321,135	1,471,399	1,454,923	(1.1)%	1,505,290	3.5 %
300 Supplies for Consumption & Resale	9,033	10,348	11,450	14,950	30.6 %	15,070	0.8 %
400 Services & Pass-Through Payments	813,073	882,737	990,050	954,645	(3.6)%	975,985	2.2 %
600 Capital Outlays	—	132,000	—	—	n/a	—	n/a
Total Expenditures	$ 2,068,905	$ 2,346,220	$ 2,472,899	$ 2,424,518	(2.0)%	$ 2,496,345	3.0 %

EXPLANATORY NARRATIVE

Utility Meter Services - 767

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

[3] Utility Services funds .65 FTE's in Finance (612), .25 FTE in Information Technology (350) and has .60 funded by Finance (612).

767	Utility Meter Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 155,679	$ 167,989	$ 171,432	$ 205,405	19.8 %	$ 213,045	3.7 %
200	Personnel Benefits	76,399	79,108	80,692	93,413	15.8 %	96,163	2.9 %
300	Supplies for Consumption & Resale	5,139	6,596	7,250	7,250	— %	7,250	— %
400	Services & Pass-Through Payments	37,019	66,275	49,352	51,200	3.7 %	51,200	— %
Total Expenditures		$ 274,236	$ 319,968	$ 308,726	$ 357,268	15.7 %	$ 367,658	2.9 %

Utility Customer Services - 768

This function provides business services to utility customers and the utility operating divisions. Included in this function is 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.

768	Utility Customer Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 721,689	$ 773,717	$ 881,296	$ 840,034	(4.7)%	$ 869,977	(61.2)%
200	Personnel Benefits	293,033	300,322	337,979	316,071	(6.5)%	326,105	3.2 %
300	Supplies for Consumption & Resale	3,894	3,752	4,200	7,700	83.3 %	7,820	1.6 %
400	Services & Pass-Through Payments	776,054	816,463	940,698	903,445	(4.0)%	924,785	2.4 %
600	Capital Outlays	—	132,000	—	—	n/a	—	n/a
Total Expenditures		$ 1,794,670	$ 2,026,254	$ 2,164,173	$ 2,067,250	(4.5)%	$ 2,128,687	3.0 %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ (8,164)	$ —	$ 142,101	$ 148,921	4.8 %	$ (711,140)	(577.5)%
33	Intergovernmental Revenues	13,562	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	2,068,905	2,346,220	2,479,719	2,424,517	(2.2)%	—	(100.0)%
36	Miscellaneous Revenues	—	99	—	—	n/a	—	n/a
Total		$ 2,074,303	$ 2,346,319	$ 2,621,820	$ 2,573,438	(1.8)%	$ (711,140)	(127.6)%

PARKING - 653

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Utility Customer Services Manager — **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.

Parking enforcement was suspended in most of 2022 while the City engaged a consultant to determine the feasibility of a pay to park option in the downtown area.

ACCOMPLISHMENTS

Fiscal Sustainability

- Feasibility for pay-to-park study completed in order to move the parking program towards a financially self-sustaining platform.

GOALS

Public Safety

- Thoroughly evaluate and access parking enforcement to determine if there is a need for a second enforcement officer.
- Transfer Parking Enforcement to the Yakima Police Department

Fiscal Sustainability

- Create a new special revenue fund for parking, creating a self sustaining fund with the ability to account for all parking related expenditures and revenues.
- Determine the best hourly rate in order to yield a positive annual net revenue that covers parking expenditures, including capital.

Function(s): 653.

PERFORMANCE STATISTICS

Parking	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Parking Citations Issued	852	629	800	800	800
Unmetered Space Available - Downtown Business District	4,700	4,700	4,700	4,700	4,700
Spaces Available City Lots [1]	608	608	640	640	640

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
6610	Parking Enforcement Officer [2]	2.00	2.00	1.00	1.00	1.00

[1] Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot. Adding new lots by City Hall?
[2] A Parking Enforcement Officer was deleted due to budgeting constraints as determined by the City Manager in 2022.

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
653 Parking	$ 222,036	$ 124,562	$ 99,836	$ 97,822	(2.0)%	$ 102,558	4.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 87,929	$ 35,978	$ 44,876	$ 48,745	8.6 %	$ 52,457	7.6 %
200 Personnel Benefits	42,149	25,698	31,660	23,228	(26.6)%	24,251	4.4 %
Sub-Total Salaries & Benefits	130,078	61,676	76,536	71,973	(6.0)%	76,708	6.6 %
300 Supplies for Consumption & Resale	6,476	2,200	3,750	4,300	14.7 %	4,300	— %
400 Services & Pass-Through Payments	22,952	39,722	19,550	21,550	10.2 %	21,550	— %
600 Capital Outlays	59,532	20,964	—	—	n/a	—	n/a
Transfers	3,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 222,038	$ 124,562	$ 99,836	$ 97,823	(2.0)%	$ 102,558	4.8 %

Parking - 653

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

653 Parking	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 87,928	$ 35,978	$ 44,876	$ 48,745	8.6 %	$ 52,457	7.6 %
200 Personnel Benefits	42,149	25,698	31,660	23,228	(26.6)%	24,251	4.4 %
300 Supplies for Consumption & Resale	6,476	2,200	3,750	4,300	14.7 %	4,300	— %
400 Services & Pass-Through Payments	22,951	39,723	19,550	21,550	10.2 %	21,550	— %
600 Capital Outlays	59,532	20,964	—	—	n/a	—	n/a
Vehicle Replacement	3,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 222,036	$ 124,563	$ 99,836	$ 97,823	(2.0)%	$ 102,558	4.8 %

Dedicated Revenue

This revenue consists primarily of parking fines.

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
35 Fines & Penalties	$ 19,896	$ 22,521	$ 23,961	$ 23,000	(4.0)%	$ 23,000	— %

POLICE PENSION - 681

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**
Police Pension Board

DEFINITION

This General Fund division provides for a single-employer, defined benefit pension plan to retired police officers employed prior to March 1, 1970 as governed by Washington State Law RCW 41.20 and 41.26. Under the governing law, the pension member is entitled to payment from the City's pension plan for covered benefits in excess of those calculated under the current Law Enforcement Officers and Firefighters' Retirement System (LEOFF) plan.

Pension benefits for police officers that were hired March 1, 1970 and after are covered solely by the current LEOFF plan. 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

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
681 Police Pension	$ 730,654	$ 681,824	$ 664,932	$ 637,130	(4.2)%	$ 675,130	6.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200 Personnel Benefits	$ 277,093	$ 249,225	$ 197,000	$ 206,000	4.6 %	$ 206,000	— %
400 Services & Pass-Through Payments	453,561	432,599	467,932	431,130	(7.9)%	469,130	8.8 %
Total Expenditures	$ 730,654	$ 681,824	$ 664,932	$ 637,130	(4.2)%	$ 675,130	6.0 %

EXPLANATORY NARRATIVE

Police Pension - 681

This function includes medical benefits, including insurance "premiums", paid into the City's medical benefit fund. Also included are Medicare premium payments, dental care and long-term care costs. The 2023 and 2024 projected budget includes:

PENSION EXPENDITURE DETAIL

	2023 Projected	2024 Projected
Pension and Death Benefits	$ 206,000	$ 206,000
Medical Benefits	425,630	463,630
Administrative Costs	5,500	5,500
Total	$ 637,130	$ 675,130

681	Police Pension	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200	Pensions & Death Benefits	$ 277,093	$ 249,225	$ 197,000	$ 206,000	4.6 %	$ 206,000	— %
400	Services & Pass-Through Payments	453,562	432,599	467,932	431,130	(7.9)%	469,130	8.8 %
Total Expenditures		$ 730,655	$ 681,824	$ 664,932	$ 637,130	(4.2)%	$ 675,130	6.0 %

FIREMEN'S RELIEF AND PENSION - 612

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**
Fire Pension Board

DEFINITION

This fund provides for a single-employer, defined benefit pension plan to retired firefighters employed prior to 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 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
682 Fire Pension	$ 1,180,451	$ 1,072,915	$ 998,252	$ 966,840	(3.1)%	$ 973,176	0.7 %
Revenues by Element							
31 Taxes	1,074,618	1,069,974	929,550	800,000	(13.9)%	600,000	(25.0)%
33 Intergovernmental Revenues	106,416	113,779	120,000	123,386	2.8 %	127,088	3.0 %
Total	1,181,034	1,183,753	1,049,550	923,386	(12.0)%	727,088	(21.3)%
Fund Balance							
Beginning Balance	1,538,044	1,538,626	1,649,463	1,700,762	3.1 %	1,657,308	(2.6)%
Revenues less Expenditures	583	110,838	51,298	(43,454)	(184.7)%	(246,088)	466.3 %
Ending Balance	$ 1,538,627	$ 1,649,464	$ 1,700,761	$ 1,657,308	(2.6)%	$ 1,411,220	(14.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200 Personnel Benefits	$ 567,647	$ 488,777	$ 412,000	$ 397,000	(3.6)%	$ 397,000	— %
300 Supplies for Consumption & Resale	—	177	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	612,804	583,961	586,252	569,840	(2.8)%	576,176	1.1 %
Total Expenditures	$ 1,180,451	$ 1,072,915	$ 998,252	$ 966,840	(3.1)%	$ 973,176	0.7 %

EXPLANATORY NARRATIVE

Fire Pension - 682

Pensions and Death Benefits are used to pay pension and death benefits paid out to entitled parties (i.e. retired or active prior to 3/1/1970). Medical Benefits include paid Medicare premiums, dental care, vision, in-home care, medical care and long-term care costs. 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. The 2023 and 2024 projected budget includes:

PENSION EXPENDITURE DETAIL

	2023 Projected	2024 Projected
Pension and Death Benefits	$ 397,000	$ 397,000
Medical Benefits	508,840	514,840
Contingency	50,000	50,000
Administrative Costs	11,000	11,336
Total	$ 966,840	$ 973,176

682	Fire Pension	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
200	Pensions & Death Benefits	$ 567,647	$ 488,777	$ 412,000	$ 397,000	(3.6)%	$ 397,000	— %
300	Supplies for Consumption & Resale	—	177	—	—	n/a	—	n/a
400	Services & Pass-Through Payments	612,805	583,962	586,252	569,840	(2.8)%	576,176	1.1 %
Total Expenditures		$ 1,180,452	$ 1,072,739	$ 998,252	$ 966,840	(3.1)%	$ 973,176	0.7 %

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state (if received) and reserves. The 2020 property tax allocation represents about $.1809 per $1,000 of assessed valuation or 6.0% of the total general property tax levy for 2020. State law (RCW 41.16.060) allows cities with Firemen's pension funds to levy an additional $0.225 per $1,000 of assessed valuation.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,538,044	$ 1,538,626	$ 1,649,463	$ 1,700,762	3.1 %	$ 1,657,308	(2.6)%
31	Taxes	1,074,618	1,069,974	929,550	800,000	(13.9)%	600,000	(25.0)%
33	Intergovernmental Revenues	106,416	113,779	120,000	123,386	2.8 %	127,088	3.0 %
Total		$ 2,719,078	$ 2,722,379	$ 2,699,013	$ 2,624,148	(2.8)%	$ 2,384,396	(9.1)%

CONTINGENCY - 600

GENERAL FUND

Director of Finance & Budget	**Jennifer Ferrer-Santa Ines**
Financial Services Manager	**Kimberly Dominé**

DEFINITION

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

INTERFUND DISTRIBUTION - 600

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

Operating transfers from the General Fund to other funds.

Function(s): 601.

EXPLANATORY NARRATIVE

Interfund Distribution - 601

The General Fund is projected to initiate transfers for the following purposes in 2023 - 2024:

INTERFUND EXPENDITURE DETAIL

Fund	2023 Projected	2024 Projected
Parks and Recreation Utility Tax (3.5%)	$ 1,919,592	$ 1,946,225
Law and Justice Capital Utility Tax (0.5%)	274,227	278,032
Total Transfers	$ 2,193,819	$ 2,224,257

601 Interfund Distribution	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Operating Transfers	$ 2,117,457	$ 2,089,838	$ 2,035,553	$ 2,193,819	7.8 %	$ 2,224,257	1.4 %

CITY SERVICE ALLOCATION - 600

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **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): 601.

EXPLANATORY NARRATIVE

City Service Allocation - 601

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 2023 - 2024:

CITY SERVICE ALLOCATION EXPENDITURE DETAIL

Fund	2023 Projected	2024 Projected
City Administration	$ 191,429	$ 202,914
City Clerk	163,779	173,606
Legal	208,475	220,983
Human Resources	220,707	233,949
City Hall Maintenance	20,124	21,333
Information Technology	783,693	830,714
Finance	857,690	909,151
Purchasing	87,756	93,021
City Council	57,074	60,498
Total Allocation	$ 2,590,727	$ 2,746,169

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

601 City Service Allocation	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Reimbursement	$ —	$ (3,418,279)	$ (3,660,375)	$ (2,590,727)	(29.2)%	$ (2,746,171)	6.0 %

PUBLIC FACILITY DISTRICT / CONVENTION & EVENT CENTER - 172

Director of Finance & Budget	**Jennifer Ferrer-Santa Ines**
President and CEO - YVVCB	**John Cooper**
Convention Center General Manager	**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 & Event 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
276 Convention Center PFD	$ 1,040,989	$ 1,164,447	$ 1,241,121	$ 1,516,096	22.2 %	$ 1,516,101	— %
Revenues by Element							
33 Intergovernmental Revenues	1,225,006	1,171,497	1,110,000	1,115,000	0.5 %	1,122,343	0.7 %
36 Miscellaneous Revenues	1,455	12,461	600	600	— %	600	— %
Total	1,226,461	1,183,958	1,110,600	1,115,600	0.5 %	1,122,943	0.7 %
Fund Balance							
Beginning Balance	1,043,475	1,228,948	1,248,458	1,117,937	(10.5)%	717,441	(35.8)%
Revenues less Expenditures	185,472	19,511	(130,521)	(400,496)	206.8 %	(393,158)	(1.8)%
Ending Balance	$ 1,228,947	$ 1,248,459	$ 1,117,937	$ 717,441	(35.8)%	$ 324,283	(54.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 11,622	$ 14,447	$ 16,121	$ 16,096	(0.2)%	$ 16,101	— %
Transfers	1,029,367	1,150,000	1,225,000	1,500,000	22.4 %	1,500,000	— %
Total Expenditures	$ 1,040,989	$ 1,164,447	$ 1,241,121	$ 1,516,096	22.2 %	$ 1,516,101	— %

EXPLANATORY NARRATIVE

Convention Center PFD - 276

This function includes the administrative costs of the PFD, along with transfers to other funds. Following is a list of transfers for each projected year, 2023 - 2024:

TRANSFER EXPENDITURE DETAIL

Transfers / Fund	2023 Projected	2024 Projected
Convention Center Bonds (172)	$ 600,000	$ 600,000
Convention Center (170)	400,000	400,000
Convention Center Capital (370)	500,000	500,000
Total Transfers	$ 1,500,000	$ 1,500,000

	276 Convention Center PFD	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 11,622	$ 14,447	$ 16,121	$ 16,096	(0.2)%	$ 16,101	— %
	Transfers Out	1,029,367	1,150,000	1,225,000	1,500,000	22.4 %	1,500,000	— %
Total Expenditures		$ 1,040,989	$ 1,164,447	$ 1,241,121	$ 1,516,096	22.2 %	$ 1,516,101	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,043,475	$ 1,228,948	$ 1,248,458	$ 1,117,937	(10.5)%	$ 717,441	(35.8)%
33	Intergovernmental Revenues	1,225,006	1,171,497	1,110,000	1,115,000	0.5 %	1,122,343	0.7 %
36	Miscellaneous Revenues	1,455	12,461	600	600	— %	600	— %
Total		$ 2,269,936	$ 2,412,906	$ 2,359,058	$ 2,233,537	(5.3)%	$ 1,840,384	(17.6)%

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Capitol Theatre Executive Director — **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 & Event 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
273 Capitol Theatre PFD	$ 996,057	$ 670,761	$ 683,391	$ 683,384	— %	$ 683,389	— %
Revenues by Element							
33 Intergovernmental Revenues	928,020	887,512	835,758	835,758	— %	860,831	3.0 %
36 Miscellaneous Revenues	4,902	2,925	750	500	(33.3)%	500	— %
Total	932,922	890,437	836,508	836,258	— %	861,331	3.0 %
Fund Balance							
Beginning Balance	266,291	203,157	422,833	575,950	36.2 %	728,824	26.5 %
Revenues less Expenditures	(63,135)	219,676	153,117	152,874	(0.2)%	177,942	16.4 %
Ending Balance	$ 203,156	$ 422,833	$ 575,950	$ 728,824	26.5 %	$ 906,766	24.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 11,621	$ 14,161	$ 14,103	$ 14,096	— %	$ 14,101	— %
Transfers	984,435	656,600	669,288	669,288	— %	669,288	— %
Total Expenditures	$ 996,056	$ 670,761	$ 683,391	$ 683,384	— %	$ 683,389	— %

EXPLANATORY NARRATIVE

Capitol Theatre PFD - 273

This function includes the administrative costs of the PFD, along with transfers to other funds. Following is a list of transfers for each projected year, 2023 - 2024:

TRANSFER EXPENDITURE DETAIL

Transfers / Fund	2023 Projected	2024 Projected
Capitol Theatre Operating Fund (171)	$ 154,711	$ 154,711
Capitol Theatre Capital Fund (322)	60,000	60,000
Capitol Theatre Bonds (272)	454,577	454,577
Total Transfers	$ 669,288	$ 669,288

273	Capitol Theatre PFD	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 11,621	$ 14,161	$ 14,103	$ 14,096	— %	$ 14,101	— %
	Transfers Out	984,435	656,600	669,288	669,288	— %	669,288	— %
Total Expenditures		$ 996,056	$ 670,761	$ 683,391	$ 683,384	— %	$ 683,389	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 266,291	$ 203,157	$ 422,833	$ 575,950	36.2 %	$ 728,824	26.5 %
33	Intergovernmental Revenues	928,020	887,512	835,758	835,758	— %	860,831	3.0 %
36	Miscellaneous Revenues	4,902	2,925	750	500	(33.3)%	500	— %
Total		$ 1,199,213	$ 1,093,594	$ 1,259,341	$ 1,412,208	12.1 %	$ 1,590,155	12.6 %

ARPA FISCAL RECOVERY FUND - 180

Director of Finance & Budget **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 $26.2 million of Coronavirus Local Fiscal Recovery Funds from ARPA. The first distribution of $13.1 million was received on May 19, 2021, and the remaining balance was received in 2022. Funding must be used for eligible costs incurred during the period March 3, 2021 through December 31, 2024, and are only accounted for as revenue when spent. 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.

Function(s): 102, 126, 144, 152, 224, 239, 278, 301, 322, 351, 543, 701, 738 & 773.

AUTHORIZED PERSONNEL

The ARPA Fiscal Recovery Fund funds 1.00 FTE in Legal.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
102 City Management	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a
126 Community Relations	—	—	64,800	—	(100.0)%	—	n/a
144 City Clerk/Records	—	19,339	16,685	—	(100.0)%	—	n/a
152 Legal	—	—	81,507	96,449	18.3 %	99,923	3.6 %
224 City Hall Facility	—	1,967,920	—	—	n/a	—	n/a
239 Planning	—	—	1,500,000	—	(100.0)%	—	n/a
278 Convention Center	—	500,000	—	—	n/a	—	n/a
301 Police	—	1,129,120	3,439,438	—	(100.0)%	—	n/a
322 Fire Capital	—	118,012	2,831,446	—	(100.0)%	—	n/a
351 Information Technology	—	—	257,976	400,000	55.1 %	306,000	(23.5)%
543 Parks & Recreation	—	—	1,500,000	—	(100.0)%	—	n/a
701 Yakima Revenue Development Area	—	—	—	4,000,000	n/a	2,000,000	(50.0)%
738 Wastewater Capital	—	—	500,000	—	(100.0)%	—	n/a
773 Water Capital	—	—	500,000	—	(100.0)%	—	n/a
Total	—	3,734,391	11,191,852	4,496,449	(59.8)%	2,405,923	(46.5)%

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Revenues by Element							
33 Intergovernmental Revenues	—	3,734,391	22,461,088	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	—	67,700	—	—	n/a	—	n/a
Total	—	3,802,091	22,461,088	—	(100.0)%	—	n/a
Fund Balance							
Beginning Balance	—	—	67,700	11,336,935	n/a	6,840,486	(39.7)%
Revenues less Expenditures	—	67,700	11,269,236	(4,496,449)	(139.9)%	(2,405,923)	(46.5)%
Ending Balance	$ —	$ 67,700	$ 11,336,936	$ 6,840,486	(39.7)%	$ 4,434,563	(35.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 113,803	$ 51,167	$ 64,778	26.6 %	$ 67,037	3.5 %
200 Personnel Benefits	—	—	30,339	23,953	(21.0)%	24,706	3.1 %
Sub-Total Salaries & Benefits	—	113,803	81,506	88,731	8.9 %	91,743	3.4 %
300 Supplies for Consumption & Resale	—	4,208	8,525	—	(100.0)%	—	n/a
400 Services & Pass-Through Payments	—	519,869	2,105,583	7,718	(99.6)%	8,181	6.0 %
600 Capital Outlays	—	3,096,510	8,996,238	4,400,000	(51.1)%	2,306,000	(47.6)%
Total Expenditures	$ —	$ 3,734,390	$ 11,191,852	$ 4,496,449	(59.8)%	$ 2,405,924	(46.5)%

EXPLANATORY NARRATIVE

City Management - 102

Administration has set aside $500,000 for five one-time community partnership grants of $100,000 each.

102 City Management	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a

Community Relations - 126

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

126 Community Relations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ —	$ 4,800	$ —	(100.0)%	$ —	n/a
600 Capital Outlays	—	—	60,000	—	(100.0)%	—	n/a
Total Expenditures	$ —	$ —	$ 64,800	$ —	(100.0)%	$ —	n/a

City Clerk/Records - 144

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

144 City Clerk/Records	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 19,339	$ 16,685	$ —	(100.0)%	$ —	n/a

Legal - 152

A Victim Advocacy Coordinator is funded in this account.

152 Legal	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ —	$ 51,167	$ 64,778	26.6 %	$ 67,036	3.5 %
200 Personnel Benefits	—	—	30,339	23,953	(21.0)%	24,706	3.1 %
400 Services & Pass-Through Payments	—	—	—	7,718	n/a	8,181	6.0 %
Total Expenditures	$ —	$ —	$ 81,506	$ 96,449	18.3 %	$ 99,923	3.6 %

City Hall Facility - 224

This function accounts for the purchase of the Bank of America Building.

224 City Hall Facility	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 530	$ —	$ —	n/a	$ —	n/a
600 Capital Outlays	—	1,967,391	—	—	n/a	—	n/a
Total Expenditures	$ —	$ 1,967,921	$ —	$ —	n/a	$ —	n/a

Planning - 239

This funding is for homeless/mental health related programs. The City has been working with Comprehensive Health to partner in reducing homelessness and the impact of behavioral health and addition on homelessness.

239 Planning	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ —	$ 1,500,000	$ —	(100.0)%	$ —	n/a

Convention Center - 278

This function accounted for the negative impact of Tourism revenue due to COVID for the Convention & Event Center.

278 Convention Center	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 500,000	$ —	$ —	n/a	$ —	n/a

Police - 301

This function accounts for the purchase of 57 Police Interceptors, replacing all patrol vehicles with new patrol cars. This was the minimum number of vehicles required to return to a shared fleet patrol vehicle program.

301 Police	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ 1,129,120	$ 3,439,438	$ —	(100.0)%	$ —	n/a

Fire Capital - 322

This function accounts for the replacement of two fire engines in 2021, and an additional fire engine in 2022. Also included is Fire overtime in 2021 due to COVID related time off and subsequent personnel shortage backfill costs.

322 Fire Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 113,803	$ —	$ —	n/a	$ —	n/a
300 Supplies for Consumption & Resale	—	4,208	—	—	n/a	—	n/a
600 Capital Outlays	—	—	2,831,446	—	(100.0)%	—	n/a
Total Expenditures	$ —	$ 118,011	$ 2,831,446	$ —	(100.0)%	$ —	n/a

Information Technology - 351

In 2022 Information Technology upgraded and/or replaced some radio systems, desktop workstations and Windows Security.

351 Information Technology	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 8,525	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	—	—	84,098	—	(100.0)%	—	n/a
600 Capital Outlays	—	—	165,353	400,000	141.9 %	306,000	(23.5)%
Total Expenditures	$ —	$ —	$ 257,976	$ 400,000	55.1 %	$ 306,000	(23.5)%

Parks & Recreation - 543

$1.5 million of ARPA funds have been allocated for the East Side Pool capital project. Parks & Recreation Capital (331) received $1.0 million in grant funds for the design of the project.

652 Utility Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ —	$ 1,500,000	$ —	(100.0)%	$ —	n/a

Yakima Revenue Development Area - 701

This function set up for Mill Site Water and Sewer improvements.

701 Yakima Revenue Development Area	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ —	$ —	$ 4,000,000	n/a	$ 2,000,000	(50.0)%

Wastewater Capital - 738

This function is for Sewer design and engineering for residential areas in the City limits that do not have sewer and are relying on septic systems.

738 Wastewater Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a

Water Capital - 773

This function is for Water design and engineering for residential areas in the City limits that do not have City water.

773	Water Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600	Capital Outlays	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a

Revenue

Revenues consist of funds awarded by the U.S. Department of Treasury through the Office of Financial Management (OFM) under the ARPA and investment interest.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ —	$ —	$ 67,700	$ 11,336,935	n/a	$ 6,840,486	(39.7)%
33	Intergovernmental Revenues	—	3,734,391	22,461,088	—	(100.0)%	—	n/a
36	Miscellaneous Revenues	—	67,700	—	—	n/a	—	n/a
Total		$ —	$ 3,802,091	$ 22,528,788	$ 11,336,935	(49.7)%	$ 6,840,486	(39.7)%

RISK MANAGEMENT RESERVE - 515

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
City Attorney — **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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
661 Legal	$ 1,178,373	$ 2,365,527	$ 1,552,017	$ 1,718,936	10.8 %	$ 1,758,712	2.3 %
662 Administration	95,422	95,452	100,535	90,693	(9.8)%	91,334	0.7 %
663 Insurance & Bond Premium	1,713,747	2,198,463	2,629,307	3,054,759	16.2 %	3,519,759	15.2 %
664 Claims Processed	25,912	38,645	60,000	60,000	— %	60,000	— %
665 Claims Paid	377,415	191,079	800,000	1,125,000	40.6 %	1,500,000	33.3 %
667 Case Settlements	174,168	480,866	307,000	219,316	(28.6)%	219,316	— %
668 ACLU Program	—	—	25,406	—	(100.0)%	—	n/a
669 Internal City Claims	87,072	83,587	150,000	150,000	— %	150,000	— %
Total	3,652,109	5,453,619	5,624,265	6,418,704	14.1 %	7,299,121	13.7 %
Revenues by Element							
33 Intergovernmental Revenues	2,389	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	4,293,379	5,123,822	5,673,692	5,438,458	(4.1)%	5,764,765	6.0 %
39 Insurance Reimbursement	101,172	344,502	84,000	—	(100.0)%	—	n/a
Total	4,396,940	5,468,324	5,757,692	5,438,458	(5.5)%	5,764,765	6.0 %
Fund Balance							
Beginning Balance	4,092,476	4,837,307	4,852,012	4,985,438	2.7 %	4,005,192	(19.7)%
Revenues less Expenditures	744,831	14,705	133,427	(980,246)	(834.7)%	(1,534,356)	56.5 %
Ending Balance	$ 4,837,307	$ 4,852,012	$ 4,985,439	$ 4,005,192	(19.7)%	$ 2,470,836	(38.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 523,102	$ 360,492	$ 536,904	$ 627,096	16.8 %	$ 648,874	3.5 %
200 Personnel Benefits	232,800	140,959	186,020	231,840	24.6 %	249,837	7.8 %
Sub-Total Salaries & Benefits	755,902	501,451	722,924	858,936	18.8 %	898,711	4.6 %
300 Supplies for Consumption & Resale	7,507	6,102	7,500	10,000	33.3 %	10,000	— %
400 Services & Pass-Through Payments	2,888,700	4,946,067	4,893,842	5,549,768	13.4 %	6,390,409	15.1 %
Total Expenditures	$ 3,652,109	$ 5,453,620	$ 5,624,266	$ 6,418,704	14.1 %	$ 7,299,120	13.7 %

EXPLANATORY NARRATIVE

Legal - 661

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

661 Legal	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 523,102	$ 360,492	$ 513,651	$ 627,096	22.1 %	$ 648,874	3.5 %
200 Personnel Benefits	232,800	140,959	183,867	231,840	26.1 %	249,837	7.8 %
300 Supplies for Consumption & Resale	7,507	6,102	7,500	10,000	33.3 %	10,000	— %
400 Services & Pass-Through Payments	414,965	1,857,975	847,000	850,000	0.4 %	850,000	— %
Total Expenditures	$ 1,178,374	$ 2,365,528	$ 1,552,018	$ 1,718,936	10.8 %	$ 1,758,711	2.3 %

Administration - 662

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

662 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 95,422	$ 95,452	$ 100,535	$ 90,693	(9.8)%	$ 91,334	0.7 %

Insurance & Bond Premiums - 663

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

663 Insurance & Bond Premiums	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 1,713,747	$ 2,198,463	$ 2,629,307	$ 3,054,759	16.2 %	$ 3,519,759	15.2 %

Claims Processed - 664

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

664 Claims Processed	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 25,912	$ 38,645	$ 60,000	$ 60,000	— %	$ 60,000	— %

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.

665	Claims Paid	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 377,415	$ 191,079	$ 800,000	$ 1,125,000	40.6 %	$ 1,500,000	33.3 %

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.

667	Case Settlements	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 174,168	$ 480,866	$ 307,000	$ 219,316	(28.6)%	$ 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 and 2021 due to COVID issues. In 2022, the City hosted high school interns during the Spring and Summer of 2022. During the four years the City ran the mentorship-internship program there were 26 participants. Of those participants, 19 decided to advance to the paid summer internship. Interns were placed in a variety of divisions at the City. In 2022, in excess of $23,696.28 was expended for wages and benefits of the five interns during the summer of 2022. The City expended an additional amount of $1,709.57 of general funds to make sure that each of the interns had a full 8-week 40 hour/week internship experience. A total of $25,406.30 was expended in 2022 for wages and benefits for the five interns. There are no funds remaining for this program.

668	ACLU Program	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ —	$ —	$ 23,253	$ —	(100.0)%	$ —	n/a
200	Personnel Benefits	—	—	2,153	—	(100.0)%	—	n/a
Total Expenditures		$ —	$ —	$ 25,406	$ —	(100.0)%	$ —	n/a

Internal City Claims - 669

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

669	Internal City Claims	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 87,072	$ 83,587	$ 150,000	$ 150,000	— %	$ 150,000	— %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 4,092,476	$ 4,837,307	$ 4,852,012	$ 4,985,438	2.7 %	$ 4,005,192	(19.7)%
33	Intergovernmental Revenues	2,389	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	4,293,379	5,123,822	5,673,692	5,438,458	(4.1)%	5,764,765	6.0 %
39	Insurance Reimbursement	101,172	344,502	84,000	—	(100.0)%	—	n/a
Total		$ 8,489,416	$ 10,305,631	$ 10,609,704	$ 10,423,896	(1.8)%	$ 9,769,957	(6.3)%

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

Director of Finance & Budget **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. In 2023 and 2024 funding is being set up for a new payroll system.

Function(s): 652.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
612 Finance	$ —	$ —	$ —	$ 105,000	n/a	$ 85,000	(19.0)%
652 Utility Services Capital Impr	173,846	106,834	45,006	—	(100.0)%	—	n/a
Total	173,846	106,834	45,006	105,000	133.3 %	85,000	(19.0)%
Revenues by Element							
36 Miscellaneous Revenues	—	83,286	6,743	—	(100.0)%	—	n/a
Fund Balance							
Beginning Balance	561,273	387,427	363,879	325,616	(10.5)%	220,616	(32.2)%
Revenues less Expenditures	(173,846)	(23,548)	(38,263)	(105,000)	174.4 %	(85,000)	(19.0)%
Ending Balance	$ 387,427	$ 363,879	$ 325,616	$ 220,616	(32.2)%	$ 135,616	(38.5)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 3,960	$ —	$ 1,480	$ —	(100.0)%	$ 85,000	n/a
600 Capital Outlays	169,886	106,834	43,526	105,000	141.2 %	—	(100.0)%
Total Expenditures	$ 173,846	$ 106,834	$ 45,006	$ 105,000	133.3 %	$ 85,000	(19.0)%

CEMETERY TRUST - 710

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 518.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
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	384	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	13,194	15,816	12,000	12,000	— %	12,000	— %
Total	13,578	15,816	12,000	12,000	— %	12,000	— %
Fund Balance							
Beginning Balance	716,090	717,668	721,484	721,484	— %	721,484	— %
Revenues less Expenditures	1,578	3,816	—	—	n/a	—	n/a
Ending Balance	$ 717,668	$ 721,484	$ 721,484	$ 721,484	— %	$ 721,484	— %

YAKCORPS AGENCY - 632

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 632.

EXPLANATORY NARRATIVE

As the fiduciary for YakCorps, the City of Yakima bills and collects member agency fees, pays consortium invoices and maintains the budget and accounting for the consortium. These funds are not available for City operations or programs. Incoming funds are classified as a liability and expenditure of funds reduce that liability. Due to the new accounting requirements of GASB 84, as of 2021, all resources are being reported within this fund.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
632 Communications	$ 423,403	$ 383,965	$ 652,267	$ 578,552	(11.3)%	$ 595,909	3.0 %
Revenues by Element							
33 Intergovernmental Revenues	$ 656,276	$ 1,269,434	$ 652,267	$ 578,552	(11.3)%	$ 595,909	3.0 %

CUSTODIAL FUND - 633

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The Governmental Accounting Standards Board (GASB) came out with GASB Statement 84, Fiduciary Activities for purposes of accounting and financial reporting, which was implemented in 2021. A custodial fund typically involves the collection of receipts and the 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.

Fiduciary and permanent funds are subject to a trust agreement, and as such, the use of these funds are restricted. Consequently, the City does not budget for this fund.

Function(s): 633.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
633 Custodial Account	$ —	$ 4,911,591	$ —	$ —	n/a	$ —	n/a
Revenues by Element							
38 Other Increases in Resources	—	5,081,608	—	—	n/a	—	n/a
Fund Balance							
Beginning Balance	—	—	170,017	170,017	— %	170,017	— %
Revenues less Expenditures	—	170,017	—	—	n/a	—	n/a
Ending Balance	$ —	$ 170,017	$ 170,017	$ 170,017	— %	$ 170,017	— %

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

						2023 - 2024		
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	2020 Conv Center Add	04/21/20	12/01/44	$ 12,620,000	$ 11,685,000	$ 760,000	—	$ 10,925,000
272	Convention Center (Ref)	04/21/20	12/01/44	2,495,000	2,310,000	150,000	—	2,160,000
272	Capital Theatre (Ref)	04/21/20	12/01/32	4,910,000	3,890,000	680,000	—	3,210,000
281	Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	2,131,594	662,986	—	1,468,608
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	57,762	57,762	—	—
281	Street Impr Project	06/09/14	06/01/24	13,140,000	3,140,000	3,140,000	—	—
281	Aquatic Center	09/24/18	12/01/42	8,009,873	7,858,022	151,332	—	7,706,690
281	Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	3,687,226	451,624	—	3,235,602
Sub-Total				50,545,528	34,759,604	6,053,704	—	28,705,900
Revenue Bonds								
488	WW Rev Bonds (Ref)	04/21/20	12/01/27	2,590,000	1,760,000	675,000	—	1,085,000
491	Irrigation Rev Bonds (Ref)	04/21/20	12/01/34	3,260,000	2,720,000	390,000	—	2,330,000
493	Wastewater Rev Bonds (B)	04/30/12	11/01/23	9,400,000	1,120,000	1,120,000	—	—
Sub-Total				15,250,000	5,600,000	2,185,000	—	3,415,000
Grand Total				$ 65,795,528	$ 40,359,604	$ 8,238,704	$ —	$ 32,120,900

2020 CONVENTION CENTER & CAPITOL THEATRE PFD LTGO BONDS - 272

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The Convention & Event Center PFD was created in 2001 to provide a mechanism to fund the city-owned Yakima Convention & Event 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 & Event 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 2023 - 2024	Bonds Outstanding 12/31/24	Coupons Maturing 2023 - 2024
Function 833 - Capital Improvement/Convention Center						
2020 Convention Center (Ref)	12/01/44	$ 2,495,000	$ 185,000	$ 150,000	$ 2,160,000	$ 163,984
Function 834 - Capital Improvement/Convention Center						
2020 Conv Center Addition	12/01/44	12,620,000	935,000	760,000	10,925,000	829,203
		15,115,000	1,120,000	910,000	13,085,000	993,187
Function 832 - Capital Improvement/Capitol Theatre						
2020 Capital Theatre (Ref)	12/01/32	4,910,000	1,020,000	680,000	3,210,000	225,159
Fund Total		$ 20,025,000	$ 2,140,000	$ 1,590,000	$ 16,295,000	$ 1,218,346

Convention Center Capital Improvement - 833/834

Revenue is provided by a transfer from the Public Facilities District Convention & Event 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 8,125,000	$ 740,000	$ 765,000	$ 785,000	2.6 %	$ 805,000	2.5 %
800 Debt Service Interest & Issuance	683,718	653,696	637,046	619,068	(2.8)%	599,278	(3.2)%
Total	8,808,718	1,393,696	1,402,046	1,404,068	0.1 %	1,404,278	— %
Revenues by Element							
31 Taxes	—	373,136	347,211	350,000	0.8 %	350,000	— %
33 Intergovernmental Revenues	48,838	—	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	7,405,000	—	—	—	n/a	—	n/a
Transfers In	1,409,417	987,645	1,054,577	1,054,577	— %	1,054,577	— %
Total	8,863,255	1,360,781	1,401,788	1,404,577	0.2 %	1,404,577	— %
Fund Balance							
Beginning Balance	162,617	217,154	184,239	183,982	(0.1)%	184,490	0.3 %
Revenues less Expenditures	54,537	(32,915)	(258)	509	(297.3)%	299	(41.3)%
Ending Balance	$ 217,154	$ 184,239	$ 183,981	$ 184,491	0.3 %	$ 184,789	0.2 %

MISCELLANEOUS LTGO BONDS - 281

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation Bond Issues. It provides redemption for 2003 SunDome. Also provided for is the redemption for 2014 & 2018 Street Improvement bonds. The debt service on these two street improvement bonds totals $2,048,414 in 2023 and $2,49,914 in 2024, 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 and $900,000 for 2023 and 2024 respectively, 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 2023 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, 826, 868, 887 & 888.

EXPLANATORY NARRATIVE

Below is a matrix that presents the details of each issue by project. The second matrix provides a project description and the corresponding repayment sources. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2024 is estimated to be $17,596.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
DETAIL BY PROJECT

Project	Function	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2023 - 2024	Bonds Outstanding 12/31/24	Coupons Maturing 2023 - 2024
SunDome	818	12/01/23	$ 1,430,528	$ 1,372,766	$ 57,762	$ —	$ 92,238
Aquatic Center YMCA	826	12/01/42	8,009,873	151,851	151,332	7,706,690	718,668
Street Improvements	868	06/01/24	13,140,000	10,000,000	3,140,000	—	159,000
Sports Complex (Ref)	887	06/01/35	4,440,127	752,901	451,624	3,235,602	398,376
Street Resurfacing (Ref)	888	12/01/28	3,500,000	1,368,406	662,986	1,468,608	136,341
Total			$ 30,520,528	$ 13,645,924	$ 4,463,704	$ 12,410,900	$ 1,504,623

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
Aquatic Ctr	The City of Yakima's portion of the Aquatic Center construction	General Property Tax	826
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
St Resurfacing	Street Resurfacing Project - 2018	General Property Tax	888

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 2,737,316	$ 2,267,261	$ 2,268,580	$ 2,170,037	(4.3)%	$ 2,293,668	5.7 %
800 Debt Service Interest & Issuance	1,106,027	1,027,698	948,273	848,377	(10.5)%	656,246	(22.6)%
Total	3,843,343	3,294,959	3,216,853	3,018,414	(6.2)%	2,949,914	(2.3)%
Revenues by Element							
31 Taxes	2,344,014	2,342,214	2,269,398	2,268,750	— %	2,350,250	3.6 %
39 Other Financing Sources (Uses)	552,234	—	—	—	n/a	—	n/a
Transfers In	952,396	952,109	948,448	749,664	(21.0)%	599,664	(20.0)%
Total	3,848,644	3,294,323	3,217,846	3,018,414	(6.2)%	2,949,914	(2.3)%
Fund Balance							
Beginning Balance	11,939	17,239	16,603	17,596	6.0 %	17,596	— %
Revenues less Expenditures	5,301	(636)	993	—	(100.0)%	—	n/a
Ending Balance	$ 17,240	$ 16,603	$ 17,596	$ 17,596	— %	$ 17,596	— %

2008 WASTEWATER REVENUE BONDS - 488

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 859.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2024 of 13,272.

2008 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2023 - 2024	Bonds Outstanding 12/31/24	Coupons Maturing 2023 - 2024
Function 859 - 2020 Wastewater Revenue Bonds						
2020 Revenue Bond (Ref)	12/01/27	$ 2,590,000	$ 830,000	$ 675,000	$ 1,085,000	$ 95,700

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 195,000	$ 315,000	$ 320,000	$ 330,000	3.1 %	$ 345,000	4.5 %
800 Debt Service Interest & Issuance	56,468	65,863	62,400	52,800	(15.4)%	42,900	(18.8)%
Total	251,468	380,863	382,400	382,800	0.1 %	387,900	1.3 %
Revenues by Element							
Transfers In	412,738	386,850	382,400	382,800	0.1 %	387,900	1.3 %
Fund Balance							
Beginning Balance	(153,985)	7,285	13,272	13,272	— %	13,272	— %
Revenues less Expenditures	161,270	5,987	—	—	n/a	—	n/a
Ending Balance	$ 7,285	$ 13,272	$ 13,272	$ 13,272	— %	$ 13,272	— %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

This fund (491) was established in 2003 to provide for redemption of Irrigation Revenue Bonds from Irrigation Operating revenues. The Council approved major improvements to the irrigation system to be funded by $10 million of bonds issued. Because of the long-term nature of this project, the bond issues were separated based on estimated spend down schedules; $5.2 million were issued in August 2004. The balance will be issued as needed, although the capital rate approved for the irrigation rebuild is generating enough to pay debt service on this issue and to cash flow the ongoing capital projects. This bond was refunded in 2020 with a Limited Tax General Obligation Refunding Bond.

Function(s): 856.

EXPLANATORY NARRATIVE

The bond redemption fund balance at the end of 2024 is $28,364.

IRRIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2023 - 2024	Bonds Outstanding 12/31/24	Coupons Maturing 2023 - 2024
Function 856 - 2020 Irrigation Revenue Bonds						
2020 Irrigation Bond (Ref)	12/01/34	$ 3,260,000	$ 540,000	$ 390,000	$ 2,330,000	$ 157,350

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 175,000	$ 180,000	$ 185,000	$ 195,000	5.4 %	$ 195,000	— %
800 Debt Service Interest & Issuance	117,427	84,838	87,150	81,600	(6.4)%	75,750	(7.2)%
Total	292,427	264,838	272,150	276,600	1.6 %	270,750	(2.1)%
Revenues by Element							
Transfers In	318,760	272,550	272,150	276,600	1.6 %	270,750	(2.1)%
Fund Balance							
Beginning Balance	(5,681)	20,652	28,364	28,364	— %	28,364	— %
Revenues less Expenditures	26,333	7,712	—	—	n/a	—	n/a
Ending Balance	$ 20,652	$ 28,364	$ 28,364	$ 28,364	— %	$ 28,364	— %

2012 WASTEWATER REVENUE BONDS - 493

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 858

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2024 of $1,606,315 and is in compliance with reserve requirements set forth in bond covenants.

2012 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2023 - 2024	Bonds Outstanding 12/31/24	Coupons Maturing 2023 - 2024
Wastewater Revenue Bonds	11/01/23	$ 9,400,000	$ 8,280,000	$ 1,120,000	$ —	$ 44,800

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 1,000,000	$ 1,035,000	$ 1,075,000	$ 1,120,000	4.2 %	$ —	(100.0)%
800 Debt Service Interest & Issuance	141,000	107,667	87,800	44,800	(49.0)%	—	(100.0)%
Total	1,141,000	1,142,667	1,162,800	1,164,800	0.2 %	—	(100.0)%
Revenues by Element							
Transfers In	1,169,200	1,164,200	1,162,800	1,164,800	0.2 %	—	(100.0)%
Fund Balance							
Beginning Balance	1,556,582	1,584,782	1,606,315	1,606,315	— %	1,606,315	— %
Revenues less Expenditures	28,200	21,533	—	—	n/a	—	n/a
Ending Balance	$ 1,584,782	$ 1,606,315	$ 1,606,315	$ 1,606,315	— %	$ 1,606,315	— %

INTERGOVERNMENTAL - 590

GENERAL FUND

Director of Finance & Budget — **Jennifer Ferrer-Santa Ines**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

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

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
567 Clean Air	$ 37,676	$ 37,776	$ 38,196	$ 39,124	2.4 %	$ 40,075	2.4 %
569 Division of Alcoholism	—	68,429	30,000	30,000	— %	30,000	— %
575 YV Council of Governments	63,767	64,306	68,065	68,065	— %	68,065	— %
587 Interlocal Agreement - County	39,095	—	—	—	n/a	—	n/a
591 Court Costs	95,936	174	—	—	n/a	—	n/a
Total	$ 236,474	$ 170,685	$ 136,261	$ 137,189	0.7 %	$ 138,140	0.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 236,474	$ 170,685	$ 136,261	$ 137,189	0.7 %	$ 138,140	0.7 %

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.

567 Clean Air	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 37,676	$ 37,776	$ 38,196	$ 39,124	2.4 %	$ 40,075	2.4 %

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.

569 Division of Alcoholism	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 68,429	$ 30,000	$ 30,000	— %	$ 30,000	— %

Yakima Valley Council of Governments (COG) - 575

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

575	YV Council of Governments	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 63,767	$ 64,306	$ 68,065	$ 68,065	— %	$ 68,065	— %

Interlocal Agreement - County - 587

This function was 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. This agreement expired on June 30th, 2020.

587	Interlocal Agreement - County	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 39,095	$ —	$ —	$ —	n/a	$ —	n/a

Court Costs - 591

This function was for remitting collections of outstanding court debt to the District Court. In 2022 this expense was moved to the Municipal Court (180) budget in the general fund.

591	Court Costs	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 95,936	$ 174	$ —	$ —	n/a	$ —	n/a

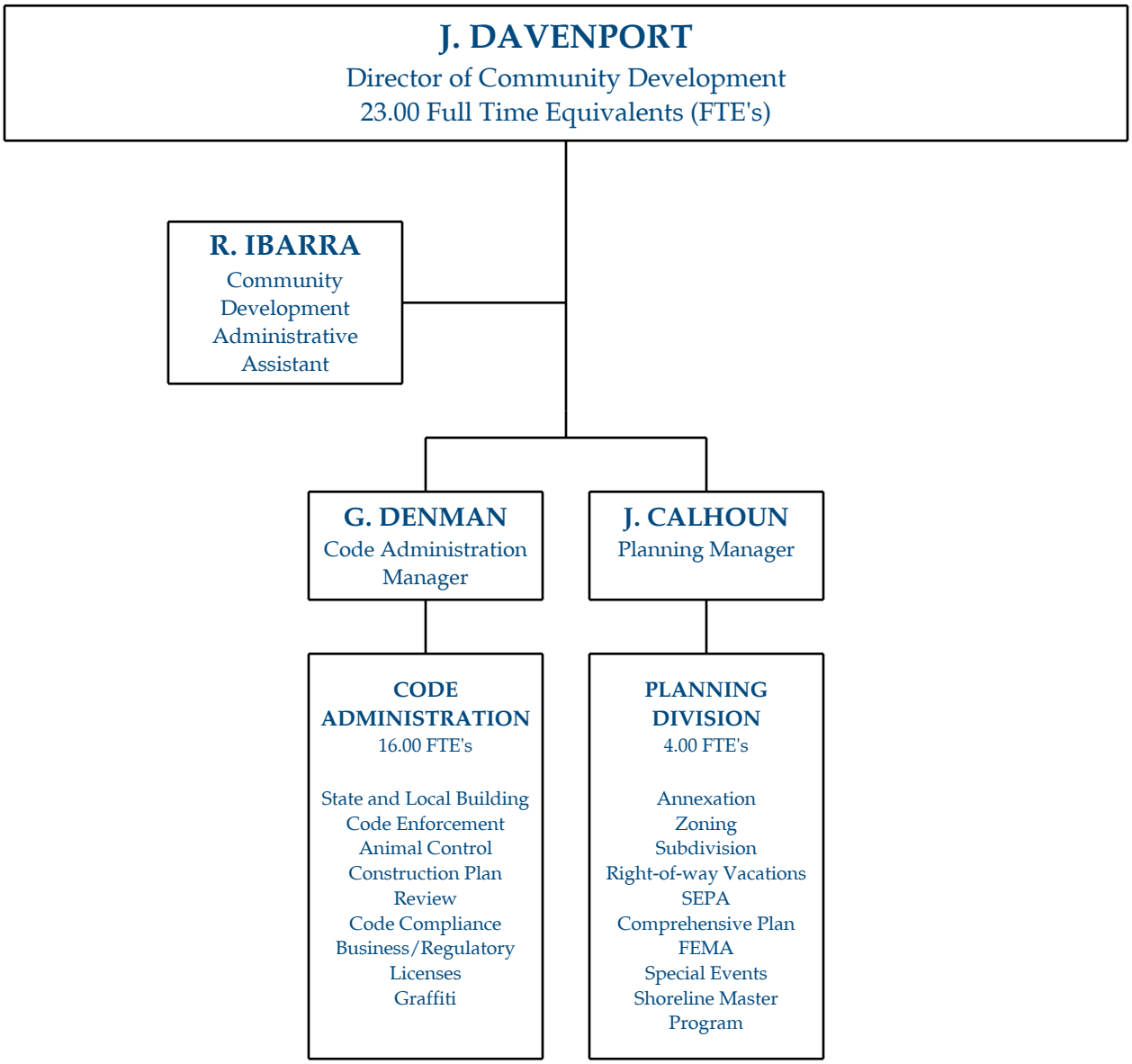
COMMUNITY DEVELOPMENT

Title	Function*/Fund	Page
Planning	210*	181
Code Administration	220*	186

* General Fund Department

COMMUNITY DEVELOPMENT

Organizational Chart as of January 1, 2023



PLANNING - 210

GENERAL FUND

Director of Community Development	**Joan Davenport**
Planning Manager	**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 and Rezone applications.
  - Housing Action Plan Implementation.
  - 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

- Fee Study with the FCS Group (Financial Consultants).

