



City of *Yakima*

2027-2028 Preliminary Budget



MLK Aquatic Center



CITY OF *Yakima*

2027 - 2028 PRELIMINARY BUDGET

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BUDGET OVERVIEW

City of Yakima 2027 - 2028 Preliminary Budget

Welcome to the City of Yakima's 2027 - 2028 Preliminary Budget. This document is considered preliminary because it has not yet been reviewed or approved by the City Council, nor has it undergone public review and comment. Preparing this budget represents significant time and effort from the City Manager, the Finance Department, and all City departments.

Public Review Schedule

The following City Council meetings are scheduled for review of the budget:

- **October 13** – Council Agenda: Review of the Preliminary 2027 - 2028 Budget
- **November 10** – Council Agenda: Public Hearing on the Proposed 2027 - 2028 Budget
- **November 17** – Council Agenda: Second Public Hearing on the Proposed 2027 - 2028 Budget
- **December 8** – Council Agenda: Consideration of adoption of the 2027 - 2028 Budget

Public comments are accepted at all regular City Council meetings. However, the November public hearings are specifically designated for comments on the 2027 - 2028 Budget. Community members are encouraged to attend in person or electronically to share their input.

Budget Needs

Meeting community needs within the resources available remains an ongoing challenge in local government budgeting. Allocating funding to provide the services and service levels expected by residents requires careful planning and prioritization. Ensuring community safety continues to be the City's highest priority, supported through investments in Police, Fire, Courts, and Code Enforcement. Additional priorities include recreational opportunities through Parks and Recreation and safe streets and sidewalks through the Streets Division. The city is committed to using the community's resources responsibly to maintain safety, reduce risk, and deliver high-quality services.

Items Included in the 2027 - 2028 Budget

During the 2026 budget amendment completed in fall 2025, the City Council made several reductions to achieve a balanced budget. These included reductions in Police staffing, the closure of a fire station, and the elimination of pools, park bathrooms, community centers, and other unfunded items.

In 2026, the City Council approved additional utility tax revenues to provide ongoing funding to reopen and sustain the closed fire station. Utility tax revenues were also increased to support Police Department community service positions responsible for animal control, parking, and other services.

The Council further approved one-time funding in 2026 to keep the Harman Center, Washington Fruit Community Center, Lion's Pool, Franklin Pool, and park bathrooms open. At this time, ongoing revenue has been identified, either within the General Fund, in other funds, or through community partnerships to support most of these facilities and services for 2027 and beyond. The only exception is Franklin Pool, which is not included in the 2027 - 2028 Budget at this time.

Summary

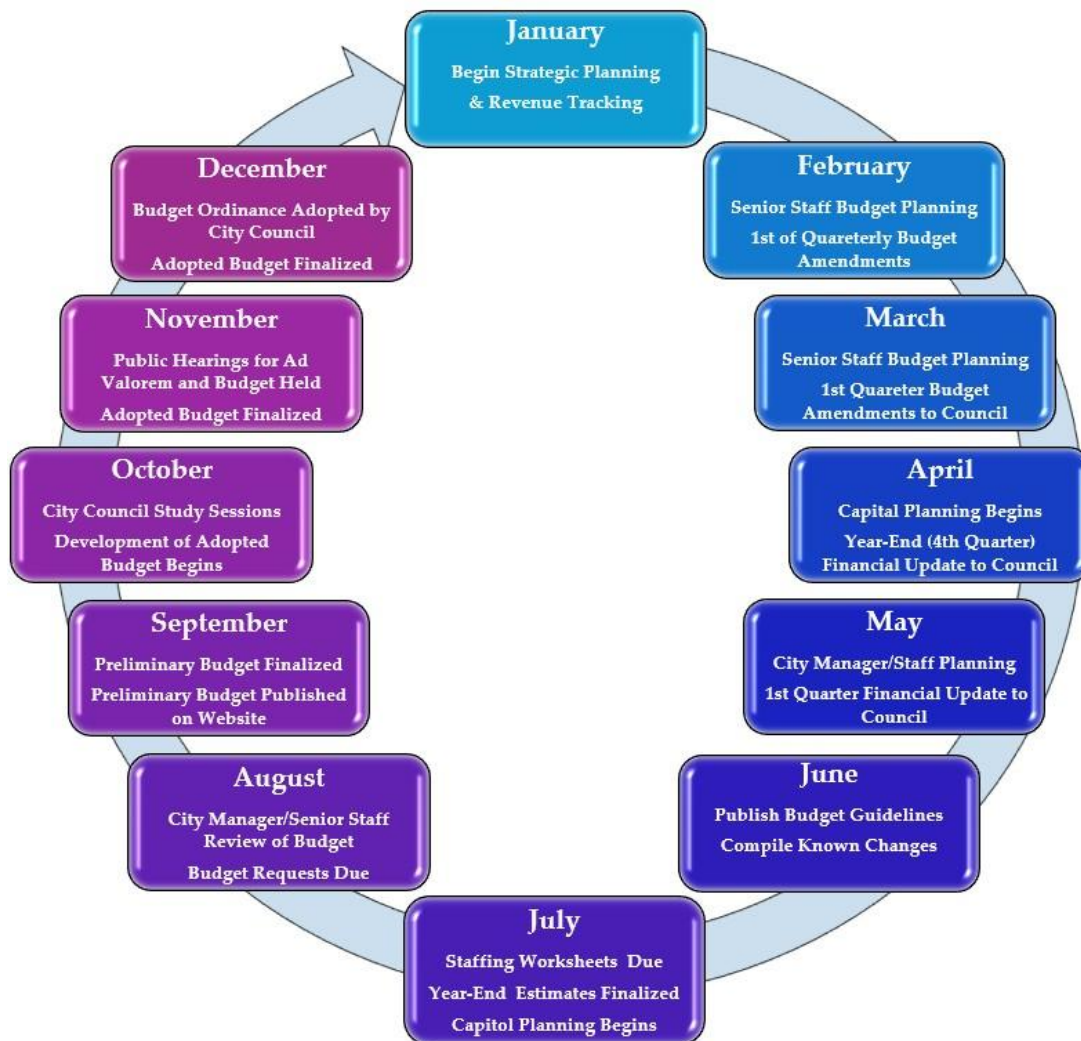
Although many requests were submitted for inclusion in this budget, available resources limited what could be funded. These requests will remain under consideration should additional resources become available. Questions regarding this document may be directed to the City's Finance Department at fin@yakimawa.gov.

We look forward to working together to continue building a community we are all proud to call home.

INTRODUCTION

At the beginning of every year, department directors and managers begin a continuous review of ongoing current year budget-to-actual expense management, formulating year-end estimates from this analysis in September.

During the biennial budget process, projected budget figures based on known circumstances that pertain to each program are incorporated into the budget to help produce the Preliminary and Adopted biennial budgets, as well as the Mid-Biennial budget documents the following year. 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 monitor that the underlying funding is being received as budgeted. The following graphic shows the timelines for the budget process.



The annual budget process makes the city evaluate priorities, including city service delivery and the maintenance of infrastructure, across many funds.

Goals of the 2027 - 2028 Budget

- Achieve a balanced budget in every fund.
- Assure prioritized services citywide.
- Ensure long-term fiscal sustainability.
- Preserve General Fund's reserve policy.
- Provide transparency in the stewardship of public funds.

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 and community priorities. Individual funds within the city will address these strategic priorities within narratives in the Budget by Department section of the Adopted Budget as "Accomplishments" and "Focus". The strategic priorities for the 2027 - 2028 budget remain the same as 2025 - 2026 and are shown below.



Budget Assumptions

The initial planning stage of budget preparation involves evaluating the outside forces that affect funding decisions: national, state, and local economic conditions; federal and state mandates; political environment; social environment; citizen concerns; and outside agency collaboration opportunities. Based on those evaluations, the state of the economy and expected inflationary indicators, assumptions were made and discussed throughout this document.

Major Changes from the 2025-2026 Budget

Fund changes

- The Criminal Justice Sales Tax Fund (003) was consolidated into the General Fund (001) to streamline budget and fiscal operations and provide clearer operational budgets for departments.
- The Public Safety Communication 3/10th's fund (153) was consolidated into the Dispatch Fund (154) also for streamlining budget and fiscal operations.
- The Economic Development fund (123), used to account for certain economic development activities, was added back beginning in 2026 after being removed in the 2023 - 2024 budget.
- Added an Aquatics fund (133) to segregate money received for the operation and maintenance of pool expenses and revenues (does not include the MLK Aquatic Center which has a separate fund (132).
- Added the Opioid Lawsuit fund (155) to clearly track funds collected from legal settlements pursued by the State of Washington from the Opioid epidemic.
- Removed the ARPA Fiscal Recovery Fund (180) which accounted for Federal funds related to COVID, as these funds have now been fully allocated and expended.
- Added a Lodging Tax fund (184) to account for all restricted lodging tax revenue and distributions.
- Added an Affordable Housing fund (185) to account for a state-shared local tax slated for affordable and supportive community housing.
- Eliminated the Community Relations Fund (125) and established a department of the same name within the General Fund.
- Established an Information Technology internal service fund (553) and eliminated the IT Department in the General Fund beginning in 2027. This will allow for the funding of IT equipment replacement going forward.
- Eliminated two Capital Improvement Funds (321) and (392) that had remaining reserves from closed projects and transferred those reserves into the General Fund and the Economic Development fund.