Housing

- Housing Action Plan (HAP) adopted June 2021 – Funded through a $100k grant from the Department of Commerce.
  - Implementation Phase 1 code changes were adopted by council and became effective in June 2022 – Cottage Housing, Tiny Homes, additional Accessory Dwelling Unit (ADU) updates.

Strengthening Partnerships

- Department of Archaeology and Historic Preservation Grant Award - $14,000 for the City of Yakima Naches Avenue design criteria.
- Currently assisting with permitting and some economic development functions during this time of citywide organizational transition.

Investment in Infrastructure

- The Planning Division has processed several infrastructure development applications for Engineering, Parks, and the Airport.

GOALS

Fiscal Sustainability

- Implement the fee study proposals for Planning Application fees and charges.
- Identify policy changes to reduce printing and mailing costs, utilizing online and Information Technology Services where applicable.

Housing

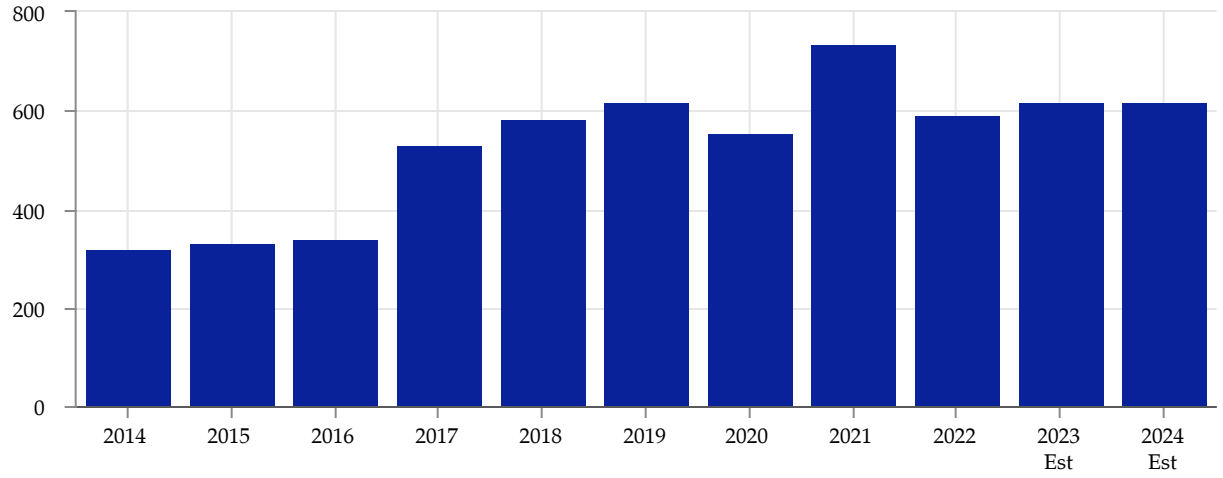
- Continue HAP implementation tasks currently under review by the Planning Commission – Mixed-Use Development, Streamlined permitting, Micro-retail and flexible spaces.

Strengthening Partnerships

- Downtown Plan revision and update.
- Work with local non-profit and market-rate housing developers to identity new and creative solutions to streamline the housing development process.
- Actively participate in the County's Population Projection and Urban Growth Area Update process.

Function(s): 213, 216 & 219.

LAND USE APPLICATIONS BY YEAR



PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Permit Type / Description					
Administrative Adjustment	21	24	25	25	25
Annexation	—	1	2	1	1
Appeal to City Council	—	1	—	—	—
Appeal to Hearing Examiner	2	3	2	1	1
Block Party	1	1	—	—	—
Class 1 Review	203	127	80	80	85
Class 2 Review	29	42	30	30	30
Class 3 Review	4	4	3	5	5
Comprehensive Plan Amendment	1	7	1	5	5
Critical Areas Review	16	42	15	15	15

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Development Agreement	2	—	1	—	—
Extension of Zoning or Subdivision Approval	4	—	1	—	—
Final Binding Site Plan	1	—	—	—	—
Final Long Plat	6	5	2	5	—
Final Short Plat	5	12	10	10	5
Historic Preservation	—	3	1	3	10
Home Occupation Class 1	—	194	195	195	195
Long Plat Alteration, Vacation or Easement Release	1	—	—	—	—
Long Rage/Special Project	1	1	1	1	1
Modification	37	51	25	30	30
Non-Conforming Use / Structure	—	1	1	1	1
Planned Development	2	2	—	2	2
Pre-Application Development Services Team Meeting	43	32	45	45	45
Preliminary Binding Site Plan	—	—	—	—	—
Preliminary Long Plat	3	3	5	5	5
Preliminary Short Plat	13	21	10	10	10
Reasonable Accommodation	1	—	—	—	—
Rezone	3	7	1	5	5
Right of Way Vacation	—	—	2	—	—
SEPA Environmental Review	20	32	20	20	20
Shoreline Development Permit, Variance or Condition Use	—	1	1	1	1
Shoreline Exemption	1	1	1	1	1
Short Plat Alteration or Easement Release	—	1	—	—	—
Short Plat Exemption	36	37	25	30	30
Special Event Permit Application	14	26	31	30	30
Temporary Outdoor Seating	16	—	—	—	—
Text Amendment	—	—	1	1	1
Traffic Concurrency Review	9	14	10	15	15
Variance	—	1	—	—	—
Wireless Communication Facility / Cell Tower	15	19	15	15	15
Zoning Verification Letter	46	18	30	30	30
Total	556	734	592	617	619

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00	1.00
1254	Planning Manager	1.00	1.00	1.00	1.00	1.00
3312	Planning Technician	1.00	1.00	1.00	1.00	1.00
3320	Community Development Specialist	1.00	1.00	1.00	—	—
3321	Associate Planner [1]	—	—	—	1.00	1.00
3322	Senior Planner	2.00	2.00	2.00	2.00	2.00
11601	Community Development Admin Asst.	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		7.00	7.00	7.00	7.00	7.00

[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).

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
213 Animal Control	$ 36,921	$ 42,362	$ 35,000	$ 35,000	— %	$ 35,000	— %
216 Dangerous Buildings	588,639	490,435	573,730	685,999	19.6 %	711,580	3.7 %
219 Permits / Licenses	190,366	191,559	202,660	210,002	3.6 %	216,767	3.2 %
Total	$ 815,926	$ 724,356	$ 811,390	$ 931,001	14.7 %	$ 963,347	3.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 469,988	$ 458,670	$ 488,765	$ 511,813	4.7 %	$ 533,786	4.3 %
200 Personnel Benefits	177,191	167,660	186,784	201,057	7.6 %	208,061	3.5 %
Sub-Total Salaries & Benefits	647,179	626,330	675,549	712,870	5.5 %	741,847	4.1 %
300 Supplies for Consumption & Resale	994	1,055	2,700	2,700	— %	2,700	— %
400 Services & Pass-Through Payments	167,753	96,971	133,140	215,432	61.8 %	218,801	1.6 %
Total Expenditures	$ 815,926	$ 724,356	$ 811,389	$ 931,002	14.7 %	$ 963,348	3.5 %

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.

213 Land Use	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 36,921	$ 42,362	$ 35,000	$ 35,000	— %	$ 35,000	— %

Comprehensive Planning - 216

Current planning and long-range land use actions within the City of Yakima, including professional services rendered by outside consultants, public notice newspaper ads and the posting of the applicant's property with land use action signs.

216 Comprehensive Planning	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 328,211	$ 314,161	$ 337,816	$ 355,283	5.2 %	$ 371,855	4.7 %
200 Personnel Benefits	131,182	121,838	140,529	153,039	8.9 %	158,679	3.7 %
300 Supplies for Consumption & Resale	967	972	2,400	2,400	— %	2,400	— %
400 Services & Pass-Through Payments	128,279	53,462	92,985	175,277	88.5 %	178,646	1.9 %
Total Expenditures	$ 588,639	$ 490,433	$ 573,730	$ 685,999	19.6 %	$ 711,580	3.7 %

Administration - 219

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

219	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 141,776	$ 144,507	$ 150,950	$ 156,529	3.7 %	$ 161,930	3.5 %
200	Personnel Benefits	46,008	45,822	46,255	48,017	3.8 %	49,382	2.8 %
300	Supplies for Consumption & Resale	27	83	300	300	— %	300	— %
400	Services & Pass-Through Payments	2,554	1,147	5,155	5,155	— %	5,155	— %
Total Expenditures		$ 190,365	$ 191,559	$ 202,660	$ 210,001	3.6 %	$ 216,767	3.2 %

Dedicated Revenue

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

	Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
32	Licenses & Permits	$ 5,035	$ 6,890	$ 4,500	$ 7,500	66.7 %	$ 7,500	— %
33	Intergovernmental Revenues	13,191	3,868	—	—	n/a	—	n/a
34	Charges for Goods & Services	86,236	138,330	115,000	125,000	8.7 %	125,000	— %
Total		$ 104,462	$ 149,088	$ 119,500	$ 132,500	10.9 %	$ 132,500	— %

CODE ADMINISTRATION - 220

GENERAL FUND

Director of Community Development	**Joan Davenport**
Code Administration Manager	**Glenn Denman**

DEFINITION

This Code Administration Division is responsible for the enforcement of all development codes related to structural, fire, life safety and health requirements. In addition, this division enforces land use regulations; operates the City's customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, issues 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

- Streamlined/created consistent code compliance activities.
    - Eliminated code compliance zones (the city was divided up into 4 zones with an officer assigned to each zone. Now, code compliance officers are assigned cases based on caseload numbers).
- Created the 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 and order title searches.
    - Officers concentrate on site visits, determine violations, follow up to abate/close cases.
- Made modifications to the International Property Maintenance Code (IPMC).
    - To address vacant buildings more effectively.
    - Repealed Parking in the Front Yard and Graffiti ordinances and consolidated them in the IPMC.
    - Added dumpster placement and maintenance provisions.

Fiscal Sustainability

- Worked with FCS Group to perform a complete permit fee study.
- Incorporated a fee into the IPMC to cover code compliance site inspections for egregious cases

Housing

- Worked with Fire/Legal to amend the IPMC to enhance enforcement of fire code and dangerous building related violations.
- Worked with Purchasing to research creating an Accessory Dwelling Unit (ADU) submittal program to streamline the creation of ADU's in the community.

Strengthening Partnerships

- Worked with the Yakima Police Department (YPD)/Legal to utilize Sector (online citation portal) for writing citations in a more efficient manner.
- Worked with YPD/Legal to utilize Spillman for obtaining information necessary for writing citations.
- Worked with Legal to review Title 6 animal control ordinances to be more effective in animal control efforts.
- Worked with Legal/Planning to create an ordinance that regulates placement of commercial dumpsters.
- Worked with Legal to create an operational permit for the handling and disposal of used tires.
- Worked with a State agency to employ a Lean permitting process in conjunction with other departments to improve customer service and internal efficiency.

- Worked with the city's grant writer to obtain a $75,000 grant for Community Action Days activities and for the purchase of graffiti abatement equipment.
- Implemented Community Action Days where code compliance engages with community members, schools and businesses on graffiti cleanup and awareness.
- Contacted tire dealers and had meetings with their representatives to discuss the upcoming tire ordinance and its objective.

GOALS

Public Safety

- To modify the upcoming tire ordinance to address tire disposal according to tire dealer meeting outcomes.
- To bring the tire ordinance to Council for their review and consideration.
- To bring a revised animal control ordinance (YMC Title 6.20) to Council for review and consideration.
- To bring an operational permit ordinance in accordance the Washington State Fire Code that regulates specific hazardous operations within the community, for Council review and consideration.

Fiscal Sustainability

- To create a dog license online portal for streamlining the issuance of dog licenses.
- To create an ordinance for permit applications that will define what constitutes a complete permit application in accordance with the Revised Code of Washington.
- To complete a new permit fee resolution in accordance with the FCS Group fee study and present it to Council for review and consideration.
- To create a technology fee as part of permit application fees that will cover the Codes Division's transition to electronic construction plan intake and review.
- To work with Finance and explore creating a restricted fund for code compliance fines and reimbursements.

Housing

- To streamline the issuance of plumbing and mechanical permits for residential projects based on project valuation rather than individual fixtures.
- To encourage the construction of ADU's within the community by creating a "permit ready" construction plan submittal.

Strengthening Partnerships

- To advertise for home designers to submit ADU construction plans for Planning Commission review and consideration as part of an overall attempt to encourage ADU construction in the community.
- To create a newly revised contract with the Yakima Humane Society related to the housing of animals as part of the City's overall animal control efforts .
- To create a kiosk in the City's permit center that will enable the public to apply for business licenses or other online applications.

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

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Licenses					
Business Licenses (New and Renewal)	5,443	7,592	6,667	6,700	6,700
Regulatory Licenses (New and Renewal)	519	455	380	400	400

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Dangerous Building/Code Compliance					
Dangerous Building Cases	28	54	58	60	65
Cases to the Community Review Board [1]	13	1	—	—	—
Total Violations	—	—	2,265	2,900	3,000
Total Violations Abated [2]	—	—	1,196	2,000	2,500
Cases Resulting in IPMC Penalties	—	6	12	20	25
Graffiti Paintouts/Abatements (Clean City)	5,580	3,088	1,737	1,500	1,250
Other Clean City Compliance Cases (starting 9/2020)	189	594	1,021	1,200	1,500
Code Compliance Cases (excluding Graffiti)	3,134	2,747	2,670	2,750	2,750
Compliance Obtained W/O Penalties	2,981	2,533	2,153	2,250	2,250
Animal Control					
Animal Control Cases	2,575	2,542	2,036	2,500	2,500
Animal Control Cases Resulting in Citations	34	97	100	110	110
Code Administration					
Building Permits Issued	1,015	987	842	950	950
Fire Permits Issued	142	109	103	115	115
Mechanical Permits	708	769	628	700	700
Plumbing Permits	535	495	436	450	450
Sign Permits	96	82	62	75	75
Commercial Plan Reviews Performed	494	440	335	400	400
Residential Plan Reviews Performed	387	733	355	400	400
Water/Sewer Applications Processed	345	407	280	300	300
Examinations Administered	4	7	14	12	12
Right-of-Way Use Permits (Initial)	9	11	12	12	12

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1252	Code Administration Manager	1.00	1.00	1.00	1.00	1.00
4315	Plans Examiner II	2.00	2.00	2.00	2.00	2.00
4419	Code Compliance Officer [3]	5.00	5.00	5.00	4.00	4.00
4421	Code Inspector	3.00	3.00	3.00	3.00	3.00
4425	Code Compliance Project Coordinator [3]	—	—	—	1.00	1.00
4430	Permit Project Coordinator	1.00	1.00	1.00	1.00	1.00
4441	Permit Technician	3.00	3.00	3.00	3.00	3.00
6510	Animal Control Officer [4]	1.00	1.00	2.00	2.00	2.00
11251	Supervising Code Inspector	1.00	1.00	1.00	1.00	1.00
Total Personnel [5]		17.00	17.00	18.00	18.00	18.00

[1] The Community Review Board was eliminated in February 2021 with the adoption of the IPMC.
[2] Actual "violations" within respective cases are being tracked due to changes in case types with adoption of the IPMC.
[3] One Code Compliance Officer position was deleted and a Code Compliance Project Coordinator was added in 2023 due to a department reorganization.
[4] 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.
[5] 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), .50 FTE's funded by Stormwater, 1.05 FTE's funded by Wastewater (473), .55 FTE's by Water (474), and .15 FTE's by Irrigation (475).

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
223 Animal Control	$ 338,904	$ 337,678	$ 368,653	$ 385,577	4.6 %	$ 393,418	2.0 %
225 Dangerous Buildings	16,549	25,526	40,000	40,000	— %	40,000	— %
226 Permits / Licenses	106,465	168,443	1,113,910	194,092	(82.6)%	201,677	3.9 %
229 Code Administration	1,351,953	1,303,288	1,527,079	1,410,459	(7.6)%	1,460,875	3.6 %
Total	$ 1,813,871	$ 1,834,935	$ 3,049,642	$ 2,030,128	(33.4)%	$ 2,095,970	3.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,023,267	$ 1,051,450	$ 1,102,917	$ 1,152,854	4.5 %	$ 1,201,010	4.2 %
200 Personnel Benefits	422,681	419,496	488,054	486,773	(0.3)%	503,271	3.4 %
Sub-Total Salaries & Benefits	1,445,948	1,470,946	1,590,971	1,639,627	3.1 %	1,704,281	3.9 %
300 Supplies for Consumption & Resale	22,835	24,075	178,350	27,000	(84.9)%	27,000	— %
400 Services & Pass-Through Payments	342,589	339,914	1,280,321	363,502	(71.6)%	364,690	0.3 %
Transfers	2,500	—	—	—	n/a	—	n/a
Total Expenditures	$ 1,813,872	$ 1,834,935	$ 3,049,642	$ 2,030,129	(33.4)%	$ 2,095,971	3.2 %

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.

223 Animal Control/Crim Just .3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 41,513	$ 67,490	$ 83,467	$ 104,733	25.5 %	$ 110,146	5.2 %
200 Personnel Benefits	16,039	33,422	55,336	56,630	2.3 %	58,596	3.5 %
300 Supplies for Consumption & Resale	1,566	7,420	7,850	4,500	(42.7)%	4,500	— %
400 Services & Pass-Through Payments	8,853	27,953	19,250	17,714	(8.0)%	18,177	2.6 %
Vehicle Replacement	2,500	—	—	—	n/a	—	n/a
Total Expenditures	$ 70,471	$ 136,285	$ 165,903	$ 183,577	10.7 %	$ 191,419	4.3 %

Animal Control - 223

This function supports Animal Control (salaries and wages are contained in the Criminal Justice Sales Tax 0.3% function). The main expenditure is the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds. Negatives in 2020 and 2021 are due to refunding the Humane Society for fuel charges.

223 Animal Control	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ (1,530)	$ (467)	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	269,965	201,861	202,750	202,000	(0.4)%	202,000	— %
Total Expenditures	$ 268,435	$ 201,394	$ 202,750	$ 202,000	(0.4)%	$ 202,000	— %

Dangerous Buildings - 225

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.

225 Dangerous Buildings	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 1,375	$ —	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	15,174	25,526	40,000	40,000	— %	40,000	— %
Total Expenditures	$ 16,549	$ 25,526	$ 40,000	$ 40,000	— %	$ 40,000	— %

Permits / Licenses - 226

Included in these expenditures are a portion of the Permit Technicians and Permit Technician supervision within the 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. This function is charged with administration of Title 5 of the Yakima Municipal Code, which includes the licenses in the following chart. There was a $922,283 Department of Commerce grant through the Connecting Housing to Infrastructure Program (CHIP) added in the 4th quarter budget amendment for three housing development projects (Yakima Housing Authority, Genesis Housing Services, and Rod's House).

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
Side Sewer Installer	Other Specialty Licenses

226 Permits/Licenses	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 74,786	$ 89,905	$ 110,647	$ 102,520	(7.3)%	$ 108,250	5.6 %
200 Personnel Benefits	29,648	36,351	37,281	47,872	28.4 %	49,728	3.9 %
400 Services & Pass-Through Payments	2,032	42,187	965,983	43,700	(95.5)%	43,700	— %
Total Expenditures	$ 106,466	$ 168,443	$ 1,113,911	$ 194,092	(82.6)%	$ 201,678	3.9 %

Code Administration - 229

Expenditures within this function account for several staff subgroups within the division, including Code Inspectors, Plans Examiners, Code Compliance Officers, a supervisor, and a portion of management expenditures.

229 Code Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 906,968	$ 894,056	$ 908,803	$ 945,601	4.0 %	$ 982,615	3.9 %
200 Personnel Benefits	376,994	349,723	395,437	382,270	(3.3)%	394,947	3.3 %
300 Supplies for Consumption & Resale	21,425	17,122	170,500	22,500	(86.8)%	22,500	— %
400 Services & Pass-Through Payments	46,566	42,388	52,338	60,088	14.8 %	60,813	1.2 %
Total Expenditures	$ 1,351,953	$ 1,303,289	$ 1,527,078	$ 1,410,459	(7.6)%	$ 1,460,875	3.6 %

Dedicated Revenue

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

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
31 Taxes	$ 22,334	$ 36,352	$ 35,000	$ 30,000	(14.3)%	$ 30,000	— %
32 Licenses & Permits	902,587	1,025,988	1,185,205	1,190,200	0.4 %	1,202,200	1.0 %
34 Charges for Goods & Services	358,144	472,318	437,419	478,100	9.3 %	478,100	— %
Total	$ 1,283,065	$ 1,534,658	$ 1,657,624	$ 1,698,300	2.5 %	$ 1,710,300	0.7 %

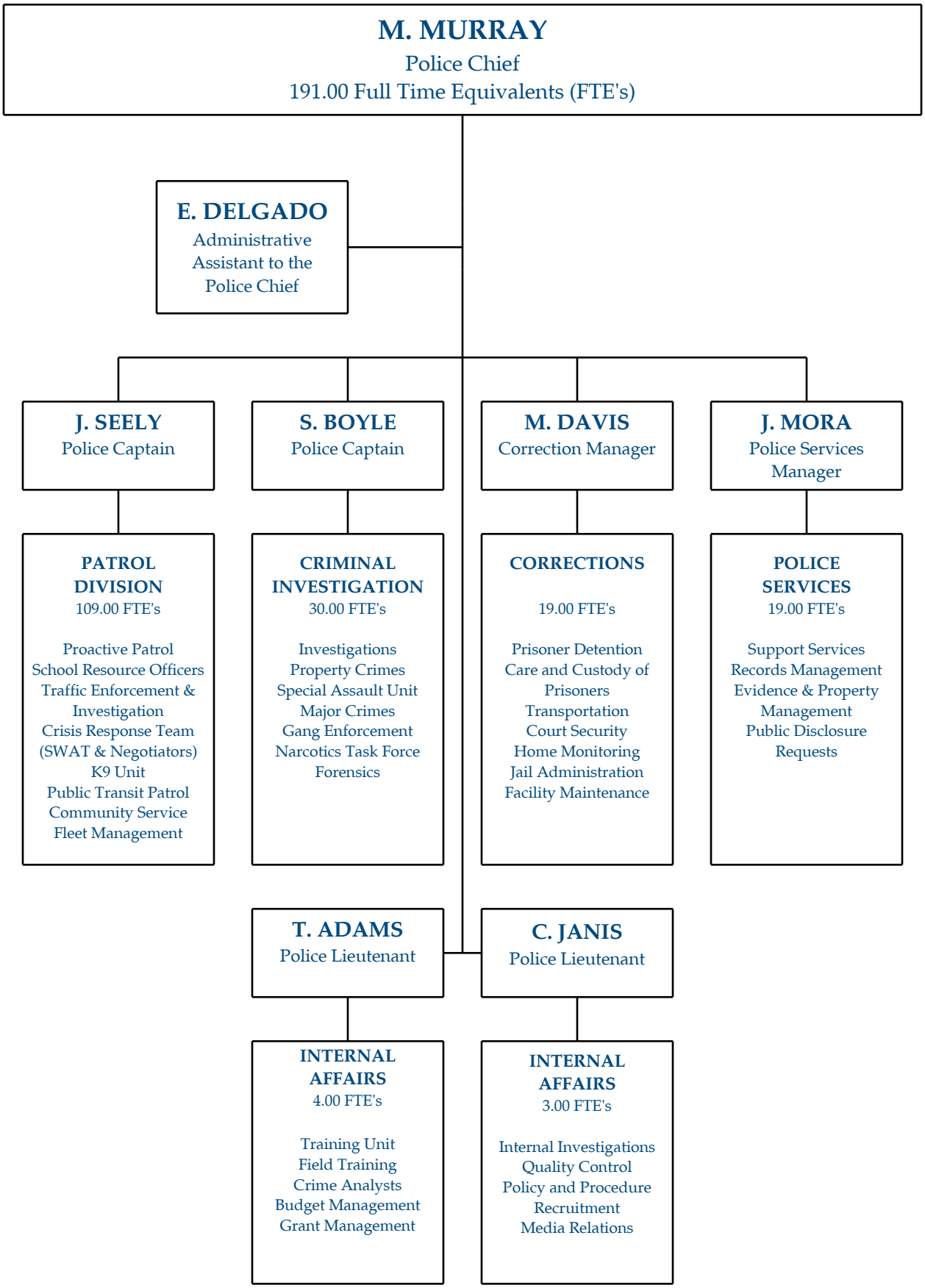
POLICE

Title	Function*/Fund	Page
Police	310*	195
Police Grants	152	203
Law and Justice Capital	333	206

* General Fund Department

POLICE

Organizational Chart as of January 1, 2023



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 2022 (to October 17th) Yakima Patrol Officers made 29,479 Total Contacts, 12,970 Community Contacts, conducted 16,504 Traffic Stops, issued 8,339 Citations and 11,644 Warnings, made 312 Driving Under the Influence (DUI) Arrests, and Recovered 124 Firearms.
- The Services Division has undertaken a considerable effort to digitize paper documents. The results of this project have allowed the removal of bulky file storage which paved the way to add some much needed office space for personnel in patrol and services.
- The department eliminated desk phones for most officers since they have mobile phone. This will save the department additional money year over year.
- Establish the Handle With Care program that notifies schools of students who witnessed or were a victim of violence or trauma.
- 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 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 Patrol Division implemented the redistricting plan that was researched and developed in 2021. The plan is consistently being evaluated to determine if the geographical boundaries for the three district approach to deploying our resources is successful in providing effective police services to the community.
- The department established an analytic unit that will use data to enhance the department's operation and strategic mission.
- The Services Division, in collaboration with the DV Coalition, changed procedures for those reporting domestic abuse. The services staff have been trained on to complete the initial assessment, provide basic needs, and prioritize the victim's safety until an officer and/or an advocate is available.
- The Services Division created a group email address (ypdproperty@yakimawa.gov) where community members can send information and make general inquiries.
- The police department implemented FLOCK license plate reading cameras in May. The cameras read vehicle license plates and check them in the national and state criminal databases. The city has experienced a 33% reduction in stolen vehicles since July. The cameras have also had a direct impact in assisting or solving several cases including 4 homicides, 1 kidnapping, 5 robberies, 4 weapon offenses, 1 drive-by shooting, 6 domestic violence incidents and 2 missing person cases.

Fiscal Sustainability

- Transitions of Care Program - On 4-29-22, arrangements were made with Managed Care Organization members (MCO's) to implement a Transitions of Care program in the Yakima City Jail. Representatives of the Community Health Plan of Washington screen inmate bookings, and if they identify an inmate as a client, they contact the Yakima City Jail to offer support to ensure the inmate's transition back into the community after jail is as smooth as possible. The representatives connect the inmate with medical, dental, substance use and/or behavioral health treatment providers. Additionally, they can provide referrals for assistance with housing, job, and benefit resources.
- Full-Time Building Maintenance Specialist: On 7-5-22, Todd Breitenfeldt was hired as a full-time Building Maintenance Specialist. Todd will be working with Martin Cueva-Ramirez, Building Superintendent. He will oversee the maintenance and operations of the Zais Law and Justice Center when Martin is gone.
- Jail Shower Renovation – On 7-20-22, the showers in D Tank, E Tank, and the Property Room were renovated. The tile was covered with stainless steel and epoxy was added to the floors. This enhances safety and security within the facility.
- Inmate Phone System Upgrade - On 8-11-22, the inmate phone system (ENFORCER) in the Yakima City Jail was upgraded. New features include: 1) PIN assignments, 2) Voice verification, 3) Voicemail, and 4) PREA (Prison Rape Elimination Act) lines were created. Training for the "Investigative Suite" was provided to investigators/prosecutors and other City employees who have authorized access. These new features will assist with investigations - three of the primary features are: 1) The ability to analyze suspected gang activity and calls placed by gang members, 2) The detection of detailed words or phrases spoken during a call, and 3) The ability to listen in on certain calls and also get notifications.
- 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.

GOALS

Public Safety

- Continue to focus on reducing 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.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Investigation					
Part I Crimes Against Property Cleared	676	702	842	867	893
Part I Crimes Against Persons Cleared	349	370	388	400	412
Preventative Patrol					
Service Requests Received	90,620	92,147	80,744	83,166	85,660
Traffic Accidents Reported	1,349	1,746	1,788	1,842	1,897
Officers Per 1,000 Population	1.5	1.5	1.5	1.5	1.5
UCR Part I Arrests	884	921	1,084	1,117	1,151
All Other Arrests (except Traffic)	2,184	2,232	2,180	2,245	2,312
Traffic Violations Cited	8,103	8,984	6,958	7,167	7,382
Police Support Services					
Commissioned Police Officers	144	143	143	143	143
Case Numbered Events Processed	52,037	46,638	42,986	44,276	45,604
Infraction Citations Processed	7,230	7,887	6,098	6,281	6,469
Property Received	6,512	5,830	5,953	7,000	7,300
Property Disposed	2,651	2,300	1,399	2,880	3,300
Detention Services					
Average Cost Per Prisoner Per Day (Yakima County DOC)	$87.86	$100.53	$102.50	$104.55	$106.64
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Basic Monitoring	$3.36	$3.50	$3.50	$3.50	$3.50
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Alcohol Monitoring	$6.00	$6.00	$6.50	$6.50	$6.50

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1190	Police Chief	1.00	1.00	1.00	1.00	1.00
1295	Police Services Manager	1.00	1.00	1.00	1.00	1.00
1297	Corrections Manager	1.00	1.00	1.00	1.00	1.00
6121	Police Officer [1]	99.00	99.00	99.00	99.00	99.00
6121	Police Officer (Transit) [2]	1.00	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) [1]	17.00	17.00	17.00	17.00	17.00
6124	Police Sergeant	16.00	16.00	16.00	16.00	16.00
6126	Police Lieutenant	6.00	6.00	6.00	6.00	6.00
6127	Police Captain [3]	3.00	3.00	3.00	3.00	3.00
6211	Evidence Technician	1.00	1.00	1.00	1.00	1.00
6215	Community Services Officer	2.00	2.00	2.00	2.00	2.00
6221	Corrections Officer	11.00	11.00	11.00	11.00	11.00
6235	Corrections Administrative Specialist	2.00	2.00	2.00	2.00	2.00
6241	Police Information Specialist [3,4]	—	1.00	—	1.00	1.00

[1] Police Officer and Police Officer (Lateral) positions are interchangeable. Five positions were frozen in the 2022 budget.
[2] One Police Officer is funded by Transit (462).
[3] One Police Captain position was frozen mid-year 2022 to help fund a Police Information Specialist and a Building Maintenance Specialist position.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
6252	Police Services Specialist I [4]	8.00	7.00	8.00	8.00	8.00
6253	Police Services Specialist II	7.00	7.00	7.00	7.00	7.00
6256	Police Services Lead	1.00	1.00	1.00	1.00	1.00
6265	Crime and Intelligence Analyst [5]	1.00	1.00	2.00	2.00	2.00
6270	Police Application Specialist	1.00	1.00	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00	1.00	1.00
8541	Building Maintenance Specialist [3]	—	—	—	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00	1.00	1.00
11710	Police Services Supervisor	2.00	2.00	2.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00	1.00	1.00
11740	Crime Analytics Supervisor [6]	—	—	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00	1.00
Total Personnel		188.00	188.00	190.00	192.00	192.00
Commissioned Personnel		144.00	143.00	143.00	143.00	143.00

BUDGET SUMMARY

Expenditures by Function	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
301 Police Operations	$ 1,506,025	$ 1,704,590	$ 2,127,325	$ 2,327,631	9.4 %	$ 2,395,416	2.9 %
305 Detention - Care/Cust Prisoners	1,865,158	1,920,130	1,942,085	2,145,622	10.5 %	2,208,380	2.9 %
306 Detention - Monitoring Prisoners	39,592	51,918	46,000	46,000	— %	46,000	— %
312 Investigations	4,497,195	4,716,230	4,823,521	5,294,247	9.8 %	5,505,650	4.0 %
313 Preventative Patrol	15,320,069	14,816,465	15,050,049	15,718,131	4.4 %	16,450,729	4.7 %
314 Police Support Services	1,575,605	1,483,955	1,625,470	1,691,975	4.1 %	1,760,131	4.0 %
316 Fruitvale Facility	5,811	6,513	9,413	9,414	— %	9,414	— %
317 Special Operations	238,510	64	—	—	n/a	—	n/a
318 Law & Justice Facility	569,109	526,035	488,383	510,622	4.6 %	519,063	1.7 %
319 Administration	2,904,625	4,140,520	5,032,925	5,174,881	2.8 %	5,465,742	5.6 %
Total	$ 28,521,699	$ 29,366,420	$ 31,145,171	$ 32,918,523	5.7 %	$ 34,360,525	4.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 17,429,070	$ 18,085,806	$ 16,959,982	$ 20,167,156	18.9 %	$ 21,157,146	4.9 %
200 Personnel Benefits	5,698,851	5,899,549	6,501,696	6,730,498	3.5 %	6,934,283	3.0 %
Sub-Total Salaries & Benefits	23,127,921	23,985,355	23,461,678	26,897,654	14.6 %	28,091,429	4.4 %
300 Supplies for Consumption & Resale	767,122	943,285	1,915,936	1,260,100	(34.2)%	1,269,700	0.8 %
400 Services & Pass-Through Payments	4,436,477	4,361,557	5,567,097	4,760,768	(14.5)%	4,999,397	5.0 %
600 Capital Outlays	190,179	76,222	200,460	—	(100.0)%	—	n/a
Total Expenditures	$ 28,521,699	$ 29,366,419	$ 31,145,171	$ 32,918,522	5.7 %	$ 34,360,526	4.4 %

[4] 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.
[5] Position added mid-year 2021 to increase ability to analyze crime trends and resource allocation.
[6] A Crime Analytics Supervisor was added mid-year 2021 due to supervise the two analyst positions.

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 overtime due to court testimony, shift coverage to maintain minimum shift staffing and completion of required reports prior to days off and special pays, such as bilingual pay, education incentive, and shift differential, are included in this account, along with much of the Department's crime laboratory supplies and equipment. In 2022, $500,000 was added mid-year in to replace aging police portable radios and dispatch radio consoles.

301/5	Police Ops / Det (0.3% CJ Tax)	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 655,206	$ 819,654	$ 719,821	$ 961,756	33.6 %	$ 1,006,805	4.7 %
200	Personnel Benefits	197,667	261,439	266,644	321,850	20.7 %	331,745	3.1 %
300	Supplies for Consumption & Resale	73,517	172,501	629,482	535,000	(15.0)%	544,600	1.8 %
400	Services & Pass-Through Payments	579,636	450,994	501,379	509,025	1.5 %	512,267	0.6 %
600	Capital Outlays	—	—	10,000	—	(100.0)%	—	n/a
Total Expenditures		$ 1,506,026	$ 1,704,588	$ 2,127,326	$ 2,327,631	9.4 %	$ 2,395,417	2.9 %

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. Included is transporting prisoners from lower valley contract jails for court appearances, and food and medical services for the inmates.

305	Detention Care/Cust of Prisoners	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 1,142,996	$ 1,169,876	$ 1,101,674	$ 1,337,883	21.4 %	$ 1,385,150	3.5 %
200	Personnel Benefits	504,861	494,216	530,387	558,024	5.2 %	573,514	2.8 %
300	Supplies for Consumption & Resale	107,609	133,539	175,153	142,000	(18.9)%	142,000	— %
400	Services & Pass-Through Payments	109,693	122,500	134,871	107,715	(20.1)%	107,715	— %
Total Expenditures		$ 1,865,159	$ 1,920,131	$ 1,942,085	$ 2,145,622	10.5 %	$ 2,208,379	2.9 %

Detention Monitoring Prisoners - 306

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

306	Detention Monitoring Prisoners	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 39,592	$ 51,918	$ 46,000	$ 46,000	— %	$ 46,000	— %

Investigations - 312

This function is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. This account, in particular, cannot anticipate overtime needs in advance as the 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.

312 Investigations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 3,483,419	$ 3,631,814	$ 3,513,273	$ 4,025,625	14.6 %	$ 4,199,080	4.3 %
200 Personnel Benefits	1,008,740	1,052,632	1,280,788	1,264,623	(1.3)%	1,302,571	3.0 %
300 Supplies for Consumption & Resale	—	28,578	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	5,037	3,204	4,000	4,000	— %	4,000	— %
600 Capital Outlays	—	—	25,460	—	(100.0)%	—	n/a
Total Expenditures	$ 4,497,196	$ 4,716,228	$ 4,823,521	$ 5,294,248	9.8 %	$ 5,505,651	4.0 %

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. Included in this account are overtime involving special events such as cruise nights, parades, rallies, and marches, and K9 and SWAT equipment. 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.

313 Preventative Patrol	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 10,334,398	$ 10,557,387	$ 9,561,874	$ 11,335,845	18.6 %	$ 11,958,692	5.5 %
200 Personnel Benefits	3,332,588	3,406,966	3,342,612	3,433,186	2.7 %	3,542,938	3.2 %
300 Supplies for Consumption & Resale	325,982	454,751	801,376	374,100	(53.3)%	374,100	— %
400 Services & Pass-Through Payments	1,327,101	346,461	1,344,187	575,000	(57.2)%	575,000	— %
600 Capital Outlays	—	50,901	—	—	n/a	—	n/a
Total Expenditures	$ 15,320,069	$ 14,816,466	$ 15,050,049	$ 15,718,131	4.4 %	$ 16,450,730	4.7 %

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.

314 Police Support Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,104,631	$ 1,041,295	$ 956,844	$ 1,168,797	22.2 %	$ 1,219,099	4.3 %
200 Personnel Benefits	457,416	436,208	451,538	501,022	11.0 %	518,876	3.6 %
300 Supplies for Consumption & Resale	11,938	3,258	31,457	9,000	(71.4)%	9,000	— %
400 Services & Pass-Through Payments	1,621	3,194	20,631	13,156	(36.2)%	13,156	— %
600 Capital Outlays	—	—	165,000	—	(100.0)%	—	n/a
Total Expenditures	$ 1,575,606	$ 1,483,955	$ 1,625,470	$ 1,691,975	4.1 %	$ 1,760,131	4.0 %

Fruitvale Facility - 316

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

316 Fruitvale Facility	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 5,811	$ 6,513	$ 9,413	$ 9,414	— %	$ 9,414	— %

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.

317	Special Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 174,359	$ —	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	29,045	—	—	—	n/a	—	n/a
300	Supplies for Consumption & Resale	1,430	—	—	—	n/a	—	n/a
400	Services & Pass-Through Payments	33,677	64	—	—	n/a	—	n/a
Total Expenditures		$ 238,511	$ 64	$ —	$ —	n/a	$ —	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.

318	Law & Justice Facility	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 87,071	$ 100,345	$ 141,481	$ 137,135	(3.1)%	$ 143,223	4.4 %
200	Personnel Benefits	35,983	37,227	38,925	67,511	73.4 %	69,863	3.5 %
300	Supplies for Consumption & Resale	82,982	39,414	50,000	50,000	— %	50,000	— %
400	Services & Pass-Through Payments	363,071	329,967	257,977	255,977	(0.8)%	255,977	— %
600	Capital Outlays	—	19,082	—	—	n/a	—	n/a
Total Expenditures		$ 569,107	$ 526,035	$ 488,383	$ 510,623	4.6 %	$ 519,063	1.7 %

Administration - 319

The purpose of this account is to fund the planning, direction, oversight and support of the operations of the Yakima Police Department. Included in this account is ammunition, taser cartridges, building security, range master services, arbitration expenses, training registrations, professional association dues, and subscriptions.

319	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 446,991	$ 765,434	$ 965,015	$ 1,200,116	24.4 %	$ 1,245,098	3.7 %
200	Personnel Benefits	132,552	210,861	590,803	584,284	(1.1)%	594,777	1.8 %
300	Supplies for Consumption & Resale	163,664	111,245	228,468	150,000	(34.3)%	150,000	— %
400	Services & Pass-Through Payments	1,971,238	3,046,743	3,248,639	3,240,481	(0.3)%	3,475,868	7.3 %
600	Capital Outlays	190,179	6,238	—	—	n/a	—	n/a
Total Expenditures		$ 2,904,624	$ 4,140,521	$ 5,032,925	$ 5,174,881	2.8 %	$ 5,465,743	5.6 %

Dedicated Revenue

These revenues consist of Gambling Tax from local bingo, pull tabs, card and amusement games, traffic fines and penalties and other miscellaneous services. Other revenue sources are reimbursements from special events and programs such as the School Resource Officer program, the Washington State Traffic Safety Commission for special emphasis overtime and safety equipment and the Central Washington State Fair.

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
31 Taxes	$ 720,287	$ 1,223,055	$ 1,061,999	$ 1,067,400	0.5 %	$ 171,000	(84.0)%
32 Licenses & Permits	16,228	37,898	47,000	40,000	(14.9)%	—	(100.0)%
33 Intergovernmental Revenues	610,444	821,957	898,911	583,000	(35.1)%	208,000	(64.3)%
34 Charges for Goods & Services	71,264	391,089	150,433	101,500	(32.5)%	—	(100.0)%
35 Fines & Penalties	1,003,001	1,325,429	1,216,988	1,235,000	1.5 %	1,285,000	4.0 %
36 Miscellaneous Revenues	—	—	300	—	(100.0)%	—	n/a
Total	$ 2,421,224	$ 3,799,428	$ 3,375,631	$ 3,026,900	(10.3)%	$ 1,664,000	(45.0)%

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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
152 Prosecution	$ 185,286	$ 191,713	$ 9,424	$ 5,965	(36.7)%	$ 9,447	58.4 %
301 Patrol Vehicles	22,706	—	—	—	n/a	—	n/a
309 Narcotics Investigation	145,013	53,806	220,087	220,087	— %	220,087	— %
310 GET Unit	9,954	5,432	9,954	—	(100.0)%	—	n/a
317 Special Operations	94,848	292,979	656,568	—	(100.0)%	—	n/a
341 Communications Operations	12,000	—	—	—	n/a	—	n/a
Total	469,807	543,930	896,033	226,052	(74.8)%	229,534	1.5 %
Revenues by Element							
33 Intergovernmental Revenues	111,776	290,093	626,618	—	(100.0)%	—	n/a
34 Charges for Goods & Services	53,603	23,448	80,000	80,000	— %	80,000	— %
36 Miscellaneous Revenues	141,859	130,612	100,000	100,000	— %	100,000	— %
Total	307,238	444,153	806,618	180,000	(77.7)%	180,000	— %
Fund Balance							
Beginning Balance	1,199,193	1,036,623	936,847	847,433	(9.5)%	801,381	(5.4)%
Revenues less Expenditures	(162,569)	(99,777)	(89,415)	(46,052)	(48.5)%	(49,534)	7.6 %
Ending Balance	$ 1,036,624	$ 936,846	$ 847,432	$ 801,381	(5.4)%	$ 751,847	(6.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 219,804	$ 204,946	$ 148,537	$ 100,000	(32.7)%	$ 100,000	— %
200 Personnel Benefits	40,269	39,820	—	—	n/a	—	n/a
Sub-Total Salaries & Benefits	260,073	244,766	148,537	100,000	(32.7)%	100,000	— %
300 Supplies for Consumption & Resale	3,665	40,062	63,518	18,500	(70.9)%	18,500	— %
400 Services & Pass-Through Payments	154,915	245,291	683,978	107,552	(84.3)%	111,034	3.2 %
600 Capital Outlays	51,155	13,810	—	—	n/a	—	n/a
Total Expenditures	$ 469,808	$ 543,929	$ 896,033	$ 226,052	(74.8)%	$ 229,534	1.5 %

EXPLANATORY NARRATIVE

Prosecution - 152

Revenue from seized and forfeited property is generated from the prosecution of these cases. This fund pays for operating supplies and training associated with drug related cases. The funding of one FTE in city legal was discontinued in 2022 based on recent court rulings making the sustainability of funding full time positions uncertain.

152 Prosecution	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 137,049	$ 144,384	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	40,269	39,820	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	825	354	500	—	(100.0)%	—	n/a
400 Services & Pass-Through Payments	7,143	7,155	8,924	5,965	(33.2)%	9,447	58.4 %
Total Expenditures	$ 185,286	$ 191,713	$ 9,424	$ 5,965	(36.7)%	$ 9,447	58.4 %

Patrol Vehicles - 301

This line item primarily accounted for the purchase of new patrol vehicles, which is now done through Equipment Rental (552).

301 Patrol Vehicles	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ 22,706	$ —	$ —	$ —	n/a	$ —	n/a

Narcotics 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, Drug Enforcement Agency (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, expenditures meeting legal criteria from such seizures is expended in this fund. 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.

309 Narcotics Investigation	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 38,894	$ 22,176	$ 100,000	$ 100,000	— %	$ 100,000	— %
300 Supplies for Consumption & Resale	2,840	83	18,500	18,500	— %	18,500	— %
400 Services & Pass-Through Payments	74,829	31,548	101,587	101,587	— %	101,587	— %
600 Capital Outlays	28,449	—	—	—	n/a	—	n/a
Total Expenditures	$ 145,012	$ 53,807	$ 220,087	$ 220,087	— %	$ 220,087	— %

GET Unit - 310

Similar to the Narcotics Unit, the Gang Enforcement Team (GET) 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. An amendment to the budget in 2023 is expected to continue funding this function.

310 GET Unit	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 9,954	$ 5,432	$ 9,954	$ —	(100.0)%	$ —	n/a

Special Operations - 317

This function included overtime reimbursement for the emphasis on downtown foot patrol and holiday theft, funded by a Justice Assistance Grant (JAG) grant. Also included were costs associated with the YPD COVID-19 Response in 2020 funded by a Department of Commerce grant and the implementation of a group firearm violence intervention strategy in areas with high gun crime rates funded by a Safe Streets Grant in 2019. This division was disbanded in 2021, and all expenditures were distributed to other divisions.

317	Special Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 43,860	$ 38,387	$ 48,537	$ —	(100.0)%	$ —	n/a
300	Supplies for Consumption & Resale	—	39,625	44,518	—	(100.0)%	—	n/a
400	Services & Pass-Through Payments	50,989	201,157	563,513	—	(100.0)%	—	n/a
600	Capital Outlays	—	13,810	—	—	n/a	—	n/a
Total Expenditures		$ 94,849	$ 292,979	$ 656,568	$ —	(100.0)%	$ —	n/a

Communications Operations - 341

Expenditures in 2020 were for dispatch services for the narcotics unit to Public Safety Communications.

341	Communications Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 12,000	$ —	$ —	$ —	n/a	$ —	**n/a**

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,199,193	$ 1,036,623	$ 936,847	$ 847,433	(9.5)%	$ 801,381	(5.4)%
33	Intergovernmental Revenues	111,776	290,093	626,618	—	(100.0)%	—	n/a
34	Charges for Goods & Services	53,603	23,448	80,000	80,000	— %	80,000	— %
36	Miscellaneous Revenues	141,859	130,612	100,000	100,000	— %	100,000	— %
Total		$ 1,506,431	$ 1,480,776	$ 1,743,465	$ 1,027,433	(41.1)%	$ 981,381	(4.5)%

LAW & JUSTICE CAPITAL - 333

Police Chief **Matthew Murray**

DEFINITION

The City uses this fund to account for capital expenditures and grants relating to the law enforcement mission of the Yakima Police Department and the Criminal Justice adjudication mission of the City of Yakima Municipal Court. The Criminal Justice Capital fund (303) is included in the Law & Justice Capital fund (333) as it is not considered a stand alone fund, and both are required to be spent on Criminal Justice.

Function(s): 301, 311 & 319.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
301 Police Operations	$ 361,085	$ 171,963	$ 865,373	$ 120,000	(86.1)%	$ 120,000	— %
311 Crime Prevention	9,801	7,527	4,194	3,051	(27.3)%	3,234	6.0 %
319 Administration	—	32,490	—	—	n/a	—	n/a
Total	370,886	211,980	869,567	123,051	(85.8)%	123,234	0.1 %
Revenues by Element							
31 Taxes	375,195	221,862	120,000	120,000	— %	120,000	— %
36 Miscellaneous Revenues	—	17,469	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	44,404	65,951	—	—	n/a	—	n/a
Transfers In	246,846	252,998	254,444	274,227	7.8 %	278,032	1.4 %
Total	666,445	558,280	374,444	394,227	5.3 %	398,032	1.0 %
Fund Balance							
Beginning Balance	729,782	1,025,340	1,371,642	876,519	(36.1)%	1,147,695	30.9 %
Revenues less Expenditures	295,559	346,300	(495,123)	271,176	(154.8)%	274,798	1.3 %
Ending Balance	$ 1,025,341	$ 1,371,640	$ 876,519	$ 1,147,695	30.9 %	$ 1,422,493	23.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 130,628	$ 171,963	$ 76,823	$ 120,000	56.2 %	$ 120,000	— %
400 Services & Pass-Through Payments	9,801	40,017	169,194	3,051	(98.2)%	3,234	6.0 %
600 Capital Outlays	230,457	—	623,550	—	(100.0)%	—	n/a
Total Expenditures	$ 370,886	$ 211,980	$ 869,567	$ 123,051	(85.8)%	$ 123,234	0.1 %

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax 0.3% - 301

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

301 Criminal Justice Sales Tax 0.3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 40,783	$ 80,034	$ 76,823	$ 120,000	56.2 %	$ 120,000	— %
600 Capital Outlays	5,377	—	123,550	—	(100.0)%	—	n/a
Total Expenditures	$ 46,160	$ 80,034	$ 200,373	$ 120,000	(40.1)%	$ 120,000	— %

Police Operations - 301

This line item primarily accounts for the purchase of vehicles, equipment and technology. The fund is also used to replace technical equipment, weapons, and safety gear for SWAT.

301 Police Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 89,845	$ 91,929	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	—	—	165,000	—	(100.0)%	—	n/a
600 Capital Outlays	225,080	—	500,000	—	(100.0)%	—	n/a
Total Expenditures	$ 314,925	$ 91,929	$ 665,000	$ —	(100.0)%	$ —	n/a

Crime Prevention - 311

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

311 Crime Prevention	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 9,801	$ 7,527	$ 4,194	$ 3,051	(27.3)%	$ 3,234	6.0 %

Administration - 319

The budget in this account represents a contingency for major maintenance expenses for the Law and Justice Center.

319 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ —	$ 32,490	$ —	$ —	n/a	$ —	n/a

Revenue

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

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 729,782	$ 1,025,340	$ 1,371,642	$ 876,519	(36.1)%	$ 1,147,695	30.9 %
31 Taxes	375,195	221,862	120,000	120,000	— %	120,000	— %
36 Miscellaneous Revenues	—	17,469	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	44,404	65,951	—	—	n/a	—	n/a
Transfers In	246,846	252,998	254,444	274,227	7.8 %	278,032	1.4 %
Total	$ 1,396,227	$ 1,583,620	$ 1,746,086	$ 1,270,746	(27.2)%	$ 1,545,727	21.6 %

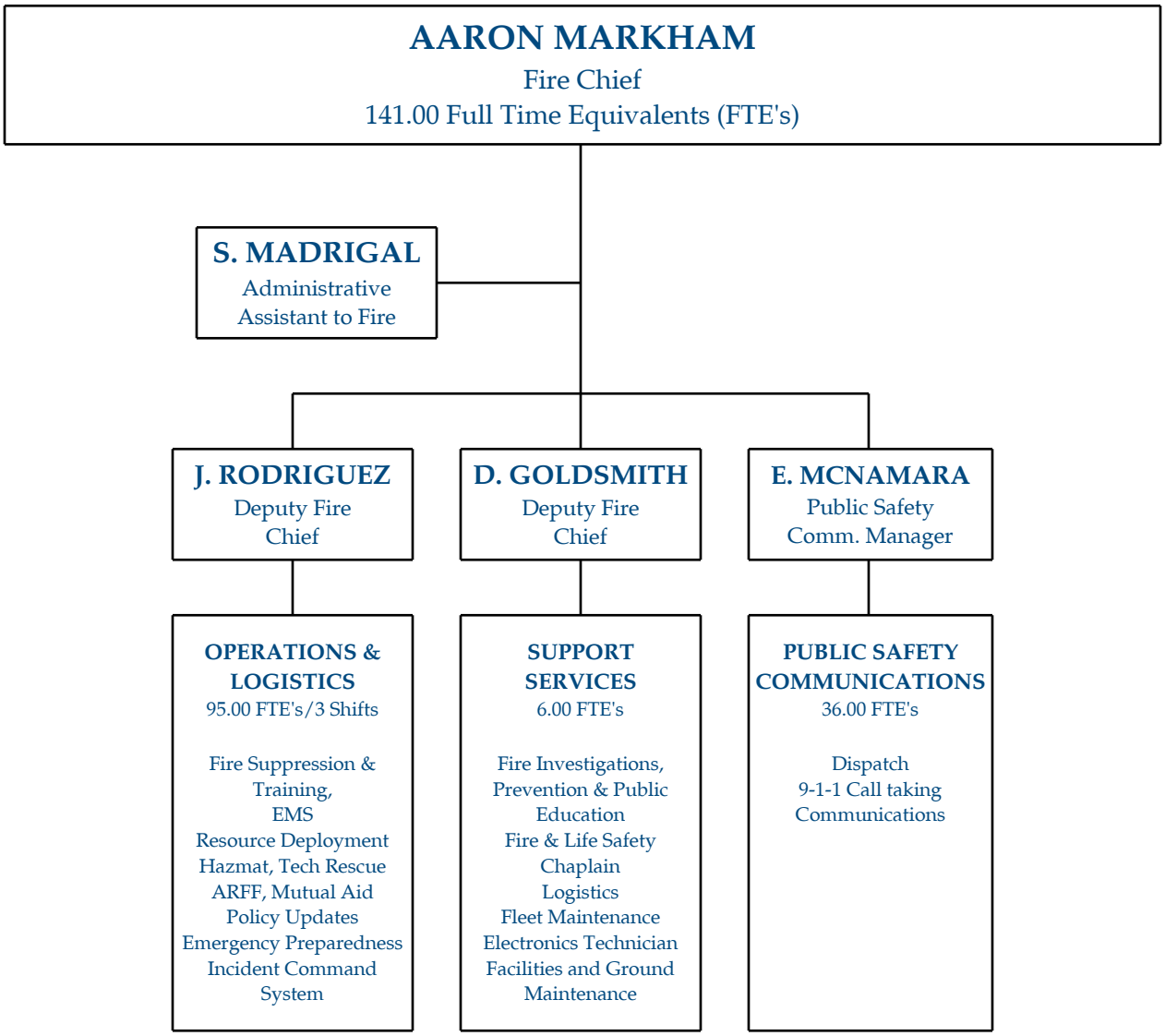
FIRE

Title	Function*/Fund	Page
Fire	320*	211
Emergency Services	150	216
Public Safety Communications	151	218
Fire Capital	332	223

* General Fund Department

FIRE

Organizational Chart as of January 1, 2023



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

- Ordered additional fire engine (January 2022).
- Replaced out of service/ unrepairable Firefighting Personnel Protective Equipment (turnouts, helmets, & boots).
- Over 139 sets and 27 individual NFPA Advanced Inspections and cleaning completed on Firefighter Personal Protection Equipment (PPE).
- Purchased used Technical Rescue Vehicle.
- Replaced two command vehicles.
- Received Grant from Legends Casino Community Contributions Fund – purchased drone and wildland firefighting equipment.

Strengthening Partnerships

- Inter-Agency Agreement with Department of Natural Resources (DNR).
- Re-building partnership with YV-Tech Skill Center – Emergency Medical Services program.
- Established a coordinated effort with Yakima County Public Works and Greenway Foundation to extinguish fires along the Yakima River.
- Continued partnership with Yakima Training Center, focusing on operational efficiencies.

Investment in Infrastructure

- Upgraded Zetron at Station 91.
- Roof Replacement at Station 93.
- Improved security at Station 91 & 95 with added security gates.
- Re-modeled area of Sta. 94 to incorporate a decontamination room.
- Updated the Fire and Life Safety Fee Schedule December 13, 2022.

GOALS

Public Safety

- Explorer potential new revenue sources to support fire department operations.
- Continue PPE replacement and Advanced National Fire Protection Association (NFPA) Inspection Program
- New apparatus replacement
- Recruit and fill budgeted vacancies

Investment in Infrastructure

- Radio system upgrades - applied for an Assistance to Firefighters Grant for mobile and portable radio replacement.
- Development of a training simulation lab for Incident Command Training.
- Complete station improvements when funding is available.
- Work on conceptual design with airport staff and engineering on a new station 94 fire station.

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

PERFORMANCE STATISTICS

Auxiliary	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Fire	562	606	596	650	709
Rupture/Explosions	12	17	12	13	15
Hazardous Condition	177	167	179	186	193
Service Call	1,184	980	1,058	1,164	1,280
Good Intent (response to report of fire/other hazardous conditions)	1820	447	293	322	354
False Call	652	654	648	713	784
Other (miscellaneous request for service)	29	22	23	25	27
Emergency Medical Services (EMS)/Rescue	7,169	10,101	9,383	10,321	11,353
Total	11,605	12,994	12,192	13,394	14,715

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00	1.00	1.00
4420	Community Risk Reduction Specialist	3.00	3.00	3.00	3.00	3.00
4521	Electronics Technician [1]	—	—	—	1.00	1.00
6321	Firefighter [2]	66.00	66.00	66.00	66.00	66.00
6323	Fire Lieutenant (Shift)	17.00	17.00	17.00	17.00	17.00
6325	Fire Captain (Shift)	7.00	7.00	7.00	7.00	7.00
6330	Fire Shift Commander	3.00	3.00	3.00	3.00	3.00
6351	Fire Training Supervisor	1.00	1.00	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00	2.00	2.00
8225	Fire Mechanic I	1.00	1.00	1.00	1.00	1.00
8230	Fire Mechanic II	1.00	1.00	1.00	1.00	1.00
16101	Administrative Assistant to Fire	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		104.00	104.00	104.00	105.00	105.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
322 Fire Suppression	$ 13,635,735	$ 13,778,163	$ 14,879,148	$ 14,448,996	(2.9)%	$ 14,850,353	2.8 %
323 Investigations	207,576	299,520	339,393	366,836	8.1 %	381,079	3.9 %
325 Training	44,345	26,277	60,000	62,500	4.2 %	62,500	— %
329 Administration	1,160,954	1,165,986	1,392,886	1,465,003	5.2 %	1,529,988	4.4 %
331 Suppression Facilities	252,269	302,964	287,273	460,972	60.5 %	469,896	1.9 %
337 Emergency Preparedness	86,885	89,761	90,000	90,000	— %	90,000	— %
829 Fire Truck Debt Service	69,959	—	—	—	n/a	—	n/a
869 Fire Apparatus Debt Service	39,216	39,216	39,216	39,216	— %	—	(100.0)%
882 Fire Aerial & Pump Debt Service	153,309	153,167	153,017	152,859	(0.1)%	152,694	(0.1)%
Total	$ 15,650,248	$ 15,855,054	$ 17,240,933	$ 17,086,382	(0.9)%	$ 17,536,510	2.6 %

[1] An Electronics Technician was moved from Information Technology (350) in 2023
[2] Three Firefighter position were frozen due to the loss of Safer grant funding in 2022.
[3] 9.0 (2023) and 10.0 (2024) FTE's are funded by Emergency Services (150).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 10,374,564	$ 10,866,461	$ 11,166,758	$ 11,499,846	3.0 %	$ 11,886,480	3.4 %
200 Personnel Benefits	3,182,926	3,312,342	3,471,782	3,642,369	4.9 %	3,703,289	1.7 %
Sub-Total Salaries & Benefits	13,557,490	14,178,803	14,638,540	15,142,215	3.4 %	15,589,769	3.0 %
300 Supplies for Consumption & Resale	413,495	400,684	359,500	323,000	(10.2)%	323,000	— %
400 Services & Pass-Through Payments	1,416,779	1,083,184	2,050,660	1,429,091	(30.3)%	1,471,047	2.9 %
700 Debt Service Principal	214,378	154,508	162,278	170,439	5.0 %	138,789	(18.6)%
800 Debt Service Interest & Issuance	48,105	37,874	29,954	21,636	(27.8)%	13,906	(35.7)%
Total Expenditures	$ 15,650,247	$ 15,855,053	$ 17,240,932	$ 17,086,381	(0.9)%	$ 17,536,511	2.6 %

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.

322 Fire Suppression	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 9,673,506	$ 10,106,870	$ 10,326,627	$ 10,452,621	1.2 %	$ 10,803,584	3.4 %
200 Personnel Benefits	2,942,474	3,025,762	3,148,572	3,268,513	3.8 %	3,318,858	1.5 %
300 Supplies for Consumption & Resale	342,704	357,285	297,000	265,000	(10.8)%	265,000	— %
400 Services & Pass-Through Payments	677,050	288,247	1,106,950	462,862	(58.2)%	462,910	— %
Total Expenditures	$ 13,635,734	$ 13,778,164	$ 14,879,149	$ 14,448,996	(2.9)%	$ 14,850,352	2.8 %

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.

323 Investigation	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 129,958	$ 197,751	$ 222,136	$ 243,876	9.8 %	$ 254,698	4.4 %
200 Personnel Benefits	67,584	97,587	107,657	111,359	3.4 %	114,780	3.1 %
300 Supplies for Consumption & Resale	7,255	2,985	3,000	5,000	66.7 %	5,000	— %
400 Services & Pass-Through Payments	2,779	1,198	6,600	6,600	— %	6,600	— %
Total Expenditures	$ 207,576	$ 299,521	$ 339,393	$ 366,835	8.1 %	$ 381,078	3.9 %

Training - 325

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

325	Training	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 23,383	$ 4,507	$ 28,000	$ 20,500	(26.8)%	$ 20,500	— %
400	Services & Pass-Through Payments	20,963	21,770	32,000	42,000	31.3 %	42,000	— %
Total Expenditures		$ 44,346	$ 26,277	$ 60,000	$ 62,500	4.2 %	$ 62,500	— %

Administration - 329

Administration supports planning, control and coordination functions. Consultations and legal advisors are paid from this function.

329	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 470,299	$ 426,711	$ 506,158	$ 560,785	10.8 %	$ 579,826	3.4 %
200	Personnel Benefits	123,201	120,205	136,743	143,601	5.0 %	147,637	2.8 %
300	Supplies for Consumption & Resale	4,188	3,550	4,500	4,500	— %	4,500	— %
400	Services & Pass-Through Payments	563,266	615,519	745,485	756,117	1.4 %	798,025	5.5 %
Total Expenditures		$ 1,160,954	$ 1,165,985	$ 1,392,886	$ 1,465,003	5.2 %	$ 1,529,988	4.4 %

Suppression Facilities - 331

Suppression Facilities supports department wide functions, and is mainly used for repairs and maintenance to the stations. Two full-time maintenance mechanics are funded in this function.

331	Suppression Facilities	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 100,801	$ 135,128	$ 111,838	$ 242,564	116.9 %	$ 248,371	2.4 %
200	Personnel Benefits	49,667	68,788	78,810	118,895	50.9 %	122,014	2.6 %
300	Supplies for Consumption & Resale	35,965	32,358	27,000	28,000	3.7 %	28,000	— %
400	Services & Pass-Through Payments	65,837	66,691	69,625	71,512	2.7 %	71,512	— %
Total Expenditures		$ 252,270	$ 302,965	$ 287,273	$ 460,971	60.5 %	$ 469,897	1.9 %

Emergency Preparedness - 337

This function supports a partnership with the Yakima Valley Office of Emergency Management for emergency preparedness.

337	Emergency Preparedness	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 86,885	$ 89,761	$ 90,000	$ 90,000	— %	$ 90,000	— %

Fire Truck Debt Service - 829

This function contains the debt service related to the 2011 ten-year lease/purchase of 2 fire apparatus through the Washington State Local Option Capital Asset Lending (LOCAL) program. This debt was retired in 2020.

829 Fire Truck Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 67,268	$ —	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	2,691	—	—	—	n/a	—	n/a
Total Expenditures	$ 69,959	$ —	$ —	$ —	n/a	$ —	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 program. This debt will be paid off in 2023.

869 Fire Apparatus Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 32,929	$ 34,618	$ 36,393	$ 38,259	5.1 %	$ —	(100.0)%
800 Debt Service Interest & Issuance	6,287	4,598	2,823	956	(66.1)%	—	(100.0)%
Total Expenditures	$ 39,216	$ 39,216	$ 39,216	$ 39,215	— %	$ —	(100.0)%

Fire Aerial & Pump Apparatus Debt Service - 882

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

870 Fire Aerial & Pump Debt Svc	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 114,182	$ 119,891	$ 125,885	$ 132,180	5.0 %	$ 138,789	5.0 %
800 Debt Service Interest & Issuance	39,128	33,276	27,131	20,680	(23.8)%	13,906	(32.8)%
Total Expenditures	$ 153,310	$ 153,167	$ 153,016	$ 152,860	(0.1)%	$ 152,695	(0.1)%

Dedicated Revenue

Revenues consist mainly of revenues from the Safer Grant (2020-2021) and Union Gap fire protection services.

Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
33 Intergovernmental Revenues	$ 110,966	$ —	$ —	$ —	n/a	$ —	n/a
34 Charges for Goods & Services	1,748,189	1,790,776	1,878,004	1,992,878	6.1 %	2,055,069	3.1 %
36 Miscellaneous Revenues	25,000	—	15,000	—	(100.0)%	—	n/a
Total	$ 1,884,155	$ 1,790,776	$ 1,893,004	$ 1,992,878	5.3 %	$ 2,055,069	3.1 %

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 9.0 (2023) and 10.0 (2024) FTE's in the Fire Fund (320). Performance Statistics for this fund are found within the Fire narrative.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
322 Fire Suppression & EMS	$ 1,197,148	$ 1,203,671	$ 1,300,921	$ 1,424,685	9.5 %	$ 1,612,476	13.2 %
326 Emergency Services Fire	32,776	—	—	—	n/a	—	n/a
327 Emergency Services Aid	337,648	336,769	292,261	316,457	8.3 %	317,144	0.2 %
Total	1,567,572	1,540,440	1,593,182	1,741,142	9.3 %	1,929,620	10.8 %
Revenues by Element							
31 Taxes	—	—	1,616,144	1,772,826	9.7 %	1,772,826	— %
33 Intergovernmental Revenues	1,588,348	1,583,266	4,260	4,260	— %	4,260	— %
36 Miscellaneous Revenues	(47)	3,541	—	—	n/a	—	n/a
Total	1,588,301	1,586,807	1,620,404	1,777,086	9.7 %	1,777,086	— %
Fund Balance							
Beginning Balance	78,401	99,131	145,497	172,719	18.7 %	208,664	20.8 %
Revenues less Expenditures	20,729	46,367	27,222	35,944	32.0 %	(152,534)	(524.4)%
Ending Balance	$ 99,130	$ 145,498	$ 172,719	$ 208,663	20.8 %	$ 56,130	(73.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 901,194	$ 918,438	$ 943,707	$ 1,051,400	11.4 %	$ 1,188,754	13.1 %
200 Personnel Benefits	295,953	285,233	283,780	307,683	8.4 %	354,184	15.1 %
Sub-Total Salaries & Benefits	1,197,147	1,203,671	1,227,487	1,359,083	10.7 %	1,542,938	13.5 %
300 Supplies for Consumption & Resale	93,013	84,941	105,000	105,000	— %	105,000	— %
400 Services & Pass-Through Payments	69,634	76,828	85,694	77,059	(10.1)%	81,682	6.0 %
600 Capital Outlays	32,776	—	—	—	n/a	—	n/a
Transfers	175,000	175,000	175,000	200,000	14.3 %	200,000	— %
Total Expenditures	$ 1,567,570	$ 1,540,440	$ 1,593,181	$ 1,741,142	9.3 %	$ 1,929,620	10.8 %

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.

322	Fire Suppression & EMS	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 901,194	$ 918,437	$ 943,707	$ 1,051,400	11.4 %	$ 1,188,754	13.1 %
200	Personnel Benefits	295,953	285,233	283,780	307,683	8.4 %	354,184	15.1 %
400	Services & Pass-Through Payments	—	—	73,433	65,602	(10.7)%	69,538	6.0 %
Total Expenditures		$ 1,197,147	$ 1,203,670	$ 1,300,920	$ 1,424,685	9.5 %	$ 1,612,476	13.2 %

Emergency Services Fire - 326

This account funded other equipment that was specifically purchased to sanitize fire stations, apparatus, and vehicles during the COVID outbreak.

326	Emergency Services Fire	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600	Capital Outlays	$ 32,776	$ —	$ —	$ —	n/a	$ —	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.

327	Emergency Services Aid	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 93,013	$ 84,941	$ 105,000	$ 105,000	— %	$ 105,000	— %
400	Services & Pass-Through Payments	69,634	76,828	12,261	11,457	(6.6)%	12,144	6.0 %
	Transfers Out	100,000	175,000	175,000	200,000	14.3 %	200,000	— %
	Vehicle Replacement	75,000	—	—	—	n/a	—	n/a
Total Expenditures		$ 337,647	$ 336,769	$ 292,261	$ 316,457	8.3 %	$ 317,144	0.2 %

Revenue

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

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 78,401	$ 99,131	$ 145,497	$ 172,719	18.7 %	$ 208,664	20.8 %
31	Taxes	—	—	1,616,144	1,772,826	9.7 %	1,772,826	— %
33	Intergovernmental Revenues	1,588,348	1,583,266	4,260	4,260	— %	4,260	— %
36	Miscellaneous Revenues	(47)	3,541	—	—	n/a	—	n/a
Total		$ 1,666,702	$ 1,685,938	$ 1,765,901	$ 1,949,805	10.4 %	$ 1,985,750	1.8 %

PUBLIC SAFETY COMMUNICATIONS - 151/153/154

Fire Chief	**Aaron Markham**
Public Safety Communications Manager	**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 hiring of a new Assistant Communications Manager 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.

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, Union Gap, Selah, and Grandview.
- SunComm has partnered with Yakima Valley Emergency Management to increase the public's enrollment into Alert Yakima, which is the mass notification system utilized by all public safety agencies to notify the public of emergencies such as evacuation orders, weather alerts and shelter in place orders.
- SunComm has also partnered with the Yakima School District and ESD105 to utilize Alert Yakima to notify the schools of crucial information.

GOALS

Public Safety

- A major focus of 2023-2024 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.
- The implementation of a new Emergency Medical Dispatch (EMD) program will be a focus of 2023. EMD allows Telecommunicators to provide life-saving instructions over the phone while first responders are responding. The new program will focus on integration with the Computer Aided Dispatch System, while utilizing computer-based software to improve speed and consistency.
- Increased social media outreach will provide the public with current information regarding their communities. The outreach will include an emphasis in enrollment in Alert Yakima, which is the mass notification system used in Yakima County.
- Increased staffing will be a focal point of 2023. The communications division has created a plan to reduce the impact of the nation-wide Telecommunicator shortage through social media recruitment, partnering with local vocation schools and working with local organizations.

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.

- Recruitment will focus on partnering with local junior colleges and vocational schools to provide education into the public safety sector and the career opportunities within the communications division. This will be an on-going effort to collaborate with educational organizations throughout Yakima County.

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00	1.00	1.00
6410	Telecommunicator I [1]	15.00	15.00	15.00	7.00	7.00
6412	Telecommunicator [1]	12.00	12.00	12.00	20.00	20.00
6415	Public Safety Telecommunicator Supervisor	6.00	6.00	6.00	6.00	6.00
6416	Public Safety Training Supervisor [2]	—	—	1.00	1.00	1.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00	1.00	1.00
Total Personnel		36.00	36.00	37.00	37.00	37.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
340 Criminal Justice Sales Tax .3%	$ 136,109	$ 142,090	$ 215,711	$ 336,434	56.0 %	$ 348,076	3.5 %
341 Communications Operators	1,613,635	1,578,235	1,672,115	1,435,666	(14.1)%	1,491,304	3.9 %
343 911 Call Takers Enhanced	2,079,811	2,042,068	2,303,156	1,359,206	(41.0)%	1,289,590	(5.1)%
344 911 Call Takers Operations	63,262	59,366	75,278	1,029,019	n/a	1,079,580	4.9 %
348 911 Call Takers Administration	196,040	164,867	238,609	188,853	(20.9)%	198,770	5.3 %
349 Communications Administration	187,385	177,742	254,006	214,253	(15.7)%	224,169	4.6 %
874 Communications Ctr Debt Service	957	—	—	—	n/a	—	n/a
875 Communications Ctr Debt Service	117,663	119,863	121,863	118,663	(2.6)%	120,463	1.5 %
Total	4,394,862	4,284,231	4,880,738	4,682,094	(4.1)%	4,751,952	1.5 %
Revenues by Element							
31 Taxes	251,767	1,759,288	1,715,000	1,665,000	(2.9)%	1,665,000	— %
33 Intergovernmental Revenues	4,040,048	2,805,730	2,560,845	2,643,281	3.2 %	2,705,314	2.3 %
34 Charges for Goods & Services	8,270	39,063	21,985	21,985	— %	21,985	— %
36 Miscellaneous Revenues	—	20,400	50	—	(100.0)%	—	n/a
Transfers In	100,000	100,000	100,000	100,000	— %	100,000	— %
Total	4,400,085	4,724,481	4,397,880	4,430,266	0.7 %	4,492,299	1.4 %
Fund Balance							
Beginning Balance	905,623	910,846	1,351,097	868,239	(35.7)%	616,412	(29.0)%
Revenues less Expenditures	5,223	440,250	(482,858)	(251,828)	(47.8)%	(259,653)	3.1 %
Ending Balance	$ 910,846	$ 1,351,096	$ 868,239	$ 616,411	(29.0)%	$ 356,759	(42.1)%

[1] The Telecommunicator I positions (call-taker only) will be phased out through attrition over time to become Telecommunicator's (dispatch and call-takers), to meet the needs of the department.

[2] Public Safety Training Supervisor added midyear 2021 to create a comprehensive training program for new employees and to manage the ongoing training of current employees.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 2,391,619	$ 2,277,211	$ 2,601,219	$ 2,579,066	(0.9)%	$ 2,684,604	4.1 %
200 Personnel Benefits	1,062,718	991,705	1,180,470	1,114,223	(5.6)%	1,160,147	4.1 %
Sub-Total Salaries & Benefits	3,454,337	3,268,916	3,781,689	3,693,289	(2.3)%	3,844,751	4.1 %
300 Supplies for Consumption & Resale	42,490	23,965	77,405	70,600	(8.8)%	68,600	(2.8)%
400 Services & Pass-Through Payments	779,416	842,903	848,680	788,543	(7.1)%	708,138	(10.2)%
600 Capital Outlays	—	28,584	51,101	11,000	(78.5)%	10,000	(9.1)%
700 Debt Service Principal	70,000	75,000	80,000	80,000	— %	85,000	6.3 %
800 Debt Service Interest & Issuance	48,620	44,863	41,863	38,663	(7.6)%	35,463	(8.3)%
Total Expenditures	$ 4,394,863	$ 4,284,231	$ 4,880,738	$ 4,682,095	(4.1)%	$ 4,751,952	1.5 %

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.

340 Criminal Justice Sales Tax .3%	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 87,882	$ 92,015	$ 146,986	$ 242,387	64.9 %	$ 250,916	3.5 %
200 Personnel Benefits	48,227	50,072	68,725	94,046	36.8 %	97,160	3.3 %
400 Services & Pass-Through Payments	—	3	—	—	n/a	—	n/a
Total Expenditures	$ 136,109	$ 142,090	$ 215,711	$ 336,433	56.0 %	$ 348,076	3.5 %

Communications Operations - 341

This function provides support for public safety dispatching for the division and represents over 90% of the costs associated with public safety dispatching. The partner function is 344, 911 Call-Takers Operations.

341 Communications Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 896,414	$ 889,756	$ 861,796	$ 770,930	(10.5)%	$ 810,650	5.2 %
200 Personnel Benefits	383,958	358,106	401,738	334,188	(16.8)%	349,660	4.6 %
300 Supplies for Consumption & Resale	33,520	10,408	37,100	37,600	1.3 %	37,100	(1.3)%
400 Services & Pass-Through Payments	299,744	319,966	322,893	292,948	(9.3)%	293,894	0.3 %
600 Capital Outlays	—	—	48,588	—		—	
Total Expenditures	$ 1,613,636	$ 1,613,636	$ 1,672,115	$ 1,435,666	(14.1)%	$ 1,491,304	3.9 %

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.

343	911 Call Takers Enhanced	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 1,075,223	$ 1,003,875	$ 1,186,316	$ 596,152	(49.7)%	$ 600,640	0.8 %
200	Personnel Benefits	522,745	486,006	557,635	242,860	(56.4)%	252,607	4.0 %
300	Supplies for Consumption & Resale	8,970	13,557	40,305	33,000	(18.1)%	31,500	(4.5)%
400	Services & Pass-Through Payments	472,873	510,047	516,387	476,195	(7.8)%	394,844	(17.1)%
600	Capital Outlays	—	28,584	2,513	11,000	337.7 %	10,000	(9.1)%
Total Expenditures		$ 2,079,811	$ 2,042,069	$ 2,303,156	$ 1,359,207	(41.0)%	$ 1,289,591	(5.1)%

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.

344	911 Call Takers Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 43,334	$ 41,018	$ 53,358	$ 692,586	n/a	$ 730,078	5.4 %
200	Personnel Benefits	19,929	18,347	21,920	336,433	n/a	349,502	3.9 %
Total Expenditures		$ 63,263	$ 59,365	$ 75,278	$ 1,029,019	n/a	$ 1,079,580	4.9 %

9-1-1 Call Takers Administration - 348

This function manages 50% of the salary, wages, and benefits for the two management positions and one administrative position assigned to the division and is funded from an Interfund transfer from the E911 tax.

348	911 Call Takers Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 152,110	$ 125,279	$ 173,382	$ 135,505	(21.8)%	$ 143,160	5.6 %
200	Personnel Benefits	43,930	39,588	65,227	53,348	(18.2)%	55,610	4.2 %
Total Expenditures		$ 196,040	$ 164,867	$ 238,609	$ 188,853	(20.9)%	$ 198,770	5.3 %

Communications Administration - 349

This function manages 50% of the salary, wages, and benefits for the two management positions and administrative position assigned to the division and is funded from an Interfund transfer from the telephone utility tax, Emergency Services Fund and dispatching fees from contracted agencies.

349	Communications Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 136,657	$ 125,267	$ 179,382	$ 141,505	(21.1)%	$ 149,160	5.4 %
200	Personnel Benefits	43,929	39,587	65,225	53,348	(18.2)%	55,608	4.2 %
400	Services & Pass-Through Payments	6,799	12,889	9,400	19,400	106.4 %	19,400	— %
Total Expenditures		$ 187,385	$ 177,743	$ 254,007	$ 214,253	(15.7)%	$ 224,168	4.6 %

Communications Center Debt Service - 874/875

This function contains the 911 contribution to the debt services on the construction costs of the new 911/Dispatch center built in the County-owned Restitution Center Building. Yakima County bonded this project, 50% of the debt was financed through the direct use of County E911 funds.

874/5	Comm Center Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700	Debt Services Principal	$ 70,000	$ 75,000	$ 80,000	$ 80,000	— %	$ 85,000	6.3 %
800	Debt Service Interest & Issuance	48,620	44,863	41,863	38,663	(7.6)%	35,463	(8.3)%
Total Expenditures		$ 118,620	$ 119,863	$ 121,863	$ 118,663	(2.6)%	$ 120,463	1.5 %

Revenue

This funds revenue is generated through the 911 Excise tax, an allocation of the .3% Criminal Justice Sales tax, dispatch service contracts with other agencies, interest, an interfund loan to pay for the one-time costs associated with preparing the new facility for operations and transfers from Emergency Services (150) and General Fund.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 905,623	$ 910,846	$ 1,351,097	$ 868,239	(35.7)%	$ 616,412	(29.0)%
31	Taxes	251,767	1,759,288	1,715,000	1,665,000	(2.9)%	1,665,000	— %
33	Intergovernmental Revenues	4,040,048	2,805,730	2,560,845	2,643,281	3.2 %	2,705,314	2.3 %
34	Charges for Goods & Services	8,270	39,063	21,985	21,985	— %	21,985	— %
36	Miscellaneous Revenues	—	20,400	50	—	(100.0)%	—	n/a
	Transfers In	100,000	100,000	100,000	100,000	— %	100,000	— %
Total		$ 5,305,708	$ 5,635,327	$ 5,748,977	$ 5,298,505	(7.8)%	$ 5,108,711	(3.6)%

FIRE CAPITAL - 332

Fire Chief **Aaron Markham**

DEFINITION

The Fire Capital Reserve account is made up of funds from various sources, some of which have restricted allowable expenditures of the funds.

Function(s): 322 & 331.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
322 Fire Suppression & EMS	$ 260,523	$ 70,203	$ 94,000	$ 32,162	(65.8)%	$ 32,291	0.4 %
331 Fire Suppression Facilities	2,235	25,422	85,000	50,000	(41.2)%	50,000	— %
Total	262,758	95,625	179,000	82,162	(54.1)%	82,291	0.2 %
Revenues by Element							
33 Intergovernmental Revenues	30,956	28,000	28,000	28,000	— %	28,000	— %
34 Charges for Goods & Services	34,425	52,500	35,000	35,000	— %	35,000	— %
36 Miscellaneous Revenues	75,178	9,715	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	3,600	—	—	n/a	—	n/a
Transfers In	—	75,000	75,000	100,000	33.3 %	100,000	— %
Total	140,559	168,815	138,000	163,000	18.1 %	163,000	— %
Fund Balance							
Beginning Balance	504,061	381,861	455,050	414,050	(9.0)%	494,888	19.5 %
Revenues less Expenditures	(122,199)	73,190	(41,000)	80,838	(297.2)%	80,709	(0.2)%
Ending Balance	$ 381,862	$ 455,051	$ 414,050	$ 494,888	19.5 %	$ 575,597	16.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 21,721	$ 32,974	$ 30,000	$ 30,000	— %	$ 30,000	— %
400 Services & Pass-Through Payments	49,637	25,422	85,000	52,162	(38.6)%	52,291	0.2 %
600 Capital Outlays	191,401	37,229	64,000	—	(100.0)%	—	n/a
Total Expenditures	$ 262,759	$ 95,625	$ 179,000	$ 82,162	(54.1)%	$ 82,291	0.2 %

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 in June of 2021, an additional fire engine purchase was approved in January of 2022. The purchase of these fire apparatus was funded out of Fund 180 ARPA Fiscal Recovery Fund.

322	Fire Suppression & EMS	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 21,721	$ 32,974	$ 30,000	$ 30,000	— %	$ 30,000	— %
400	Services & Pass-Through Payments	47,401	—	—	2,162	n/a	2,291	6.0 %
600	Capital Outlays	191,401	37,229	64,000	—	(100.0)%	—	n/a
Total Expenditures		$ 260,523	$ 70,203	$ 94,000	$ 32,162	(65.8)%	$ 32,291	0.4 %

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

331	Fire Suppression Facilities	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 2,235	$ 25,422	$ 85,000	$ 50,000	(41.2)%	$ 50,000	— %

Revenue

Revenues consist mainly of reimbursements from other agencies, facility rental, and a transfers from Emergency Services (150).

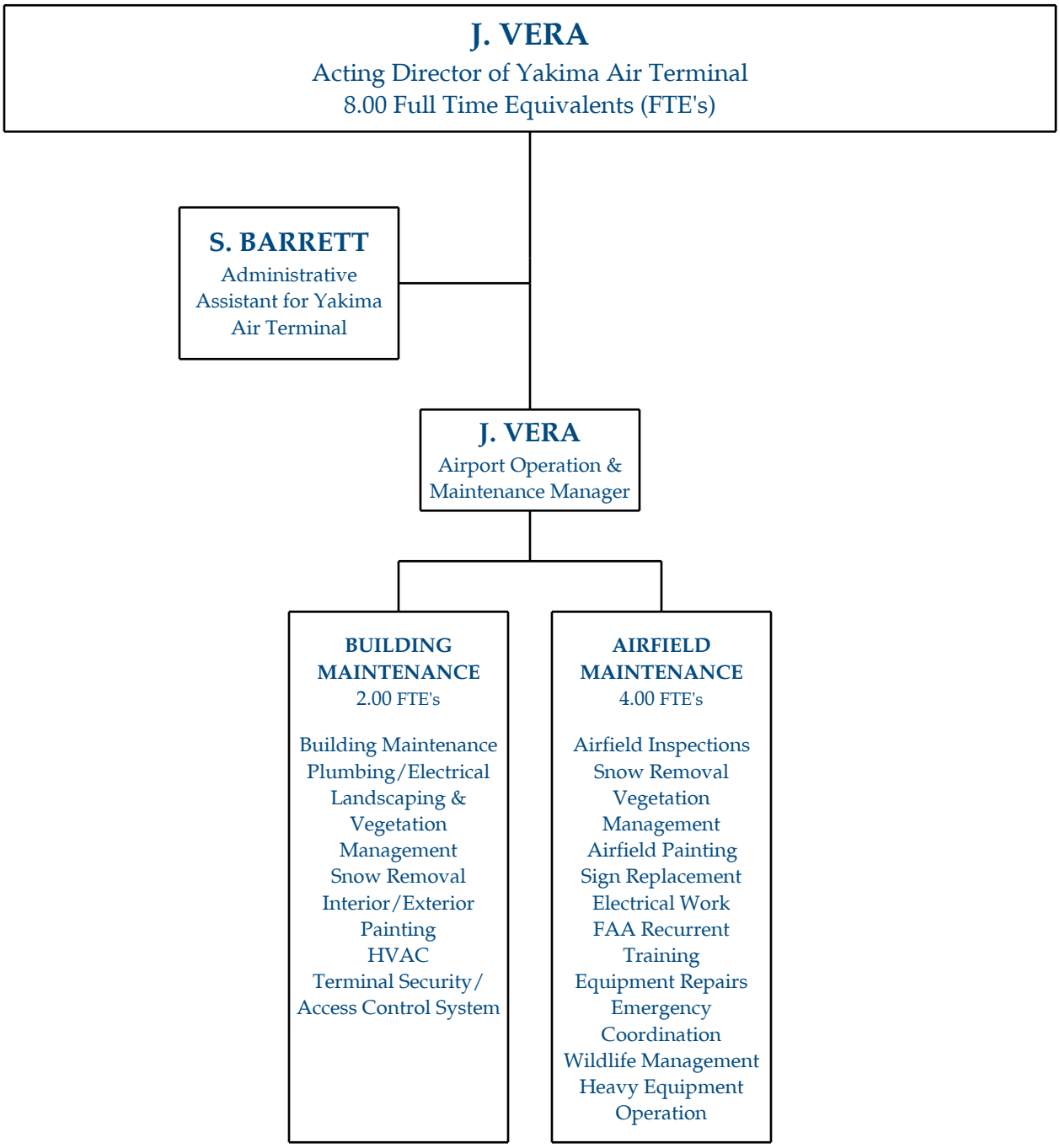
	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 504,061	$ 381,861	$ 455,050	$ 414,050	(9.0)%	$ 494,888	19.5 %
33	Intergovernmental Revenues	30,956	28,000	28,000	28,000	— %	28,000	— %
34	Charges for Goods & Services	34,425	52,500	35,000	35,000	— %	35,000	— %
36	Miscellaneous Revenues	75,178	9,715	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	—	3,600	—	—	n/a	—	n/a
	Transfers In	—	75,000	75,000	100,000	33.3 %	100,000	— %
Total		$ 644,620	$ 550,676	$ 593,050	$ 577,050	(2.7)%	$ 657,888	14.0 %

YAKIMA AIR TERMINAL

Title	Function/Fund	Page
Airport Operating	421	227
Airport FAA	422	232

AIRPORT

Organizational Chart as of January 1, 2023



AIRPORT OPERATING - 421

Acting Director of Yakima Air Terminal **Jaime Vera**

DEFINITION

The Yakima Air Terminal - McAllister Field is an airport that produces approximately 2,364 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. 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 2021, the Yakima Air Terminal - McAllister Field witnessed approximately 36,826 aircraft operations, of which 1,014 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.

ACCOMPLISHMENTS

Public Safety

- Main terminal building - installation of automated security exit lane system.
- Acquired ADA passenger aircraft ramp.

Strengthening Partnerships

- Maintained air service with Alaska Airlines on a daily flight to Seattle.

Investment in Infrastructure

- Design and engineering of taxi lane Charlie extension.
- Main terminal building - Environmental Documented Categorical Exclusion.
- Rehabilitation of Airport administration office.

GOALS

Public Safety

- Acquire two Runway Snow Plows.

Strengthening Partnerships

- Expanded air service with additional flight frequency to Seattle on Alaska Airlines

Investment in Infrastructure

- Construction of taxi lane Charlie extension.
- Main terminal building – Concept Study and Design.
- Main terminal building roof replacement.

Function(s): 281, 282, 283, 284, 285 & 286

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Car Rentals [1]	$607,619	$1,047,926	$202,680	$797,504	$1,309,908
Passengers - Departing	30,417	45,322	39,559	38,184	60,420
Passengers - Arriving	28,639	43,581	39,256	42,108	60,420
Aviation Fuel [2]	$58,827	$69,827	$59,914	$57,863	$64,327
Aircraft Landings	40,844	36,821	38,348	38,846	42,194
Vehicle Parking [3]	$116,455	$54,025	$16,622	$272,893	$455,228

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1175	Director of Yakima Air Terminal	1.00	1.00	1.00	1.00	1.00
1212	Airport Operation & Maintenance Manager	1.00	1.00	1.00	1.00	1.00
8511	Custodian [4]	—	0.70	0.70	1.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00	5.00	5.00
11610	Admin Assistant for Yakima Air Terminal	1.00	1.00	1.00	1.00	1.00
Total Personnel [5]		8.00	8.70	8.70	9.00	9.00

[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, and was increased to full-time mid-year 2022 to upkeep and maintain the terminal facility. A part time and full time custodian was not enough to maintain airside, landside and indoors of the terminal facility.
[5] The Airport funds .05 FTE in City Management (102).

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
281 Airfield	$ 530,464	$ 597,856	$ 838,553	$ 785,388	(6.3)%	$ 698,478	(11.1)%
282 Air Terminal	281,069	276,820	294,462	304,189	3.3 %	309,634	1.8 %
283 Commercial	8,548	8,644	6,500	9,500	46.2 %	9,500	— %
284 Security	9,875	41,199	139,033	12,500	(91.0)%	12,500	— %
285 Parking	—	816	(3)	15,000	n/a	12,000	(20.0)%
286 Administration	617,607	697,505	903,078	836,867	(7.3)%	839,690	0.3 %
Total	1,447,563	1,622,840	2,181,623	1,963,444	(10.0)%	1,881,802	(4.2)%
Revenues by Element							
31 Taxes	12,225	19,265	10,000	15,000	50.0 %	15,000	— %
33 Intergovernmental Revenues	549,770	870,726	844,699	989,783	17.2 %	484,815	(51.0)%
34 Charges for Goods & Services	202,858	222,423	203,550	180,250	(11.4)%	211,500	17.3 %
36 Miscellaneous Revenues	864,846	889,232	856,752	749,300	(12.5)%	840,300	12.1 %
37 Proprietary Gains (Losses)	—	2,025	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	13,750	—	50,000	—	(100.0)%	—	n/a
Transfers In	75,000	—	—	—	n/a	—	n/a
Total	1,718,449	2,003,671	1,965,001	1,934,333	(1.6)%	1,551,615	(19.8)%
Fund Balance							
Beginning Balance	232,937	503,824	884,655	668,030	(24.5)%	653,920	(2.1)%
Revenues less Expenditures	270,886	380,831	(216,622)	(29,111)	(86.6)%	(330,187)	n/a
Ending Balance	$ 503,823	$ 884,655	$ 668,033	$ 638,919	(4.4)%	$ 323,733	(49.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 632,960	$ 685,937	$ 773,779	$ 745,618	(4)%	$ 778,284	4.4 %
200 Personnel Benefits	257,810	270,756	285,428	296,522	4 %	306,742	3.4 %
Sub-Total Salaries & Benefits	890,770	956,693	1,059,207	1,042,140	(2)%	1,085,026	4.1 %
300 Supplies for Consumption & Resale	66,097	113,668	180,097	136,000	(24)%	131,500	(3.3)%
400 Services & Pass-Through Payments	397,668	480,696	801,387	715,304	(11)%	655,276	(8.4)%
600 Capital Outlays	93,027	51,783	140,933	70,000	(50)%	10,000	(85.7)%
Transfers	—	20,000	—	—	n/a	—	n/a
Total Expenditures	$ 1,447,562	$ 1,622,840	$ 2,181,624	$ 1,963,444	(10)%	$ 1,881,802	(4.2)%

EXPLANATORY NARRATIVE

Airfield - 281

These expenditures consist of costs associated with maintaining the airfield as outlined under Federal Aviation Regulations (FAR) to maintain the safety of aircraft operations.

281	Airfield	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 239,878	$ 234,651	$ 291,889	$ 278,739	(4.5)%	$ 288,361	3.5 %
200	Personnel Benefits	116,015	112,456	120,064	120,549	0.4 %	124,018	2.9 %
300	Supplies for Consumption & Resale	50,194	95,894	164,000	105,500	(35.7)%	105,500	— %
400	Services & Pass-Through Payments	74,923	120,774	257,600	220,600	(14.4)%	180,600	(18.1)%
600	Capital Outlays	49,455	14,079	5,000	60,000	n/a	—	(100.0)%
	Transfers Out	—	20,000	—	—	n/a	—	n/a
Total Expenditures		$ 530,465	$ 597,854	$ 838,553	$ 785,388	(6.3)%	$ 698,479	(11.1)%

Air Terminal - 282

This function include of a variety of costs associated with maintaining the terminal as passengers and tenants traverse the facilities. These items include electrical power, natural gas, water, wastewater, phone landline, fire monitoring services, supplies to properly stock public restrooms, television, and professional services to ensure preventative maintenance is upheld.

282	Air Terminal	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 89,561	$ 90,391	$ 105,923	$ 121,038	14.3 %	$ 124,937	3.2 %
200	Personnel Benefits	40,861	49,716	51,758	56,151	8.5 %	57,698	2.8 %
300	Supplies for Consumption & Resale	11,767	9,350	10,000	9,500	(5.0)%	9,500	— %
400	Services & Pass-Through Payments	102,777	127,363	126,782	117,500	(7.3)%	117,500	— %
600	Capital Outlays	36,102	—	—	—	n/a	—	n/a
Total Expenditures		$ 281,068	$ 276,820	$ 294,463	$ 304,189	3.3 %	$ 309,635	1.8 %

Commercial - 283

These 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.

283	Commercial	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 8,548	$ 8,644	$ 6,500	$ 9,500	46.2 %	$ 9,500	— %

Security - 284

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

284	Security	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 2,405	$ 2,520	$ 3,100	$ 2,500	(19.4)%	$ 2,500	— %
400	Services & Pass-Through Payments	—	975	—	—	n/a	—	n/a
600	Capital Outlays	7,470	37,704	135,933	10,000	(92.6)%	10,000	— %
Total Expenditures		$ 9,875	$ 41,199	$ 139,033	$ 12,500	(91.0)%	$ 12,500	— %

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.

285	Parking	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
$300	Supplies for Consumption & Resale	$ —	$ 816	$ (3)	$ 15,000	n/a	$ 12,000	$ (0.2)

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.

286	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 303,522	$ 360,893	$ 375,968	$ 345,841	(8.0)%	$ 364,986	5.5 %
200	Personnel Benefits	100,933	108,584	113,606	119,821	5.5 %	125,027	4.3 %
300	Supplies for Consumption & Resale	1,733	5,087	3,000	3,500	16.7 %	2,000	(42.9)%
400	Services & Pass-Through Payments	211,419	222,938	410,505	367,704	(10.4)%	347,676	(5.4)%
Total Expenditures		$ 617,607	$ 697,502	$ 903,079	$ 836,866	(7.3)%	$ 839,689	0.3 %

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.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 232,937	$ 503,824	$ 884,655	$ 668,030	(24.5)%	$ 653,920	(2.1)%
31	Taxes	12,225	19,265	10,000	15,000	50.0 %	15,000	— %
33	Intergovernmental Revenues	549,770	870,726	844,699	989,783	17.2 %	484,815	(51.0)%
34	Charges for Goods & Services	202,858	222,423	203,550	180,250	(11.4)%	211,500	17.3 %
36	Miscellaneous Revenues	864,846	889,232	856,752	749,300	(12.5)%	840,300	12.1 %
37	Proprietary Gains (Losses)	—	2,025	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	13,750	—	50,000	—	(100.0)%	—	n/a
	Transfers In	75,000	—	—	—	n/a	—	n/a
Total		$ 1,951,386	$ 2,507,495	$ 2,849,656	$ 2,602,363	(8.7)%	$ 2,205,535	(15.2)%

AIRPORT FAA - 422

Acting Director of Yakima Air Terminal **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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
291 Capital Improvement	$ 1,645,036	$ 1,266,971	$ 3,717,986	$ 4,058,534	9.2 %	$ 14,346	(99.6)%
Revenues by Element							
33 Intergovernmental Revenues	1,588,775	1,143,555	3,608,019	3,975,000	10.2 %	—	(100.0)%
34 Charges for Goods & Services	127,735	168,888	148,068	130,000	(12.2)%	145,000	11.5 %
36 Miscellaneous Revenues	253	55	57	60	5.3 %	—	(100.0)%
37 Proprietary Gains (Losses)	—	(823)	—	—	n/a	—	n/a
38 Other Increases in Resources	(1,526,575)	—	—	—	n/a	—	n/a
Transfers In	—	20,000	—	—	n/a	—	n/a
Total	190,188	1,331,675	3,756,144	4,105,060	9.3 %	145,000	(96.5)%
Fund Balance							
Beginning Balance	1,955,489	500,642	565,345	603,503	6.7 %	650,029	7.7 %
Revenues less Expenditures	(1,454,848)	64,704	38,158	46,526	21.9 %	130,654	180.8 %
Ending Balance	$ 500,641	$ 565,346	$ 603,503	$ 650,029	7.7 %	$ 780,683	20.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ 4,218	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	14,177	14,631	35,500	13,534	(61.9)%	14,346	6.0 %
600 Capital Outlays	1,630,859	1,248,123	3,682,486	4,045,000	9.8 %	—	(100.0)%
Total Expenditures	$ 1,645,036	$ 1,266,972	$ 3,717,986	$ 4,058,534	9.2 %	$ 14,346	(99.6)%

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 inclusion in the 2022 - 2024 budgets.