Revenues

- Removed the \$20 Transportation Benefit District (TBD) car tab fee as of June 30, 2026, and replaced it with a .1% sales tax increase that began July 1, 2026. Annual sales tax collected will be approximately \$1.1 million greater than the car tab fee, but people outside the city will now be contributing to the cost of streets when they pay sales tax within the city.
- Instituted a 3% Utility Tax increase on water, sewer, refuse and stormwater, to fund Fire Station 92, which was to be closed in 2026 unless a new funding source was found. This increase will generate approximately \$1.8 million annually.
- Instituted an additional 1% Utility Tax on water, sewer, refuse and stormwater, to fund animal control, parking enforcement and other community services provided by the Police department.

2027 - 2028 Major Challenges

- ***Equipment Replacement for Public Safety*** - Police and Fire vehicle replacement funding was addressed in the prior budgets 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 \$1,400,000 each year, while the Fire Department requires approximately \$1,000,000 each year to perpetually replace fleet vehicles. The City continues to search for a long-term solution to fully fund the replacement of fleet vehicles.
- ***Parks Maintenance, Pools, Community Centers*** – Parks and Recreation operational costs continue to be a front and center issue for the City, as they are in many other communities. The City Council used one-time reserve funds and donations to keep the Harmon Center, Washington Fruit Center, Lion's Pool, Franklin Pool and bathrooms open in the parks in 2026. The city will continue to look for opportunities to provide these services to our citizens in the coming years.
- ***Alternative Funding Options:***
 - Service levels for Fire and Emergency Medical Services (EMS) will continue to be a priority as the city grows and changes. Council will have to continue to look at long-term solutions for these services and consider options such as a voter approved fire district for the city.
 - Funding options and service levels for Parks and Recreation operations and capital needs will continue to be discussed into the future. A voter-approved parks and recreation district, or other long-term solution, will need to be discussed in future meetings to ensure these services are provided at the levels expected by the community.
- ***General Fund Reserve Policy*** - During the 2025 - 2026 budget adoption, the city reduced the minimum General Fund reserve policy from 16.7% of expenditures to 12%. With the adoption of the 2027 - 2028 budget, staff is recommending increasing the reserve level in the General Fund to 15% of expenditures. This provides support for emergencies outside of the city's control and a reserve level that will not contribute to a lower bond rating, which would produce higher interest rates on future debt borrowings.
- ***Long-term Capital Expenditure and Resource Planning*** - Considered a key component of any budget, capital expenditures take time, vision and long-term planning. Financing capital projects through borrowing is always an available option, but finding the funding to repay the principal and interest on the debt is difficult.
- ***Economic Development*** - Operational needs compete for resources with infrastructure repair and maintenance, while an investment in economic development is required to help increase the tax base to continue funding the needs of capital expenditures.

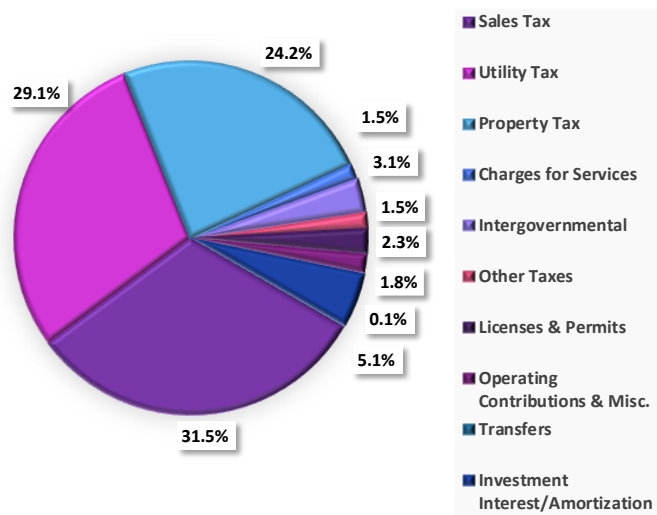
GENERAL FUND BUDGET HIGHLIGHTS

The General Fund (001) budget requires a heightened focus because it supports core services such as police, fire, municipal courts, parks and planning, as well as supporting departments, including human resources, finance and general management.