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 began in 2022 and conclude at the end of September, 2022. Funding sources include a 100% Airport Improvement Program (AIP) administered by the FAA. Total estimated cost: $2,600,000.

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 2022 - 2023: $70,000 per year.

Design, Engineer and Construct Taxi Lane Charlie
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, and private and corporate hangar development. Tasks to be completed will include environmental, design, engineering, 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: $2,682,490.

Passenger Boarding Stairs
Replacement of the airport's passenger boarding stairs was scheduled to be replaced during the 2020-2021 budget cycle. However, due to the coronavirus financial impacts, this project was completed in 2022. Funding to replace these stairs was approved in the Passenger Facility Charge. Total cost: $74,467.

Snow Removal Equipment
This project includes the procurement of two high speed runway plows. The airport has two 1992 Oshkosh runway plows that have exceed their useful life span. The aging equipment continue to have major maintenance problems. The high-speed runway plows are essential to keep operations and the airport open during the winter months. Project cost is about $1.5 million of which the Federal Aviation Administration (FAA) will pay for 90% through Bipartisan Infrastructure Law (BIL) infrastructure grant and 10% from the airport's Passenger Facility Charge account Total estimated cost: $1,500,000.

Terminal Building Concept Study
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 with an updated facility. Funding sources for this Concept Study include earmark, 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: $800,000.

291	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ —	$ 4,218	$ —	$ —	n/a	$ —	n/a
400	Services & Pass-Through Payments	14,177	14,631	35,500	13,534	(61.9)%	14,346	6.0 %
600	Capital Outlays	1,630,859	1,248,123	3,682,486	4,045,000	9.8 %	—	(100.0)%
Total Expenditures		$ 1,645,036	$ 1,266,972	$ 3,717,986	$ 4,058,534	9.2 %	$ 14,346	(99.6)%

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 Airport Improvement Program (AIP). 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.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,955,489	$ 500,642	$ 565,345	$ 603,503	6.7 %	$ 650,029	7.7 %
33	Intergovernmental Revenues	1,588,775	1,143,555	3,608,019	3,975,000	10.2 %	—	(100.0)%
34	Charges for Goods & Services	127,735	168,888	148,068	130,000	(12.2)%	145,000	11.5 %
36	Miscellaneous Revenues	253	55	57	60	5.3 %	—	(100.0)%
37	Proprietary Gains (Losses)	—	(823)	—	—	n/a	—	n/a
38	Other Increases in Resources	(1,526,575)	—	—	—	n/a	—	n/a
	Transfers In	—	20,000	—	—	n/a	—	n/a
Total		$ 2,145,677	$ 1,832,317	$ 4,321,489	$ 4,708,563	9.0 %	$ 795,029	(83.1)%

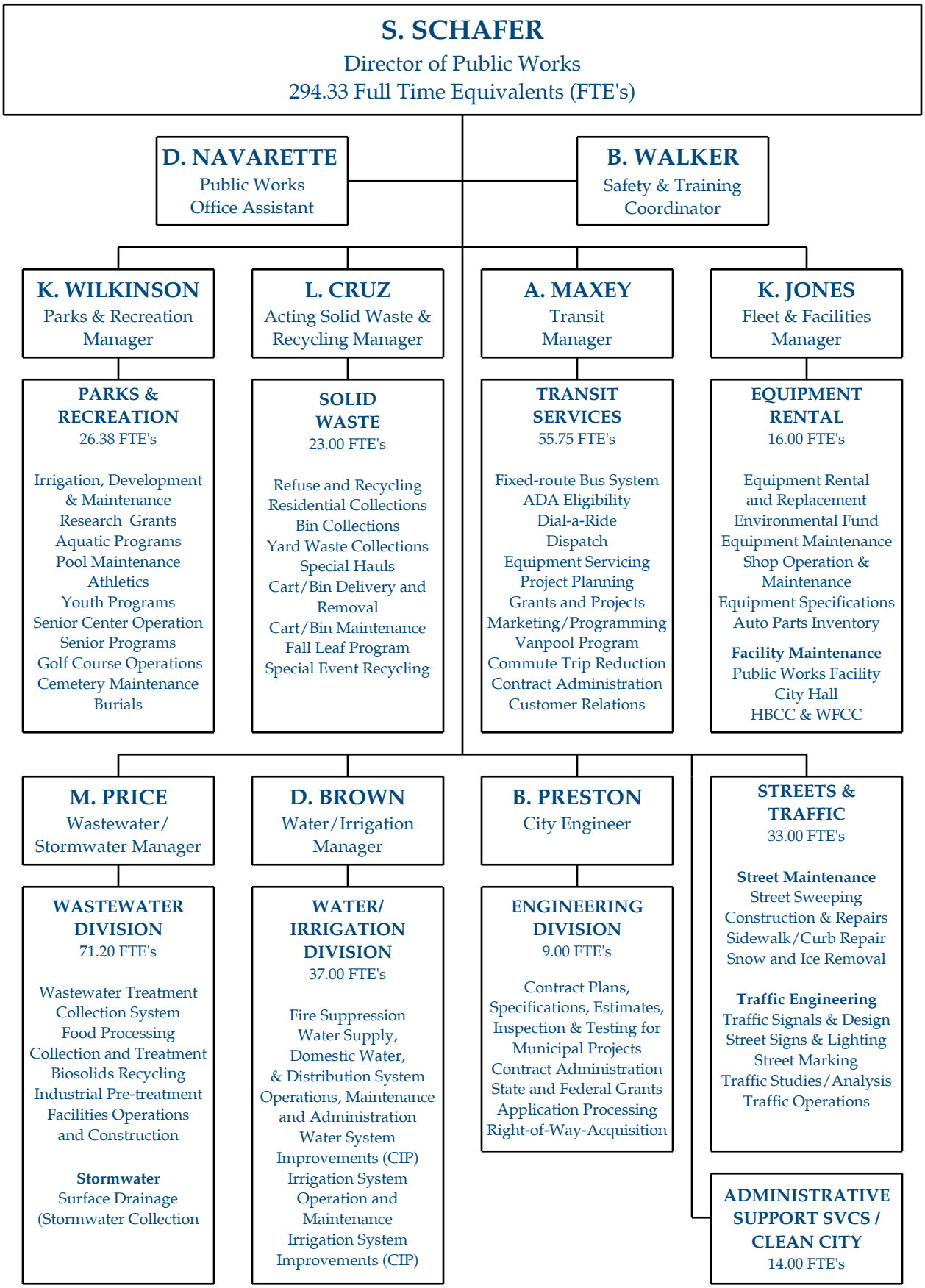
PUBLIC WORKS

Title	Function*/Fund	Page
Parks and Recreation Operating / Capital	131/331	237
Cemetery	144	250
Streets & Traffic	141	252
Arterial Street Capital	142	262
Transportation Benefit District	344	265
Street Overlay and Reconstruction	346	267
Public Works Administration	560	271
Clean City Fund	136	276
Engineering	700*	279
Real Estate Excise Tax 1 (REET 1)	342	282
Real Estate Excise Tax 2 (REET 2)	343	285
Yakima Revenue Development Area	323	289
Equipment Rental / Capital	551/552	292
Environmental	555	297
City Hall Facility	224*	300
Transit Operating / Capital	462/464	304
Refuse	471	315
UTILITIES		
Wastewater Operating / Capital	473/472/476/478	321
Stormwater / Capital	441/442	336
Water / Capital	474/477	342
Irrigation / Capital	475/479	350

* General Fund Department

PUBLIC WORKS

Organizational Chart as of January 1, 2023



PARKS & RECREATION - 131

GENERAL GOVERNMENT

Director of Public Works	**Scott Schafer**
Park & Recreation Manager	**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 $1,000,000 grant from the State of Washington for plans, specifications and bid documents for Martin Luther King Jr. Park Community Swimming Pool.
- Awarded a $120,000 Summer Experiences and Enrichment for Kids (SEEK) grant for summer youth programs.
- Receive a $15,042 SEEK grant for Washington Fruit Community Center's (WFCC) new Teen Zone program.
- Received $5,000 from the Seattle Seahawks Play 60 Organization for WFCC.

Strengthening Partnerships

- Submitted the completed 2022 – 2027 Parks & Recreation Comprehensive Master Plan to Washington State Recreation and Conservation Office (RCO).
- Began working with Yakima Neighborhood Health, La Casa Hogar and People for People to provide services to the community in the WFCC.
- Offered two 9-week summer playground programs, one at Kissel Park and one at Miller Park. The programs served 346 children ages 5 to 12 years old.
- Concerts and outdoor movies resumed at Miller, Chesterley, Martin Luther King Jr. and Franklin Parks.
- 160 men, women and coed teams participated in adult slowpitch leagues.
- Adult volleyball league returned after a two-year hiatus hosting 43 teams in the winter/spring season.
- The Fisher Park Golf Course instructional program offered beginning to intermediate golf lessons to 172 youth – seniors participants.

Investment in Infrastructure

- Harman Center Heating, Ventilation & Air Conditioning (HVAC) repair and upgrade.
- Irrigation upgrade at Elks Park and Tahoma Cemetery.
- Progress made on the Miller Park restoration project.
- Replaced the air handling system at Lions Pool.
- Resurfaced tennis courts at Franklin Park.

GOALS

Fiscal Sustainability

- Seek funds to replace the pedestrian bridge over Wide Hollow Creek at West Valley Community Park.
- Seek funds to construct a swimming pool at Martin Luther King Jr. Park.

Strengthening Partnerships

- Continue to work with local service clubs and local not for profit organizations to provide additional recreation programs and facilities.

Investment in Infrastructure

- Complete Miller Park restoration project.
- Replace the air handling system at Lions Pool.
- Upgrade irrigation systems at Kissel Park & West Valley Community Park.
- Install netting at Fisher Park Golf Course.
- Resurface additional tennis courts at Kissel Park.
- Construct a new picnic shelter at Lions Park.

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

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Fisher Park Golf Course					
Number of Acres Requiring High Quality Maintenance	18	18	18	18	18
Hours of Operation per season	2,388	2,592	2,640	2,640	2,640
Total Days Open	199	216	220	220	220
Number of Rounds of Golf	12,614	15,737	14,313	14,313	14,313
Average Players Per Day	63	73	65	65	65
Aquatics					
Lions Attendance	26,639	41,210	46,000	55,000	58,000
Franklin Attendance	—	14,528	26,530	30,000	30,000
Senior Center					
Yakima Senior Population	24,011	24,011	24,500	24,500	24,500
Volunteer Hours	2,511	5,443	7,000	9,000	9,000
People Attending Programs/Harman Center (unduplicated)	11,250	20,456	26,000	30,000	30,000
Registered Participants	1,455	3,161	3,700	4,000	4,000
Indexed Number of Participants	35,500	75,550	115,000	125,000	125,000
Number of Programs Offered	81	300	325	350	350
Number of Program Days	74	275	300	300	300
Average Number of Participants Per Day	276	150	275	325	325
Washington Fruit Community Center [1]					
Volunteer Hours	n/a	1,427	1,500	1,550	1,550
People Attending Programs (unduplicated)	n/a	470	600	500	500
Registered Participants	n/a	350	500	450	450
Indexed Number of Participants	n/a	20,914	40,914	80,914	120,914
Number of Programs Offered	n/a	12	25	25	25
Number of Program Days	n/a	242	260	260	270
Average Number of Participants Per Day	n/a	86	163	170	200

[1] Statistics not available for 2020.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 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	377
Full-time Equivalent Maintenance Employees	13.50	14.95	14.95	15.55	16.15
Acres of turf trimmed, mowed, sprayed, and irrigated 33 Weeks/Year, and daily litter patrolled year-round	320	320	320	320	320
Square Feet of Playground Equipment, Inspected, Repaired/16 Locations	56,539	59,339	59,839	59,839	59,839
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	62,980	62,980	63,633	63,633	63,633
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882	572,882	572,882

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75	0.75	0.75
5234	Recreation Leader [2]	1.35	1.35	1.35	1.75	1.75
5235	Recreation Activities Specialist [3]	1.00	1.00	1.00	—	—
5256	Recreation Activities Coordinator	1.00	1.00	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00	1.00	1.00
8817	Parks Maintenance Technician	2.00	2.00	2.00	2.00	2.00
8818	Parks Maintenance Specialist	4.50	4.50	4.50	4.50	4.50
8819	Parks Maintenance Worker	3.00	3.00	3.00	3.00	3.00
8820	Parks Maintenance Caretaker [4]	—	—	1.33	1.33	1.33
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00	1.00	1.00
11501	Recreation Program Supervisor [3]	3.00	3.00	3.00	4.00	4.00
11503	Recreation Supervisor	0.80	0.80	0.80	0.80	0.80
13101	Parks Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		23.40	23.40	24.73	25.13	25.13

[2] A Recreation Leader position was increased from .60 to 1.00 FTE mid-year 2022 due to to the increased number of hours needed to provide the popular Trips and Tours program at the Harman Center.

[3] A Recreation Activities Specialist position was deleted and a Recreation Program Supervisor was added mid-year 2022 due to the need for increased supervisory staff.

[4] Two part-time Parks Maintenance Caretakers were added for 2022 to replace temporary employees which have been difficult to hire.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
511 Washington Fruit Comm Center	$ —	$ 47,904	$ 386,350	$ 369,466	(4.4)%	$ 381,011	3.1 %
512 Fisher Golf Course	198,477	222,847	234,525	236,177	0.7 %	247,085	4.6 %
513 Youth Sports	42,447	42,036	51,954	53,816	3.6 %	55,093	2.4 %
514 Beyond the Bell	153,821	216,972	130,001	126,011	(3.1)%	127,287	1.0 %
515 Slowpitch	11,379	66,347	109,500	109,500	— %	109,500	— %
516 Athletics	93,393	111,350	170,896	171,150	0.1 %	173,918	1.6 %
519 Community Recreation	90,547	102,515	87,531	86,814	(0.8)%	88,640	2.1 %
521 Lions Pool	364,339	519,691	610,584	745,340	22.1 %	759,000	1.8 %
522 Franklin Pool	22,803	197,440	267,161	123,829	(53.7)%	124,203	0.3 %
523 Aquatics	141,662	143,985	150,149	152,164	1.3 %	157,148	3.3 %
531 Senior Activities	636	800	1,200	2,000	66.7 %	2,000	— %
532 Senior Classes	6,886	11,979	19,500	20,500	5.1 %	20,500	— %
533 Harman Facility	302	464	978	978	— %	978	— %
534 Senior Day Care	8,833	571	581	—	(100.0)%	—	n/a
537 Senior Tours	64,721	187,672	246,670	265,897	7.8 %	267,622	0.6 %
538 Senior Program Administration	252,869	293,668	342,192	359,210	5.0 %	366,472	2.0 %
541 Park Maintenance	1,862,025	1,913,286	2,075,140	2,150,750	3.6 %	2,183,230	1.5 %
542 Ball Field Maintenance	173,541	215,817	221,458	232,827	5.1 %	238,976	2.6 %
543 Parks Administration	960,543	1,012,137	1,159,691	1,026,298	(11.5)%	1,058,506	3.1 %
547 Park Maintenance Admin	547	277	1,000	1,000	— %	1,000	— %
Total	4,449,771	5,307,758	6,267,061	6,233,727	(0.5)%	6,362,169	2.1 %
Revenues by Element							
31 Taxes	2,826,147	2,702,528	2,673,716	3,173,716	18.7 %	3,673,716	15.8 %
33 Intergovernmental Revenues	70,116	67,142	199,955	64,830	(67.6)%	64,830	— %
34 Charges for Goods & Services	205,745	581,442	901,523	907,615	0.7 %	908,115	0.1 %
36 Miscellaneous Revenues	13,942	222,603	102,030	97,000	(4.9)%	98,500	1.5 %
Transfers In	1,727,925	1,770,987	1,781,109	1,919,592	7.8 %	1,946,225	1.4 %
Total	4,843,875	5,344,702	5,658,333	6,162,753	8.9 %	6,691,386	8.6 %
Fund Balance							
Beginning Balance	666,337	1,060,444	1,097,390	488,660	(55.5)%	787,152	61.1 %
Revenues less Expenditures	394,104	36,944	(608,728)	(70,974)	(88.3)%	329,217	(563.9)%
Ending Balance	$ 1,060,441	$ 1,097,388	$ 488,662	$ 417,686	(14.5)%	$ 1,116,369	167.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,626,889	$ 2,041,806	$ 2,447,192	$ 2,570,695	5.0 %	$ 2,645,650	2.9 %
200 Personnel Benefits	725,395	776,428	855,641	862,399	0.8 %	885,534	2.7 %
Sub-Total Salaries & Benefits	2,352,284	2,818,234	3,302,833	3,433,094	3.9 %	3,531,184	2.9 %
300 Supplies for Consumption & Resale	345,841	428,119	557,367	516,700	(7.3)%	517,700	0.2 %
400 Services & Pass-Through Payments	1,508,389	1,907,403	2,128,861	2,005,933	(5.8)%	2,035,283	1.5 %
600 Capital Outlays	14,255	—	—	—	n/a	—	n/a
Transfers	229,000	154,000	278,000	278,000	— %	278,000	— %
Total Expenditures	$ 4,449,769	$ 5,307,756	$ 6,267,061	$ 6,233,727	(0.5)%	$ 6,362,167	2.1 %

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. 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.

511 Washington Fruit Comm Center	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 7,891	$ 215,171	$ 242,623	12.8 %	$ 250,659	3.3 %
200 Personnel Benefits	—	5,250	66,267	77,533	17.0 %	79,992	3.2 %
300 Supplies for Consumption & Resale	—	13,586	43,099	12,000	(72.2)%	12,000	— %
400 Services & Pass-Through Payments	—	21,178	61,812	37,310	(39.6)%	38,360	2.8 %
Total Expenditures	$ —	$ 47,905	$ 386,349	$ 369,466	(4.4)%	$ 381,011	3.1 %

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.

512 Fisher Golf Course	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 78,330	$ 85,186	$ 95,031	$ 100,886	6.2 %	$ 103,466	2.6 %
200 Personnel Benefits	40,485	40,080	41,773	43,392	3.9 %	44,473	2.5 %
300 Supplies for Consumption & Resale	25,954	30,968	36,500	34,000	(6.8)%	35,000	2.9 %
400 Services & Pass-Through Payments	53,707	66,614	61,221	57,900	(5.4)%	64,145	10.8 %
Total Expenditures	$ 198,476	$ 222,848	$ 234,525	$ 236,178	0.7 %	$ 247,084	4.6 %

Youth Sports - 513

This function provides and administers year-round athletic programs for youth. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth camps and special events.

513 Youth Sports	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 24,463	$ 24,595	$ 30,589	$ 32,532	6.4 %	$ 33,455	2.8 %
200 Personnel Benefits	12,619	12,203	11,715	13,135	12.1 %	13,488	2.7 %
300 Supplies for Consumption & Resale	4,254	3,742	8,000	6,500	(18.8)%	6,500	— %
400 Services & Pass-Through Payments	1,112	1,495	1,650	1,650	— %	1,650	— %
Total Expenditures	$ 42,448	$ 42,035	$ 51,954	$ 53,817	3.6 %	$ 55,093	2.4 %

Youth Programs - 514

Budgeted in this function is the Kissel Park Summer Day Camp program and other various youth programs and events. Grants and outside funding provides for some of the program supplies and nutritional items for participants.

514 Youth Programs	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 96,179	$ 138,418	$ 91,738	$ 98,131	7.0 %	$ 99,054	0.9 %
200 Personnel Benefits	48,897	64,375	23,579	23,196	(1.6)%	23,550	1.5 %
300 Supplies for Consumption & Resale	8,272	13,679	14,000	4,000	(71.4)%	4,000	— %
400 Services & Pass-Through Payments	473	501	684	684	— %	684	— %
Total Expenditures	$ 153,821	$ 216,973	$ 130,001	$ 126,011	(3.1)%	$ 127,288	1.0 %

Slowpitch - 515

This function provides year-round softball programs for adults.

515	Slowpitch	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 7,687	$ 36,966	$ 72,500	$ 72,500	— %	$ 72,500	— %
400	Services & Pass-Through Payments	3,692	29,381	37,000	37,000	— %	37,000	— %
Total Expenditures		$ 11,379	$ 66,347	$ 109,500	$ 109,500	— %	$ 109,500	— %

Athletics - 516

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

516	Athletics	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 54,887	$ 73,397	$ 98,727	$ 108,298	9.7 %	$ 110,419	2.0 %
200	Personnel Benefits	26,045	25,838	36,969	27,653	(25.2)%	28,299	2.3 %
300	Supplies for Consumption & Resale	8,642	12,064	20,000	20,000	— %	20,000	— %
400	Services & Pass-Through Payments	3,819	51	15,200	15,200	— %	15,200	— %
Total Expenditures		$ 93,393	$ 111,350	$ 170,896	$ 171,151	0.1 %	$ 173,918	1.6 %

Community Recreation - 519

The Community Recreation function provides and administers special events for the community. Examples of community events are free concerts, movies in the park, Haunted Egg Hunt, etc.

519	Community Recreation	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 60,306	$ 61,097	$ 39,482	$ 40,928	3.7 %	$ 42,328	3.4 %
200	Personnel Benefits	27,894	26,963	15,549	13,385	(13.9)%	13,812	3.2 %
300	Supplies for Consumption & Resale	1,418	2,390	7,500	7,500	— %	7,500	— %
400	Services & Pass-Through Payments	930	12,064	25,000	25,000	— %	25,000	— %
Total Expenditures		$ 90,548	$ 102,514	$ 87,531	$ 86,813	(0.8)%	$ 88,640	2.1 %

Lions Pool - 521

This function includes indoor swimming pool facilities and programs for the community year-round.

LIONS POOL EXPENDITURE/REVENUE PROFILE

Lions Pool	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Attendance	41,210	46,000	55,000	58,000
Expenditures	$519,690	$610,584	$745,340	$759,000
Revenue	$103,382	$99,351	$110,000	$115,000
% Self Supporting	20.0%	16.0%	18.0%	18.0%
Net Cost/Participant	$10.10	$10.99	$9.36	$8.79

521 Lions Pool	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 175,535	$ 287,666	$ 368,275	$ 489,944	33.0 %	$ 502,505	2.6 %
200 Personnel Benefits	64,515	75,088	66,168	79,976	20.9 %	81,075	1.4 %
300 Supplies for Consumption & Resale	25,370	31,542	30,200	30,200	— %	30,200	— %
400 Services & Pass-Through Payments	98,920	125,394	145,941	145,220	(0.5)%	145,220	— %
Total Expenditures	$ 364,340	$ 519,690	$ 610,584	$ 745,340	22.1 %	$ 759,000	1.8 %

Franklin Pool - 522

This function provides outdoor swimming to the community during the months of June, July and August, and includes the salaries for temporary employees.

FRANKLIN POOL EXPENDITURE/REVENUE PROFILE

Franklin Pool	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Attendance	14,528	26,530	30,000	30,000
Expenditures	$197,441	$267,161	$123,829	$124,202
Revenue	$73,276	$81,985	$90,000	$90,000
% Self Supporting	37.0%	34.0%	36.0%	36.0%
Net Cost/Participant	$8.55	$5.96	$5.33	$5.33

522 Franklin Pool	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ —	$ 74,923	$ 139,959	$ 11,636	(91.7)%	$ 11,951	— %
200 Personnel Benefits	2,037	15,036	26,216	4,193	(84.0)%	4,251	— %
300 Supplies for Consumption & Resale	3,859	45,806	48,703	50,200	3.1 %	50,200	— %
400 Services & Pass-Through Payments	16,907	61,676	52,283	57,800	10.6 %	57,800	— %
Total Expenditures	$ 22,803	$ 197,441	$ 267,161	$ 123,829	(53.7)%	$ 124,202	— %

Aquatics - 523

This function provides administrative support to Lions and Franklin pools.

523 Aquatics	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 102,939	$ 105,703	$ 111,499	$ 112,059	0.5 %	$ 115,827	— %
200 Personnel Benefits	38,722	38,282	38,650	40,104	3.8 %	41,321	— %
Total Expenditures	$ 141,661	$ 143,985	$ 150,149	$ 152,163	1.3 %	$ 157,148	— %

Special Events - 531

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

531 Senior Activities	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 636	$ 800	$ 1,200	$ 2,000	66.7 %	$ 2,000	— %

Senior Classes - 532

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

532	Senior Classes	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 865	$ 469	$ 1,500	$ 2,500	66.7 %	$ 2,500	— %
400	Services & Pass-Through Payments	6,020	11,510	18,000	18,000	— %	18,000	— %
Total Expenditures		$ 6,885	$ 11,979	$ 19,500	$ 20,500	5.1 %	$ 20,500	— %

Harman Facility - 533

This function provides upkeep for the community building known as Harman Center. This is open to all community members regardless of age.

533	Harman Facility	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 302	$ 464	$ 978	$ 978	— %	$ 978	— %

Senior Day Care - 534

This service area provided senior day care to individuals who are 55 years of age or older. Aging and Long-Term Care (ALTC) grants provided supplemental funding for this program. This programs was eliminated in 2020, incurring only pass-through payments in 2021 and 2022.

534	Senior Day Care	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 5,434	$ —	$ —	$ —	n/a	$ —	— %
200	Personnel Benefits	1,665	—	—	—	n/a	—	— %
300	Supplies for Consumption & Resale	1,151	—	—	—	n/a	—	— %
400	Services & Pass-Through Payments	583	571	581	—	(100.0)%	—	— %
Total Expenditures		$ 8,833	$ 571	$ 581	$ —	(100.0)%	$ —	— %

Senior Tours - 537

This service area provides senior travel trips and tours to individuals who are 55 years of age or older. A full time Recreation Leader is budgeted in this account.

537	Senior Tours	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 32,425	$ 33,196	$ 28,527	$ 39,509	38.5 %	$ 40,684	— %
200	Personnel Benefits	18,354	18,634	12,643	20,888	65.2 %	21,438	— %
300	Supplies for Consumption & Resale	501	2,104	5,500	5,500	— %	5,500	— %
400	Services & Pass-Through Payments	13,441	133,737	200,000	200,000	— %	200,000	— %
Total Expenditures		$ 64,721	$ 187,671	$ 246,670	$ 265,897	7.8 %	$ 267,622	— %

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

538	Senior Programs Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 120,041	$ 147,934	$ 163,375	$ 170,751	4.5 %	$ 175,256	— %
200	Personnel Benefits	54,341	57,886	65,339	64,732	(0.9)%	66,487	— %
300	Supplies for Consumption & Resale	7,501	9,006	13,000	18,500	42.3 %	18,500	— %
400	Services & Pass-Through Payments	70,986	78,841	100,478	105,228	4.7 %	106,228	— %
Total Expenditures		$ 252,869	$ 293,667	$ 342,192	$ 359,211	5.0 %	$ 366,471	— %

Park Maintenance - 541

This function provides administration and overall maintenance for the City parks and the park facilities. This includes 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.

541	Park Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 605,625	$ 664,577	$ 731,789	$ 764,451	4.5 %	$ 787,644	— %
200	Personnel Benefits	281,211	288,503	333,838	341,276	2.2 %	350,563	— %
300	Supplies for Consumption & Resale	202,668	186,972	218,665	214,300	(2.0)%	214,300	— %
400	Services & Pass-Through Payments	668,268	773,235	790,848	830,723	5.0 %	830,723	— %
600	Capital Outlays	14,255	—	—	—	n/a	—	— %
	Vehicle Replacement	90,000	—	—	—	n/a	—	— %
Total Expenditures		$ 1,862,027	$ 1,913,287	$ 2,075,140	$ 2,150,750	3.6 %	$ 2,183,230	— %

Ball Field Maintenance - 542

Expenditures in this function include the maintenance of city-owned ballfields, including the wages and benefits for approximately ten temporary employees.

542	Ball Field Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 83,354	$ 132,525	$ 132,949	$ 150,909	13.5 %	$ 155,666	— %
200	Personnel Benefits	43,947	44,059	51,831	45,240	(12.7)%	46,632	— %
300	Supplies for Consumption & Resale	44,676	37,702	35,000	35,000	— %	35,000	— %
400	Services & Pass-Through Payments	1,563	1,531	1,678	1,678	— %	1,678	— %
Total Expenditures		$ 173,540	$ 215,817	$ 221,458	$ 232,827	5.1 %	$ 238,976	— %

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.

543	Parks Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 187,373	$ 204,699	$ 200,079	$ 208,039	4.0 %	$ 216,737	— %
200	Personnel Benefits	64,663	64,229	65,106	67,697	4.0 %	70,152	— %
300	Supplies for Consumption & Resale	2,389	324	2,000	2,000	— %	2,000	— %
400	Services & Pass-Through Payments	567,117	588,885	614,508	470,562	(23.4)%	491,617	— %
	Transfers Out	139,000	154,000	278,000	278,000	— %	278,000	— %
Total Expenditures		$ 960,542	$ 1,012,137	$ 1,159,693	$ 1,026,298	(11.5)%	$ 1,058,506	— %

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

547	Parks Maintenance Admin	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 547	$ 277	$ 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.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 666,337	$ 1,060,444	$ 1,097,390	$ 488,660	(55.5)%	$ 787,152	— %
31	Taxes	2,826,147	2,702,528	2,673,716	3,173,716	18.7 %	3,673,716	— %
33	Intergovernmental Revenues	70,116	67,142	199,955	64,830	(67.6)%	64,830	— %
34	Charges for Goods & Services	205,745	581,442	901,523	907,615	0.7 %	908,115	— %
36	Miscellaneous Revenues	13,942	222,603	102,030	97,000	(4.9)%	98,500	— %
	Transfers In	1,727,925	1,770,987	1,781,109	1,919,592	7.8 %	1,946,225	— %
Total		$ 5,510,212	$ 6,405,146	$ 6,755,723	$ 6,651,413	(1.5)%	$ 7,478,538	— %

PARKS & RECREATION CAPITAL - 331

Director of Public Works — **Scott Schafer**
Park & Recreation Manager — **Ken Wilkinson**

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/ or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2022:

- Elks Park Irrigation upgrade.
- Harman Center Heating, Ventilation & Air Conditioning (HVAC) upgrade.
- Lions Pool Pump upgrade.
- Miller Park improvements – new playground, second picnic shelter, shade structure for performance area, new restroom, added walkway, additional lights for basketball court and fence replacement.

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 Consumer Price Index (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 Real Estate Excise Tax 1 (REET1).

Function(s): 543, 545, 546 & 549.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
543 Parks Administration	$ 143,515	$ 66,525	$ 1,826,944	$ 159,449	(91.3)%	$ 70,016	(56.1)%
545 Parks Maintenance	—	2,900	—	—	n/a	—	n/a
546 Henry Beauchamp Comm Center	1,000,000	—	—	—	n/a	—	n/a
549 Washington Fruit Comm Center	5,033	52,129	55,386	—	(100.0)%	—	n/a
Total	1,148,548	121,554	1,882,330	159,449	(91.5)%	70,016	(56.1)%
Revenues by Element							
31 Taxes	21,078	31,005	41,049	51,212	24.8 %	—	(100.0)%
33 Intergovernmental Revenues	1,000,000	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	123,619	12,795	1,625,114	—	(100.0)%	—	n/a
Transfers In	—	—	100,000	100,000	— %	100,000	— %
Total	1,144,697	43,800	1,766,163	151,212	(91.4)%	100,000	(33.9)%
Fund Balance							
Beginning Balance	395,207	391,355	313,601	197,434	(37.0)%	189,197	(4.2)%
Revenues less Expenditures	(3,851)	(77,754)	(116,167)	(8,237)	(92.9)%	29,984	(464.0)%
Ending Balance	$ 391,356	$ 313,601	$ 197,434	$ 189,197	(4.2)%	$ 219,181	15.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	1,022,878	57,630	39,347	9,449	(76.0)%	10,016	6.0 %
600 Capital Outlays	125,670	63,923	1,842,983	150,000	(91.9)%	60,000	(60.0)%
Total Expenditures	$ 1,148,548	$ 121,553	$ 1,882,330	$ 159,449	(91.5)%	$ 70,016	(56.1)%

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.

543 Parks Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 22,878	$ 57,630	$ 39,347	$ 9,449	(76.0)%	$ 10,016	6.0 %
600 Capital Outlays	120,637	8,895	1,787,597	150,000	(91.6)%	60,000	(60.0)%
Total Expenditures	$ 143,515	$ 66,525	$ 1,826,944	$ 159,449	(91.3)%	$ 70,016	(56.1)%

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.

2023 - 2024 PLANNED PROJECTS

Description	2023 Projected	2024 Projected
West Valley Park Irrigation Upgrade	$ 50,000	$ —
Kissel Park Irrigation Upgrade	50,000	—
Lions Park Picnic Shelter	50,000	—
Elks Playground	—	60,000
Total	$ 150,000	$ 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.

545 Parks Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ 2,900	$ —	$ —	n/a	$ —	n/a

Henry Beauchamp Community Center (HBCC) - 546

SIED funding in the amount of $1.0 million was received from Yakima County for the Aquatic Center in 2020. It was determined by management that it was appropriate to deposit those funds to Parks Capital and disburse them as a pass-through payment.

546 Henry Beauchamp Comm Center	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 1,000,000	$ —	$ —	$ —	n/a	$ —	n/a

Washington Fruit Community Center (WFCC) - 549

This account was established 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.

549	Yakima Police Athletic League	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600	Capital Outlays	$ 5,033	$ 52,129	$ 55,386	$ —	(100.0)%	$ —	n/a

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.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 395,207	$ 391,355	$ 313,601	$ 197,434	(37.0)%	$ 189,197	(4.2)%
31	Taxes	21,078	31,005	41,049	51,212	24.8 %	—	(100.0)%
33	Intergovernmental Revenues	1,000,000	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	123,619	12,795	1,625,114	—	(100.0)%	—	n/a
	Transfers In	—	—	100,000	100,000	— %	100,000	— %
Total		$ 1,539,904	$ 435,155	$ 2,079,764	$ 348,646	(83.2)%	$ 289,197	(17.1)%

CEMETERY - 144

Director of Public Works — **Scott Schafer**
Park & Recreation Manager — **Ken Wilkinson**

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund is supplemented by the Parks and Recreation Fund.

Function(s): 518.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Yearly Number of Burials	90	125	132	130	130
Yearly Number of Cremation Burials	42	53	67	65	65
Yearly Number of Casket Burials	48	72	65	65	65
Yearly Number of Plots Sold	68	81	90	80	80
Yearly Number of Monuments Set	80	98	120	95	95
Number of Acres Developed	55	55	55	55.4	55.4
Number of Acres Undeveloped	2	2	2	1.6	1.6

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
8818	Parks Maintenance Specialist [1]	2.00	2.00	1.00	1.00	1.00
13103	Cemetery Supervisor [1]	—	—	1.00	1.00	1.00
Total Personnel [2]		2.00	2.00	2.00	2.00	2.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
518 Cemetery	$ 314,484	$ 333,122	$ 383,058	$ 369,746	(3.5)%	$ 384,437	4.0 %
Revenues by Element							
34 Charges for Goods & Services	147,455	203,969	173,605	172,500	(0.6)%	190,000	10.1 %
36 Miscellaneous Revenues	40	2,304	1,012	—	(100.0)%	—	n/a
Transfers In	151,000	166,000	190,000	190,000	— %	190,000	— %
Total	298,495	372,273	364,617	362,500	(0.6)%	380,000	
Fund Balance							
Beginning Balance	149,216	133,228	172,379	153,939	(10.7)%	146,692	(4.7)%
Revenues less Expenditures	(15,989)	39,151	(18,441)	(7,246)	(60.7)%	(4,437)	(38.8)%
Ending Balance	$ 133,227	$ 172,379	$ 153,938	$ 146,693	(4.7)%	$ 142,255	(3.0)%

[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).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 150,694	$ 147,409	$ 176,514	$ 189,779	7.5 %	$ 199,819	5.3 %
200 Personnel Benefits	66,508	66,183	75,698	69,033	(8.8)%	71,765	4.0 %
Sub-Total Salaries & Benefits	217,202	213,592	252,212	258,812	2.6 %	271,584	4.9 %
300 Supplies for Consumption & Resale	33,311	33,806	45,619	30,300	(33.6)%	30,300	— %
400 Services & Pass-Through Payments	63,970	85,724	85,227	80,634	(5.4)%	82,552	2.4 %
Total Expenditures	$ 314,483	$ 333,122	$ 383,058	$ 369,746	(3.5)%	$ 384,436	4.0 %

EXPLANATORY NARRATIVE

Cemetery - 518

This function provides burial facilities, services and maintains the grounds of Tahoma Cemetery. This account also pays for grave liners that are purchased for resale.

518 Cemetery	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 150,695	$ 147,409	$ 176,514	$ 189,779	7.5 %	$ 199,819	5.3 %
200 Personnel Benefits	66,508	66,183	75,698	69,033	(8.8)%	71,765	4.0 %
300 Supplies for Consumption & Resale	33,311	33,805	45,619	30,300	(33.6)%	30,300	— %
400 Services & Pass-Through Payments	63,969	85,724	85,228	80,634	(5.4)%	82,552	2.4 %
Total Expenditures	$ 314,483	$ 333,121	$ 383,059	$ 369,746	(3.5)%	$ 384,436	4.0 %

Revenue

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 149,216	$ 133,228	$ 172,379	$ 153,939	(10.7)%	$ 146,692	(4.7)%
34 Charges for Goods & Services	147,455	203,969	173,605	172,500	(0.6)%	190,000	10.1 %
36 Miscellaneous Revenues	40	2,304	1,012	—	(100.0)%	—	n/a
Transfers In	151,000	166,000	190,000	190,000	— %	190,000	— %
Total	$ 447,711	$ 505,501	$ 536,996	$ 516,439	(3.8)%	$ 526,692	2.0 %

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141

GENERAL GOVERNMENT

Director of Public Works **Scott Schafer**

DEFINITION

The Streets & Traffic Division takes a great deal of pride in preserving and maintaining Yakima's $500 million investment for this community's transportation system; focusing on public safety. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

The Street Operations Division addresses the City Council's strategic priority for Public Safety with responsibilities that include 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, . Street operations staff maintains nearly 400 miles of public streets and 44 miles of alleys under the authority of the City.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Crews conduct grind & overlays, tear out & overlays and chip seal operations as a means to improve the conditions of the roadways.

The grind & overlay process involves removing the existing deteriorated asphalt by grinding down 1 to 3 inches; exposing the base material layer of the roadway. An overlay of new asphalt is then applied in 1 to 2-inch "lifts" to build the road back up to its proper elevation. The life-expectancy of the new pavement is approximately 15 to 20 years depending upon the type and volume of traffic.

Tear out & overlays are conducted when there is a loss of integrity of the base layer of the roadway; leading to significant failures within the road surface that are beyond repair. The process is very similar to conducting a grind & overlay but involves exposing the sub-base of the road by removal of the existing asphalt and base layer.

Chip sealing is a common pavement maintenance practice that extends pavement life and provides a good highly skid-resistant driving surface. It is a relatively inexpensive way to protect pavement from the deteriorating effects of both traffic and weather. Chip sealing is usually 15%-20% of the cost of conducting a conventional grind & overlay. More miles of maintenance can be achieved, extending the life of the segment of pavement by approximately seven to ten additional years, at a fraction of the cost.

In addition to regular or planned maintenance work, emergency maintenance, special maintenance projects in response to resident requests and Council directives are routinely conducted. 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.

Snow removal efforts are initiated by the Streets Division when 3-inches of snow accumulation is reached and weather forecasts indicate that temperatures will be remaining below freezing. A "snow route alert" will also be implemented in order for crews to remove snow from streets that allow on street parking and have been posted as designated snow route streets. City crews will begin plowing the main arterials, secondary streets, and around schools and medical facilities, while at the same time, calling in private contractors to plow the streets of residential neighborhoods. 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.

The Traffic Operations and Traffic Engineering Divisions are responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City.

- Traffic Operations consists of the Signal Shop and the Signs and Lines Shop.
    - The Signal Shop's primary function is maintaining existing traffic control and lighting infrastructure. Well-functioning traffic signals and street lighting are critical in maintaining safe and efficient flow of traffic. Annual maintenance is required to sustain the reliability of the traffic signal system and meet that goal. All traffic signal controllers, conflict monitors, and emergency vehicle preemption equipment must be tested annually, which involves the testing or inspection of all electronic components of the traffic signal system. In addition to the planned annual maintenance and school zone beacon operation, crews must respond to emergencies that impact traffic operations such as equipment malfunctions, vehicle or weather damage, or vandalism.
    - The Signs and Lines Shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over four 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 inhouse 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 assisting the Engineering Division with traffic calming requests.

ACCOMPLISHMENTS

Public Safety

- Completed the installation of 5 rapid flashing beacons:
    - Fair Ave./Race St. (Washington Middle School)
    - Summitview Ave./Park Ave. (Roosevelt Elementary)
    - 40th Ave./Webster Ave.
    - 48th Ave./Randall Park.
    - 80th Ave./Summitview Ave. (Apple Valley Elementary)
- Upgraded 8-inch incandescent signal heads to 12-inch Light Emitting Diode (LED) at 12 intersections along Yakima Ave.
- Installed one new traffic signals at Washington Ave./Spring Creek Rd.
- Installed 10 new street lights.
- Installed a new traffic controller (battery backup) at 40th Ave./Fruitvale Blvd.
- Striped main arterials.
- Painted all crosswalks within school zones.

Investment in Infrastructure

- Grind & overlay projects completed:
  - Yakima Ave. between 10th Ave. and 12th Ave.
  - Intersections at:
    - 3rd Ave./Nob Hill Blvd.
    - 17th Ave./Summitview Ave.
    - 18th Ave./Summitview Ave.
- Tear out & overlay completed on 48th Ave. south of Nob Hill Blvd. to the Randall Park entranceway.
- Chip seal projects completed:
  - East of N. 1st St. to I-82 and north of F St. to I St.
  - Washington Ave. to Nob Hill Blvd. from 64th Ave. to 75th Ave.

GOALS

Public Safety

- Reduce the number of collisions identified at the top ten collision locations by two collisions per year.
- Upgrade 6 intersections to 12-inch LED indications in 2023 and 8 in 2024.
- Install battery backup signal cabinets in 4 intersections in 2023 and 2 in 2024.
- Install additional street lights in needed areas per requests.
- Upgrade pedestrian Americans with Disabilities Act (ADA) compliant push-buttons at 2 intersections per year.
- Upgrade intersection video detection at 2 intersections per year.
- Stripe main arterials.
- Paint all crosswalks within school zones.

Investment in Infrastructure

- The following grind & overlay projects are scheduled for 2023:
  - 64th Ave. south of Nob Hill to Wide Hollow Creek crossing.
  - Summitview Ave. from 78th Ave. to 79th Ave. and 81st Ave. to 82nd Ave.
  - Intersection of 72nd Ave. Nob Hill Blvd.
- The following tear out & overlay projects are scheduled for 2023:
  - Lincoln Ave. from 60th Ave. to 62nd Ave.
  - Yakima Ave. from 18th St. westbound to I-82.
- The following chip seal projects are scheduled for 2023:
  - Beech St. to Nob Hill Blvd. from 2nd St. to I-82.
  - 32nd Ave. to 48th Ave. from Nob Hill Blvd. to Tieton Dr. and 40th Ave. to 48th Ave. from Tieton Dr. to Summitview Ave.
- The following grind & overlay projects are scheduled for 2024:
  - 8th St. from Yakima Ave. to Union St.
  - 9th St. from Yakima Ave. to Lincoln Ave.
  - Mead Ave. from 12th Ave. to Queen Ave.
- The following tear out & overlay project is scheduled for 2024:
  - 86th Ave. from Occidential Rd. to Ahtanum Rd.
- The following chip seal projects are scheduled for 2024:
  - Finish the Beech St. to Nob Hill Blvd. from 2nd St. to I-82 project from 2023.
  - 16th Ave. to 40th Ave. from Summitview Ave. to Lincoln Ave. and a portion of Fruitvale Blvd. from HW-12/Lakeside Court to 16th Ave.

Function(s): 411, 412, 413, 415, 416, 417, 418, 419, 421, 423, 432, 434, 439, 441, 444, 449, 879 & 883.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Street Maintenance					
Road Miles Crack Filled	5	21	28	18	15
Centerline Miles Paved	0.5	2.8	2.5	3.0	2.8
Road Miles Chip Sealed	16.0	20.5	18.4	18.0	15.0
Miles of Dirt Streets and Alleys Graded / Graveled	36	—	11	10	10
Street Cleaning					
Maintenance Miles of Paved Streets	1,000	1,000	1,000	1,000	1,000
Sweeper Material (Tons)	1,200	1,700	1,500	1,500	1,300
Public Area Lighting					
LED Streetlights in Service	4,660	4,690	4,710	4,725	4,740
Additional Streetlights Added (requests/new development)	1	30	20	15	15
Traffic Control					
Traffic Signs Under Maintenance					
Warning	1,995	2,005	2,009	2,021	2,031
Regulatory	10,770	10,777	10,781	10,788	10,793
Other	14,016	14,022	14,027	14,033	14,039
Total Traffic Signs Under Maintenance	26,781	26,804	26,817	26,842	26,863
Traffic Pavement Markings to be Maintained (in gallons)	4,635	4,385	4,045	4,155	4,265
Traffic Signals	114	114	115	116	116
Solar-Powered School Flashers Units	62	62	62	62	62
School Pedestrian Signals	6	6	6	6	6
Flashing Beacons	18	22	24	26	28

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1261	Street and Traffic Operations Manager [1]	1.00	1.00	—	—	—
4223	Traffic Systems Technician II [2]	3.00	3.00	3.00	3.00	3.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00	1.00
4622	Traffic Technician II [3]	—	—	1.00	1.00	1.00
8662	Traffic Signs & Markings Specialist I [3,4]	—	—	1.00	1.00	1.00
8663	Traffic Signs & Markings Specialist II [3]	2.00	2.00	2.00	2.00	2.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00	1.00	1.00
8711	Street Maintenance Specialist	17.00	17.00	17.00	17.00	17.00
8713	Street Maintenance Crew Leader	4.00	4.00	4.00	4.00	4.00
8715	Street Operations Lead	1.00	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer [5]	1.00	—	—	—	—
11301	Traffic Operations Supervisor	1.00	1.00	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		33.00	32.00	33.00	33.00	33.00

[1] The Street & Traffic Operations Manager was deleted in 2022 for cost-savings and for restructuring the division.
[2] 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.
[3] A Traffic Technician II was added in 2022 from the cost-savings of eliminating the Street & Traffic Operations Manager in order to have a position dedicated to conducting traffic studies and to gather necessary data out in the field.
[4] 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.
[5] The Supervising Traffic Engineer was moved from Streets (141) to Engineering (700) mid-year 2020 due to a reorganization.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
411 Pedestrian / Bike Maintenance	$ 34,020	$ 22,263	$ 45,000	$ 55,000	22.2 %	$ 55,000	— %
412 Snow & Ice Control	112,122	233,676	399,290	429,500	7.6 %	449,500	4.7 %
413 Street Maintenance - Roadway	2,458,926	2,225,773	2,784,875	2,927,724	5.1 %	2,913,696	(0.5)%
415 Street Cleaning Reimbursement	—	(542,515)	—	—	n/a	—	n/a
416 Street Cleaning	516,434	542,515	510,682	521,665	2.2 %	528,519	1.3 %
417 Street Maintenance - Roadside	1,219	4,349	10,500	10,500	— %	10,500	— %
418 Street Maintenance - Clean Up	8,364	—	—	—	n/a	—	n/a
419 Street Maintenance - Admin	103,852	142,022	319,730	291,960	(8.7)%	310,753	6.4 %
421 Street Management	78,001	40,816	1,792	1,550	(13.5)%	1,550	— %
423 Street General Services	137,760	163,745	10,277	10,310	0.3 %	10,310	— %
432 Street Lighting / LED Debt Service	2,208,040	349,838	400,021	405,291	1.3 %	412,047	1.7 %
434 Traffic Control Devices	1,063,293	1,117,356	1,300,302	1,341,392	3.2 %	1,409,114	5.0 %
439 Traffic Maintenance Administration	5,272	8,027	5,400	6,000	11.1 %	6,000	— %
441 Traffic Management	76,725	64,926	—	—	n/a	—	n/a
444 Traffic Planning	9,435	2,081	3,500	3,500	— %	3,500	— %
449 Traffic Engineering Administration	524,117	528,521	565,385	513,033	(9.3)%	531,976	3.7 %
Total	7,337,580	4,903,393	6,356,754	6,517,425	2.5 %	6,642,465	1.9 %
Revenues by Element							
31 Taxes	4,016,314	3,742,125	4,399,808	4,400,000	— %	4,400,000	— %
33 Intergovernmental Revenues	1,543,665	1,426,144	1,473,736	1,488,000	1.0 %	1,501,000	0.9 %
34 Charges for Goods & Services	544,958	5,020	516,767	527,663	2.1 %	534,518	1.3 %
36 Miscellaneous Revenues	74,042	16,799	4,442	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	1,894,880	48,470	29,581	—	(100.0)%	—	n/a
Total	8,073,859	5,238,558	6,424,334	6,415,663	(0.1)%	6,435,518	0.3 %
Fund Balance							
Beginning Balance	179,146	915,423	1,250,587	1,318,167	5.4 %	1,216,404	(7.7)%
Revenues less Expenditures	736,279	335,165	67,580	(101,762)	(250.6)%	(206,947)	103.4 %
Ending Balance	$ 915,425	$ 1,250,588	$ 1,318,167	$ 1,216,405	(7.7)%	$ 1,009,457	(17.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,950,355	$ 1,987,574	$ 1,984,710	$ 2,215,808	11.6 %	$ 2,331,449	5.2 %
200 Personnel Benefits	904,340	860,224	978,815	979,434	0.1 %	1,009,868	3.1 %
Sub-Total Salaries & Benefits	2,854,695	2,847,798	2,963,525	3,195,242	7.8 %	3,341,317	4.6 %
300 Supplies for Consumption & Resale	469,651	244,022	654,205	653,700	(0.1)%	663,700	1.5 %
400 Services & Pass-Through Payments	3,499,549	1,560,994	2,481,804	2,410,004	(2.9)%	2,382,838	(1.1)%
700 Debt Service Principal	82,993	147,143	161,500	171,075	5.9 %	175,878	2.8 %
800 Debt Service Interest & Issuance	70,693	93,437	85,720	77,406	(9.7)%	68,732	(11.2)%
Transfers	360,000	10,000	10,000	10,000	— %	10,000	— %
Total Expenditures	$ 7,337,581	$ 4,903,394	$ 6,356,754	$ 6,517,427	2.5 %	$ 6,642,465	1.9 %

EXPLANATORY NARRATIVE

Pedestrian / Bike Maintenance - 411

This function covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Most of the locations repaired are short segments that had severe damage from tree roots or weather related buckling. The program covers sidewalks not included in the Transportation Benefit District (TBD) project list.

411	Pedestrian / Bike Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 212	$ 2,604	$ 5,000	$ 5,000	— %	$ 5,000	— %
400	Services & Pass-Through Payments	33,808	19,659	40,000	50,000	25.0 %	50,000	— %
Total Expenditures		$ 34,020	$ 22,263	$ 45,000	$ 55,000	22.2 %	$ 55,000	— %

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, consequently, the City utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Expenditures vary greatly year-to-year, as they are based on weather conditions.

412	Snow and Ice Control	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ —	$ —	$ 4,379	$ —	(100.0)%	$ —	n/a
200	Personnel Benefits	—	—	1,793	—	(100.0)%	—	n/a
300	Supplies for Consumption & Resale	99,811	170,043	159,118	180,000	13.1 %	190,000	5.6 %
400	Services & Pass-Through Payments	12,310	63,634	234,000	249,500	6.6 %	259,500	4.0 %
Total Expenditures		$ 112,121	$ 233,677	$ 399,290	$ 429,500	7.6 %	$ 449,500	4.7 %

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. The Street Division focuses 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.

413	Street Maintenance - Roadway	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 1,042,327	$ 1,093,330	$ 1,044,593	$ 1,258,368	20.5 %	$ 1,302,175	3.5 %
200	Personnel Benefits	522,672	517,644	587,353	567,407	(3.4)%	584,571	3.0 %
300	Supplies for Consumption & Resale	153,296	(181,084)	213,087	208,500	(2.2)%	208,500	— %
400	Services & Pass-Through Payments	390,632	795,883	939,841	893,450	(4.9)%	818,450	(8.4)%
	Vehicle Replacement	350,000	—	—	—	n/a	—	n/a
Total Expenditures		$ 2,458,927	$ 2,225,773	$ 2,784,874	$ 2,927,725	5.1 %	$ 2,913,696	(0.5)%

Street Cleaning Reimbursement - 415

This function accounts for the reimbursement of up to the full amount of Street Cleaning (function 416) services by Stormwater.

413	Street Maintenance - Roadway	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ —	$ (542,515)	$ —	$ —	n/a	$ —	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.

416	Street Cleaning	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 140,734	$ 128,237	$ 151,839	$ 146,701	(3.4)%	$ 151,640	3.4 %
200	Personnel Benefits	70,462	62,291	67,503	64,764	(4.1)%	66,679	3.0 %
300	Supplies for Consumption & Resale	19,609	29,560	35,300	40,200	13.9 %	40,200	— %
400	Services & Pass-Through Payments	285,630	322,428	256,040	270,000	5.5 %	270,000	— %
Total Expenditures		$ 516,435	$ 542,516	$ 510,682	$ 521,665	2.2 %	$ 528,519	1.3 %

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. As salaries and benefits had been restructured and moved to into Roadway Maintenance (413) as of 2020, the cashout shown in Salaries and Wages will be moved there when feasible.

417	Street Maintenance - Roadside	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ —	$ —	$ 500	$ 500	— %	$ 500	(100.0)%
300	Supplies for Consumption & Resale	1,219	4,349	10,000	10,000	— %	10,000	— %
Total Expenditures		$ 1,219	$ 4,349	$ 10,500	$ 10,500	— %	$ 10,500	— %

Street Maintenance - Clean Up - 418

The expenses associated with weed spraying were removed from this line item in 2021 and moved into Roadside (417).

418	Street Maintenance - Clean Up	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ 8,364	$ —	$ —	$ —	n/a	$ —	n/a

Street Maintenance - Administration - 419

This function covers the supervisory and office expenses for Street Operations.

419	Street Maintenance - Admin	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 69,065	$ 100,202	$ 109,383	$ 90,749	(17.0)%	$ 98,569	8.6 %
200	Personnel Benefits	29,646	33,979	34,813	43,385	24.6 %	45,466	4.8 %
300	Supplies for Consumption & Resale	4,475	7,013	8,700	9,000	3.4 %	9,000	— %
400	Services & Pass-Through Payments	667	828	166,834	148,827	(10.8)%	157,718	6.0 %
Total Expenditures		$ 103,853	$ 142,022	$ 319,730	$ 291,961	(8.7)%	$ 310,753	6.4 %

Street Management - 421

This function is used for administrative services for Street Operations. Half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/Traffic Operations. The Street and Traffic Operations Manager position was eliminated in 2022.

421	Street Management	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 59,533	$ 27,781	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	17,192	10,400	—	—	n/a	—	n/a
400	Services & Pass-Through Payments	1,275	2,635	1,792	1,550	(13.5)%	1,550	— %
Total Expenditures		$ 78,000	$ 40,816	$ 1,792	$ 1,550	(13.5)%	$ 1,550	— %

Street General Services - 423

This function includes the interfund insurance and Public Works Administration charges.

423	Street General Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 127,761	$ 153,744	$ 277	$ 310	11.9 %	$ 310	— %
	Transfers Out	10,000	10,000	10,000	10,000	— %	10,000	— %
Total Expenditures		$ 137,761	$ 163,744	$ 10,277	$ 10,310	0.3 %	$ 10,310	— %

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.

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 have reduced the annual utility bill for street lighting by over 50% and will result in minimal maintenance needs over the first 15 years of the new fixtures lives.

432	Street Lighting / Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 30,758	$ 14,794	$ 17,234	$ 15,637	(9.3)%	$ 16,091	2.9 %
200	Personnel Benefits	13,278	6,284	6,667	6,173	(7.4)%	6,346	2.8 %
300	Supplies for Consumption & Resale	27,873	20,611	4,000	5,000	25.0 %	5,000	— %
400	Services & Pass-Through Payments	1,982,444	67,570	124,900	130,000	4.1 %	140,000	7.7 %
700	Debt Services Principal	82,993	147,143	161,500	171,075	5.9 %	175,878	2.8 %
800	Debt Service Interest & Issuance	70,693	93,437	85,720	77,406		68,732	
Total Expenditures		$ 2,208,039	$ 349,839	$ 400,021	$ 405,291	1.3 %	$ 412,047	1.7 %

Traffic Control Devices- 434

Maintenance and operation of the City's traffic signal system, signs and marking inventory along with the maintenance of lighting, wiring, controllers, electronic subsystems, structural items, and maintenance of the miles of underground conduits are included in the function. Other 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.

Primary programs using Real Estate Excise Tax 2 (REET2) 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.

434 Traffic Control Devices	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 548,404	$ 568,704	$ 656,782	$ 703,854	7.2 %	$ 762,474	8.3 %
200 Personnel Benefits	228,377	219,226	280,686	297,705	6.1 %	306,806	3.1 %
300 Supplies for Consumption & Resale	151,833	188,181	214,000	192,000	(10.3)%	192,000	— %
400 Services & Pass-Through Payments	134,680	141,245	148,834	147,834	(0.7)%	147,834	— %
Total Expenditures	$ 1,063,294	$ 1,117,356	$ 1,300,302	$ 1,341,393	3.2 %	$ 1,409,114	5.0 %

Traffic Maintenance Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

439 Traffic Maintenance Admin	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 1,904	$ 1,281	$ 2,500	$ 1,500	(40.0)%	$ 1,500	— %
400 Services & Pass-Through Payments	3,368	6,747	2,900	4,500	55.2 %	4,500	— %
Total Expenditures	$ 5,272	$ 8,028	$ 5,400	$ 6,000	11.1 %	$ 6,000	— %

Traffic Management - 441

This function supplied management services for Street Operations. Half of the Street and Traffic Operations Manager expenses were shared with the Streets Division. The Street and Traffic Operations Manager position was eliminated in 2022.

441 Traffic Management	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 59,533	$ 54,526	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	17,192	10,400	—	—	n/a	—	n/a
Total Expenditures	$ 76,725	$ 64,926	$ —	$ —	n/a	$ —	n/a

Traffic Planning - 444

This function is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to resident inquiries, Neighborhood Traffic Calming Program, and grant applications. Signal operations at arterial intersections, intersection safety improvements and school safety enhancements remain the highest priorities.

444	Traffic Planning	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ —	$ —	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	5,520	—	—	—	n/a	—	n/a
300	Supplies for Consumption & Resale	1,057	1,465	2,500	2,500	— %	2,500	— %
400	Services & Pass-Through Payments	2,859	616	1,000	1,000	— %	1,000	— %
Total Expenditures		$ 9,436	$ 2,081	$ 3,500	$ 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.

449	Traffic Engineering Admin	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 524,117	$ 528,522	$ 565,386	$ 513,033	(9.3)%	$ 531,976	3.7 %

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.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 179,146	$ 915,423	$ 1,250,587	$ 1,318,167	5.4 %	$ 1,216,404	(7.7)%
31	Taxes	4,016,314	3,742,125	4,399,808	4,400,000	— %	—	(100.0)%
33	Intergovernmental Revenues	1,543,665	1,426,144	1,473,736	1,488,000	1.0 %	1,641,000	10.3 %
34	Charges for Goods & Services	544,958	5,020	516,767	527,663	2.1 %	—	(100.0)%
36	Miscellaneous Revenues	74,042	16,799	4,442	—	(100.0)%	—	n/a
39	Other Financing Sources (Uses)	1,894,880	48,470	29,581	—	(100.0)%	—	n/a
Total		$ 8,253,005	$ 6,153,981	$ 7,674,921	$ 7,733,830	0.8 %	$ 2,857,404	(63.1)%

ARTERIAL STREET CAPITAL - 142

Director of Public Works **Scott Schafer**
City Engineer **Bill Preston**

DEFINITION

The Arterial Street Capital Fund, a special revenue fund, was used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). It was determined at the end of 2021 that these expenditures could no longer be included in a special revenue fund, consequently, all Arterial Street Capital projects were moved to a capital project fund, the Street Overlay & Construction (346) fund.

Function(s): 712, 713, 809, 814 & 877.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
712 Arterial Street Projects	$ 1,328,789	$ 3,626,208	$ —	$ —	n/a	$ —	n/a
713 Arterial Street Programs	201	—	—	—	n/a	—	n/a
809 SIED Airport Road Debt Service	58,090	58,090	—	—	n/a	—	n/a
814 SIED River Road Debt Service	62,800	62,800	—	—	n/a	—	n/a
877 SIED Frontage Road Debt Service	106,197	106,197	—	—	n/a	—	n/a
Total	1,556,077	3,853,295	—	—	n/a	—	n/a
Revenues by Element							
33 Intergovernmental Revenues	1,284,197	2,934,541	—	—	n/a	—	n/a
36 Miscellaneous Revenues	3,500	13,300	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	1,000,000	—	—	n/a	—	n/a
Transfers In	62,800	62,800	—	—	n/a	—	n/a
Total	1,350,497	4,010,641	—	—	n/a	—	n/a
Fund Balance							
Beginning Balance	48,233	(157,347)	—	—	n/a	—	n/a
Revenues less Expenditures	(205,580)	157,346	—	—	n/a	—	n/a
Ending Balance	$ (157,347)	$ (1)	$ —	$ —	n/a	$ —	n/a

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 12,426	$ 111,533	$ —	$ —	n/a	$ —	n/a
600 Capital Outlays	1,316,564	3,514,675	—	—	n/a	—	n/a
700 Debt Service Principal	166,761	187,706	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	60,326	39,380	—	—	n/a	—	n/a
Total Expenditures	$ 1,556,077	$ 3,853,294	$ —	$ —	n/a	$ —	n/a

EXPLANATORY NARRATIVE

Arterial Street Projects - 712

The Arterial Street Project element consisted of all projects done by the City within the public right of way.

712 Arterial Street Projects	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 12,225	$ 111,533	$ —	$ —	n/a	$ —	n/a
600 Capital Outlays	1,316,564	3,514,675	—	—	n/a	—	n/a
Total Expenditures	$ 1,328,789	$ 3,626,208	$ —	$ —	n/a	$ —	n/a

Arterial Street Programs - 713

The Arterial Street Programs element provided funding for the Annual Bridge Inspections. These were moved into function 712 in 2021.

713 Arterial Street Programs	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 201	$ —	$ —	$ —	n/a	$ —	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.

809 SIED Airport Road Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 52,750	$ 54,037	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	5,340	4,053	—	—	n/a	—	n/a
Total Expenditures	$ 58,090	$ 58,090	$ —	$ —	n/a	$ —	n/a

SIED River Road Debt Service - 814

This grant/loan was obtained by the City for engineering, design and reconstruction of River Road to support the YMCA aquatics center.

814 SIED River Road Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 27,696	$ 45,089	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	35,104	17,711	—	—	n/a	—	n/a
Total Expenditures	$ 62,800	$ 62,800	$ —	$ —	n/a	$ —	n/a

SIED Frontage Road Debt Service- 877

This $1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

877 SIED Frontage Road Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ 86,315	$ 88,581	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	19,882	17,616	—	—	n/a	—	n/a
Total Expenditures	$ 106,197	$ 106,197	$ —	$ —	n/a	$ —	n/a

Revenue

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 48,233	$ (157,347)	$ —	$ —	n/a	$ —	n/a
33	Intergovernmental Revenues	1,284,197	2,934,541	—	—	n/a	—	n/a
34	Charges for Goods & Services	—	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	3,500	13,300	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	—	1,000,000	—	—	n/a	—	n/a
	Transfers In	62,800	62,800	—	—	n/a	—	n/a
Total		$ 1,398,730	$ 3,853,294	$ —	$ —	n/a	$ —	n/a

TRANSPORTATION BENEFIT DISTRICT - 344

Director of Public Works **Scott Schafer**
City Engineer **Bill Preston**

DEFINITION

The City of Yakima established a Transportation Benefit District (TBD) for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the boundaries coterminous with the boundaries of the City in 2017. The City Council also established an annual vehicle fee in the amount of twenty dollars ($20.00) for the purpose of preserving, maintaining, operating, construction, or reconstructing the transportation infrastructure and funding transportation improvements that have been identified in the approved project list.

The project list contains both sidewalk and road improvements that will increase public safety. The identified projects span over a 20-year period based on projected funding and were selected and approved by City Council.

ACCOMPLISHMENTS

Investment in Infrastructure

- North 1st St. Revitalization Phase 2 – This phase of the project was completed in late 2022.
- North 1st St. Revitalization Phase 3 – Design and right-of-way acquisition are currently underway.
- Received an additional $2.91 million in federal funding (National Highway System) for N 1st St. Revitalization Phase 3.
- Nob Hill Blvd./Fair Ave. Intersection – The right-of-way acquisition was completed without utilizing TBD funds.
- Mead Ave. Sidewalk Project (27th Ave. to 28th Ave.) – The right-of-way acquisition was completed.

GOALS

Investment in Infrastructure

- Obtain additional federal and/or state funding for N 1st Street Revitalization Phase 3.
- N 1st St. Revitalization Phase 3 – Begin construction in 2023 with completion in 2024.
- Mead Ave. Sidewalk Project (27th Ave. to 28th Ave.) – Complete the sidewalk installation in 2023.
- 6th Ave. Roadway Project – Begin the design work for the replacement of the trolley tracks and the improvement to 6th Ave in 2023.

Function(s): 717.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
717 Capital Improvement	$ 334,676	$ 2,904,351	$ 1,090,665	$ 4,745,037	335.1 %	$ 1,870,171	(60.6)%
Revenues by Element							
31 Taxes	1,932,228	2,031,392	1,668,000	1,786,000	7.1 %	1,786,000	— %
36 Miscellaneous Revenues	57,989	105,598	—	—	n/a	—	n/a
Total	1,990,217	2,136,990	1,668,000	1,786,000	7.1 %	1,786,000	— %

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Fund Balance							
Beginning Balance	2,178,084	3,833,625	3,066,264	3,643,599	18.8 %	684,562	(81.2)%
Revenues less Expenditures	1,655,541	(767,361)	577,335	(2,959,037)	(612.5)%	(84,171)	(97.2)%
Ending Balance	$ 3,833,625	$ 3,066,264	$ 3,643,599	$ 684,562	(81.2)%	$ 600,391	(12.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 218,628	$ 132,825	$ 4,865	$ 2,237	(54.0)%	$ 2,371	6.0 %
600 Capital Outlays	53,248	2,708,727	1,023,000	4,680,000	357.5 %	1,805,000	(61.4)%
Transfers	62,800	62,800	62,800	62,800	— %	62,800	— %
Total Expenditures	$ 334,676	$ 2,904,352	$ 1,090,665	$ 4,745,037	335.1 %	$ 1,870,171	(60.6)%

EXPLANATORY NARRATIVE

Capital Improvement - 717

Projects included in the Transportation Benefit District (TBD) project list, funded by the TBD, include North 1st St Revitalization, sidewalk installation and 6th Ave roadway improvements. TBD sidewalk projects are scheduled through 2028.

717 Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 218,628	$ 132,825	$ 4,865	$ 2,237	(54.0)%	$ 2,371	6.0 %
600 Capital Outlays	53,248	2,708,727	1,023,000	4,680,000	357.5 %	1,805,000	(61.4)%
Transfers Out	62,800	62,800	62,800	62,800	— %	62,800	— %
Total Expenditures	$ 334,676	$ 2,904,352	$ 1,090,665	$ 4,745,037	335.1 %	$ 1,870,171	(60.6)%

Revenue

This function is currently funded by Transportation Benefit District (TBD) taxes, consisting of the City Council approved $20 car tab fee.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 2,178,084	$ 3,833,625	$ 3,066,264	$ 3,643,599	18.8 %	$ 684,562	(81.2)%
31 Taxes	1,932,228	2,031,392	1,668,000	1,786,000	7.1 %	1,786,000	— %
36 Miscellaneous Revenues	57,989	105,598	—	—	n/a	—	n/a
Total	$ 4,168,301	$ 5,970,615	$ 4,734,264	$ 5,429,599	14.7 %	$ 2,470,562	(54.5)%

STREET OVERLAY & CONSTRUCTION - 346

Director of Public Works **Scott Schafer**
City Engineer **Bill Preston**

DEFINITION

In 2022, it was determined that the expenditures in the 142 - Arterial Street Capital could no longer be classified as special revenue, consequently this capital project fund, 346 - Street Overlay & Construction, was created. Please see Arterial Street Capital (142) for budgetary information for 2020 and 2021.

The Street Overlay and Reconstruction Fund is used for street infrastructure 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 Street Overlay and Reconstruction 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.

Function(s): 715, 809, 814, 877 & 885.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
715 Streets Capital	$ —	$ —	$ 5,982,589	$ 9,518,183	59.1 %	$ 6,177,716	(35.1)%
809 SIED Airport Road Debt Service	—	—	58,090	58,090	— %	—	(100.0)%
814 SIED River Road Debt Service	—	—	62,800	62,800	— %	62,800	— %
877 SIED 2016 Spring Cr/SOZO DS Ph1	—	—	106,197	106,197	— %	106,197	— %
885 SIED 2021 Spring Cr/SOZO DS Ph2	—	—	—	117,289	n/a	117,289	— %
Total	—	—	6,209,676	9,862,559	58.8 %	6,464,002	(34.5)%
Revenues by Element							
31 Taxes	—	—	392,522	517,738	31.9 %	648,292	25.2 %
33 Intergovernmental Revenues	—	—	5,254,166	9,472,359	80.3 %	4,279,755	(54.8)%
34 Charges for Goods & Services	—	—	200,000	200,000	— %	200,000	— %
36 Miscellaneous Revenues	—	—	251,000	51,000	(79.7)%	51,000	— %
39 Other Financing Sources (Uses)	—	—	30,000	—	(100.0)%	—	n/a
Transfers In	—	—	62,800	62,800	— %	62,800	— %
Total	—	—	6,190,488	10,303,897	66.4 %	5,241,847	(49.1)%

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Fund Balance							
Beginning Balance	2,206,592	2,206,592	2,206,592	2,187,405	(0.9)%	2,628,743	20.2 %
Revenues less Expenditures	—	—	(19,188)	441,338	n/a	(1,222,155)	(376.9)%
Ending Balance	$ 2,206,592	$ 2,206,592	$ 2,187,404	$ 2,628,743	20.2 %	$ 1,406,588	(46.5)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 7,560	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	—	—	388,649	107,675	(72.3)%	90,716	(15.8)%
600 Capital Outlays	—	—	5,586,380	9,410,508	68.5 %	6,087,000	(35.3)%
700 Debt Service Principal	—	—	193,041	260,989	35.2 %	240,508	(7.8)%
800 Debt Service Interest & Issuance	—	—	34,046	83,387	144.9 %	45,778	(45.1)%
Total Expenditures	$ —	$ —	$ 6,209,676	$ 9,862,559	58.8 %	$ 6,464,002	(34.5)%

EXPLANATORY NARRATIVE

Streets Capital - 715

The Arterial Street Project element consisted of all projects done by the City within the public right of way. Current projects for the upcoming years include:

2023 - 2024 PLANNED PROJECTS

Description	2023 Projected	2024 Projected
72nd & Washington Improvements	$ —	$ 2,200,000
Cowiche Canyon Trail	1,849,800	—
Fruitvale/River Road Roundabouts	267,400	2,437,000
N. 1st Street Revitalization – Phase 3	6,313,300	—
Nob Hill/Fair Ave Intersection	50,000	1,250,000
Pacific Ave Sidewalks	200,000	—
Robertson Elementary School Safety	530,000	—
Miscellaneous/City Service Allocations	200,008	200,000
Total	$ 9,410,508	$ 6,087,000

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.

715 Streets Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 7,560.00	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	—	—	388,649	107,675	(72.3)%	90,716	(15.8)%
600 Capital Outlays	—	—	5,586,380	9,410,508	68.5 %	6,087,000	(35.3)%
Total Expenditures	$ —	$ —	$ 5,982,589	$ 9,518,183	59.1 %	$ 6,177,716	(35.1)%

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.

809 SIED Airport Road Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ —	$ —	$ 55,355	$ 56,706	2.4 %	$ —	(100.0)%
800 Debt Service Interest & Issuance	—	—	2,734	1,384	(49.4)%	—	(100.0)%
Total Expenditures	$ —	$ —	$ 58,089	$ 58,090	— %	$ —	(100.0)%

SIED River Road Debt Service - 814

This grant/loan was obtained by the City for engineering, design and reconstruction of River Road to support the YMCA aquatics center.

814 SIED River Road Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ —	$ —	$ 46,779	$ 48,534	3.8	$ 50,354	3.7
800 Debt Service Interest & Issuance	—	—	16,021	14,266	(11.0)	12,446	(12.8)
Total Expenditures	$ —	$ —	$ 62,800	$ 62,800	—	$ 62,800	—

SIED 2016 Spring Creek/SOZO Debt Service, Phase 1 - 877

This $1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

877 SIED 2016 Spring Creek DS, Ph 1	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ —	$ —	$ 90,906	$ 93,292	2.6 %	$ 95,741	2.6 %
800 Debt Service Interest & Issuance	—	—	15,291	12,905	(15.6)%	10,456	(19.0)%
Total Expenditures	$ —	$ —	$ 106,197	$ 106,197	— %	$ 106,197	— %

SIED 2021 Spring Creek/SOZO Debt Service, Phase 2- 885

This debt service was for Frontage Road, which provides access to the SOZO Sports Complex.

885 SIED 2021 Spring Creek DS, Ph 2	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700 Debt Services Principal	$ —	$ —	$ —	$ 62,456	n/a	$ 94,413	51.2 %
800 Debt Service Interest & Issuance	—	—	—	54,832	n/a	22,876	(58.3)%
Total Expenditures	$ —	$ —	$ —	$ 117,288	n/a	$ 117,289	— %

Revenue

Revenues is detailed in the following charts.

GENERAL REVENUES

Fund 142 Revenues	2023 Projected	2024 Projected
Transfer-TBD	$ 62,800	$ 62,800
Property Taxes	517,738	648,292
Federal Grants	4,813,300	—
Federal Highway Administration	274,551	1,891,755
Dept. of Transportation (DOT	2,301,508	1,800,000
Transportation Improvement Board (TIB)	1,500,000	—
Capital Improvement Gas Tax	583,000	588,000
Engineering/Interest/Assessments	251,000	251,000
Total	$ 10,303,897	$ 5,241,847

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 2,206,592	$ 2,206,592	$ 2,206,592	$ 2,187,405	(0.9)%	$ 2,628,743	20.2 %
31	Taxes	—	—	392,522	517,738	31.9 %	648,292	25.2 %
33	Intergovernmental Revenues	—	—	5,254,166	9,472,359	80.3 %	4,279,755	(54.8)%
34	Charges for Goods & Services	—	—	200,000	200,000	— %	200,000	— %
36	Miscellaneous Revenues	—	—	251,000	51,000	(79.7)%	51,000	— %
39	Other Financing Sources (Uses)	—	—	30,000	—	(100.0)%	—	n/a
	Transfers In	—	—	62,800	62,800	— %	62,800	— %
Total		$ 2,206,592	$ 2,206,592	$ 8,397,080	$ 12,491,302	48.8 %	$ 7,870,590	(37.0)%

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 Cardiopulmonary Resuscitation (CPR)/First-Aid training for the City.
- Public Works Administration worked closely with the Yakima Police Department (YPD) to evaluate traffic issues at key locations to increase public safety, also coordinating efforts to increase safety for employees working within arterials.
- Installed additional lighting at the Public Works Complex as well as a security system within the maintenance shop to increase overall security.

Fiscal Sustainability

- Completed the upgrade of both interior and exterior lighting at Public Works to Light Emitting Diode (LED); providing 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 Fire 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.

Investment in Infrastructure

- Continue with necessary maintenance and repairs of the Public Works Complex.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00	1.00	1.00
2262	Public Works Safety & Training Coordinator	1.00	1.00	1.00	1.00	1.00
7123	Department Assistant III	3.00	3.00	3.00	3.00	3.00
7124	Department Assistant IV [1]	1.00	1.00	1.00	—	—
8511	Custodian	1.00	1.00	1.00	1.00	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		10.00	10.00	10.00	9.00	9.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
491 Administration	$ 602,140	$ 633,194	$ 696,916	$ 654,541	(6.1)%	$ 678,944	3.7 %
492 Safety & Training	90,066	52,325	95,040	97,656	2.8 %	99,123	1.5 %
493 Facility Maintenance	908,418	559,066	611,553	1,125,523	84.0 %	661,215	(41.3)%
Total	1,600,624	1,244,585	1,403,509	1,877,720	33.8 %	1,439,282	(23.3)%
Revenues by Element							
33 Intergovernmental Revenues	69,066	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	610,803	672,627	692,807	706,663	2.0 %	720,796	2.0 %
36 Miscellaneous Revenues	632,176	699,969	712,536	726,787	2.0 %	741,323	2.0 %
39 Other Financing Sources (Uses)	—	(3,641)	—	—	n/a	—	n/a
Total	1,312,045	1,368,955	1,405,343	1,433,450	2.0 %	1,462,119	2.0 %
Fund Balance							
Beginning Balance	660,611	372,031	496,401	498,234	0.4 %	53,964	(89.2)%
Revenues less Expenditures	(288,579)	124,370	1,834	(444,270)	n/a	22,837	(105.1)%
Ending Balance	$ 372,032	$ 496,401	$ 498,235	$ 53,964	(89.2)%	$ 76,801	42.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 455,481	$ 474,945	$ 518,002	$ 548,353	5.9 %	$ 568,493	3.7 %
200 Personnel Benefits	187,830	192,897	218,091	213,728	(2.0)%	220,406	3.1 %
Sub-Total Salaries & Benefits	643,311	667,842	736,093	762,081	3.5 %	788,899	3.5 %
300 Supplies for Consumption & Resale	56,340	66,310	51,792	46,500	(10.2)%	46,800	0.6 %
400 Services & Pass-Through Payments	493,721	478,236	555,625	519,139	(6.6)%	538,582	3.7 %
600 Capital Outlays	392,252	32,198	60,000	550,000	816.7 %	65,000	(88.2)%
Transfers	15,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 1,600,624	$ 1,244,586	$ 1,403,510	$ 1,877,720	33.8 %	$ 1,439,281	(23.3)%

[1] The Department Assistant IV was deleted mid-year 2022 in order to fund a Human Resources Specialist position.

[2] Public Works Administration (560) funds .15 FTE in Equipment Rental (551) and .50 FTE in Human Resources (160), 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).

EXPLANATORY NARRATIVE

All functions are supported by charges to the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Administration - 491

Primary responsibilities are to carry out reception, registration, record keeping and management of the various divisions that make up the Public Works Department.

491	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 284,102	$ 280,436	$ 311,127	$ 330,454	6.2 %	$ 342,907	3.8 %
200	Personnel Benefits	110,903	108,168	127,494	119,517	(6.3)%	123,314	3.2 %
300	Supplies for Consumption & Resale	7,768	27,830	14,042	8,500	(39.5)%	8,500	— %
400	Services & Pass-Through Payments	184,366	216,761	244,254	196,069	(19.7)%	204,222	4.2 %
	Vehicle Replacement	15,000	—	—	—	n/a	—	n/a
Total Expenditures		$ 602,139	$ 633,195	$ 696,917	$ 654,540	(6.1)%	$ 678,943	3.7 %

Safety and Training - 492

This function is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required safety training for Public Works employees. The Public Works Safety and Training Coordinator serves as the Chairperson for the City's Executive Safety Committee. This position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

492	Safety and Training	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 20,461	$ 29,393	$ 31,372	$ 32,480	3.5 %	$ 33,452	3.0 %
200	Personnel Benefits	9,297	14,707	16,417	16,976	3.4 %	17,471	2.9 %
300	Supplies for Consumption & Resale	8,854	3,615	3,500	3,500	— %	3,500	— %
400	Services & Pass-Through Payments	51,455	4,610	43,751	44,700	2.2 %	44,700	— %
Total Expenditures		$ 90,067	$ 52,325	$ 95,040	$ 97,656	2.8 %	$ 99,123	1.5 %

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.

2023 - 2024 PLANNED PROJECTS

Description	2023 Projected	2024 Projected
PW Maintenance/Repairs	$ 30,000	$ 35,000
PW Security Upgrades	20,000	30,000
PW Roof Replacement	500,000	—
Total	$ 550,000	$ 65,000

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.

493 Facility Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 150,919	$ 165,117	$ 175,503	$ 185,419	5.7 %	$ 192,133	3.6 %
200 Personnel Benefits	67,630	70,022	74,180	77,234	4.1 %	79,622	3.1 %
300 Supplies for Consumption & Resale	39,717	34,864	34,250	34,500	0.7 %	34,800	0.9 %
400 Services & Pass-Through Payments	257,901	256,865	267,620	278,370	4.0 %	289,660	4.1 %
600 Capital Outlays	392,252	32,198	60,000	550,000	816.7 %	65,000	(88.2)%
Total Expenditures	$ 908,419	$ 559,066	$ 611,553	$ 1,125,523	84.0 %	$ 661,215	(41.3)%

Revenue

The revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services and from revenue received from the fees charged to the divisions occupying space at the Public Works Complex.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

Division	2022 Estimated	% of Total Budget	2023 Projected	% of Total Budget	% Chng 2022 to 2023	2024 Projected	% of Total Budget	% Chng 2023 to 2024
Engineering (001)	$ 13,856	2.0 %	$ 28,267	4.0 %	104.0 %	$ 28,832	4.0 %	2.0 %
Parks and Recreation (131)	69,280	10.0 %	42,400	6.0 %	(38.8)%	43,248	6.0 %	2.0 %
Street/Traffic Engineering (141)	48,497	7.0 %	49,466	7.0 %	2.0 %	50,456	7.0 %	2.0 %
Cemetery (144)	6,928	1.0 %	7,067	1.0 %	2.0 %	7,208	1.0 %	2.0 %
Stormwater (441)	103,922	15.0 %	105,999	15.0 %	2.0 %	108,119	15.0 %	2.0 %
Transit (462)	96,993	14.0 %	105,999	15.0 %	9.3 %	108,119	15.0 %	2.0 %
Refuse and Recycling (471)	62,352	9.0 %	70,666	10.0 %	13.3 %	72,080	10.0 %	2.0 %
Wastewater (473)	117,776	17.0 %	120,133	17.0 %	2.0 %	122,535	17.0 %	2.0 %
Water (474)	103,922	15.0 %	105,999	15.0 %	2.0 %	108,119	15.0 %	2.0 %
Irrigation (475)	20,784	3.0 %	21,200	3.0 %	2.0 %	21,624	3.0 %	2.0 %
Equipment Rental (551)	48,497	7.0 %	42,400	6.0 %	(12.6)%	43,248	6.0 %	2.0 %
Clean City (136)	—	— %	7,067	1.0 %	n/a	7,208	1.0 %	2.0 %
Total	$ 692,807	100.0 %	$ 706,663	100.0 %	2.0 %	$ 720,796	100.0 %	2.0 %

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	2022 Estimated	% of Total Budget	2023 Projected	% of Total Budget	% Chng 2022 to 2023	2024 Projected	% of Total Budget	% Chng 2023 to 2024
Parks and Recreation (131)	$ 69,829	9.8 %	$ 52,329	7.2 %	(25.1)%	$ 53,375	7.2 %	2.0 %
Street/Traffic Engineering (141)	192,384	27.0 %	181,696	25.0 %	(5.6)%	185,331	25.0 %	2.0 %
Transit (462)	111,156	15.6 %	113,379	15.6 %	2.0 %	115,646	15.6 %	2.0 %
Refuse and Recycling (471)	54,152	7.6 %	75,586	10.4 %	39.6 %	77,098	10.4 %	2.0 %
Water (474)	109,018	15.3 %	111,198	15.3 %	2.0 %	113,423	15.3 %	2.0 %
Irrigation (475)	8,551	1.2 %	14,536	2.0 %	70.0 %	14,826	2.0 %	2.0 %
Equipment Rental (551)	167,446	23.5 %	170,795	23.5 %	2.0 %	174,211	23.5 %	2.0 %
Clean City (136)	—	— %	7,268	1.0 %	n/a	7,413	1.0 %	2.0 %
Total	$ 712,536	100.0 %	$ 726,787	100.0 %	2.0 %	$ 741,323	100.0 %	74,132,20

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 660,611	$ 372,031	$ 496,401	$ 498,234	0.4 %	$ 53,964	(89.2)%
33	Intergovernmental Revenues	69,066	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	610,803	672,627	692,807	706,663	2.0 %	720,796	2.0 %
36	Miscellaneous Revenues	632,176	699,969	712,536	726,787	2.0 %	741,323	2.0 %
39	Other Financing Sources (Uses)	—	(3,641)	—	—	n/a	—	n/a
Total		$ 1,972,656	$ 1,740,986	$ 1,901,744	$ 1,931,684	1.6 %	$ 1,516,083	(21.5)%

CLEAN CITY FUND - 136

Director of Public Works **Scott Schafer**

DEFINITION

The City of Yakima created the Clean City Fund to address the chronic blight plaguing the City of Yakima. This fund, under the direction of Public Works, uses a coordinated effort to address these needs utilizing Public Works, Codes, the Yakima Police Department (YPD) and Sunrise Outreach. The goal is to create a more direct and timely impact and a pro-active approach to resolving these problems. 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 Yakima Police Department (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. This fund was moved from the General Fund to an Governmental Operating Fund in 2022.

ACCOMPLISHMENTS

Public Safety

- Increased police presence to deter unlawful behavior.
- Added three additional FTE's dedicated to Clean City efforts – Solid Waste Code Compliance Officer, Code Compliance Project Coordinator and City Attorney.
- 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.
- Purchase of a Route Assistant truck to assist in larger clean ups and debris removal.

Fiscal Sustainability

- Passed an ordinance increasing funding from Refuse in-lieu tax.

Strengthening Partnerships

- Assisted with two Community Cleanups. One was organized by Opportunities Industrialization Center (OIC) at the Henry Beauchamp Jr. Community Center and one was organized by Yakima Rotary near the Yakima Valley Community College.

GOALS

Public Safety

- Remove garbage from illegal dumps and from known "homeless encampments" multiple times a day as needed to reduce the amount of time garbage collects at a given location.
- Increase response times to illegal dumps, graffiti removal, and unscheduled collection of garbage within the City.
- Reduce the number of blight incidents.

Fiscal Sustainability

- Increase reserve level within the Clean City Fund.

Function(s): 136.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Graffiti Incidents Abated	7,035	3,321	4,478	4,254	4,041
Shopping Carts Removed	1,322	1,869	1,606	1,526	1,450
Homeless Encampments Cleaned	210	352	220	209	199
Garbage Removed (Tons)	94	183	175	166	158
Homeless Individuals Contacted	7,883	9,121	8,112	7,706	7,321
Illegal Dumps Cleaned	749	1,264	1,550	1,473	1,399
Abandoned/Junk Vehicles	99	152	250	238	226
Dangerous Buildings	34	22	46	44	42

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1321	Senior Assistant City Attorney II [1]	—	—	1.00	1.00	1.00
4415	Code Compliance Assistant [2]	—	—	1.00	1.00	1.00
4419	Code Compliance Officer	1.00	1.00	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer [3]	1.00	1.00	3.00	3.00	3.00
8641	Solid Waste Maintenance Worker [4]	—	—	—	1.00	1.00
Total Personnel [5]		2.00	2.00	6.00	7.00	7.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
136 Clean City Fund	$ 243,350	$ 348,492	$ 651,627	$ 747,975	14.8 %	$ 771,314	3.1 %
Revenues by Element							
31 Taxes	—	367,204	796,694	834,705	4.8 %	848,423	1.6 %
34 Charges for Goods & Services	—	—	893	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	—	100	49	—	(100.0)%	—	n/a
Total	—	367,304	797,636	834,705	4.6 %	848,423	1.6 %
Fund Balance							
Beginning Balance	—	—	18,813	164,821	776.1 %	251,551	52.6 %
Revenues less Expenditures	(243,350)	18,812	146,009	86,730	(40.6)%	77,109	(11.1)%
Ending Balance	$ (243,350)	$ 18,812	$ 164,822	$ 251,551	52.6 %	$ 328,660	30.7 %

[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 Solid waste Code Compliance Officer was added in mid-year 2021, and again in 2022 to more efficiently address Clean City issues.
[4] A Solid Waste Maintenance Worker was moved from Refuse (471) due to a mid-year reorganization in 2022.
[5] Refuse (471) funds the equivalent of 1.50 FTE's, Code Administration (220) funds .95 FTE's and Streets & Traffic (141) funds .50 FTE's within the Clean City Fund.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 128,551	$ 129,870	$ 320,590	$ 367,500	14.6 %	$ 382,315	n/a
200 Personnel Benefits	39,630	59,813	155,646	135,282	(13.1)%	139,599	3.2 %
Sub-Total Salaries & Benefits	168,181	189,683	476,236	502,782	5.6 %	521,914	3.8 %
300 Supplies for Consumption & Resale	23,747	47,078	42,500	40,000	(5.9)%	40,000	— %
400 Services & Pass-Through Payments	51,423	111,732	132,892	200,193	50.6 %	204,400	2.1 %
600 Capital Outlays	—	—	—	5,000	n/a	5,000	— %
Total Expenditures	$ 243,351	$ 348,493	$ 651,628	$ 747,975	14.8 %	$ 771,314	3.1 %

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.

136 Clean City Fund	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 128,551	$ 129,869	$ 320,590	$ 367,500	14.6 %	$ 382,315	4.0 %
200 Personnel Benefits	39,630	59,813	155,646	135,282	(13.1)%	139,599	3.2 %
300 Supplies for Consumption & Resale	23,747	47,077	42,500	40,000	(5.9)%	40,000	— %
400 Services & Pass-Through Payments	51,423	111,732	132,892	200,193	50.6 %	204,400	2.1 %
600 Capital Outlays	—	—	—	5,000	n/a	5,000	— %
Total Expenditures	$ 243,351	$ 348,491	$ 651,628	$ 747,975	14.8 %	$ 771,314	3.1 %

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.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ —	$ —	$ 18,813	$ 164,821	776.1 %	$ 251,551	0.1 %
31 Taxes	—	367,204	796,694	834,705	4.8 %	848,423	1.6 %
34 Charges for Goods & Services	—	—	893	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	—	100	49	—	(100.0)%	—	n/a
Total	$ —	$ 367,304	$ 816,449	$ 999,526	22.4 %	$ 1,099,974	10.0 %

ENGINEERING - 700

GENERAL FUND

Director of Public Works	**Scott Schafer**
City Engineer	**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. 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.

This department oversees projects in a number of funds, including but not limited to the following: ARPA Fiscal Recovery Fund (180), Yakima Revenue Development Area (323), REET 1 (342), REET 2 (343), Transportation Benefit District (344), Street Overlay and Reconstruction (346), and portions of the Environmental Fund (555). 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.

ACCOMPLISHMENTS

Public Safety

- Hired full time Development Engineer (under filling Design Engineer position).

Fiscal Sustainability

- Received $3.0 million grant from DOE for Mill Site cleanup.
- Received $1.228 million for 34th Ave I/S Roundabout.
- Received $250,000 for Pacific Ave Sidewalks.
- Received $577,000 for Pedestrian Safety projects.
- Received $750,000 for Cowiche Canyon Trail.

Strengthening Partnerships

- Assisted other City departments: Capitol Theatre curtain replacement, Convention & Event Center, City Hall elevators, Community Center HVAC, YPD facility improvements, various Parks projects, Yakima Fire, and Yakima Trolleys.

Investment in Infrastructure

- Construction inspection for various transportation capital improvements.

GOALS

Public Safety

- Complete environmental cleanup of Tiger Oil N 1st Street and Tiger Oil Nob Hill sites.
- Work with the Bike/Pedestrian Committee to improve multi-modal transportation within the City.

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 Engineering and Street Break permits.

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1271	City Engineer	1.00	1.00	1.00	1.00	1.00
3120	Design Engineer	2.00	2.00	2.00	2.00	2.00
4141	Construction Inspector	1.00	1.00	1.00	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00	1.00	1.00
10601	Engineering Contracts Specialist [1]	0.75	0.75	1.00	1.00	1.00
11101	Construction Supervisor	1.00	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer [2]	—	1.00	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		7.75	8.75	9.00	9.00	9.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Engineering	$ 735,620	$ 799,635	$ 921,441	$ 1,104,257	19.8 %	$ 1,138,568	3.1 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 393,765	$ 523,078	$ 565,274	$ 724,452	28.2 %	$ 746,105	3.0 %
200 Personnel Benefits	149,960	188,962	252,002	260,614	3.4 %	270,469	3.8 %
Sub-Total Salaries & Benefits	543,725	712,040	817,276	985,066	20.5 %	1,016,574	3.2 %
300 Supplies for Consumption & Resale	7,078	18,223	15,500	14,500	(6.5)%	15,000	3.4 %
400 Services & Pass-Through Payments	176,836	69,372	88,665	104,692	18.1 %	106,994	2.2 %
Transfers	7,980	—	—	—	n/a	—	n/a
Total Expenditures	$ 735,619	$ 799,635	$ 921,441	$ 1,104,258	19.8 %	$ 1,138,568	3.1 %

EXPLANATORY NARRATIVE

Engineering - 700

This function is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for construction projects with the flexibility to engage professional services on an as needed basis, rather than through staff positions. Staff time is charged to numerous public and private 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. Private developers pay design review and inspection fees that benefit the General Fund.

[1] 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..
[2] A Supervising Traffic Engineer was moved from Streets (141) to Engineering in 2021 to better serve traffic safety issues.
[3] 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).

Work planned for the upcoming year is expected to include the projects in the following chart.

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

700	Engineering	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 393,765	$ 523,078	$ 565,274	$ 724,452	28.2 %	$ 746,105	3.0 %
200	Personnel Benefits	149,960	188,962	252,002	260,614	3.4 %	270,469	3.8 %
300	Supplies for Consumption & Resale	7,078	18,223	15,500	14,500	(6.5)%	15,000	3.4 %
400	Services & Pass-Through Payments	176,836	69,371	88,665	104,692	18.1 %	106,994	2.2 %
	Vehicle Replacement	7,980	—	—	—	n/a	—	n/a
Total Expenditures		$ 735,619	$ 799,634	$ 921,441	$ 1,104,258	19.8 %	$ 1,138,568	3.1 %

Dedicated Revenue

These revenues are charges for services provided to capital projects, along with sale of plans & specifications and assessments.

	Dedicated Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
34	Charges for Goods & Services	$ 480,654	$ 486,515	$ 140,000	$ 170,000	21.4 %	$ 175,000	2.9 %

REAL ESTATE EXCISE TAX (REET 1) - 342

Director of Public Works **Scott Schafer**

DEFINITION

This fund is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Excise Tax (REET 1) moneys the City receives. It has also been designated as the source for capital improvements made to City Hall, Public Works Complex, Parks & Rec facilities, Harman Center, Tahoma Cemetery, Henry Beauchamp Jr. and Washington Fruit Community Centers, Fire 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 Fire facilities to the 5-Year Capital Plan.

Investment in Infrastructure

- City Hall elevators replacement.
- City Hall/Bank of America (BOA) Building parking lot improvements.
- Installation of Elk's Park irrigation pump/filter/ Variable Frequency Drive (VFD) replacement.
- Installation of Tahoma Cemetery irrigation pump and vault.
- Replaced Heating, Ventilation & Air Conditioning (HVAC) system on Public Works Building 4.
- Completed Public Works Light Emitting Diode (LED) lighting upgrade.
- Completed City Hall LED lighting upgrade.
- Installation of security upgrades to Public Works Building 2 (Equipment Rental Garage).

GOALS

Fiscal Sustainability

- Select/implement an asset management software system.

Investment in Infrastructure

- City Hall Chiller replacement project.
- Washington Fruit Community Center (WFCC) roof and HVAC replacement project.
- Lions Pool dehumidifier replacement project.
- West Valley Community Park pedestrian bridge replacement project.
- Yakima Police Department (YPD) Zais Center uninterrupted power supply replacement project.
- YPD Zais Center chiller replacement project.
- YPD Zais Center court remodel.
- Re-planting of trees within the downtown area.
- Begin a reserve to meet the City's obligation for the new Young Mens Christian Association (YMCA) Aquatic Center for both operational and capital repair/replacement costs.

Function(s): 714 & 831.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
714 REET 1	$ 842,112	$ 973,724	$ 2,090,009	$ 3,692,188	76.7 %	$ 3,176,339	(14.0)%
831 Railroad Grade Separation	84,448	84,448	84,448	84,448	— %	84,448	— %
Total	926,560	1,058,172	2,174,457	3,776,636	73.7 %	3,260,787	(13.7)%
Revenues by Element							
31 Taxes	1,263,715	1,753,127	1,592,000	1,600,000	0.5 %	1,600,000	— %
33 Intergovernmental Revenues	3,219	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	—	36,398	21,845	—	(100.0)%	—	n/a
Transfers In	84,448	84,448	84,448	84,448	— %	84,448	— %
Total	1,351,382	1,873,973	1,698,293	1,684,448	(0.8)%	1,684,448	— %
Fund Balance							
Beginning Balance	3,120,163	3,544,984	4,360,786	3,884,622	(10.9)%	1,792,434	(53.9)%
Revenues less Expenditures	424,822	815,801	(476,164)	(2,092,188)	339.4 %	(1,576,339)	(24.7)%
Ending Balance	$ 3,544,985	$ 4,360,785	$ 3,884,622	$ 1,792,434	(53.9)%	$ 216,095	(87.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 2,011	$ 1,517	$ 4,114	$ 2,524	(38.6)%	$ 2,676	6.0 %
600 Capital Outlays	220,370	354,453	1,468,000	3,140,000	113.9 %	2,774,000	(11.7)%
700 Debt Service Principal	55,891	57,534	59,225	60,965	2.9 %	62,757	2.9 %
800 Debt Service Interest & Issuance	28,557	26,914	25,223	23,483	(6.9)%	21,691	(7.6)%
Transfers	619,731	617,754	617,895	549,664	(11.0)%	399,664	(27.3)%
Total Expenditures	$ 926,560	$ 1,058,172	$ 2,174,457	$ 3,776,636	73.7 %	$ 3,260,788	(13.7)%

EXPLANATORY NARRATIVE

REET 1 - 714

Funding slated to be spent on the 2022 - 2024 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

Description	2023 Projected	2024 Projected
SunDome Expansion Debt Service	$ 150,000	$ —
Street Resurfacing Project Debt Service	399,664	399,664
Total Scheduled Transfers	$ 549,664	$ 399,664

714 REET 1	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 2,011	$ 1,517	$ 4,114	$ 2,524	(38.6)%	$ 2,676	6.0 %
600 Capital Outlays	220,370	354,453	1,468,000	3,140,000	113.9 %	2,774,000	(11.7)%
Transfers Out	619,731	617,754	617,895	549,664	(11.0)%	399,664	(27.3)%
Total Expenditures	$ 842,112	$ 973,724	$ 2,090,009	$ 3,692,188	76.7 %	$ 3,176,340	(14.0)%

Railroad Grade Separation Debt Service - 831

This loan was acquired from the Department of Ecology to construct the Stormwater facility for the Lincoln Avenue and Martin Luther King railroad grade separation project. The money to pay for this is supplied from Stormwater funds.

831	Railroad Grade Separation	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700	Debt Services Principal	$ 55,891	$ 57,534	$ 59,225	$ 60,965	2.9 %	$ 62,757	2.9 %
800	Debt Service Interest & Issuance	28,557	26,914	25,223	23,483	(6.9)%	21,691	(7.6)%
Total Expenditures		$ 84,448	$ 84,448	$ 84,448	$ 84,448	— %	$ 84,448	— %

Revenue

Current revenues consist of Real Estate Excise tax and a transfer from Wastewater for the Railroad Grade Separation debt service.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 3,120,163	$ 3,544,984	$ 4,360,786	$ 3,884,622	(10.9)%	$ 1,792,434	(53.9)%
31	Taxes	1,263,715	1,753,127	1,592,000	1,600,000	0.5 %	1,600,000	— %
33	Intergovernmental Revenues	3,219	—	—	—	n/a	—	n/a
36	Miscellaneous Revenues	—	36,398	21,845	—	(100.0)%	—	n/a
	Transfers In	84,448	84,448	84,448	84,448	— %	84,448	— %
Total		$ 4,471,545	$ 5,418,957	$ 6,059,079	$ 5,569,070	(8.1)%	$ 3,476,882	(37.6)%

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 Light Emitting Diode (LED) at 12 intersections.
- Installed two battery back-up signal cabinets at: 16th Ave./Tieton Dr. and 40th Ave./Fruitvale Blvd.
- Installed a new traffic signal at Washington Ave./Spring Creek Rd.
- Installed ten new LED street lights.
- Installed five new rapid flashing beacons at the following locations:
    - Fair Ave./Race St.
    - Summitview Ave./Park Ave. (Roosevelt Elementary)
    - 40th Ave./Webster Ave.
    - 48th Ave./Randall Park.
    - 80th Ave./Summitview Ave. (Apple Valley Elementary)

Investment in Infrastructure

- Completed the grind & overly of Yakima Ave. between 10th Ave. and 12th Ave.
- Completed the grind & overlay of the following intersections:
    - 3rd Ave. and Nob Hill Blvd.
    - 17th Ave./Summitview Ave.
    - 18th Ave./Summitview Ave.
- Completed the tear out & overlay of 48th Ave., south of Nob Hill to the Randall Park entranceway.
- Chip sealed approximately twenty-one (21) lane-miles:
    - East of N. 1st St. to I-82, North of F St. to I St.
    - Washington Ave. to Nob Hill Blvd. from 64th Ave. to 75th Ave.

GOALS

Public Safety

- Install ten additional street lights within needed areas per year.
- Upgrade six traffic signals to 12-inch LED heads in 2023 and eight in 2024.
- Install battery backup signal cabinets at 4 intersections in 2023 and two in 2024.
- Upgrade pedestrian Americans with Disabilities Act (ADA) compliant push-buttons at two intersections per year.
- Upgrade intersection video detection at two intersections per year.
- Reinstate a 50/50 residential sidewalk repair program.

Investment in Infrastructure

- Grind & overlay of the following areas in 2023:
  - 64th Ave. south of Nob Hill Blvd. to Wide Hollow Creek crossing.
  - Summitview Ave. from 78th Ave. to 79th Ave. and 81st Ave. to 82nd Ave.
  - Intersection at 72nd Ave./Nob Hill Blvd.
- Grind & overlay of the following areas in 2024:
  - 8th St. from Yakima Ave. to Union St.
  - 9th St. from Yakima Ave. to Lincoln Ave.
  - Mead Ave. from 12th Ave. to Queen Ave.
- Tear out & overlay of the following areas in 2023:
  - Lincoln Ave. from 60th Ave. to 62nd Ave.
  - Yakima Ave. from 18th St. westbound to I-82
- Tear out & overlay of the following areas in 2024:
  - 86th Ave. from Occidental Rd. to Ahtanum Rd.
- Chip seal the following areas in 2023:
  - Beech St. to Nob Hill Blvd. from 2nd St. to I-82
  - 32nd Ave. to 48th Ave. from Nob Hill Blvd. to Tieton Dr. and 40th Ave. to 48th Ave. from Tieton Dr. to Summitview Ave.
- Chip seal the following areas in 2024:
  - Finish the Beech St. to Nob Hill Blvd. from 2nd St. to I-82 project from 2023.
  - 16th Ave. to 40th Ave. from Summitview Ave. to Lincoln Ave. and a portion of Fruitvale Blvd. from HW-12/Lakeside Court to 16th Ave.

Function(s): 716 & 867.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
716 REET 2	$ 687,940	$ 2,066,246	$ 2,051,040	$ 1,709,342	(16.7)%	$ 1,709,603	— %
867 Railroad Grade Separation DS	172,530	171,704	170,879	170,053	(0.5)%	169,228	(0.5)%
Total	860,470	2,237,950	2,221,919	1,879,395	(15.4)%	1,878,831	— %
Revenues by Element							
31 Taxes	1,263,715	1,753,127	1,592,000	1,600,000	0.5 %	1,600,000	— %
36 Miscellaneous Revenues	—	10,500	—	—	n/a	—	n/a
Total	1,263,715	1,763,627	1,592,000	1,600,000	0.5 %	1,600,000	— %
Fund Balance							
Beginning Balance	1,601,740	2,004,985	1,530,662	900,743	(41.2)%	621,348	(31.0)%
Revenues less Expenditures	403,245	(474,323)	(629,919)	(279,395)	(55.6)%	(278,831)	(0.2)%
Ending Balance	$ 2,004,985	$ 1,530,662	$ 900,743	$ 621,348	(31.0)%	$ 342,517	(44.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 350,000	$ 350,000	$ 350,000	$ 250,000	(28.6)%	$ 250,000	— %
400 Services & Pass-Through Payments	5,275	12,534	55,487	4,342	(92.2)%	4,603	6.0 %
600 Capital Outlays	—	1,369,357	1,315,000	1,255,000	(4.6)%	1,255,000	— %
700 Debt Service Principal	165,100	165,100	165,100	165,100	— %	165,100	— %
800 Debt Service Interest & Issuance	7,430	6,604	5,779	4,953	(14.3)%	4,128	(16.7)%
Transfers	332,665	334,355	330,553	200,000	(39.5)%	200,000	— %
Total Expenditures	$ 860,470	$ 2,237,950	$ 2,221,919	$ 1,879,395	(15.4)%	$ 1,878,831	— %

EXPLANATORY NARRATIVE

REET 2 - 716

Interfund distributions are transferred to Fund 281 to be used to make debt payments as shown below.

2023 - 2024 PLANNED PROJECTS

Description	2023 Projected	2024 Projected
Thermoplastic Pavement Markings	$ 25,000	$ 25,000
LED Traffic Signal Replacement	50,000	50,000
Chip Sealing	350,000	350,000
Grind & Overlay	650,000	650,000
Traffic Signal Maintenance	50,000	50,000
Traffic Calming	35,000	35,000
Tree/Sidewalk Repair	50,000	50,000
Residential 50/50 Sidewalk Repair	25,000	25,000
Street Lights	20,000	20,000
Total	$ 1,255,000	$ 1,255,000

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	2023 Projected	2024 Projected
2014 Street Improvement Project	$ 200,000	$ 200,000

716 REET 2	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 350,000	$ 350,000	$ 350,000	$ 250,000	(28.6)%	$ 250,000	— %
400 Services & Pass-Through Payments	5,275	12,534	55,487	4,342	(92.2)%	4,603	6.0 %
600 Capital Outlays	—	1,369,357	1,315,000	1,255,000	(4.6)%	1,255,000	— %
Transfers Out	332,665	334,355	330,553	200,000	(39.5)%	200,000	— %
Total Expenditures	$ 687,940	$ 2,066,246	$ 2,051,040	$ 1,709,342	(16.7)%	$ 1,709,603	— %

Railroad Grade Separation Debt Service - 867

The Public Works Trust Fund loan was acquired to help fund the Lincoln Avenue and Martin Luther King Railroad Grade Separation project.

867	RR Grade Separation DS	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
700	Debt Services Principal	$ 165,100	$ 165,100	$ 165,100	$ 165,100	— %	$ 165,100	— %
800	Debt Service Interest & Issuance	7,430	6,604	5,779	4,953	(14.3)%	4,128	(16.7)%
Total Expenditures		$ 172,530	$ 171,704	$ 170,879	$ 170,053	(0.5)%	$ 169,228	(0.5)%

Revenue

Revenue is placed into this fund from second 1/4% Real Estate Excise Tax and interest.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,601,740	$ 2,004,985	$ 1,530,662	$ 900,743	(41.2)%	$ 621,348	(31.0)%
31	Taxes	1,263,715	1,753,127	1,592,000	1,600,000	0.5 %	1,600,000	— %
36	Miscellaneous Revenues	—	10,500	—	—	n/a	—	n/a
Total		$ 2,865,455	$ 3,768,612	$ 3,122,662	$ 2,500,743	(19.9)%	$ 2,221,348	(11.2)%

YAKIMA REVENUE DEVELOPMENT AREA - 323

Director of Public Works **Scott Schafer**
City Engineer **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 is scheduled for completion in early 2023, which will allow for street construction. 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 $3.0 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 2023.
- Construct Bravo Co Blvd Phase 1 in 2023 & 2024.
- Receive another $1 million in LIFT funding in 2023 & 2024.
- Begin design of sewer extension near I-82 Right of Way in 2023.
- Receive additional federal or state funding for Bravo Co Blvd Phase 1.

Function(s): 701 & 801.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
701 Contracted Services	$ 2,743,384	$ 11,661,382	$ 1,503,689	$ 1,330,214	(11.5)%	$ 6,431,568	383.5 %
801 Yakima County SIED (LIFT)	—	—	18,005	31,813	76.7 %	17,756	(44.2)%
Total	2,743,384	11,661,382	1,521,694	1,362,027	(10.5)%	6,449,324	373.5 %

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Revenues by Element							
31 Taxes	1,000,000	1,650,000	1,000,000	1,000,000	— %	1,000,000	— %
33 Intergovernmental Revenues	913,016	9,286,984	—	500,000	n/a	2,500,000	400.0 %
36 Miscellaneous Revenues	—	8,500	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	—	—	—	n/a	4,000,000	n/a
Transfers In	—	—	1,600,000	—	(100.0)%	—	n/a
Total	1,913,016	10,945,484	2,600,000	1,500,000	(42.3)%	7,500,000	400.0 %
Fund Balance							
Beginning Balance	1,566,930	736,562	20,664	1,098,969	n/a	1,236,942	12.6 %
Revenues less Expenditures	(830,368)	(715,898)	1,078,306	137,973	(87.2)%	1,050,676	661.5 %
Ending Balance	$ 736,562	$ 20,664	$ 1,098,970	$ 1,236,942	12.6 %	$ 2,287,618	84.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 21,059	$ 5,586	$ 17,480	$ 22,620	29.4 %	$ 23,974	6.0 %
600 Capital Outlays	2,722,325	11,655,796	986,000	710,000	(28.0)%	5,810,000	718.3 %
800 Debt Service Interest & Issuance	—	—	18,005	31,813	76.7 %	17,756	(44.2)%
Transfers	—	—	500,209	597,594	19.5 %	597,594	— %
Total Expenditures	$ 2,743,384	$ 11,661,382	$ 1,521,694	$ 1,362,027	(10.5)%	$ 6,449,324	373.5 %

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.

701 Contracted Services	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 21,059	$ 5,586	$ 17,480	$ 22,620	29.4 %	$ 23,974	6.0 %
600 Capital Outlays	2,722,325	11,655,796	986,000	710,000	(28.0)%	5,810,000	718.3 %
Transfers Out	—	—	500,209	597,594	19.5 %	597,594	— %
Total Expenditures	$ 2,743,384	$ 11,661,382	$ 1,503,689	$ 1,330,214	(11.5)%	$ 6,431,568	383.5 %

Yakima County SIED - 801

Yakima County issued an SIED grant/loan in the beginning of 2021 for the Cascade Mill Redevelopment project.

801 Yakima County SIED	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
800 Debt Service Interest & Issuance	$ —	$ —	$ 18,005	$ 31,813	76.7 %	$ 17,756	(44.2)%

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 in 2020 and 2021 consist of a Washington State Department of Ecology remedial action grant and an SIED grant from the Yakima County. Due to the timing of Department of Ecology reimbursements, an interfund loan of up to $1.6 million was expected to be transferred in to cover expenses in 2022. 2023 - 2024 revenues consist of a Washington State Department of Ecology grant along with the contribution from City utilities for the sewer line extension along I-82.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,566,930	$ 736,562	$ 20,664	$ 1,098,969	n/a	$ 1,236,942	12.6 %
31	Taxes	1,000,000	1,650,000	1,000,000	1,000,000	— %	1,000,000	— %
33	Intergovernmental Revenues	913,016	9,286,984	—	500,000	n/a	2,500,000	400.0 %
36	Miscellaneous Revenues	—	8,500	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	—	—	—	—	n/a	4,000,000	n/a
	Transfers In	—	—	1,600,000	—	(100.0)%	—	n/a
Total		$ 3,479,946	$ 11,682,046	$ 2,620,664	$ 2,598,969	(0.8)%	$ 8,736,942	236.2 %

EQUIPMENT RENTAL - 551/552

Director of Public Works	**Scott Schafer**
Fleet and Facilities Manager	**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.

Fleet Equipment "Replaced But Retained"

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. Retaining a replaced vehicle artificially inflates the size of the fleet. Since funding comes through inter-departmental charges which are limited by each department's budget, there is no budgetary capacity for additional replacement funding for retained vehicles.

Fleet Identification and Assessment

A perpetual physical photographic inventory provides for continual updates to the inventory listing. This complies with the State Auditor's requirement for conducting a physical inventory, and provides a tool for all division managers. With the purchase of a new Asset Management software program, the photographic inventory will be incorporated electronically into the system eliminating the photo albums currently used.

Preventive Maintenance System Review

Changes in technologies, mandated maintenance procedures, and equipment design require continuous reassessment of the entire preventive maintenance program.

ACCOMPLISHMENTS & GOALS

Public Safety

- Provide high quality and accurate service to divisions of the City
- Keep equipment in good working order at the best possible price.
- Manage and maintain tire wear.

Fiscal Sustainability

- Maintain current shop rate.
- 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 for years to come and be ready for the future.
- Acquire new Asset Management software.

Function(s): 551, 552, 553, 554 & 559

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1263	Fleet and Facilities Manager	1.00	1.00	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00	2.00	2.00
8211	Mechanic [1]	7.00	4.00	4.00	4.00	4.00
8212	Senior Mechanic [1]	—	3.00	3.00	3.00	3.00
8213	Automotive Storekeeper	2.00	2.00	2.00	2.00	2.00
12102	Lead Mechanic	1.00	1.00	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		14.00	14.00	14.00	14.00	14.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
551 Administration	$ 537,929	$ 620,002	$ 685,128	$ 537,547	(21.5)%	$ 564,976	5.1 %
552 Equipment Rental Reserves	2,152,246	1,685,742	4,314,540	3,579,500	(17.0)%	3,410,000	(4.7)%
553 Fleet Maintenance - Shop	774,272	794,675	880,964	904,694	2.7 %	932,909	3.1 %
554 Fleet Maintenance - Stores	194,961	1,128,492	1,823,589	1,811,466	(0.7)%	1,866,873	3.1 %
559 Replacement Reserves	221,237	239,660	302,601	303,090	0.2 %	315,466	4.1 %
Total	3,880,645	4,468,571	8,006,822	7,136,297	(10.9)%	7,090,224	(0.6)%
Revenues by Element							
33 Intergovernmental Revenues	33,377	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	1,758,476	2,720,234	3,517,492	3,548,867	0.9 %	3,648,133	2.8 %
36 Miscellaneous Revenues	1,964,529	1,798,389	3,793,243	2,478,447	(34.7)%	2,410,747	(2.7)%
37 Proprietary Gains (Losses)	(65,804)	—	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	46,761	(60,312)	111,668	—	(100.0)%	—	n/a
Total	3,737,339	4,458,311	7,422,403	6,027,314	(18.8)%	6,058,880	0.5 %
Fund Balance							
Beginning Balance	3,039,577	2,896,272	2,886,013	2,301,594	(20.3)%	1,192,610	(48.2)%
Revenues less Expenditures	(143,306)	(10,260)	(584,419)	(1,108,983)	89.8 %	(1,031,344)	(7.0)%
Ending Balance	$ 2,896,271	$ 2,886,012	$ 2,301,594	$ 1,192,611	(48.2)%	$ 161,266	(86.5)%

[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).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 801,340	$ 806,179	$ 957,355	$ 974,340	1.8 %	$ 1,021,592	4.8 %
200 Personnel Benefits	352,918	366,089	415,719	422,574	1.6 %	435,931	3.2 %
Sub-Total Salaries & Benefits	1,154,258	1,172,268	1,373,074	1,396,914	1.7 %	1,457,523	4.3 %
300 Supplies for Consumption & Resale	87,798	1,001,911	1,652,994	1,631,559	(1.3)%	1,678,841	2.9 %
400 Services & Pass-Through Payments	483,955	569,913	628,987	478,324	(24.0)%	493,861	3.2 %
600 Capital Outlays	2,142,767	1,724,479	4,351,766	3,629,500	(16.6)%	3,460,000	(4.7)%
Transfers	11,866	—	—	—	n/a	—	n/a
Total Expenditures	$ 3,880,644	$ 4,468,571	$ 8,006,821	$ 7,136,297	(10.9)%	$ 7,090,225	(0.6)%

EXPLANATORY NARRATIVE

Administration - 551

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

551 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 31,784	$ 36,025	$ 42,666	$ 44,756	4.9 %	$ 56,254	25.7 %
200 Personnel Benefits	10,127	10,784	11,291	12,100	7.2 %	12,494	3.3 %
300 Supplies for Consumption & Resale	3,680	4,621	5,200	5,500	5.8 %	5,500	— %
400 Services & Pass-Through Payments	480,472	568,574	625,970	475,191	(24.1)%	490,728	3.3 %
Vehicle Replacement	11,866	—	—	—	n/a	—	n/a
Total Expenditures	$ 537,929	$ 620,004	$ 685,127	$ 537,547	(21.5)%	$ 564,976	5.1 %

Equipment Rental Reserves - 552

This function is used to purchase vehicles and/or pieces of equipment. See the Capital Budget document for more detailed information. 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.

552 Equipment Rental Reserves	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 8,438	$ 200	$ 5,640	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	1,041	327	—	—	n/a	—	n/a
600 Capital Outlays	2,142,767	1,685,215	4,308,900	3,579,500	(16.9)%	3,410,000	(4.7)%
Total Expenditures	$ 2,152,246	$ 1,685,742	$ 4,314,540	$ 3,579,500	(17.0)%	$ 3,410,000	(4.7)%

Fleet Maintenance - Shop - 553

This function supports the day to day operation of maintaining City vehicles.

553 Fleet Maintenance - Shop	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 490,979	$ 514,170	$ 578,501	$ 596,821	3.2 %	$ 617,282	3.4 %
200 Personnel Benefits	239,621	238,975	255,446	259,873	1.7 %	267,628	3.0 %
300 Supplies for Consumption & Resale	43,670	41,530	45,000	48,000	6.7 %	48,000	— %
400 Services & Pass-Through Payments	—	—	2,017	—	(100.0)%	—	n/a
Total Expenditures	$ 774,270	$ 794,675	$ 880,964	$ 904,694	2.7 %	$ 932,910	3.1 %

Fleet Maintenance - Stores - 554

This function supports activities related to the purchase of parts, operating supplies and fuel required to maintain the City's fleet of vehicles and equipment.

554	Fleet Maintenance - Stores	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 107,729	$ 85,515	$ 117,685	$ 112,310	(4.6)%	$ 118,103	5.2 %
200	Personnel Benefits	52,781	47,138	64,884	67,964	4.7 %	70,297	3.4 %
300	Supplies for Consumption & Resale	32,009	955,561	1,597,154	1,578,059	(1.2)%	1,625,341	3.0 %
400	Services & Pass-Through Payments	2,443	1,012	1,000	3,133	213.3 %	3,133	— %
600	Capital Outlays	—	39,264	42,866	50,000	16.6 %	50,000	— %
Total Expenditures		$ 194,962	$ 1,128,490	$ 1,823,589	$ 1,811,466	(0.7)%	$ 1,866,874	3.1 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

559	Replacement Reserves	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 170,847	$ 170,467	$ 218,503	$ 220,454	0.9 %	$ 229,954	4.3 %
200	Personnel Benefits	50,389	69,192	84,098	82,637	(1.7)%	85,512	3.5 %
Total Expenditures		$ 221,236	$ 239,659	$ 302,601	$ 303,091	0.2 %	$ 315,466	4.1 %

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. Negative numbers in Property Gains (Losses) in 2020 are due to the sale of fixed assets.

The following chart lists the individual departments projected year-end replacement fund balances within the Equipment Rental fund and is a snapshot in time. Initial requests for equipment/vehicle replacements including specifications are submitted to the Fleet and Facilities Manager, who ensures sufficient funding is available at the time of purchase. Negative projected balances in this chart can be incurred due to sales of surplus that is expected or not yet finalized, or transfers that are scheduled after the first of the year.

REPLACEMENT FUND BALANCES

Fund	Division	2023 Projected YE Balance	2024 Projected YE Balance
1-162	Human Resources	$ 669	$ 669
1-216	Environmental Planning	10,935	10,935
1-224	City Hall Maintenance	27,000	(8,000)
1-229	Code Administration	15,128	17,628
1-351	Information Technology	3,850	3,850
1-653	Utilities/Parking	14,100	16,600
1-700	Engineering	60,706	68,686
3-223	Animal Control	22,248	24,813
124	Neighborhood Development	(200)	(200)
125	Community Relations	27,340	29,905
131	Parks & Recreation	83,357	203,357

REPLACEMENT FUND BALANCES

Fund	Division	2023 Projected YE Balance	2024 Projected YE Balance
141	Streets	80,340	(289,660)
144	Cemetery	(216,878)	(266,878)
332	Fire	675,000	875,000
333	Police	397,345	(242,655)
441	Stormwater	907,729	967,729
471	Refuse	(363,976)	(401,476)
473	Wastewater	335,067	84,204
474	Water	683,805	709,305
475	Irrigation	90,042	165,042
551	Equipment Rental	125,570	(14,430)
560	Public Works Administration	19,303	34,303
581	Utilities/Meter Reading	10,798	15,298
Total		$ 3,009,278	$ 2,004,025

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 3,039,577	$ 2,896,272	$ 2,886,013	$ 2,301,594	(20.3)%	$ 1,192,610	(48.2)%
33	Intergovernmental Revenues	33,377	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	1,758,476	2,720,234	3,517,492	3,548,867	0.9 %	3,648,133	2.8 %
36	Miscellaneous Revenues	1,964,529	1,798,389	3,793,243	2,478,447	(34.7)%	2,410,747	(2.7)%
37	Proprietary Gains (Losses)	(65,804)	—	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	46,761	(60,312)	111,668	—	(100.0)%	—	n/a
Total		$ 6,776,916	$ 7,354,583	$ 10,308,416	$ 8,328,908	(19.2)%	$ 7,251,490	(12.9)%

ENVIRONMENTAL - 555

Director of Public Works	**Scott Schafer**
Fleet and Facilities Manager	**Kerry Jones**
City Engineer	**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.

All departments and divisions must ensure that the employees are 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, any 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 the Department of Energy (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.
- Install rings on equipment and get divisions using the Petro Vend software for the fuel control system.

Function(s): 561 & 563.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
561 Administration	$ 195,078	$ 279,266	$ 696,338	$ 488,617	(29.8)%	$ 119,714	(75.5)%
563 Capital Administration	1,497	6,009	3,000	3,000	— %	3,000	— %
Total	196,575	285,275	699,338	491,617	(29.7)%	122,714	(75.0)%
Revenues by Element							
33 Intergovernmental Revenues	84,510	224,315	332,250	332,100	— %	—	(100.0)%
34 Charges for Goods & Services	38,298	36,575	90,000	90,000	— %	90,000	— %
36 Miscellaneous Revenues	—	4,700	—	—	n/a	—	n/a
Total	122,808	265,590	422,250	422,100	— %	90,000	(78.7)%
Fund Balance							
Beginning Balance	674,836	601,067	581,383	304,295	(47.7)%	234,778	(22.8)%
Revenues less Expenditures	(73,767)	(19,685)	(277,088)	(69,517)	(74.9)%	(32,714)	(52.9)%
Ending Balance	$ 601,069	$ 581,382	$ 304,295	$ 234,778	(22.8)%	$ 202,064	(13.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 5,886	$ 3,737	$ 2,000	$ 3,000	50.0 %	$ 3,000	— %
400 Services & Pass-Through Payments	190,690	281,538	478,338	488,617	2.1 %	119,714	(75.5)%
600 Capital Outlays	—	—	219,000	—	(100.0)%	—	n/a
Total Expenditures	$ 196,576	$ 285,275	$ 699,338	$ 491,617	(29.7)%	$ 122,714	(75.0)%

EXPLANATORY NARRATIVES

Administration - 561

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

561 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 5,886	$ 3,737	$ 2,000	$ 3,000	50.0 %	$ 3,000	— %
400 Services & Pass-Through Payments	189,192	275,528	475,338	485,617	2.2 %	116,714	(76.0)%
600 Capital Outlays	—	—	219,000	—	(100.0)%	—	n/a
Total Expenditures	$ 195,078	$ 279,265	$ 696,338	$ 488,617	(29.8)%	$ 119,714	(75.5)%

Capital Administration - 563

This function accounts for capital related expenses.

563 Capital Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 1,497	$ 6,009	$ 3,000	$ 3,000	— %	$ 3,000	— %

Revenue

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 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.

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 674,836	$ 601,067	$ 581,383	$ 304,295	(47.7)%	$ 234,778	(22.8)%
33 Intergovernmental Revenues	84,510	224,315	332,250	332,100	— %	—	(100.0)%
34 Charges for Goods & Services	38,298	36,575	90,000	90,000	— %	90,000	— %
36 Miscellaneous Revenues	—	4,700	—	—	n/a	—	n/a
Total	$ 797,644	$ 866,657	$ 1,003,633	$ 726,395	(27.6)%	$ 324,778	(55.3)%

CITY HALL FACILITY - 224

GENERAL FUND

Director of Public Works	**Scott Schafer**
Fleet & Facilities Manager	**Kerry Jones**

DEFINITION

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, 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 and the Bank of America building.

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
  - Complete installation of our two new elevators by December 1, 2022.
  - Replaced one camera on the southeast corner of the building with a Hanwha Techwin unit that has four cameras in it allowing us to cover both the East and South lots for added security.
  - Removed rolling file cabinets in the North Finance area and constructed walls to create an office for added staff - this included new a door and carpet.
  - Updated and remodeled what was the print shop into the new Information Technology (IT) Service Center. This included added electrical, IT, phone services, card readers on two entrances, carpet and paint. Also included was a new counter, walls and an entrance door.
  - Completed projected Light Emitting Diode (LED) updates.
  - Painted and carpeted the IT main office and carpeted two large offices before new desks and office furniture was installed.

- Washington Fruit Community Center (WFCC)
    - Roof structural assessment in preparation for moving/replacing Heating, Ventilation and Air Conditioning (HVAC) units completed by Leslie Engineering 9-1-22.
    - Replaced compressor in the kitchen freezer.
    - Removed dying large trees at the front entrance to the center.
    - Replaced damaged and missing roof shingles on the North side of the building.
- Henry Beauchamp Community Center (HBCC)
    - Completed installation of four HVAC units, including air purifiers, and one kitchen fan conditioning unit.
    - Installed/replaced five low profile roof drains.
    - Installed two panic buttons at the front counter and west office.
    - Working on new flooring installation in kitchen.
- Bank of America Building
    - Installed a 24/7 monitored building alarm system.
    - Replaced two air conditioner compressors in the main lobby HVAC unit.
    - Set up a service agreement with Kone covering the elevator, and completed the past due five-year load test which keeps us in compliance for our State operating license.
    - Removed five over grown trees on the south side of the building.
    - Installed a new transformer, power panel and wiring to support the building sewer pump station.
    - Updated sewer vault, pumps, valves, floats and control system.
    - Demolished the north drive through carport and tunnel.
    - Repaired the North parapet wall, roofing and trim.
    - Re-ran fiber optic from City Hall to the old drive through north to south and over to the main building for computer and phone service.
    - Reconfiguring parking lots to better serve both the public and staff including new asphalt, added parking, correct signage and re-stripping.

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 emphasizing City Hall and the Bank of America building in the coming year.

2023 - 2024 PLANNED PROJECTS

The 2023 - 2024 project details are in the REET 1 capital budget. Funding slated to be spent on the 5 year plan projects is fluid - if an emergency repair occurs, priorities can change, or if 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

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
8511	Custodian [1]	—	—	1.00	1.00	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
13605	Building Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		2.00	2.00	3.00	3.00	3.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
224 City Hall Facility	$ 359,230	$ 388,918	$ 518,211	$ 495,704	(4.3)%	$ 508,218	2.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 155,066	$ 159,345	$ 204,112	$ 198,318	(2.8)%	$ 206,628	4.2 %
200 Personnel Benefits	54,531	63,751	75,063	83,964	11.9 %	86,708	3.3 %
Sub-Total Salaries & Benefits	209,597	223,096	279,175	282,282	1.1 %	293,336	3.9 %
300 Supplies for Consumption & Resale	26,739	15,175	18,377	27,500	49.6 %	27,500	— %
400 Services & Pass-Through Payments	119,894	150,647	220,660	185,922	(15.7)%	187,381	0.8 %
Transfers	3,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 359,230	$ 388,918	$ 518,212	$ 495,704	(4.3)%	$ 508,217	2.5 %

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 the Bank of America building. It also assists many Departments with technical advice, contractor information, and support.

The following chart indicates the actual 2021 utility charges, as well as the 2022 year-end estimate and the 2023 and 2024 projected budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Pacific Power	$ 64,601	$ 106,575	$ 109,772	$ 113,065
Natural Gas	17,736	22,500	23,175	23,870
Refuse	3,689	3,500	3,605	3,713
Water, Wastewater, Irrigation & Stormwater	5,029	6,023	6,204	6,390
Total Utility Charges	$ 91,055	$ 138,598	$ 142,756	$ 147,038

[1] The Custodian was added mid-year 2021 due to COVID cleaning needs.

224	City Hall Facility	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 155,066	$ 159,344	$ 204,112	$ 198,318	(2.8)%	$ 206,628	4.2 %
200	Personnel Benefits	54,531	63,751	75,063	83,964	11.9 %	86,708	3.3 %
300	Supplies for Consumption & Resale	26,740	15,175	18,377	27,500	49.6 %	27,500	— %
400	Services & Pass-Through Payments	119,895	150,646	220,660	185,922	(15.7)%	187,381	0.8 %
	Vehicle Replacement	3,000	—	—	—	n/a	—	n/a
Total Expenditures		$ 359,232	$ 388,916	$ 518,212	$ 495,704	(4.3)%	$ 508,217	2.5 %

TRANSIT OPERATING - 462

Director of Public Works	**Scott Schafer**
Transit Manager	**Alvie Maxey**

DEFINITION
The Transit Division's primary task is to provide public transportation services in the city of Yakima. These services include fixed-route buses, paratransit services and the vanpool program. 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 Buses
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.

Paratransit (Dial A Ride) Services
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 Program
The Vanpool program was discontinued at the end of 2021 due to low ridership and failing cost recovery.

Ellensburg Commuter Bus
Through a grant with the WSDOT, 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.

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.
- Have implemented the 18 and Under Fare Free program that will be reimbursed from the Washington State Move Ahead Washington Grant.
- Restored fare-free bus to pools program.

Investment in Infrastructure

- Allocated approximately $4.5 million from the Federal Transit Administration though the American Rescue Plan that is being spent on 8 new buses, 6 in 2022 and two more in 2024.

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 8 Yakima Transit buses that are past their useful life. The price of these bus replacements 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

Transit Fixed Route	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Ridership	536,746	472,252	425,366	450,000	475,000
Service Days	356	357	356	356	356
Vehicle Service Mileage	703,036	707,931	715,656	715,000	725,000
Vehicle Service Hours	60,045	60,832	56,496	60,000	60,000
Operating Expenses	$6,576,229	$7,096,689	$8,100,000	$8,200,000	$8,200,000
Fare Box Revenues (passes, tickets, & cash)	$297,699	$266,417	$326,000	$290,700	$290,700
Fare Box Return Ratio [1]	0.05	0.04	0.04	0.04	0.04
Revenue/Passenger	$0.55	$0.56	$0.56	$0.57	$0.57
Revenue/Mile	$0.42	$0.38	$0.38	$0.39	$0.39
Revenue/Hour	$4.96	$4.38	$4.40	$4.40	$4.40
Passenger/Mile	0.8	0.7	0.8	0.8	0.8
Passenger/Hour	8.9	7.76	8.00	8.00	8.00
Operating Cost/Passenger [2]	$12.25	$15.03	$17.00	$17.00	$17.00
Operating Cost/Mile 2	$9.35	$10.02	$10.50	$11.00	$11.00
Operating Cost/Hour 2	$109.52	$116.66	$118.00	$118.00	$118.00

[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

Paratransit	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Ridership	36,910	35,974	38,600	39,000	39,000
Service Days	356	357	356	356	356
Vehicle Service Mileage	176,401	213,817	248,472	250,000	250,000
Vehicle Service Hours	17,377	23,065	27,278	28,000	28,000
Operating Expenses	$723,776	$1,496,151	$1,510,000	$1,600,000	$1,800,000
Fare Box Revenues (passes, tickets, & cash)	$74,970	$78,311	$79,000	$79,000	$80,000
Fare Box Return Ratio 1	0.1	0.05	0.10	0.10	0.10
Revenue/Passenger	$2.03	$2.18	$2.20	$2.20	$2.20
Revenue/Mile	$0.42	$0.37	$0.40	$0.40	$0.40
Revenue/Hour	$4.31	$3.40	$3.50	$3.50	$3.50
Passenger/Mile	0.2	0.2	0.2	0.2	0.2
Passenger/Hour	2.1	1.6	2.0	2.0	2.0
Operating Cost/Passenger 2	$19.60	$41.59	$41.00	$41.00	$41.00
Operating Cost/Mile 2	$4.10	$6.99	$7.00	$7.00	$7.25
Operating Cost/Hour 2	$41.65	$64.87	$65.00	$65.00	$70.00

Van Pool	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Ridership	6,554	3,355	—	—	—
Service Days	252	253	—	—	—
Vehicle Service Mileage	53,360	31,663	—	—	—
Vehicle Service Hours	1,185	702	—	—	—
Operating Expenses	$156,371	$72,901	$—	$—	$—
Fare Box Revenues (passes, tickets, & cash)	$34,430	$17,591	$—	$—	$—
Fare Box Return Ratio [1]	0.22		—	—	—
Revenue/Passenger	$5.25		$—	$—	$—
Revenue/Mile	$0.64	$0.56	$—	$—	$—
Revenue/Hour	$29.05	$25.06	$—	$—	$—
Passenger/Mile	0.1	0.1	—	—	—
Passenger/Hour	5.5	4.8	—	—	—
Operating Cost/Passenger [2]	$23.85	$21.73	$—	$—	$—
Operating Cost/Mile [2]	$2.93	$2.30	$—	$—	$—
Operating Cost/Hour [2]	$131.96	$103.85	$—	$—	$—

Commuter	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Ridership	11,581	9,381	19,242	21,000	21,000
Service Days	252	253	252	252	252
Vehicle Service Mileage	142,749	140,202	149,796	149,000	149,000
Vehicle Service Hours	4,102	3,888	4,428	4,400	4,400
Operating Expenses	$469,343	$491,581	$500,000	$510,000	$510,000
Fare Box Revenues (passes, tickets, & cash)	$51,154	$39,218	$50,000	$50,000	$50,000
Fare Box Return Ratio [1]	0.11	0.07	0.11	0.11	0.11
Revenue/Passenger	$4.42	$4.18	$4.50	$4.50	$4.50
Revenue/Mile	$0.36	$0.28	$0.35	$0.35	$0.35
Revenue/Hour	$1.24	$10.08	$1.25	$1.25	$1.25
Passenger/Mile	0.1	0.1	0.1	0.1	0.1
Passenger/Hour	2.8	2.4	2.8	2.8	2.8
Operating Cost/Passenger [2]	$40.53	$52.40	$50.00	$50.00	$52.00
Operating Cost/Mile [2]	$3.29	$3.50	$3.50	$3.50	$3.50
Operating Cost/Hour [2]	$114.42	$126.44	$126.00	$126.00	$127.00

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	3.00	3.00	3.00	3.00	3.00
14205	Transit Assistant Manager	1.00	1.00	1.00	1.00	1.00
20102	Transit Project Planner [3]	1.00	1.00	1.00	0.75	0.75
20103	Transit Operations Specialist	1.00	1.00	1.00	1.00	1.00
20110	Community Transportation Coordinator [4]	2.00	2.00	1.00	1.00	1.00
22101	Transit Operator [4,5]	35.80	36.00	37.00	38.50	38.50
22102	Transit Dispatcher	3.00	3.00	3.00	3.00	3.00
23101	Transit Service Worker	2.00	2.00	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.50	1.50	1.50	1.50	1.50
23105	Transit Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
24101	Transit Department Assistant II [6]	2.00	2.00	2.00	—	—
24105	Transit Office Assistant	1.00	1.00	1.00	3.00	3.00
Total Personnel [7]		55.30	55.50	55.50	56.75	56.75

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
453 Ellensburg Operations	$ 451,798	$ 432,294	$ 500,500	$ 500,500	— %	$ 500,500	— %
454 Transit Maintenance	1,367,658	1,670,003	2,206,261	2,221,871	0.7 %	2,228,881	0.3 %
455 Transit Center	15,097	21,866	39,993	39,993	— %	39,993	— %
459 Transit Administration	1,506,178	1,170,375	2,052,737	1,868,114	(9.0)%	1,951,086	4.4 %
460 Transit Planning	—	—	1,500	1,500	— %	1,500	— %
461 Transit Customer Svc/Marketing	22,582	50,349	110,000	110,000	— %	110,000	— %
462 Transit Operations	3,514,966	3,594,942	4,037,424	4,251,895	5.3 %	4,300,476	1.1 %
463 Van Pool Operations	50,911	25,884	2,405	—	(100.0)%	—	n/a
464 Van Pool Insurance	90,117	649,324	—	—	n/a	—	n/a
465 Dial-a-Ride Operations	685,811	1,403,883	4,489,417	1,704,500	(62.0)%	1,314,500	(22.9)%
466 Dial-a-Ride Customer Service	—	—	2,000	2,000	— %	2,000	— %
467 Dial-a-Ride Insurance	62,548	—	—	—	n/a	—	n/a
Total	7,767,666	9,018,920	13,442,237	10,700,373	(20.4)%	10,448,936	(2.3)%
Revenues by Element							
31 Taxes	6,294,653	6,741,336	6,430,000	6,908,000	7.4 %	6,988,000	1.2 %
33 Intergovernmental Revenues	3,247,289	3,589,910	8,087,652	3,167,832	(60.8)%	2,882,836	(9.0)%
34 Charges for Goods & Services	461,295	404,438	495,857	458,700	(7.5)%	458,700	— %
36 Miscellaneous Revenues	127,058	214,556	124,345	119,300	(4.1)%	119,300	— %
Total	10,130,295	10,950,240	15,137,854	10,653,832	(29.6)%	10,448,836	(1.9)%

[3] The Transit Project Planner was reduced from 1.00 to .75 FTE in mid-year 2022 due to budget restraints.
[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 and 1.5 FTE's were added mid-year 2022 due to the need for more permanent positions.
[6] Two Department Assistant II were deleted and two Transit Office Assistants added in a mid-year 2022 reorganization.
[7] Transit funds 1.00 FTE's in Police (310).

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Fund Balance							
Beginning Balance	2,961,730	5,324,359	7,255,678	8,951,296	23.4 %	8,904,754	(0.5)%
Revenues less Expenditures	2,362,629	1,931,320	1,695,617	(46,541)	(102.7)%	(100)	(99.8)%
Ending Balance	$ 5,324,359	$ 7,255,679	$ 8,951,295	$ 8,904,755	(0.5)%	$ 8,904,654	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 2,770,289	$ 2,941,840	$ 3,412,465	$ 3,552,322	4.1 %	$ 3,590,534	1.1 %
200 Personnel Benefits	1,512,904	1,517,533	1,665,175	1,718,922	3.2 %	1,761,583	2.5 %
Sub-Total Salaries & Benefits	4,283,193	4,459,373	5,077,640	5,271,244	3.8 %	5,352,117	1.5 %
300 Supplies for Consumption & Resale	452,868	584,395	1,014,702	1,055,000	4.0 %	1,055,000	— %
400 Services & Pass-Through Payments	3,031,605	3,975,153	7,349,894	4,374,129	(40.5)%	4,041,819	(7.6)%
Total Expenditures	$ 7,767,666	$ 9,018,921	$ 13,442,236	$ 10,700,373	(20.4)%	$ 10,448,936	(2.3)%

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.

453 Ellensburg Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 500	$ 500	— %	$ 500	— %
400 Services & Pass-Through Payments	451,798	432,294	500,000	500,000	— %	500,000	— %
Total Expenditures	$ 451,798	$ 432,294	$ 500,500	$ 500,500	— %	$ 500,500	— %

Transit Maintenance - 454

This function provides maintenance services for fixed route transit services.

454 Transit Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 197,052	$ 212,072	$ 244,000	$ 213,881	(12.3)%	$ 215,689	0.8 %
200 Personnel Benefits	117,990	124,759	127,238	124,611	(2.1)%	127,546	2.4 %
300 Supplies for Consumption & Resale	371,432	487,427	828,867	875,000	5.6 %	875,000	— %
400 Services & Pass-Through Payments	681,183	845,743	1,006,156	1,008,379	0.2 %	1,010,646	0.2 %
Total Expenditures	$ 1,367,657	$ 1,670,001	$ 2,206,261	$ 2,221,871	0.7 %	$ 2,228,881	0.3 %

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.

455	Transit Center	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300	Supplies for Consumption & Resale	$ —	$ 796	$ 10,000	$ 10,000	— %	$ 10,000	— %
400	Services & Pass-Through Payments	15,098	21,071	29,993	29,993	— %	29,993	— %
Total Expenditures		$ 15,098	$ 21,867	$ 39,993	$ 39,993	— %	$ 39,993	— %

Transit Administration - 459

These expenditures support the planning, direction, administration and support the operations of the department. Included are professional services such as armored vehicle service for revenue collection and delivery.

459	Transit Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 328,025	$ 385,131	$ 501,124	$ 511,191	2.0 %	$ 531,781	4.0 %
200	Personnel Benefits	161,991	169,268	197,854	200,666	1.4 %	207,625	3.5 %
300	Supplies for Consumption & Resale	13,437	10,604	40,000	35,000	(12.5)%	35,000	— %
400	Services & Pass-Through Payments	1,002,726	605,372	1,313,758	1,121,257	(14.7)%	1,176,680	4.9 %
Total Expenditures		$ 1,506,179	$ 1,170,375	$ 2,052,736	$ 1,868,114	(9.0)%	$ 1,951,086	4.4 %

Transit Planning - 460

This function accounts for transit development, which includes planning, engineering, architecture, and other professional expenses for capital development.

460	Transit Planning	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ —	$ —	$ 1,500	$ 1,500	— %	$ 1,500	— %

Transit Customer Service / Marketing - 461

This function accounts for Yakima Transits to advertising services, promotional events, printing the bus book, and performing other related services.

461	Transit Customer Svc/Marketing	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 22,583	$ 50,348	$ 110,000	$ 110,000	— %	$ 110,000	— %

Transit Operations - 462

This function is used for Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

462	Transit Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 2,245,213	$ 2,344,637	$ 2,667,340	$ 2,827,250	6.0 %	$ 2,843,064	0.6 %
200	Personnel Benefits	1,232,923	1,223,506	1,340,084	1,393,645	4.0 %	1,426,413	2.4 %
300	Supplies for Consumption & Resale	745	1,207	1,500	1,500	— %	1,500	— %
400	Services & Pass-Through Payments	36,086	25,594	28,500	29,500	3.5 %	29,500	— %
Total Expenditures		$ 3,514,967	$ 3,594,944	$ 4,037,424	$ 4,251,895	5.3 %	$ 4,300,477	1.1 %

Van Pool Operations - 463

This function accounted for Yakima Transit's Vanpool program that was discontinued at the end of 2021.

463 Van Pool Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 18,837	$ 10,080	$ 835	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	32,073	15,805	1,570	—	(100.0)%	—	n/a
Total Expenditures	$ 50,910	$ 25,885	$ 2,405	$ —	(100.0)%	$ —	n/a

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses were included in this function. Van Pool was discontinued at the end of 2021.

464 Van Pool Insurance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 90,117	$ 649,324	$ —	$ —	n/a	$ —	n/a

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. Costs for Dial-a-Ride increased in 2021 and 2022 due to a new contract with a contractor and the carry forward of CARES grant money.

465 Dial-a-Ride Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 48,416	$ 74,281	$ 132,000	$ 132,000	— %	$ 132,000	— %
400 Services & Pass-Through Payments	637,396	1,329,601	4,357,417	1,572,500	(63.9)%	1,182,500	(24.8)%
Total Expenditures	$ 685,812	$ 1,403,882	$ 4,489,417	$ 1,704,500	(62.0)%	$ 1,314,500	(22.9)%

Dial-a-Ride Customer Service - 466

This function accounts for Yakima Transit's charges for technology and equipment upgrades, like cameras, safety fortification, GIS equipment, and other related items.

466 Dial-a-Ride Customer Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ —	$ —	$ 1,000	$ 1,000	— %	$ 1,000	— %
400 Services & Pass-Through Payments	—	—	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 Risk Management (515) as of 2021.

467 Dial-a Ride Insurance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 62,548	$ —	$ —	$ —	n/a	$ —	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		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 2,961,730	$ 5,324,359	$ 7,255,678	$ 8,951,296	23.4 %	$ 8,904,754	(0.5)%
31	Taxes	6,294,653	6,741,336	6,430,000	6,908,000	7.4 %	6,988,000	1.2 %
33	Intergovernmental Revenues	3,247,289	3,589,910	8,087,652	3,167,832	(60.8)%	2,882,836	(9.0)%
34	Charges for Goods & Services	461,295	404,438	495,857	458,700	(7.5)%	458,700	— %
36	Miscellaneous Revenues	127,058	214,556	124,345	119,300	(4.1)%	119,300	— %
Total		$ 13,092,025	$ 16,274,599	$ 22,393,532	$ 19,605,128	(12.5)%	$ 19,353,590	(1.3)%

TRANSIT CAPITAL - 464

Director of Public Works — **Scott Schafer**
Transit Manager — **Alvie Maxey**

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

Function(s): 450, 451 & 467.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
450 Transit Equipment	$ 3,291	$ —	$ —	$ —	n/a	$ —	n/a
451 Transit Capital	36,912	35,760	9,260,831	511,625	(94.5)%	100,000	(80.5)%
467 Dial-a-Ride Capital	—	—	320,000	—	(100.0)%	—	n/a
Total	40,203	35,760	9,580,831	511,625	(94.7)%	100,000	(80.5)%
Revenues by Element							
31 Taxes	377,380	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
33 Intergovernmental Revenues	—	—	3,593,242	411,625	(88.5)%	—	(100.0)%
36 Miscellaneous Revenues	7,300	16,948	206,602	355,351	72.0 %	177,676	(50.0)%
37 Proprietary Gains (Losses)	—	31,864	49,540	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	6,174	—	27,643	—	(100.0)%	—	n/a
Total	390,854	1,048,812	4,877,027	1,766,976	(63.8)%	1,177,676	(33.4)%
Fund Balance							
Beginning Balance	5,746,929	6,097,581	7,110,632	2,406,828	(66.2)%	3,662,179	52.2 %
Revenues less Expenditures	350,651	1,013,052	(4,703,804)	1,255,351	(126.7)%	1,077,676	(14.2)%
Ending Balance	$ 6,097,580	$ 7,110,633	$ 2,406,828	$ 3,662,179	52.2 %	$ 4,739,855	29.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 3,291	$ —	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	25,523	2,399	6,778	—	(100.0)%	—	n/a
600 Capital Outlays	11,389	33,361	9,574,053	511,625	(94.7)%	100,000	(80.5)%
Total Expenditures	$ 40,203	$ 35,760	$ 9,580,831	$ 511,625	(94.7)%	$ 100,000	(80.5)%

EXPLANATORY NARRATIVE

Transit Equipment - 450

This function is used for supplies and miscellaneous equipment.

450 Transit Equipment	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
300 Supplies for Consumption & Resale	$ 3,291	$ —	$ —	$ —	n/a	$ —	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.

2023 - 2024 PLANNED PROJECTS

Description	2023 Projected	2024 Projected
ADA Sidewalk Installation	$ 100,000	$ 100,000
Technology Equipment for Buses	131,625	—
Radios for Buses	280,000	—
Total	$ 511,625	$ 100,000

Funding slated to be spent may have expenses incurred in different years, as some vehicles may require a greater length of time due to assembly. See the Capital Budget section for further information.

451 Transit Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 25,523	$ 2,399	$ 6,778	$ —	(100.0)%	$ —	n/a
600 Capital Outlays	11,389	33,361	9,254,053	511,625	(94.5)%	100,000	(80.5)%
Total Expenditures	$ 36,912	$ 35,760	$ 9,260,831	$ 511,625	(94.5)%	$ 100,000	(80.5)%

Dial-a-Ride Capital - 467

This function is used for capital expenditures for Dial-A-Ride vehicles.

451 Transit Capital	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
600 Capital Outlays	$ —	$ —	$ 320,000	$ —	(100.0)%	$ —	n/a

Revenue

This capital fund receives revenue from transit tax and Federal and State grants. The rest of the funding consists of vanpool capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles.

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 5,746,929	$ 6,097,581	$ 7,110,632	$ 2,406,828	(66.2)%	$ 3,662,179	52.2 %
31	Taxes	377,380	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
33	Intergovernmental Revenues	—	—	3,593,242	411,625	(88.5)%	—	(100.0)%
36	Miscellaneous Revenues	7,300	16,948	206,602	355,351	72.0 %	177,676	(50.0)%
37	Proprietary Gains (Losses)	—	31,864	49,540	—	(100.0)%	—	n/a
39	Other Financing Sources (Uses)	6,174	—	27,643	—	(100.0)%	—	n/a
Total		$ 6,137,783	$ 7,146,393	$ 11,987,659	$ 4,173,804	(65.2)%	$ 4,839,855	16.0 %

REFUSE - 471

Director of Public Works **Scott Schafer**
Acting Solid Waste & Recycling Manager **Leovardo Cruz**

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 division operates 14 daily routes and maintains a fleet of 21 refuse trucks. The City of Yakima provides automated refuse carts for weekly refuse collection. Customers have the option of using a 32 or 96-gallon cart, and carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line. Optional weekly yard waste collection, utilizing a 96-gallon cart, is available to City residential customers from March 1 through November 30th of each year.

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.

Refuse utilizes a billing system that allows the division to take advantage of the electronic routing and mobile application management opportunities. 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.

ACCOMPLISHMENTS

Public Safety

- Provided weekly garbage and yard waste service to 25,500 households.
- Provided 284 temporary bin service.
- Collected approximately 33,977 tons of garbage.
- Collected 3,907 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 116,956 customer service order requests.
- Conducted 114 Special Hauls.

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

- Provided one special event collection service – Summer Nights.

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.
- Received a $1M grant from the Department of Commerce to conduct a feasibility study on the utilization of an anaerobic digester to reduce solid waste to the Yakima County landfill.

GOALS

Public Safety

- Provide quality municipal solid waste services that are efficient, cost effective and environmentally responsible.

Fiscal Sustainability

- Sustain an operating reserve of 25%.
- 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

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Residential Cart Accounts Active [1]	26,747	26,747	27,594	27,594	28,145
Bin Accounts Active	490	490	490	490	499
Yard Service Accounts Active	6,259	6,259	6,626	6,626	6,758
Special Haul Collections	105	105	114	114	116
Tons of Refuse Collected Residential Automated Carts	31,028	31,028	30,646	30,646	31,259
Tons of Refuse Collected Bin	2,986	2,986	2,837	2,837	2,893
Tons of Refuse Collected Yard Service	4,052	4,052	3,798	3,798	3,873
Estimated Annual Cost Per Account - Special Collection	$11.39	$11.39	$19.40	$19.40	$19.78
Estimated Annual Cost Per Account - Residential Auto. Cart	$227	$227	$236	$249	$254
Estimated Annual Cost Per Account - Bin	$1,266	$1,266	$1,328	$1,326	$1,353
Estimated Annual Cost Per Account - Yard Service	$143	$143	$145	$152	$155

[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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00	1.00	1.00
7155	Solid Waste Services Specialist [2]	2.00	3.00	3.00	3.00	3.00
8433	Solid Waste Collector/Driver [3]	13.00	13.00	13.00	13.00	14.00
8434	Solid Waste Code Compliance Officer [3]	—	1.00	—	—	—
8641	Solid Waste Maintenance Worker	4.00	4.00	4.00	5.00	5.00
14101	Solid Waste Supervisor	2.00	2.00	2.00	2.00	2.00
Total Personnel [4]		22.00	24.00	23.00	24.00	25.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
472 Residential Operations	$ 3,576,684	$ 3,896,128	$ 4,211,177	$ 4,407,784	4.7 %	$ 4,552,130	3.3 %
473 Special Containers	80,684	76,594	84,997	87,471	2.9 %	89,924	2.8 %
474 Facility Maintenance	47,834	52,575	54,152	75,586	39.6 %	77,098	2.0 %
476 Shop Operations	997,268	730,000	742,500	742,500	— %	742,500	— %
477 Refuse Taxes & Interfund	2,271,511	2,394,544	2,852,613	2,907,738	1.9 %	3,022,100	3.9 %
478 Administration	508,551	637,373	979,970	1,018,841	4.0 %	1,065,519	4.6 %
479 PW Insurance & Interfund	182,721	201,540	62,352	70,666	13.3 %	72,080	2.0 %
Total	7,665,253	7,988,754	8,987,761	9,310,586	3.6 %	9,621,351	3.3 %
Revenues by Element							
33 Intergovernmental Revenues	154,280	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	8,325,892	8,645,432	9,008,680	9,250,845	2.7 %	9,701,136	4.9 %
35 Fines & Penalties	(175)	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	231	20,148	520	520	— %	520	— %
37 Proprietary Gains (Losses)	—	—	100,500	—	(100.0)%	—	n/a
Total	8,480,228	8,665,580	9,109,700	9,251,365	1.6 %	9,701,656	4.9 %
Fund Balance							
Beginning Balance	1,435,655	2,250,630	2,927,456	3,049,395	4.2 %	2,990,173	(1.9)%
Revenues less Expenditures	814,975	676,826	121,939	(59,221)	(148.6)%	80,305	(235.6)%
Ending Balance	$ 2,250,630	$ 2,927,456	$ 3,049,395	$ 2,990,174	(1.9)%	$ 3,070,478	2.7 %

[2] 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.

[3] One Solid Waste Collector/Driver will be added in 2024 due to an increase in services due to recent annexations.

[4] Refuse funds .05 FTE in Information Technology Services (350) and Water (474), and the equivalent of 1.5 FTE in the Clean City Fund (136).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,240,446	$ 1,340,677	$ 1,549,288	$ 1,674,936	8.1 %	$ 1,800,903	7.5 %
200 Personnel Benefits	584,304	623,263	661,291	768,368	16.2 %	827,982	7.8 %
Sub-Total Salaries & Benefits	1,824,750	1,963,940	2,210,579	2,443,304	10.5 %	2,628,885	7.6 %
300 Supplies for Consumption & Resale	283,795	444,996	648,292	568,856	(12.3)%	568,856	— %
400 Services & Pass-Through Payments	5,556,707	5,579,819	6,128,890	6,298,427	2.8 %	6,423,610	2.0 %
Total Expenditures	$ 7,665,252	$ 7,988,755	$ 8,987,761	$ 9,310,587	3.6 %	$ 9,621,351	3.3 %

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.

472 Residential Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 847,686	$ 871,027	$ 986,469	$ 1,060,722	7.5 %	$ 1,155,547	8.9 %
200 Personnel Benefits	422,251	423,974	438,846	499,342	13.8 %	548,864	9.9 %
300 Supplies for Consumption & Resale	283,299	444,309	646,615	567,179	(12.3)%	567,179	— %
400 Services & Pass-Through Payments	2,023,447	2,156,818	2,139,246	2,280,541	6.6 %	2,280,541	— %
Total Expenditures	$ 3,576,683	$ 3,896,128	$ 4,211,176	$ 4,407,784	4.7 %	$ 4,552,131	3.3 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits are budgeted here.

473 Special Containers	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 56,461	$ 53,415	$ 61,153	$ 62,726	2.6 %	$ 64,515	2.9 %
200 Personnel Benefits	24,224	23,179	23,845	24,745	3.8 %	25,409	2.7 %
Total Expenditures	$ 80,685	$ 76,594	$ 84,998	$ 87,471	2.9 %	$ 89,924	2.8 %

Facility Maintenance - 474

These expenditures are for interfund charges for the garage/plant facility.

474 Facility Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 47,834	$ 52,575	$ 54,152	$ 75,586	39.6 %	$ 77,098	2.0 %

Shop Operations - 476

This function shows the expenditures for vehicle replacement reserves.

476 Shop Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 997,268	$ 730,000	$ 742,500	$ 742,500	— %	$ 742,500	— %

Refuse Taxes & Interfund - 477

Expenditures related to professional services, including interfund charges paid for city services; interfund payment to the city for the in lieu tax set at 15% of the divisions' revenue; interfund payment to utility billing for customer services and state/county taxes and assessments.

477	Refuse Taxes & Interfund	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 2,271,511	$ 2,394,544	$ 2,852,612	$ 2,907,738	1.9 %	$ 3,022,099	3.9 %

Administration - 478

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

478	Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 336,300	$ 416,233	$ 501,666	$ 551,488	9.9 %	$ 580,842	5.3 %
200	Personnel Benefits	137,829	176,110	198,600	244,281	23.0 %	253,709	3.9 %
300	Supplies for Consumption & Resale	496	687	1,677	1,677	— %	1,677	— %
400	Services & Pass-Through Payments	33,927	44,342	278,026	221,396	(20.4)%	229,291	3.6 %
Total Expenditures		$ 508,552	$ 637,372	$ 979,969	$ 1,018,842	4.0 %	$ 1,065,519	4.6 %

PW Insurance & Interfund - 479

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

479	PW Insurance & Interfund	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 182,721	$ 201,540	$ 62,352	$ 70,666	13.3 %	$ 72,080	2.0 %

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
County & City Departments/CARES	$ 256,460	$ 108,012	$ 119,665	$ 119,665	$ 119,665
Container Service	565,141	570,611	569,817	586,912	762,985
Automated Residential Service (ARS)	6,649,995	6,934,310	7,345,698	7,566,069	7,793,051
ARS - Overflow/Call back/Extra	65,064	49,068	30,000	30,000	30,000
Special Haul	2,748	3,925	3,500	3,500	3,500
Yard Refuse	991,961	1,033,708	940,000	944,700	991,935
Miscellaneous	(175)	19,600	—	—	—
Recycling Revenue	231	548	520	520	520
Uncollectible Accounts	(51,196)	(54,202)	—	—	—
Total	$ 8,480,229	$ 8,665,580	$ 9,009,200	$ 9,251,366	$ 9,701,656

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 1,435,655	$ 2,250,630	$ 2,927,456	$ 3,049,395	4.2 %	$ 2,990,173	(1.9)%
33 Intergovernmental	154,280	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	8,325,892	8,645,432	9,008,680	9,250,845	2.7 %	9,701,136	4.9 %
35 Non-Court Fines & Forfeitures	(175)	—	—	—	n/a	—	n/a
36 Miscellaneous Revenues	231	20,148	520	520	— %	520	— %
Total	$ 9,915,883	$ 10,916,210	$ 12,037,156	$ 12,300,760	2.2 %	$ 12,691,829	3.2 %

WASTEWATER OPERATING - 473

Director of Public Works	**Scott Schafer**
Wastewater Manager	**Mike Price**

DEFINITION

This division improves, operates and maintains the built environment for collection and treatment of domestic and industrial wastewater facilities. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion

The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves an estimated 2023 population of 99,000 people living in the City of Yakima as well as food and beverage industries that generate high strength industrial wastewater. Additionally, the Yakima Regional WWTF 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, the Department of Ecology (DOE) amended the City's existing NPDES permit to transfer discharge permitting authority from DOE 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, DOE, and the City's extra-jurisdictional wastewater customers to meet the Environmental Protection Agency (EPA) mandated requirement for full pretreatment delegation. The DOE is working with the City of Yakima to renew the plant's extended 2011 NPDES permit, issuing 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 in October 2020. DOE has indicated that they will issue the draft permit and fact sheet for public comment in late 2022 or early 2023. 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 fourth 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 cost of service and rate study for the division was planned and budgeted for 2022, but will not be completed until 2023. The division plans to present updated rates and fees from the rate study for years 2024-2028 in the fourth quarter of 2023 that, if adopted, would go into effect in January 2024.

ACCOMPLISHMENTS

Investment in Infrastructure

- Convey and treat over 3.2 billion gallons of wastewater annually.
- Began design for installation of public sewer mains in underserved and low-income areas of Yakima.
- Design underway for the rehabilitation of 16,000 linear feet of deteriorating concrete sewer pipe.
- Partnered with Pacific Power to reduced electrical energy usage at the treatment plant by over 5%.
- Biogas and boiler system improvements reduced natural gas consumption by over 50%.
- Design for collection system trunkline extension to service a developed Millsite.
- Replaced Ultraviolet Disinfection system flow control gates and UASB hot water supply and return lines.

GOALS

Investment in Infrastructure

- Meet NPDES performance criteria for conveyance and treatment of wastewater.
- Continue design for the installation of public sewer mains in underserved low-income areas of the city and secure further funding for the sewer main installations.
- Begin rehabilitation of 2 of the treatment plant's 4 primary clarifiers.
- Begin replacement of biosolids dewatering centrifuges with energy efficient screw press equipment.
- Complete Wastewater and Industrial Wastewater cost-of-service studies to propose equitable customer rates and fees that ensure a proper level of service.
- Complete Wastewater Collection System Master Plan and Treatment Plant Facility Plan updates.

Function(s): 725, 726, 729, 730, 731, 734, 737 and Debt Service: 842, 844, 845, 862, 863, 864 & 876.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Rudkin Road Pump Station					
Million Gallons/Yr. Pumped	673	747	760	770	780
Yakima	475	507	515	520	525
Union Gap	198	240	245	250	255
Total Million Gallons/Yr. Pumped	673	747	760	770	780
Pumping Costs	$159,092	$137,505	$189,126	$188,228	$196,334
Cost Per Million Gallons Pumped	$236	$184	$248	$244	$252
Wastewater Treatment					
Billion Gallons/Yr. Treated	3.1	3.2	3.3	3.4	3.5
Laboratory Tests/Month	1,850	1,850	1,850	1,850	1,850
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5	21.5
Average Day Peak Month	10.4	11.0	11.0	11.1	11.2
Percent of Permit Capacity	48.0 %	51.0 %	51.0 %	52.0 %	52.0 %
Peak Day	12.2	12.0	12.1	12.2	12.3
Pounds of Organic Pollutants Treated (BOD)	10,500,953	10,487,954	10,600,000	10,700,000	10,800,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	38,515	35,113	38,750	39,500	40,250
Percent of Permit Capacity	72 %	66 %	73 %	74 %	75 %
Pounds of Total Suspended Solids (TSS)	8,304,031	8,767,424	8,900,000	9,000,000	9,100,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	27,434	28,414	28,750	29,000	29,250
Percent of Permit Capacity	71 %	74 %	74 %	75 %	76 %
Biosolids (Dry Tons)	1,295	1,396	1,715	1,750	1,800
Treatment Costs	$7,847,670	$7,996,899	$9,015,032	$9,250,498	$9,635,524
Total Facility Debt Service & Cash Contribution for Capital	$3,528,131	$4,027,528	$2,568,649	$2,566,341	$5,564,034
Capital Projects					
Flow Treated - Million Gallons (MG)	3,102	3,177	3,300	3,400	3,500
Cost Per Million Gallons Treated	$3,142	$3,273	$3,035	$3,015	$3,896

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00	1.00	1.00
4250	WWTP SCADA/Telemetry Maint Tech	1.00	1.00	1.00	1.00	1.00
4260	WWTP Lead Maintenance Tech	1.00	1.00	1.00	1.00	1.00
7123	Department Assistant III	0.50	0.50	0.50	0.50	0.50
8241	Industrial Maintenance Mechanic II [1]	3.00	3.00	3.00	3.00	3.00
8242	Industrial Maintenance Mechanic I [2]	1.00	1.00	1.00	1.00	1.00
8311	WWTP Operator I	1.00	1.00	1.00	1.00	1.00
8312	WWTP Operator II	7.00	7.00	7.00	7.00	7.00
8313	WWTP Operator III	7.00	7.00	7.00	7.00	7.00
8321	Laboratory Technician	2.70	2.70	2.70	2.70	2.70
8322	Pretreatment Technician	3.00	3.00	3.00	3.00	3.00
8323	Pretreatment Crew Leader	3.00	3.00	3.00	3.00	3.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00	1.00	1.00
8326	Laboratory Chemist	1.00	1.00	1.00	1.00	1.00
8542	Facility Maintenance Specialist	2.00	2.00	2.00	2.00	2.00
8732	Wastewater Maintenance Specialist II	13.00	13.00	13.00	13.00	13.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00	2.00	2.00
11106	Surface Water Engineer	1.00	1.00	1.00	1.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	1.00	1.00	1.00	1.00	1.00
12201	Industrial Maintenance Supervisor [3]	1.00	1.00	1.00	—	—
12202	WWTP Maintenance Supervisor [2]	—	—	—	1.00	1.00
13201	Wastewater Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00	1.00	1.00
15103	WWTP Chief Operator	3.00	3.00	3.00	3.00	3.00
15104	Pretreatment Supervisor	1.00	1.00	1.00	1.00	1.00
15105	Wastewater Operations Superintendent	1.00	1.00	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		72.20	72.20	72.20	72.20	72.20

[1] The Industrial Maintenance Mechanic position title was changed to Industrial Maintenance Mechanic II in 2022.
[2] The Preventative Maintenance Technician position title was changed to Industrial Maintenance Mechanic I in 2022.
[3] An Industrial Maintenance Supervisor was replaced with a WWTP Maintenance Supervisor mid-year 2021 due to a reorganization.
[4] Wastewater funds .15 FTE in City Management (102), .05 in Information Technology Services (350), 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).

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
725 Collection Administration	$ 1,900,000	$ 2,400,000	$ 1,000,000	$ 1,000,000	— %	$ 4,000,000	300.0 %
726 Collections	7,622,001	7,688,547	8,790,508	8,735,036	(0.6)%	8,880,134	1.7 %
729 Rudkin Road Lift Station	159,092	137,505	189,126	188,228	(0.5)%	196,334	4.3 %
730 Treatment Administration	2,545,385	2,514,498	2,508,648	2,511,048	0.1 %	1,351,348	(46.2)%
731 Treatment Operations	6,219,539	6,369,371	7,493,383	7,719,412	3.0 %	8,109,187	5.0 %
734 Pretreatment Operations	1,201,599	1,174,464	1,314,785	1,339,664	1.9 %	1,407,453	5.1 %
737 Treatment Charges/Transfers	300,000	1,500,000	7,500,000	3,000,000	(60.0)%	2,000,000	(33.3)%
Debt Service	749,131	748,528	689,649	687,341	(0.3)%	685,034	(0.3)%
Total	20,696,747	22,532,913	29,486,099	25,180,729	(14.6)%	26,629,490	5.8 %
Revenues by Element							
32 Licenses & Permits	1,408,661	1,361,906	1,481,185	1,480,885	— %	1,480,885	— %
33 Intergovernmental Revenues	17,456	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	21,781,488	22,509,945	22,290,398	22,290,398	— %	22,290,908	— %
36 Miscellaneous Revenues	15,296	218,318	23,690	17,000	(28.2)%	17,000	— %
37 Proprietary Gains (Losses)	763,280	1,244,840	600,000	600,000	— %	600,000	— %
Transfers In	32,621	34,826	—	—	n/a	—	n/a
Total	24,018,802	25,369,835	24,395,273	24,388,283	— %	24,388,793	— %
Fund Balance							
Beginning Balance	7,964,608	11,286,662	14,123,584	9,032,758	(36.0)%	8,240,312	(8.8)%
Revenues less Expenditures	3,322,055	2,836,922	(5,090,826)	(792,446)	(84.4)%		(100.0)%
Ending Balance	$ 11,286,663	$ 14,123,584	$ 9,032,758	$ 8,240,312	(8.8)%	$ 8,240,312	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 3,735,660	$ 3,557,825	$ 4,684,056	$ 4,939,703	5.5 %	$ 5,134,279	3.9 %
200 Personnel Benefits	1,694,325	1,580,546	1,957,059	2,014,619	2.9 %	2,085,498	3.5 %
Sub-Total Salaries & Benefits	5,429,985	5,138,371	6,641,115	6,954,322	4.7 %	7,219,777	3.8 %
300 Supplies for Consumption & Resale	984,003	1,050,517	1,224,300	1,247,300	1.9 %	1,443,575	15.7 %
400 Services & Pass-Through Payments	8,579,466	9,165,113	9,875,388	9,744,518	(1.3)%	9,892,354	1.5 %
600 Capital Outlays	7,798	15,887	47,000	36,200	(23.0)%	37,400	3.3 %
700 Debt Service Principal	724,588	725,977	649,779	651,245	0.2 %	652,751	0.2 %
800 Debt Service Interest & Issuance	24,542	22,551	39,870	36,096	(9.5)%	32,283	(10.6)%
Transfers	4,946,366	6,414,498	11,008,648	6,511,048	(40.9)%	7,351,348	12.9 %
Total Expenditures	$ 20,696,748	$ 22,532,914	$ 29,486,100	$ 25,180,729	(14.6)%	$ 26,629,488	5.8 %

EXPLANATORY NARRATIVE

Details of all interfund transfers from the Wastewater Operating fund to other funds are shown in the following table.

INTERFUND TRANSFERS - FUND 473

	From Fund / Function	To Fund	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
WW Treatment Facility Projects	473/725	478	$ 2,400,000	$ 1,000,000	$ 1,000,000	$ 4,000,000
WW Facilities Reserve	473/730	472	879,000	879,000	879,000	879,000
Debt Service						
2010 RR Grade Separation	473/730	342	84,448	84,448	84,448	84,448
2012 Revenue Bonds	473/730	493	1,164,200	1,162,800	1,164,800	—
2020 Revenue Bonds	473/730	488	386,850	382,400	382,800	387,900
Total - Function 730			2,514,498	2,508,648	2,511,048	1,351,348
Collection Systems Construction	473/737	476	1,500,000	7,500,000	3,000,000	2,000,000
Total			$ 6,414,498	$ 11,008,648	$ 6,511,048	$ 7,351,348

Collection Administration - 725

This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

725 Collection Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Transfers Out	$ 1,900,000	$ 2,400,000	$ 1,000,000	$ 1,000,000	— %	$ 4,000,000	300.0 %

Collection - 726

With the use of the I-COM 3 systems programs 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 Closed Circuit Television (CCTV) pipe inspection cameras, 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. 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, focuses on collection system repairs to increase system usable life and better maintenance crew access. The second crew cleans 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.

726 Collections	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,108,471	$ 928,082	$ 1,304,706	$ 1,325,638	1.6 %	$ 1,392,549	5.0 %
200 Personnel Benefits	555,021	474,561	615,126	631,079	2.6 %	653,735	3.6 %
300 Supplies for Consumption & Resale	110,938	129,078	195,000	182,750	(6.3)%	188,750	3.3 %
400 Services & Pass-Through Payments	5,706,071	6,140,942	6,645,676	6,564,568	(1.2)%	6,613,100	0.7 %
600 Capital Outlays	—	15,887	30,000	31,000	3.3 %	32,000	3.2 %
Vehicle Replacement	141,500	—	—	—	n/a	—	n/a
Total Expenditures	$ 7,622,001	$ 7,688,550	$ 8,790,508	$ 8,735,035	(0.6)%	$ 8,880,134	1.7 %

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) Operation and Maintenance (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%).

729	Rudkin Road Lift Station	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 81,914	$ 63,464	$ 94,177	$ 95,602	1.5 %	$ 100,347	5.0 %
200	Personnel Benefits	34,955	28,502	37,099	36,471	(1.7)%	37,868	3.8 %
300	Supplies for Consumption & Resale	—	—	500	800	60.0 %	825	3.1 %
400	Services & Pass-Through Payments	41,687	45,539	57,350	55,354	(3.5)%	57,294	3.5 %
	Vehicle Replacement	537	—	—	—	n/a	—	n/a
Total Expenditures		$ 159,093	$ 137,505	$ 189,126	$ 188,227	(0.5)%	$ 196,334	4.3 %

Treatment Administration - 730

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

730	Treatment Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Transfers Out	$ 2,545,385	$ 2,514,498	$ 2,508,648	$ 2,511,048	0.1 %	$ 1,351,348	(46.2)%

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.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd). Although the plant has experienced peak daily loading as high as 19.52 mgd, 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).

The Wastewater Division utilizes an anaerobic bioreactor to pretreat high strength wastewater from local industrial fruit processors. By pretreating the high strength industrial wastewater, significant sanitary wastewater treatment capacity is restored for future users, while being able to treat both processes far more cost effectively.

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

	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Million Gallons Treated (Total)	3,177	3,300	3,400	3,500
Yakima (%)	83.9 %	84.0 %	84.0 %	84.0 %
Union Gap (%)	7.6 %	7.6 %	7.5 %	7.4 %
Terrace Heights (%)	8.5 %	8.4 %	8.5 %	8.6 %

ALLOCATION BY CUSTOMER

	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
BOD Treated (lbs.) (Includes Dry Matter)	10,487,954	10,600,000	10,700,000	10,800,000
Yakima (%)	89.1 %	89.1 %	90.0 %	89.2 %
Union Gap (%)	4.9 %	4.9 %	5.0 %	5.0 %
Terrace Heights (%)	6.0 %	6.0 %	5.9 %	5.8 %
TSS Treated (lbs.) (Includes Dry Matter.)	8,767,424	8,900,000	9,000,000	9,100,000
Yakima (%)	90.7 %	90.7 %	90.7 %	90.6 %
Union Gap (%)	5.9 %	5.9 %	6.0 %	6.1 %
Terrace Heights (%)	3.4 %	3.4 %	3.3 %	3.3 %

In addition to actual treatment cost charges, Union Gap and Terrace Heights share in paying for a portion of the treatment plant's debt service and cash contributions, to pay for improvements made to the facility. The following table shows the actual cost distribution for each entity along with the total estimated and projected debt service and cash contribution for capital improvement projects.

CAPITAL RESERVE

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9 %	8.1 %	4.0 %
Charge, Per Month	$73,250	$6,750	$3,333
Total Yearly Allocation	$879,000	$81,000	$39,996

NOTE: The percentages presented are based on contractual allocations.

731	Treatment Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 2,000,700	$ 2,005,450	$ 2,686,510	$ 2,896,125	7.8 %	$ 2,967,379	2.5 %
200	Personnel Benefits	868,251	842,106	1,058,863	1,092,816	3.2 %	1,132,121	3.6 %
300	Supplies for Consumption & Resale	863,336	903,311	1,006,800	1,041,000	3.4 %	1,230,500	18.2 %
400	Services & Pass-Through Payments	2,429,454	2,618,503	2,729,210	2,689,471	(1.5)%	2,779,186	3.3 %
600	Capital Outlays	7,798	—	12,000	—	(100)%	—	n/a
	Vehicle Replacement	49,999	—	—	—	n/a	—	n/a
Total Expenditures		$ 6,219,538	$ 6,369,370	$ 7,493,383	$ 7,719,412	3.0 %	$ 8,109,186	5.0 %

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.

Pretreatment duties include permitting, monitoring, sampling, and inspecting all SIU's and Minor Industrial Users (MIU's) discharging to the City's POTW, monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights, monitoring businesses and industries for Fat, Oil and Grease (FOG) and Whole Effluent Toxicity (WET) tests.

734	Pretreatment Operations	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 544,576	$ 560,829	$ 598,663	$ 622,337	4.0 %	$ 674,006	8.3 %
200	Personnel Benefits	236,098	235,377	245,971	254,254	3.4 %	261,773	3.0 %
300	Supplies for Consumption & Resale	9,728	18,128	22,000	22,750	3.4 %	23,500	3.3 %
400	Services & Pass-Through Payments	402,252	360,131	443,151	435,124	(1.8)%	442,774	1.8 %
600	Capital Outlays	—	—	5,000	5,200	4.0 %	5,400	3.8 %
	Vehicle Replacement	8,944	—	—	—	n/a	—	n/a
Total Expenditures		$ 1,201,598	$ 1,174,465	$ 1,314,785	$ 1,339,665	1.9 %	$ 1,407,453	5.1 %

Treatment Charges/Transfers - 737

This function encompasses the connection charge transfers to capital and other funds as needed.

737	Treatment Charges/Transfers	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Transfers Out	$ 300,000	$ 1,500,000	$ 7,500,000	$ 3,000,000	(60.0)%	$ 2,000,000	(33.3)%

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, as seen in the Interfund Transfer chart at the beginning of the Explanatory Narrative section. Repayments of State Public Works Trust Fund or State Revolving Fund loans are made directly from this Debt Service account, as shown in the following table.

DEBT SERVICE

	Maturity Date	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Intergovernmental Loans					
2001 Fruitvale water/Wastewater Project	07/01/21	$ 77,787	$ —	$ —	$ —
2005 River Road - Wastewater Improvement	06/01/25	125,540	126,731	126,109	125,488
2007 Ultra Violet Disinfection	06/01/27	123,159	125,031	124,424	123,817
2011 Energy Efficiency Project	03/31/33	32,257	34,826	34,826	34,826
2012 Wastewater Treatment Plant	03/31/33	272,162	275,806	275,133	274,461
2012 Industrial Sewer Main Extension	06/01/37	84,220	87,847	87,440	87,033
2012 Industrial Waste Anaerobic	07/01/34	33,402	39,409	39,409	39,409
Total - Debt Service in Wastewater Fund		$ 748,528	$ 689,649	687,341	685,034

Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Debt Service	$ 749,131	$ 748,528	$ 689,649	$ 687,341	(0.3)%	$ 685,034	(0.3)%

Revenue

Wastewater revenue reflects the base wastewater treatment charges (including pretreatment); the sale of permits; charges to Union Gap and Terrace Heights for wastewater treatment and testing; interest; the sale of fixed assets and salvage; and wastewater connection charges, which will ultimately be redistributed to the Wastewater Capital Funds.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 7,964,608	$ 11,286,662	$ 14,123,584	$ 9,032,758	(36.0)%	$ 8,240,312	(8.8)%
32	Licenses & Permits	1,408,661	1,361,906	1,481,185	1,480,885	— %	1,480,885	— %
33	Intergovernmental Revenues	17,456	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	21,781,488	22,509,945	22,290,398	22,290,398	— %	22,290,908	— %
36	Miscellaneous Revenues	15,296	218,318	23,690	17,000	(28.2)%	17,000	— %
37	Proprietary Gains (Losses)	763,280	1,244,840	600,000	600,000	— %	600,000	— %
	Transfers In	32,621	34,826	—	—	n/a	—	n/a
Total		$ 31,983,410	$ 36,656,497	$ 38,518,857	$ 33,421,041	(13.2)%	$ 32,629,105	(2.4)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works — **Scott Schafer**
Wastewater Manager — **Mike Price**

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement and capital repair to the Wastewater Treatment Facility. In 2023, 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
739 Capital Improvement	$ 439,712	$ 791,582	$ 625,000	$ 4,583,618	633.4 %	$ 903,835	(80.3)%
Revenues by Element							
34 Charges for Goods & Services	76,627	121,000	121,000	121,000	— %	121,000	— %
Transfers In	879,000	879,000	879,000	879,000	— %	879,000	— %
Total	955,627	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
Fund Balance							
Beginning Balance	4,061,019	4,576,934	4,785,352	5,160,352	7.8 %	1,576,734	(69.4)%
Revenues less Expenditures	515,915	208,418	375,000	(3,583,618)	n/a	1,000,000	(127.9)%
Ending Balance	$ 4,576,934	$ 4,785,352	$ 5,160,352	$ 1,576,734	(69.4)%	$ 2,576,734	63.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 180,553	$ 157,379	$ 500,000	$ 503,618	0.7 %	$ 503,835	— %
600 Capital Outlays	259,159	634,203	125,000	4,080,000	n/a	400,000	(90.2)%
Total Expenditures	$ 439,712	$ 791,582	$ 625,000	$ 4,583,618	633.4 %	$ 903,835	(80.3)%

EXPLANATORY NARRATIVE

Capital Improvement - 739

This function is a contingency for major facility repairs, industrial coating, or minor equipment replacement. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

739 Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 180,553	$ 157,379	$ 500,000	$ 503,618	0.7 %	$ 503,835	— %
600 Capital Outlays	259,159	634,203	125,000	4,080,000	n/a	400,000	(90.2)%
Total Expenditures	$ 439,712	$ 791,582	$ 625,000	$ 4,583,618	633.4 %	$ 903,835	(80.3)%

Revenue

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 3-Party Agreement, along with the transfer from Wastewater Operating (473).

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 4,061,019	$ 4,576,934	$ 4,785,352	$ 5,160,352	7.8 %	$ 1,576,734	(69.4)%
34	Charges for Goods & Services	76,627	121,000	121,000	121,000	— %	121,000	— %
	Transfers In	879,000	879,000	879,000	879,000	— %	879,000	— %
Total		$ 5,016,646	$ 5,576,934	$ 5,785,352	$ 6,160,352	6.5 %	$ 2,576,734	(58.2)%

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works — **Scott Schafer**
Wastewater Manager — **Mike Price**

DEFINITION

This fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods and repair/replacement of deteriorated pipes. See the Capital Budget section for further information.

Function(s): 738.

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
738 Capital Improvement	$ 3,745,608	$ 2,188,968	$ 8,903,569	$ 4,020,815	(54.8)%	$ 1,772,664	(55.9)%
Revenues by Element							
36 Miscellaneous Revenues	—	—	6,001	10,604	76.7 %	5,919	(44.2)%
Transfers In	300,000	1,500,000	7,666,737	3,199,198	(58.3)%	2,199,198	(31.3)%
Total	300,000	1,500,000	7,672,738	3,209,802	(58.2)%	2,205,117	(31.3)%
Fund Balance							
Beginning Balance	7,990,661	4,545,052	3,856,085	2,625,254	(31.9)%	1,814,241	(30.9)%
Revenues less Expenditures	(3,445,608)	(688,968)	(1,230,831)	(811,013)	(34.1)%	432,453	(153.3)%
Ending Balance	$ 4,545,053	$ 3,856,084	$ 2,625,254	$ 1,814,241	(30.9)%	$ 2,246,694	23.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 136,305	$ 171,403	$ 4,343,986	$ 205,815	(95.3)%	$ 207,664	0.9 %
600 Capital Outlays	3,609,303	2,017,564	4,026,000	3,815,000	(5.2)%	1,565,000	(59.0)%
Transfers	—	—	533,583	—	(100.0)%	—	n/a
Total Expenditures	$ 3,745,608	$ 2,188,967	$ 8,903,569	$ 4,020,815	(54.8)%	$ 1,772,664	(55.9)%

EXPLANATORY NARRATIVE

Capital Improvement - 738

The total capital outlay with the carryover from 2022 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

	2023 Projected	2024 Projected
Fruitvale Roundabout Sewer Improvements	$ 325,000	$ —
Prioritized Aging Infrastructure Replacement	2,225,000	1,000,000
North First Street Phase III	100,000	—
Congdon Sewer Main	400,000	—
Infill For Unserved Areas	500,000	500,000
Industrial Waste Line Extension Design	200,000	—
Other (Equipment/Prof Svcs/Contractors)	270,815	272,664
Total Sewer Construction	$ 4,020,815	$ 1,772,664

738	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 136,305	$ 171,404	$ 4,343,986	$ 205,815	(95.3)%	$ 207,664	0.9 %
600	Capital Outlays	3,609,303	2,017,565	4,026,000	3,815,000	(5.2)%	1,565,000	(59.0)%
	Transfers Out	—	—	533,583	—	(100.0)%	—	n/a
Total Expenditures		$ 3,745,608	$ 2,188,969	$ 8,903,569	$ 4,020,815	(54.8)%	$ 1,772,664	(55.9)%

Revenue

Revenues consist of transfers from Wastewater Operating (473).

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 7,990,661	$ 4,545,052	$ 3,856,085	$ 2,625,254	(31.9)%	$ 1,814,241	(30.9)%
36	Miscellaneous Revenues	—	—	6,001	10,604	76.7 %	5,919	(44.2)%
	Transfers In	300,000	1,500,000	7,666,737	3,199,198	(58.3)%	2,199,198	(31.3)%
Total		$ 8,290,661	$ 6,045,052	$ 11,528,823	$ 5,835,056	(49.4)%	$ 4,019,358	(31.1)%

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION

The Yakima Wastewater Facilities Project provides capital for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
739 Capital Improvement	$ 577,328	$ 544,233	$ 2,466,282	$ 5,067,750	105.5 %	$ 1,182,035	(76.7)%
Revenues by Element							
Transfers In	1,900,000	2,400,000	1,000,000	1,000,000	— %	4,000,000	300.0 %
Fund Balance							
Beginning Balance	3,220,304	4,542,977	6,398,743	4,932,462	(22.9)%	864,712	(82.5)%
Revenues less Expenditures	1,322,672	1,855,767	(1,466,282)	(4,067,750)	177.4 %	2,817,965	(169.3)%
Ending Balance	$ 4,542,976	$ 6,398,744	$ 4,932,461	$ 864,712	(82.5)%	$ 3,682,677	325.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 111,903	$ 244,746	$ 366,282	$ 367,750	0.4 %	$ 382,035	3.9 %
600 Capital Outlays	465,425	299,488	2,100,000	4,700,000	123.8 %	800,000	(83.0)%
Total Expenditures	$ 577,328	$ 544,234	$ 2,466,282	$ 5,067,750	105.5 %	$ 1,182,035	(76.7)%

EXPLANATORY NARRATIVE

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

Capital Improvement - 739

The projected budget consists of the following items for 2023 - 2024. Funds budgeted for 2022 and not spent are brought forward to the next year.

CAPITAL PROJECTS EXPENDITURES

	2023 Projected	2024 Projected
Primary Clarifier Rehabilitation	$ 2,000,000	$ —
Biosolids Dewatering Improvements	2,700,000	500,000
Grit System Rehabilitation	—	300,000
Other (Equipment/Prof Svcs/Contractors)	367,750	382,035
Total Wastewater Facility Project	$ 5,067,750	$ 1,182,035

739	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 111,903	$ 244,746	$ 366,282	$ 367,750	0.4 %	$ 382,035	3.9 %
600	Capital Outlays	465,425	299,488	2,100,000	4,700,000	123.8 %	800,000	(83.0)%
Total Expenditures		$ 577,328	$ 544,234	$ 2,466,282	$ 5,067,750	105.5 %	$ 1,182,035	(76.7)%

Revenue

The revenue estimates consist of debt coverage participation from Union Gap and Terrace Heights in accordance with the 3-Party Agreement and capital & connection charge transfers from the Wastewater Operating fund (473).

Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Beginning Balance	$ 3,220,304	$ 4,542,977	$ 6,398,743	$ 4,932,462	(22.9)%	$ 864,712	(82.5)%
Transfers In	1,900,000	2,400,000	1,000,000	1,000,000	— %	4,000,000	300.0 %
Total	$ 5,120,304	$ 6,942,977	$ 7,398,743	$ 5,932,462	(19.8)%	$ 4,864,712	(18.0)%

STORMWATER OPERATING - 441

Director of Public Works	**Scott Schafer**
Wastewater Manager	**Mike Price**

DEFINITION

The functions of this division 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. These responsibilities and obligations are set forth by the Eastern Washington Phase II Municipal Stormwater Permit and the State mandated Underground Injection Control (UIC) Program (WAC 173-218).

Stormwater 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 National Pollutant Discharge Elimination System (NPDES) permit requirements. In 2023/2024, DID integration efforts will focus on abandoning DID infrastructure that crosses the Yakima city limits into Union Gap.

In 2019, the Yakima City Council approved a 2.5% annual rate increase for each year from 2019-2022. The City has entered into an agreement with a financial services consultant to perform a cost of service study in 2023 that will recommend updated rates for 2024-2028.

ACCOMPLISHMENTS

Investment in Infrastructure

- Completed effectiveness study for car wash outreach education.
- Initiated design for abandonment of Drainage Improvement District #24 infrastructure in south Yakima.
- Initiated design for realignment of Drainage Improvement District #29 infrastructure.
- Initiated cost of service study to ensure adequate future Stormwater Division funding.
- Grant application underway for project to reduce Wide Hollow Creek bacterial loading from Randall Pond effluent.

GOALS

Investment in Infrastructure

- Construct stormwater conveyance improvements in south Yakima.
- Rehabilitate 4,000 feet of failing Drainage Improvement District pipes.
- Provide stormwater conveyance and treatment improvements included with the North First Street Phase III project.
- Complete Stormwater Collection System Master Plan update.
- Debris removal and the funding of box culvert construction at two Wide Hollow Road bridges that are scheduled for replacement.
- Meet the Department of Ecology fecal coliform (bacteria) Total Maximum Daily Load (TMDL) study sampling and source identification requirements.

Function(s): 746.

AUTHORIZED PERSONNEL

Stormwater funds .05 FTE's in Information Technology, 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, Vactor waste handling and response to citizens.

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
Wastewater						
1272	Wastewater Manager	0.15	0.15	0.15	0.15	0.15
4240	Instrument Technician	0.02	0.02	0.05	0.05	0.05
4260	WWTP Lead Maintenance Technician	—	—	0.05	0.05	0.05
7123	Department Assistant III	0.05	0.05	0.05	0.05	0.05
8321	Laboratory Technician	0.27	0.27	0.27	0.27	0.27
8322	Pretreatment Technician	0.25	0.25	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.25	0.25	0.25	0.25	0.25
8732	Wastewater Maintenance Specialist	4.00	4.00	4.40	4.40	4.40
8733	Wastewater Maintenance Crew Leader	1.80	1.80	3.35	3.35	3.35
11102	Utility Engineer	0.85	0.85	0.85	0.85	0.85
11106	Surface Water Engineer	1.00	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	0.11	0.11	0.11	0.11	0.11
13201	Wastewater Maintenance Supervisor	0.35	0.35	0.35	0.35	0.35
15102	WWTP Process Control Supervisor	0.10	0.10	0.10	0.10	0.10
15104	Pretreatment Supervisor	0.02	0.02	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.10	0.10	0.10	0.10	0.10
15301	Lab Coordinator	0.10	0.10	0.10	0.10	0.10
Engineering						
1271	City Engineer	—	—	0.04	0.04	0.04
3120	Design Engineer	0.08	0.08	0.08	0.08	0.08
4141	Construction Inspector	0.10	0.10	0.10	0.10	0.10
8701	Street Inspector	0.10	0.10	0.10	0.10	0.10
10601	Engineering Contracts Specialist	0.04	0.04	0.05	0.05	0.05
11101	Construction Supervisor	0.10	0.10	0.10	0.10	0.10
11104	Senior Engineer	0.04	0.04	0.04	0.04	0.04
11107	Chief Engineer	0.04	0.04	—	—	—
Water						
1273	Water & Irrigation Manager	0.05	0.05	0.05	0.05	0.05
8751	Utilities Locator/Safety Coordinator	0.16	0.16	0.16	0.16	0.16
Public Works						
1160	Director of Public Works	0.07	0.07	0.05	0.05	0.05
Information Technology						
2114	ITS Application Support Analyst	—	—	—	0.05	0.05
Total Personnel		10.20	10.20	12.22	12.27	12.27

Note: All positions in the preceding chart are located in the respective departments listed. This chart is included to show which positions Stormwater funds.

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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
746 Administration	$ 3,658,532	$ 4,059,403	$ 4,663,994	$ 3,830,963	(17.9)%	$ 4,009,834	4.7 %
Revenues by Element							
33 Intergovernmental Revenues	—	95,000	70,000	62,000	(11.4)%	—	(100.0)%
36 Miscellaneous Revenues	4,008,811	3,795,189	4,064,410	4,064,410	— %	4,064,410	— %
Total	4,008,811	3,890,189	4,134,410	4,126,410	(0.2)%	4,064,410	(1.5)%
Fund Balance							
Beginning Balance	1,297,123	1,647,402	1,478,187	948,603	(35.8)%	1,244,049	31.1 %
Revenues less Expenditures	350,279	(169,214)	(529,584)	295,447	(155.8)%	54,576	(81.5)%
Ending Balance	$ 1,647,402	$ 1,478,188	$ 948,603	$ 1,244,050	31.1 %	$ 1,298,625	4.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 557,324	$ 760,550	$ 925,356	$ 995,576	7.6 %	$ 1,036,027	4.1 %
200 Personnel Benefits	254,044	342,577	389,723	418,259	7.3 %	431,949	3.3 %
Sub-Total Salaries & Benefits	811,368	1,103,127	1,315,079	1,413,835	7.5 %	1,467,976	3.8 %
300 Supplies for Consumption & Resale	66,732	43,095	71,500	80,300	12.3 %	82,850	3.2 %
400 Services & Pass-Through Payments	1,520,432	1,695,181	1,677,415	1,686,828	0.6 %	1,709,009	1.3 %
Transfers	1,260,000	1,218,000	1,600,000	650,000	(59.4)%	750,000	15.4 %
Total Expenditures	$ 3,658,532	$ 4,059,403	$ 4,663,994	$ 3,830,963	(17.9)%	$ 4,009,835	4.7 %

EXPLANATORY NARRATIVE

Administration - 746

This function includes all expenditures within the fund for collection, transportation, and treatment of surface water (stormwater), 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.

746 Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 557,323	$ 760,551	$ 925,356	$ 995,576	7.6 %	$ 1,036,027	4.1 %
200 Personnel Benefits	254,044	342,577	389,723	418,259	7.3 %	431,949	3.3 %
300 Supplies for Consumption & Resale	66,731	43,096	71,500	80,300	12.3 %	82,850	3.2 %
400 Services & Pass-Through Payments	1,520,433	1,695,181	1,677,415	1,686,829	0.6 %	1,709,009	1.3 %
Transfers Out	1,200,000	1,218,000	1,600,000	650,000	(59.4)%	750,000	15.4 %
Vehicle Replacement	60,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 3,658,531	$ 4,059,405	$ 4,663,994	$ 3,830,964	(17.9)%	$ 4,009,835	4.7 %

Revenue

Revenues consist of Stormwater charges and assessments, and biennial stormwater capacity grants (intergovernmental revenue) from the Washington State Department of Ecology.

Revenue		2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,297,123	$ 1,647,402	$ 1,478,187	$ 948,603	(35.8)%	$ 1,244,049	31.1 %
33	Intergovernmental Revenues	—	95,000	70,000	62,000	(11.4)%	—	(100.0)%
36	Miscellaneous Revenues	4,008,811	3,795,189	4,064,410	4,064,410	— %	4,064,410	— %
Total		$ 5,305,934	$ 5,537,591	$ 5,612,597	$ 5,075,013	(9.6)%	$ 5,308,459	4.6 %

STORMWATER CAPITAL - 442

Director of Public Works — **Scott Schafer**
Wastewater Manager — **Mike Price**

DEFINITION

This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (441) and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
752 Capital Improvement	$ 1,282,811	$ 1,192,641	$ 1,917,810	$ 4,020,554	109.6 %	$ 921,187	(77.1)%
Revenues by Element							
36 Miscellaneous Revenues	—	—	6,001	10,604	76.7 %	5,919	(44.2)%
37 Proprietary Gains (Losses)	—	(30,034)	—	—	n/a	—	n/a
Transfers In	1,200,000	1,218,000	1,766,736	849,198	(51.9)%	949,198	11.8 %
Total	1,200,000	1,187,966	1,772,737	859,802	(51.5)%	955,117	11.1 %
Fund Balance							
Beginning Balance	4,238,594	4,155,783	4,151,107	4,006,035	(3.5)%	845,283	(78.9)%
Revenues less Expenditures	(82,811)	(4,675)	(145,073)	(3,160,752)	n/a	955,117	(130.2)%
Ending Balance	$ 4,155,783	$ 4,151,108	$ 4,006,034	$ 845,283	(78.9)%	$ 1,800,400	113.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 121,691	$ 296,991	$ 334,977	$ 120,554	(64.0)%	$ 121,187	0.5 %
600 Capital Outlays	1,161,120	895,650	1,050,000	3,900,000	271.4 %	800,000	(79.5)%
Transfers	—	—	532,833	—	(100.0)%	—	n/a
Total Expenditures	$ 1,282,811	$ 1,192,641	$ 1,917,810	$ 4,020,554	109.6 %	$ 921,187	(77.1)%

EXPLANATORY NARRATIVE

Capital Improvement - 752

Total capital outlay is detailed in the following chart. Funds budgeted for the previous year and not spent are brought forward to the next year.

STORMWATER CAPITAL EXPENDITURES

	2023 Projected	2024 Projected
Drainage Improvement District (DID)	$ 2,000,000	$ 400,000
Street Flood Hazard Reduction	150,000	250,000
Culverts	1,000,000	150,000
North First Street	750,000	—
Other (Equip/Prof Svcs/Contingencies)	120,554	121,187
Total Stormwater Construction	$ 4,020,554	$ 921,187

752	Capital Improvements	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 121,691	$ 296,991	$ 334,977	$ 120,554	(64.0)%	$ 121,187	0.5 %
600	Capital Outlays	1,161,120	895,650	1,050,000	3,900,000	271.4 %	800,000	(79.5)%
	Transfers Out	—	—	532,833	—	(100.0)%	—	n/a
Total Expenditures		$ 1,282,811	$ 1,192,641	$ 1,917,810	$ 4,020,554	109.6 %	$ 921,187	(77.1)%

Revenue

Revenue consists of a transfer from Stormwater Operating (441).

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 4,238,594	$ 4,155,783	$ 4,151,107	$ 4,006,035	(3.5)%	$ 845,283	(78.9)%
36	Miscellaneous Revenues	—	—	6,001	10,604	76.7 %	5,919	(44.2)%
37	Proprietary Gains (Losses)	—	(30,034)	—	—	n/a	—	n/a
	Transfers In	1,200,000	1,218,000	1,766,736	849,198	(51.9)%	949,198	11.8 %
Total		$ 5,438,594	$ 5,343,749	$ 5,923,844	$ 4,865,837	(17.9)%	$ 1,800,400	(63.0)%

WATER OPERATING - 474

Director of Public Works	**Scott Schafer**
Water/Irrigation Manager	**Dave Brown**

DEFINITION

This fund is responsible for the treatment and delivery of potable water of sufficient quantity and quality to meet domestic, fire suppression, commercial, industrial, and irrigation needs within the system's retail service area.

Water demand varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,900 service installations. Water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, Gardner, and Airport wells and through Aquifer Storage and Recovery.

Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units (NTU's) 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 NTU's in 95% of the samples, and has met that goal for over ten years, receiving a Gold Certificate in 2020.

The Water/Irrigation Division is working to insure adequate water delivery to customers during periods of drought and affects from climate change. Both the Kissel and Gardner wells were tested and have demonstrated that water could be stored there for future use. The city obtained a permanent reservoir permit from Ecology in January of 2017. Storage and recovery of water is planned for the winters of 2022-2023 and 2023-2024. When aquifer storage and recovery is fully implemented the city will have a full redundant water supply to withstand droughts and climate change affects.

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.

A water rate study will be conducted for years 2024 - 2028 in 2023. In accordance with the water rate study, water rates will then be adjusted each year, 2024 - 2028.

ACCOMPLISHMENTS

Investment in Infrastructure

- Treated and delivered 3,720,000,000 gallons of water to over 70,000 customers.
- Reduce unaccounted for water by reducing leaks in one of the reservoirs.
- Refurbishment of First Level Reservoir
- Replaced 15 failing fire hydrants.
- Installed 119 new water and fire services.
- Improvements to the Water Treatment Plant Intake to help direct the river towards the intake.
- Replaced the chlorine generator cell casing at the Water Treatment plant.
- Rebuilt control valves at Kiwanis Well.

GOALS

Investment in Infrastructure

- Refurbishment of First Level Reservoir
- Replace water mains in N. 1st Street.
- Install water mains with Fruitvale and 34th Ave Roundabout
- 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.
- Begin planning process for replacing aging infrastructure.

Function(s): 764, 765, 771, 772 and Debt Service: 846, 847, 848, 850, 865 & 866.

PERFORMANCE STATISTICS

	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Fire Suppression Administration					
City Fire Hydrants Tested	577	517	686	632	567
Fire Hydrants Repaired	26	5	8	8	10
Fire Hydrants Replaced	18	122	15	12	14
New Fire Hydrants Installed	7	9	23	10	10
Potable Water Distribution					
Water Meters in Place	19,250	19,200	19,215	19,230	19,240
New Water Services Installed	139	150	100	90	85
New Fire Services Installed	8	3	19	6	8
Water Service Meter Sets Replaced	81	60	75	80	85
Number of Water Meters Replaced	11	18	15	20	25
Number of Water Main Breaks	10	2	12	8	8
Potable Water Supply					
Millions of Gallons of Water Produced	3,707	4	3,650	3,750	3,800
Number of Water Quality Complaints	27	8	12	12	12
Percent of Water Meeting Disinfection Requirement	99 %	99 %	100 %	100 %	100 %
Percent of Water Below Maximum Contaminate Levels	100 %	100 %	100 %	100 %	100 %
Percent of Water Meeting Treatment Optimization Perform Goal	100 %	100 %	100 %	100 %	100 %

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
1273	Water/Irrigation Manager	1.00	1.00	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00	1.00	1.00
8251	Waterworks Device Technician	2.00	2.00	2.00	2.00	2.00
8253	Water Meter Infrastructure Crew Leader	1.00	1.00	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00	1.00	1.00
8332	Water Treatment Plant Operator II [1]	2.00	—	—	—	—
8333	Water Treatment Plant Operator III [1]	4.00	6.00	6.00	6.00	6.00
8335	Water Quality Specialist	1.00	1.00	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00	1.00	1.00
8741	Waterworks Specialist I [1]	1.00	1.00	1.00	1.00	1.00
8742	Waterworks Specialist II [1]	8.00	8.00	8.00	8.00	8.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		31.00	31.00	31.00	31.00	31.00

WATER OPERATING BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
764 Water Distribution	$ 2,455,807	$ 2,541,867	$ 2,999,780	$ 3,070,210	2.3 %	$ 3,127,550	1.9 %
765 Potable Water Supply	1,763,987	1,888,496	2,256,250	2,289,856	1.5 %	2,341,091	2.2 %
771 Capital Administration	116,234	119,617	136,919	165,284	20.7 %	145,824	(11.8)%
772 Potable Water Administration	4,297,860	4,723,475	10,433,211	6,685,671	(35.9)%	7,200,913	7.7 %
Debt Service	778,623	775,702	898,780	899,348	0.1 %	758,771	(15.6)%
Total	9,412,511	10,049,157	16,724,940	13,110,369	(21.6)%	13,574,149	3.5 %
Revenues by Element							
33 Intergovernmental Revenues	6,370	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	10,679,944	11,397,302	11,450,000	11,902,000	3.9 %	12,350,000	3.8 %
35 Fines & Penalties	45,685	106	60,000	50,000	(16.7)%	50,000	— %
36 Miscellaneous Revenues	78,924	127,319	72,297	138,817	92.0 %	100,145	(27.9)%
37 Proprietary Gains (Losses)	406,076	432,331	220,000	205,000	(6.8)%	205,000	— %
Transfers In	—	—	—	1,199,888	n/a	1,199,888	— %
Total	11,216,999	11,957,058	11,802,297	13,495,705	14.3 %	13,905,033	3.0 %
Fund Balance							
Beginning Balance	4,835,516	6,640,004	8,547,905	3,625,263	(57.6)%	4,010,599	10.6 %
Revenues less Expenditures	1,804,488	1,907,901	(4,922,643)	385,336	(107.8)%	330,884	(14.1)%
Ending Balance	$ 6,640,004	$ 8,547,905	$ 3,625,262	$ 4,010,599	10.6 %	$ 4,341,483	8.3 %

[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), .10 in Information Technology Services (350), .55 FTE's in Codes (220) and .70 FTE's in Engineering (700) and .05 FTE's are funded by Refuse (471), .21 FTE's are funded by Stormwater (441), .44 FTE's by Wastewater (473) and 1.25 FTE's by Irrigation (475).

WATER OPERATING EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,919,445	$ 2,000,035	$ 2,267,044	$ 2,446,580	7.9 %	$ 2,479,114	1.3 %
200 Personnel Benefits	832,609	861,865	933,246	954,948	2.3 %	984,608	3.1 %
Sub-Total Salaries & Benefits	2,752,054	2,861,900	3,200,290	3,401,528	6.3 %	3,463,722	1.8 %
300 Supplies for Consumption & Resale	589,080	461,237	747,070	600,200	(19.7)%	613,000	2.1 %
400 Services & Pass-Through Payments	4,279,493	4,994,484	5,349,108	5,444,292	1.8 %	5,498,655	1.0 %
600 Capital Outlays	54,640	171,010	230,000	265,000	15.2 %	240,000	(9.4)%
700 Debt Service Principal	741,844	741,844	838,395	838,395	— %	703,670	(16.1)%
800 Debt Service Interest & Issuance	36,779	33,857	60,385	60,953	0.9 %	55,101	(9.6)%
Transfers	958,621	784,826	6,299,691	2,500,000	(60.3)%	3,000,000	20.0 %
Total Expenditures	$ 9,412,511	$ 10,049,158	$ 16,724,939	$ 13,110,368	(21.6)%	$ 13,574,148	3.5 %

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. Expenditures include engineering associated with consulting for permits and easements, mandatory commercial driver licenses, physicals for commercial driver licenses, state certifications renewal, and state B & O taxes.

764 Water Distribution	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 1,035,028	$ 1,084,531	$ 1,192,206	$ 1,284,478	7.7 %	$ 1,333,519	3.8 %
200 Personnel Benefits	466,486	497,177	530,458	540,073	1.8 %	556,873	3.1 %
300 Supplies for Consumption & Resale	402,707	236,830	463,426	331,500	(28.5)%	331,500	— %
400 Services & Pass-Through Payments	373,154	568,104	613,691	679,159	10.7 %	695,659	2.4 %
600 Capital Outlays	39,212	155,225	200,000	235,000	17.5 %	210,000	(10.6)%
Vehicle Replacement	139,219	—	—	—	n/a	—	n/a
Total Expenditures	$ 2,455,806	$ 2,541,867	$ 2,999,781	$ 3,070,210	2.3 %	$ 3,127,551	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. Expenses in this function include chemicals required for water treatment, engineering associated with the Water Treatment Plant and Telemetry Control Systems, State B & O taxes, water quality testing, and plant maintenance.

765 Potable Water Supply	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 667,932	$ 690,116	$ 790,443	$ 820,869	3.8 %	$ 847,964	3.3 %
200 Personnel Benefits	287,762	287,996	308,913	320,059	3.6 %	329,699	3.0 %
300 Supplies for Consumption & Resale	186,147	223,657	283,045	267,500	(5.5)%	280,000	4.7 %
400 Services & Pass-Through Payments	573,566	670,942	843,849	851,429	0.9 %	853,429	0.2 %
600 Capital Outlays	15,428	15,784	30,000	30,000	— %	30,000	— %
Vehicle Replacement	33,151	—	—	—	n/a	—	n/a
Total Expenditures	$ 1,763,986	$ 1,888,495	$ 2,256,250	$ 2,289,857	1.5 %	$ 2,341,092	2.2 %

Capital Administration - 771

These expenditures provide for Capital Improvements Program (CIP) administration including membership in the American Water Works Association and registration fees associated with training courses.

771	Capital Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 76,162	$ 79,836	$ 89,036	$ 91,929	3.2 %	$ 95,980	4.4 %
200	Personnel Benefits	29,055	29,740	32,552	32,423	(0.4)%	33,613	3.7 %
300	Supplies for Consumption & Resale	226	751	600	1,200	100.0 %	1,500	25.0 %
400	Services & Pass-Through Payments	7,161	9,291	14,731	39,731	169.7 %	14,731	(62.9)%
	Vehicle Replacement	3,630	—	—	—	n/a	—	n/a
Total Expenditures		$ 116,234	$ 119,618	$ 136,919	$ 165,283	20.7 %	$ 145,824	(11.8)%

Potable Water Administration - 772

These expenditures fund the administration of the operation of the potable water system. This line item 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, a share of maintenance of the Public Works facility, the 20% In Lieu Tax and a transfer to the Capital Fund (477).

772	Potable Water Administration	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 140,323	$ 145,551	$ 195,359	$ 249,305	27.6 %	$ 201,653	(19.1)%
200	Personnel Benefits	49,305	46,953	61,324	62,393	1.7 %	64,424	3.3 %
400	Services & Pass-Through Payments	3,325,610	3,746,144	3,876,837	3,873,973	(0.1)%	3,934,836	1.6 %
	Transfers Out	782,621	784,826	6,299,691	2,500,000	(60.3)%	3,000,000	20.0 %
Total Expenditures		$ 4,297,859	$ 4,723,474	$ 10,433,211	$ 6,685,671	(35.9)%	$ 7,200,913	7.7 %

Debt Service

These expenditures are for debt service payments due to government agencies.

WATER DEBT SERVICE

	2021 Actual	2022 Estimated	2023 Projected	2024 Projected	Maturity Date
2003 Naches WTP Improvements	$ 136,746	$ 136,072	$ 135,399	$ —	07/01/23
2005 Naches Rvr WTP Filter Rehab	48,249	48,014	47,779	47,543	10/01/25
2009 New Water Well	125,995	125,389	124,783	124,178	07/22/05
2013 Automated Reading System	271,053	270,395	269,737	269,079	06/01/32
2013 WTP Lagoons Design	212,645	210,009	207,373	204,737	10/01/34
2021 Waterline Improvements	—	108,901	114,277	113,234	06/01/41
Total	$ 794,688	$ 898,780	$ 899,348	$ 758,771	

Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Debt Service	$ 778,623	$ 775,702	$ 898,780	$ 899,348	0.1 %	$ 758,771	1.3 %

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 from Hydrants - Water sold through hydrant meters.
- Water Operating Revenue - Water sold through water meters.
- Personnel Services - Labor income for installing meters, taps and hydrants.
- Interest - Investment and contract interest earned.
- New Services - New water services sold.
- Domestic Connection Charges - Connection fees.
- Base Irrigation Charges - Connection fees when using domestic water for irrigation.
- Distribution Connection Charges - Connection fees for connecting to the distribution system.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 4,835,516	$ 6,640,004	$ 8,547,905	$ 3,625,263	(57.6)%	$ 4,010,599	1.3 %
33	Intergovernmental Revenues	6,370	—	—	—	n/a	—	1.3 %
34	Charges for Goods & Services	10,679,944	11,397,302	11,450,000	11,902,000	3.9 %	12,350,000	1.3 %
35	Fines & Penalties	45,685	106	60,000	50,000	(16.7)%	50,000	1.3 %
36	Miscellaneous Revenues	78,924	127,319	72,297	138,817	92.0 %	100,145	1.3 %
37	Proprietary Gains (Losses)	406,076	432,331	220,000	205,000	(6.8)%	205,000	1.3 %
	Transfers In	—	—	—	1,199,888	n/a	1,199,888	1.3 %
Total		$ 16,052,515	$ 18,597,062	$ 20,350,202	$ 17,120,968	(15.9)%	$ 17,915,632	1.3 %

WATER CAPITAL - 477

Director of Public Works — **Scott Schafer**
Water/Irrigation Manager — **Dave Brown**

DEFINITION

This fund accounts for all the capital projects related to drinking water resources including surface water, groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission, water distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

The Capital Outlay budget represents some of the Capital Improvement Program (CIP) 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

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
773 Capital Improvement	$ 408,374	$ 3,393,867	$ 5,413,672	$ 2,701,260	(50.1)%	$ 628,561	(76.7)%
Revenues by Element							
36 Miscellaneous Revenues	—	—	6,003	10,604	76.6 %	5,919	(44.2)%
37 Proprietary Gains (Losses)	16,396	—	—	200,000	n/a	—	(100.0)%
39 Other Financing Sources (Uses)	—	1,737,906	—	—	n/a	—	n/a
Transfers In	750,000	750,000	3,166,736	2,699,198	(14.8)%	3,199,198	18.5 %
Total	766,396	2,487,906	3,172,739	2,909,802	(8.3)%	3,205,117	10.1 %
Fund Balance							
Beginning Balance	2,912,882	3,270,904	2,364,943	124,010	(94.8)%	332,553	168.2 %
Revenues less Expenditures	358,022	(905,961)	(2,240,933)	208,542	(109.3)%	2,576,556	n/a
Ending Balance	$ 3,270,904	$ 2,364,943	$ 124,010	$ 332,552	168.2 %	$ 2,909,109	774.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 49,484	$ 5,183	$ 15,088	$ 43,360	187.4 %	$ 43,561	0.5 %
600 Capital Outlays	358,890	3,388,684	4,865,000	2,657,900	(45.4)%	585,000	(78.0)%
Transfers	—	—	533,584	—	(100.0)%	—	n/a
Total Expenditures	$ 408,374	$ 3,393,867	$ 5,413,672	$ 2,701,260	(50.1)%	$ 628,561	(76.7)%

EXPLANATORY NARRATIVE

Capital Improvement - 773

The total capital outlay, with the carryover from 2022, is detailed in the following chart. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

WATER CAPITAL EXPENDITURES

	2023 Projected	2024 Projected
City Service Allocation	$ 3,360	$ 3,561
VFD Pump Control at Stone Church (project #2644)	—	110,000
LED lights at Water Plant (Project #2643)	36,000	—
Leak Detection (Project #2439)	40,000	40,000
Water Main Replacement (project #2502)	175,000	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	300,000
34th & River Road Roundabout	410,000	—
1st Level Reservoir Repair (Project #2533)	440,000	—
Computer Replacement at Water Plant (Project #2645)	50,000	—
Total Capital Outlay	$ 2,701,260	$ 628,561

773	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 49,483	$ 5,183	$ 15,088	$ 43,360	187.4 %	$ 43,561	0.5 %
600	Capital Outlays	358,890	3,388,684	4,865,000	2,657,900	(45.4)%	585,000	(78.0)%
	Transfers Out	—	—	533,584	—	(100.0)%	—	n/a
Total Expenditures		$ 408,373	$ 3,393,867	$ 5,413,672	$ 2,701,260	(50.1)%	$ 628,561	(76.7)%

Revenue

Projected revenue is comprised of a transfer from the Water operating fund (474), interest and a Public Works Trust Fund loan in 2021.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 2,912,882	$ 3,270,904	$ 2,364,943	$ 124,010	(94.8)%	$ 332,553	168.2 %
36	Miscellaneous Revenues	—	—	6,003	10,604	76.6 %	5,919	(44.2)%
37	Proprietary Gains (Losses)	16,396	—	—	200,000	n/a	—	(100.0)%
39	Other Financing Sources (Uses)	—	1,737,906	—	—	n/a	—	n/a
	Transfers In	750,000	750,000	3,166,736	2,699,198	(14.8)%	3,199,198	18.5 %
Total		$ 3,679,278	$ 5,758,810	$ 5,537,682	$ 3,033,812	(45.2)%	$ 3,537,670	16.6 %

IRRIGATION OPERATING - 475

Director of Public Works **Scott Schafer**
Water/Irrigation Manager **Dave Brown**

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Naches Cowiche Canal Association, Yakima Valley Canal, and Yakima Tieton Irrigation District.

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 four-year rate increase of 3% per year in Irrigation Operations & Maintenance in order to keep up with increasing inflation. An increase 3% per year in Irrigation Operations & Maintenance and a 4.5% per year Irrigation Capital is anticipated for years 2023-2026.

ACCOMPLISHMENTS

Investment in Infrastructure

- Began construction of Nelson Dam Removal: Water Supply, Riverine Process and Fish Passage Improvements.
- Design a cured in place pipe refurbishment
- Replaced 150 feet if irrigation mains.
- Replaced 240 irrigation services.

GOALS

Investment in Infrastructure

- Complete 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

Irrigation Supply	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected
Feet of Irrigation Main Replaced by Irrigation Crew	140	150	200	600	200
Number of Irrigation Services Replaced	377	264	165	200	200
Number of Irrigation Main Leaks	49	47	35	40	40
Number of Service Work Orders	1,235	936	985	1,000	1,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
8672	Irrigation Specialist II	4.00	4.00	4.00	4.00	4.00
8673	Irrigation Crew Leader	2.00	2.00	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [1]		7.00	7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
782 Operations & Maintenance	$ 1,808,173	$ 2,494,618	$ 2,356,254	$ 2,407,467	2.2 %	$ 2,478,457	2.9 %
Revenues by Element							
33 Intergovernmental Revenues	752	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	2,017,405	2,031,985	2,047,700	2,102,600	2.7 %	2,167,600	3.1 %
36 Miscellaneous Revenues	—	42,200	—	—	n/a	—	n/a
37 Proprietary Gains (Losses)	—	(13,392)	—	—	n/a	—	n/a
Total	2,018,157	2,060,793	2,047,700	2,102,600	2.7 %	2,167,600	3.1 %
Fund Balance							
Beginning Balance	1,777,145	1,987,128	1,553,303	1,244,749	(19.9)%	939,882	(24.5)%
Revenues less Expenditures	209,984	(433,825)	(308,554)	(304,867)	(1.2)%	(310,857)	2.0 %
Ending Balance	$ 1,987,129	$ 1,553,303	$ 1,244,749	$ 939,882	(24.5)%	$ 629,025	(33.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 529,951	$ 540,010	$ 590,593	$ 620,709	5.1 %	$ 624,692	0.6 %
200 Personnel Benefits	240,768	238,690	247,915	256,457	3.4 %	264,237	3.0 %
Sub-Total Salaries & Benefits	770,719	778,700	838,508	877,166	4.6 %	888,929	1.3 %
300 Supplies for Consumption & Resale	100,745	93,829	100,816	98,100	(2.7)%	98,100	— %
400 Services & Pass-Through Payments	891,709	935,707	1,016,929	1,032,201	1.5 %	1,091,428	5.7 %
Prior Year Adjustment	—	686,382	—	—	n/a	—	n/a
Transfers	—	—	400,000	400,000	— %	400,000	— %
Vehicle Replacement	45,000	—	—	—	n/a	—	n/a
Total Expenditures	$ 1,808,173	$ 2,494,618	$ 2,356,253	$ 2,407,467	2.2 %	$ 2,478,457	2.9 %

EXPLANATORY NARRATIVE

Operations & Maintenance - 782

This function is used for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system. The main expenditures in this function are irrigation assessments and the customer service charge paid to General Fund to fund irrigation's share of the utility billing process.

[1] Irrigation funds 1.25 FTE's in Water (474) and .03 FTE's in Public Works.

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

782	Operations & Maintenance	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100	Salaries & Wages	$ 529,952	$ 540,009	$ 590,593	$ 620,708	5.1 %	$ 624,692	0.6 %
200	Personnel Benefits	240,768	238,690	247,915	256,457	3.4 %	264,237	3.0 %
300	Supplies for Consumption & Resale	100,745	93,829	100,816	98,100	(2.7)%	98,100	— %
400	Services & Pass-Through Payments	891,710	935,707	1,016,929	1,032,201	1.5 %	1,091,429	5.7 %
	Prior Year Adjustment	—	686,382	—	—	n/a	—	n/a
	Transfers Out	—	—	400,000	400,000	— %	400,000	— %
	Vehicle Replacement	45,000	—	—	—	n/a	—	n/a
Total Expenditures		$ 1,808,175	$ 2,494,617	$ 2,356,253	$ 2,407,466	2.2 %	$ 2,478,458	2.9 %

Revenue

Revenue for the Irrigation fund includes:

- Fruitvale Canal Billings - Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges - Income from customers based on total square footage.
- Interest - Investment and contract interest earned.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 1,777,145	$ 1,987,128	$ 1,553,303	$ 1,244,749	(19.9)%	$ (124,822)	(110.0)%
33	Intergovernmental Revenues	752	—	—	—	n/a	—	n/a
34	Charges for Goods & Services	2,017,405	2,031,985	2,047,700	2,102,600	2.7 %	2,167,600	3.1 %
36	Miscellaneous Revenues	—	42,200	—	—	n/a	—	n/a
37	Proprietary Gains (Losses)	—	(13,392)	—	—	n/a	—	n/a
Total		$ 3,795,302	$ 4,047,921	$ 3,601,003	$ 3,347,349	(7.0)%	$ 2,042,778	(39.0)%

IRRIGATION CAPITAL - 479

Director of Public Works — **Scott Schafer**
Water/Irrigation Manager — **Dave Brown**

DEFINITION

The Irrigation Capital Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems. Projects in this fund include the replacement of Nelson Dam and the consolidation of 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.

In 2019, Council approved a four-year rate increase of 4.5% per year in the Irrigation Capital Fund to allow more projects associated with Nelson Dam and other needed delivery system improvements to be adequately funded. An increase of 4.5% per year Irrigation Capital is anticipated for 2023-2026.

Function(s): 783 & 837

BUDGET SUMMARY

	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
783 Capital Improvement	$ 1,549,984	$ 5,798,357	$ 15,803,407	$ 5,621,617	(64.4)%	$ 6,506,375	15.7 %
837 Debt Service	—	—	27,297	90,817	232.7 %	51,145	(43.7)%
Total	1,549,984	5,798,357	15,830,704	5,712,434	(63.9)%	6,557,520	14.8 %
Revenues by Element							
33 Intergovernmental Revenues	206,570	4,260,094	5,648,406	8,000,000	41.6 %	—	(100.0)%
34 Charges for Goods & Services	1,389,092	1,433,189	1,490,000	1,557,000	4.5 %	1,627,000	4.5 %
36 Miscellaneous Revenues	—	500,000	490,000	2,000,000	308.2 %	2,000,000	— %
Transfers In	—	—	3,699,691	400,000	(89.2)%	400,000	— %
Total	1,595,662	6,193,283	11,328,097	11,957,000	5.6 %	4,027,000	(66.3)%
Fund Balance							
Beginning Balance	4,881,289	4,926,966	5,321,892	819,284	(84.6)%	7,063,851	762.2 %
Revenues less Expenditures	45,678	394,926	(4,502,607)	6,244,566	(238.7)%	(2,530,520)	(140.5)%
Ending Balance	$ 4,926,967	$ 5,321,892	$ 819,285	$ 7,063,850	762.2 %	$ 4,533,331	(35.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400 Services & Pass-Through Payments	$ 360	$ 44	$ 6,257	$ 10,129	61.9 %	$ 10,737	6.0 %
600 Capital Outlays	1,230,864	5,525,763	15,525,000	4,135,000	(73.4)%	5,025,000	21.5 %
Transfers	318,760	272,550	272,150	1,476,488	442.5 %	1,470,638	(0.4)%
Total Expenditures	$ 1,549,984	$ 5,798,357	$ 15,830,704	$ 5,712,434	(63.9)%	$ 6,557,520	14.8 %

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

	2023 Projected	2024 Projected
Fruitvale Nelson Dam Rebuild (Project #2010)	$ 4,000,000	$ —
Phase 2 of Nelson Dam (Project #2642)	—	5,000,000
Interfund Loan Repayment	1,199,888	1,199,888
Bond Repayment (last payment in 2033)	276,600	270,750
Pump Station - Main Improvement (Project #2440)	25,000	25,000
Cured In Place Repair (Project #2657)	110,000	—
City Services	10,129	10,737
Total Capital Outlay	$ 5,621,617	$ 6,506,375

783	Capital Improvement	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ 360	$ 44	$ 6,257	$ 10,129		$ 10,737	0%
600	Capital Outlays	1,230,864	5,525,763	15,525,000	4,135,000	(73.4)%	5,025,000	21.5 %
	Transfers Out	318,760	272,550	272,150	1,476,488	442.5 %	1,470,638	(0.4)%
Total Expenditures		$ 1,549,984	$ 5,798,357	$ 15,803,407	$ 5,621,617	(64.4)%	$ 6,506,375	15.7 %

Debt Service - 837

This function provides for the repayment of an interfund loan from Water Operating (474) to fund the Nelson Dam Project.

Debt Service	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Debt Service	$ —	$ —	$ 27,297	$ 90,817	232.7 %	$ 51,145	1.3 %

Revenue

Revenues are from Irrigation assessment fees and interest, grants from Ecology through Integrated Plan and, interfund loans.

	Revenue	2020 Actual	2021 Actual	2022 Estimated Year-End	2023 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
	Beginning Balance	$ 4,881,289	$ 4,926,966	$ 5,321,892	$ 819,284	(84.6)%	$ 7,063,851	762.2 %
33	Intergovernmental Revenues	206,570	4,260,094	5,648,406	8,000,000	41.6 %	—	(100.0)%
34	Charges for Goods & Services	1,389,092	1,433,189	1,490,000	1,557,000	4.5 %	1,627,000	4.5 %
36	Miscellaneous Revenues	—	500,000	490,000	2,000,000	308.2 %	2,000,000	— %
	Transfers In	—	—	3,699,691	400,000	(89.2)%	400,000	— %
Total		$ 6,476,951	$ 11,120,249	$ 16,649,989	$ 12,776,284	(23.3)%	$ 11,090,851	(13.2)%

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, which is also used for the audited financial statements.

- 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
Staff provides official financial reports to city council quarterly, and budget amendments are submitted on a quarterly basis, as needed, for approval. Department Directors have latitude with budget transfers between lines within their program departments and the 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 an Annual Comprehensive Financial Report (ACFR) for the auditors.

Balanced Budget
The City maintains a balanced budget for 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 seeks 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 maintains a five-year financial horizon, for the General Fund at a minimum.

Debt Management
Debt maturity is expected be no longer than the useful life of the underlying asset, and debt issuance to be used 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. 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. Current projections show the 2023 major fund (10% of the revenues or expenditures of the appropriated budget) includes only the General Fund and the 2024 major funds include the General Fund and the Wastewater Operating Fund, all other funds are considered nonmajor. There were two major changes in 2022: 1) Fund 142, Arterial Street Capital, was inactivated, as it was determined that these expenditures could no longer be included in a special revenue fund. Consequently, a capital project fund - Fund 346, Street Overlay & Construction, was created. 2) Fund 344, Streets Capital, was redesignated as the Transportation Benefit District fund, which is restricted for the purpose of preserving maintaining, operating, construction or reconstructing the transportation infrastructure.

- The Accounting Fund type: This category is defined by Generally Accepted Accounting Principles (GAAP), and is how funds are combined for financial statement reporting in the Annual Comprehensive Financial Report (ACFR). 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 set up 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 for more information.

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
General Fund (001/003/612)				
102	City Manager	General	City Administration	General Government
109	Indigent Defense	General	City Administration	General Government
110	City Council	General	City Administration	General Government
140	City Clerk/Records	General	City Administration	General Government
160	Human Resources	General	Human Resources	General Government
170	Legal	General	Legal	General Government
180	Municipal Court	General	Municipal Court	General Government
210	Environmental Planning	General	Community Development	General Government
220	Code Administration	General	Community Development	General Government
221	City Hall Facility	General	Public Works	General Government
250	Economic Development	General	City Administration	General Government
310	Police	General	Police	General Government
320	Fire	General	Fire	General Government
350	Information Technology	General	City Administration	General Government
590	Intergovernmental	General	Finance	General Government
600	Operating Transfers	General	Finance	General Government
612	Financial Services	General	Finance	General Government
653	Parking	General	Finance	General Government
670	Purchasing	General	Finance	General Government
700	Engineering	General	Public Works	General Government
612	Fire Pension	General	Finance	General Government
681	Police Pension	General	Finance	General Government

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
Other Operating Funds				
123	Economic Development	Special Revenue	City Administration	Other Gov't Operating
124	Neighborhood Development	Special Revenue	Community Development	Other Gov't Operating
125	Community Relations	Special Revenue	City Administration	Other Gov't Operating
131	Parks and Recreation	Special Revenue	Public Works	General Government
136	Clean City Fund	Special Revenue	Public Works	Other Gov't Operating
141	Streets	Special Revenue	Public Works	General Government
144	Cemetery	Special Revenue	Public Works	Other Gov't Operating
150	Emergency Services	Special Revenue	Fire	Other Gov't Operating
151	Public Safety Communications	Special Revenue	Fire	Other Gov't Operating
152	Police Grants	Special Revenue	Police	Other Gov't Operating
153	Public Safety Comm - Crim Just 0.3%	Special Revenue	Fire	Other Gov't Operating
154	Public Safety Comm - Dispatch	Special Revenue	Fire	Other Gov't Operating
161	Downtown Yakima Bus Imp District	Special Revenue	City Administration	Other Gov't Operating
162	Trolley	Special Revenue	City Administration	Other Gov't Operating
163	Front Street Business Improvement	Special Revenue	City Administration	Other Gov't Operating
170	Convention & Event Center	Special Revenue	City Administration	Other Gov't Operating
171	Capitol Theater	Special Revenue	City Administration	Other Gov't Operating
172	PFD – Conv & Event Center	Special Revenue	Finance	Other Gov't Operating
173	Tourist Promotion Area	Special Revenue	City Administration	Other Gov't Operating
174	PFD – Capitol Theatre	Special Revenue	Finance	Other Gov't Operating
180	ARPA Fiscal Recovery Fund	Special Revenue	Finance	Other Gov't 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	Government Capital
321	CBD Capital Improvement	Capital Project	City Administration	Government Capital
322	Capitol Theatre Capital	Capital Project	City Administration	Government Capital
323	Yakima Revenue Development Area	Capital Project	Public Works	Government Capital
331	Parks Capital	Capital Project	Public Works	Government Capital
332	Fire Capital	Capital Project	Fire	Government Capital
333	Law and Justice Capital	Capital Project	Police	Government Capital
342	Real Estate Excise Tax (REET 1)	Capital Project	Public Works	Government Capital
343	Real Estate Excise Tax (REET 2)	Capital Project	Public Works	Government Capital
344	Transportation Benefit District	Capital Project	Public Works	Government Capital
346	Street Overlay & Construction	Capital Project	Public Works	Government Capital
370	Convention Center Capital	Capital Project	City Administration	Government Capital
392	Cumulative Reserve – Capital	Capital Project	Public Works	Government Capital
421	Airport Operating	Enterprise	Airport	Enterprise Operating
422	Airport Capital	Enterprise	Airport	Enterprise Capital
441	Stormwater Operating	Enterprise	Public Works	Enterprise Operating
442	Stormwater Capital	Enterprise	Public Works	Enterprise Capital
462	Transit Operating	Enterprise	Public Works	Enterprise Operating
464	Transit Capital	Enterprise	Public Works	Enterprise Capital
471	Refuse	Enterprise	Public Works	Enterprise Operating
472	Wastewater Capital Facilities	Enterprise	Public Works	Enterprise Capital
473	Wastewater Operating	Enterprise	Public Works	Enterprise Operating
474	Water Operating	Enterprise	Public Works	Enterprise Operating
475	Irrigation Operating	Enterprise	Public Works	Enterprise Operating
476	Wastewater Capital Construction	Enterprise	Public Works	Enterprise Capital
477	Water Capital	Enterprise	Public Works	Enterprise Capital
478	Wastewater Capital Project	Enterprise	Public Works	Enterprise Capital
479	Irrigation Capital	Enterprise	Public Works	Enterprise Capital
488	2008 Wastewater Revenue Bonds	Enterprise	Finance	Debt Service

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
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	Employee Benefit Reserve
513	Employee Health Benefit Reserve	Internal Service	Human Resources	Employee Benefit Reserve
514	Workers Compensation Reserve	Internal Service	Human Resources	Employee Benefit Reserve
515	Risk Management Reserve	Internal Service	Finance	Risk Management Reserve
516	Wellness/Employee Assist Program	Internal Service	Human Resources	Employee Benefit Reserve
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	Agency
633	Custodial Fund	Custodial	Finance	Agency
710	Cemetery Trust	Trust	Finance	Agency

PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is 789.53 FTE's for 2023, which is a 6.60 FTE net change from the 2022 adopted budget, while the 2024 budgeted workforce is projected to be 790.53 FTE's, a net change of 1.00 FTE's from the 2023 budget.

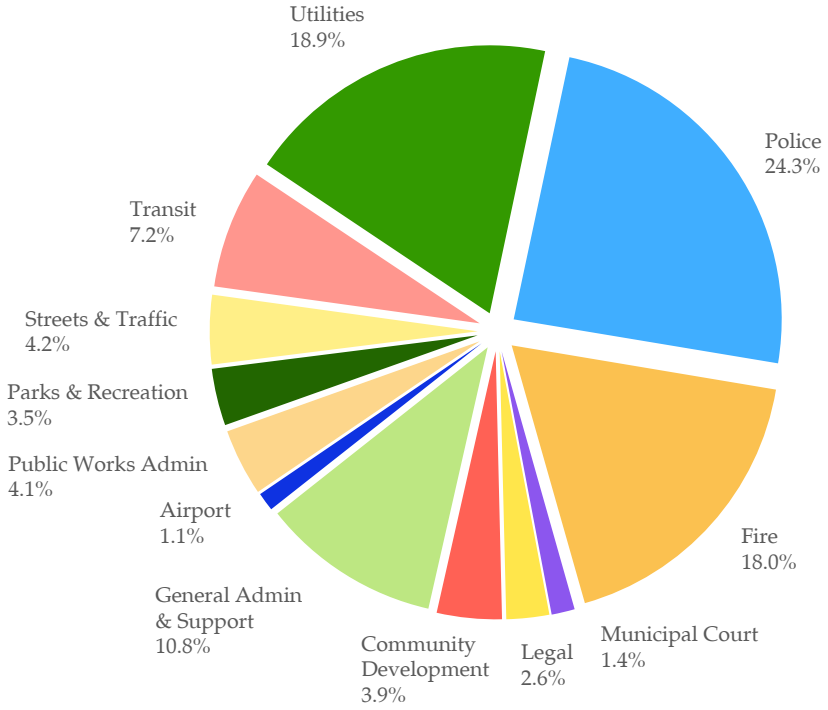
In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 495.58 FTE's in 2023, with no change in 2024, for a net change of 6.05 FTE's from the 2022 adopted budget.

COLLECTIVE BARGAINING AGREEMENTS

Union	Effective Dates
AFSCME Municipal	2022 - 2026
AFSCME Transit	2020 - 2023
IAFF	2018 - 2021
IAFF PERS	2018 - 2021
Corrections Sergeants	2020 - 2023
Yakima Public Works Division Managers	2020 - 2023
Yakima Supervisors Administrative	2020 - 2023
Yakima Police Management	2020 - 2023
Yakima Police Patrolmans Association	2016 - 2019

Negotiations with the City's bargaining units are ongoing and assumptions have been included in the 2023 - 2024 budget regarding the anticipated outcome of these negotiations.

TOTAL CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS 2023 - 2024



Pay and Compensation Ordinance may be found at:
https://www.yakimawa.gov/services/hr/

FULL-TIME EMPLOYEE (FTE) COMPARISON

Department Number/Description	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Proposed Budget	2024 Proposed Budget
General Government					
General Fund					
102 City Manager	3.00	3.00	4.00	4.00	4.00
110 City Council	7.00	7.00	7.00	7.00	7.00
140 Records/City Clerk	5.00	5.00	5.00	6.00	6.00
160 Human Resources	9.10	9.10	9.10	10.50	10.50
170 Legal	19.50	19.50	20.50	20.50	20.50
180 Municipal Court	12.20	11.20	11.20	11.20	11.20
210 Planning	7.00	7.00	7.00	7.00	7.00
220 Code Administration	17.00	17.00	18.00	18.00	18.00
221 City Hall Facility	2.00	2.00	3.00	3.00	3.00
250 Economic Development	—	—	1.00	1.00	1.00
310 Police	188.00	188.00	190.00	192.00	192.00
320 Fire	104.00	104.00	104.00	105.00	105.00
350 Information Technology	23.00	24.00	24.00	23.00	23.00
610 Financial Services	13.00	14.00	14.00	15.00	15.00
653 Parking	2.00	2.00	1.00	1.00	1.00
670 Purchasing	6.00	4.00	4.00	4.00	4.00
700 Engineering	7.75	8.75	9.00	9.00	9.00
Total General Fund	425.55	425.55	431.80	437.20	437.20
131 Parks & Recreation	23.40	23.40	24.73	25.38	25.38
133 Traffic Engineering	9.00	8.00	9.00	9.00	9.00
141 Streets	24.00	24.00	24.00	24.00	24.00
Total General Government	481.95	480.95	489.53	495.58	495.58
Other Operating Funds					
124 Neighborhood Development	7.00	6.00	6.00	6.00	6.00
125 Community Relations	6.00	5.00	6.00	5.00	5.00
136 Clean City Fund	2.00	2.00	6.00	6.00	6.00
144 Cemetery	2.00	2.00	2.00	2.00	2.00
151 Public Safety Communications	36.00	36.00	37.00	37.00	37.00
421 Airport	8.00	8.70	8.70	9.00	9.00
462 Transit	55.30	55.50	55.50	56.75	56.75
471 Refuse	22.00	24.00	23.00	24.00	25.00
473 Wastewater/Stormwater	72.20	72.20	72.20	72.20	72.20
474 Water Operating	31.00	31.00	31.00	31.00	31.00
475 Irrigation Operating	7.00	7.00	7.00	7.00	7.00
481 Utility Services	16.00	15.00	15.00	15.00	15.00
551 Equipment Rental	14.00	14.00	14.00	14.00	14.00
560 Public Works Administration	10.00	10.00	10.00	9.00	9.00
Total Other Operating Funds	288.50	288.40	293.40	293.95	294.95
Grand Total	770.45	769.35	782.93	789.53	790.53

Details of the 2020 - 2024 budget changes can be found in the individual department sections.

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.

Annual Comprehensive Financial Report (ACFR) **-** 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.

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 set period of time. 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.

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

ACLU - American Civil Liberties Union

ADA - Americans with Disabilities Act

ADU - Accessory Dwelling Unit

AFSCME - American Federation of State, County and Municipal Employees

AIP - Airport Improvement Program

ALPR - Automated License Plate Readers

ALTC - Aging and Long-Term Care

AOA - Air Operations Area

ARFF - Aircraft Rescue and Fire Fighting

ARPA - American Rescue Plan Act

ARS - Automated Refuse Service

ATCT - Air Traffic Control Tower

ATF - Bureau of Alcohol, Tobacco, and Firearms

AWC - Association of Washington Cities

BASUB - Basic Account/Sub Account

BARS - Budget Accounting and Reporting System

BOA - Bank of America

BOD - Biochemical Oxygen Demand

CAD - Computer Aided Design

CARES - Coronavirus Aid, Relief and Economic Security

CBD - Central Business District

CCTV - Closed Circuit Television

CCRTDV - Coordinated Community Response Team for Domestic Violence

CED - Community & Economic Development

CEO - Chief Executive Officer

CFP - Capital Facilities Plan

CHDO - Community Housing Development Organization

CHIP - Connecting Housing to Infrastructure Program

Chng - Change

Chrg - Charge

CIP - Capital Improvement Program or Construction in Progress

COG - Conference of Governments

COVID - Corona Virus Disease

CPI - Consumer Price Index

CPR - Cardiopulmonary Resuscitation

CYU - City of Yakima University

DAY - Downtown Association of Yakima

DCYF - Department of Children, Youth & Families

DEA - Drug Enforcement Agency

DID - Drainage Improvement District (Stormwater)

DOE - Department of Ecology

DOJ - Department of Justice

DOT - Department of Transportation

DS - Debt Service

DUI - Driving Under the Influence

DVCCRT - Domestic Violence Community Coordinated Response Team

DYBID - Downtown Yakima Business Improvement District

EAP - Employee Assistance Program

EBMS - Employee Benefit Management Service

EDR - Client Endpoint Protection, Detection and Response

EEOC - Equal Employment Opportunity Commission

EHM - Electronic Home Monitoring

EMD - Emergency Medical Dispatch

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

ESA - Endangered Species Act

FAR - Federal Aviation Regulations

FAA - Federal Aviation Administration

FBI - Federal Bureau of Investigation

FBO - Fixed Based Operator

FEMA - Federal Emergency Management Agency

FLSA - Fair Labor Standards Act

FMLA - Family and Medical Leave Act

FMSIB - Freight Mobility Strategic Investment Board

FTA - Federal Transit Administration

FTE - Full-time Equivalent (employee)

FOG - Fat, Oil and Grease

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GET - Gang Enforcement Team

GF - General Fund

GFI - Gang Free Initiative

GIS - Geographical Information System

GO - General Obligation

GRIT - Gang Response Intervention Team

HBCC - Henry Beauchamp Community Center

HOME - Home Investment Partnership Program

HOPE - Homeownership and Opportunity for People Everywhere

HSI - Homeland Security Investigations

HUD - Housing and Urban Development

HVAC - Heating, Ventilation & Air Conditioning

IAFF - International Association of Firefighters

ICE - Information Collaboration Environment

ICMA - International City/County Management Association

IDIS - Integrated Disbursement Information System

ILA - Interlocal Agreement

IPD - Implicit Price Deflator

IPMC - International Property Maintenance Code

ITS - Information Technology Services

JAG - Justice Assistance Grant

JLARC - Joint Legislative Audit & Review Committee

LED - Light Emitting Diode

LEOFF - Law Enforcement Officers and Firefighters

LIFT - Local Infrastructure Finance Tool

LOCAL - Local Option Capital Asset Lending

LTGO - Limited Tax General Obligation

MCO - Managed Care Organization

MDR - Managed Detection and Response

MG - Million Gallons

MLK - Martin Luther King

MRSC - Municipal Research and Services Center

MSW - Municipal Solid Waste

NEPA - National Environmental Policy Act

NFIP - National Flood Insurance Program

NFPA - National Fire Protection Association

NPDES - National Pollutant Discharge Elimination System

NPIAS - National Plan of Integrated Airport System

NTU - Nephelometric Turbidity Unit

O & M - Operations and Maintenance

OFM - Office of Financial Management

OIC - Opportunities Industrialization Center

ONDS - Office of Neighborhood Development Services

OG - Other Governmental

OPD - Office of Public Defense

PBIA - Parking and Business Improvement Area

PEG - Public Education Government

PERC - Public Employment Relations Commission

PFC - Passenger Facility Charge

PFD - Public Facilities District

PNWU - Pacific Northwest University of Health Sciences

POTW - Publicly Owned Treatment Works

PPE - Personal Protection Equipment

PREA - Prison Rape Elimination Act

PRA - Public Record Act

PW - Public Works

PWTF - Public Works Trust Fund

RCO - Recreation and Conservation Office

RCW - Revised Code of Washington

REET 1 - Real Estate Excise Tax, 1st Quarter %

REET 2 - Real Estate Excise Tax, 2nd Quarter %

RFP - Request for Proposal

ROW - Right of Way

SAO - State Auditor's Office

SCADA - Supervisory Control & Data Acquisition

SCBA - Self Contained Breathing Apparatus

SEEK - Summer Experiences and Enrichment for Kids

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

TIP - Transportation Improvement Program

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

VFD - Variable Frequency Drive

VPN - Virtual Private Network

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 100 Salaries and Wages.

Account 110 Salaries & 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 300 Supplies for Consumption & Resale

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 400 Services & Pass-Through Payments

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 600 Capital Outlays

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 Principal
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.

Prior Year Adjustment
Correction to a company's prior year financial statement.

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.

2022 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	98,200
Assessed Valuation	$8,788,218,938
City Employees (Full-time Equivalents)	782.93
Election and Voter Registration	
Number of Precincts	60
Number of Registered Voters	47,019

Property Tax Levy

Regular Levy	$20,600,919

Sales Tax Rates

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.25%
Criminal Justice (City/County)	0.40%
Total Sales Tax Rate	8.30%

Parks and Recreation

Total Acreage	377
Number of Parks	36
Number of Playgrounds	20

Major Facilities:

Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 16 ball fields (eight lighted), two skate parks, 21 tennis courts, eight pickleball courts, four soccer fields, Harman Community Center, Henry Beauchamp Community Center , Washington Fruit Community Center, Tahoma Cemetery, and a 1.6 acre Dog Park

Bus Passes (1 month)

Adult	$25.00
Student	Free
Senior Citizen/Disabled	$9.00

Licenses and Permits Issued

2021 Business Licenses - sliding scale starts at $42.90 for 1 - 2 employees, maximum of $1,285.20 for over eighty employees	7,592
2021 Regulatory Licenses - Varies from $11.00 to $1,000	455

Animal License Fees - Rabies Vaccination Required

1 Year License - Altered, New	$15.00
1 Year License - Altered, Renewal	$12.00
Senior Citizens Lifetime - Altered	$25.00
Senior Citizens Lifetime - Not Altered	$30.00
1 Year License - Not Altered	$40.00
1 Year License - Not Altered, Renewal	$30.00
Disabled/Guide Dog	Free
Replacement License	$5.00

Fire Protection

Commissioned Fire Fighting Personnel	101
Number of Non-Commissioned Personnel	3
Total Number of Fire Personnel	104

Police Protection

Commissioned Police Personnel	143
Non-Commissioned Police Personnel	47
Total Number of Police Personnel	190
2021 Number of Calls for Service	161/day

Utility and Franchise Tax Rates

Electricity, Gas, Telephone	6%
Water, Wastewater	20%
Stormwater	6%
Refuse	20%
TV Cable	6%

Utility Rates (2 months)

Water - Average/Family of 4/24 Units	$75.02
Each Unit	2.08
Wastewater - Average/Family of 4/12 Units	$90.88
Each Unit	$3.59
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
32 Gallon Cart	$42.00
96 Gallon Cart	$48.20
Yard Waste	
96 Gallon Cart	$38.20
Irrigation (per square foot)	$.0412

Water/Wastewater Customer Base

Water (Inside the City)	19,967
Water (Outside the City	98
Total Water Customers	20,065
Wastewater Residential (Inside the City)	24,324
Wastewater Residential (Outside the City)	54
Wastewater Commercial	2,199
Total Wastewater Customers	26,577
Irrigation Customers	10,363
Refuse Accounts	25,380

Note: For informational purposes only - not intended for official or legal purposes.