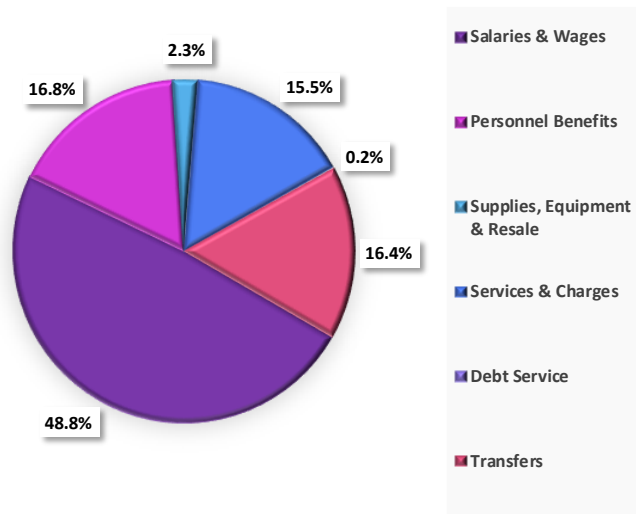
Revenue for the General Fund comes primarily from sales tax, property tax and utility taxes. These three revenue sources will generate almost 85% of General Fund revenues in 2027 and almost 86% in 2028. With investment earnings included, almost 90% of revenues in the General Fund come from these four revenue streams. In comparison, revenue for the non-General Fund portion of the budget - enterprise and other restricted use funds - comes largely from user fees, utility charges (wastewater, water, etc.) and intergovernmental revenues, which include grants.

Expenditures for the General Fund, based on the year-end estimated budget, categorically show that salaries and benefits are currently accounting for 66.4% of all expenditures in 2026. Functionally, Public Safety (Police, Fire, Code Administration, Legal, Municipal Court and Indigent Defense – with transfers) is currently accounting for 73.6% of all expenditures.

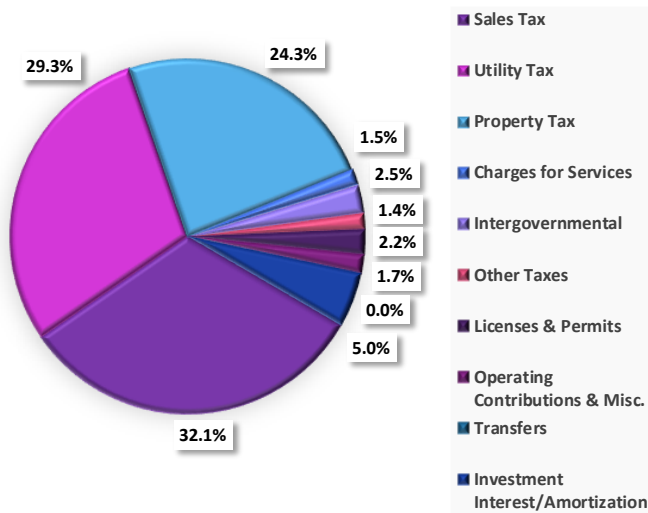
2027 GENERAL FUND REVENUES BY SOURCE



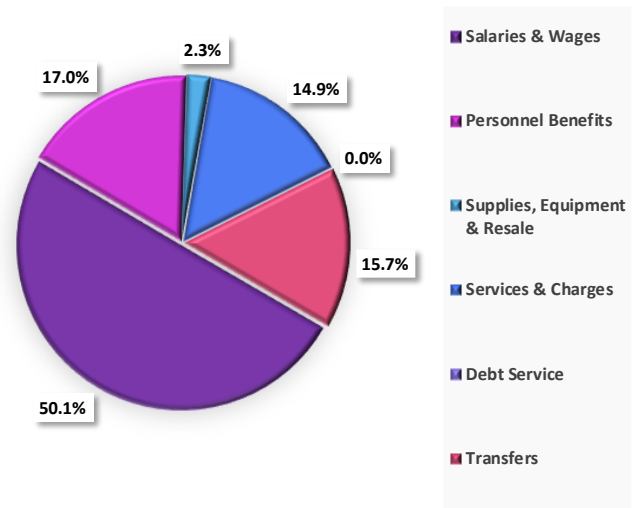
2027 GENERAL FUND EXPENDITURES BY CATEGORY



2028 GENERAL FUND REVENUES BY SOURCE



2028 GENERAL FUND EXPENDITURES BY CATEGORY



General Fund Forecast

The General Fund 5-Year Forecast shown below identifies the beginning fund balance, revenues, expenditures and the estimated ending fund balance for the next five years and shows the correlation of those numbers to the policy reserve amounts. Revenues, and even more so, expenditures, are subject to dynamic changes even within the same years, changing the long-term outcomes within the chart. This chart serves as a tool to foster discussions on the long-term outcomes of any decisions made, help project trends, demonstrate efforts towards achieving minimum fund balance financial policies, and determine the financial direction of the city.

GENERAL FUND 5-YEAR FORECAST
(with transfers)

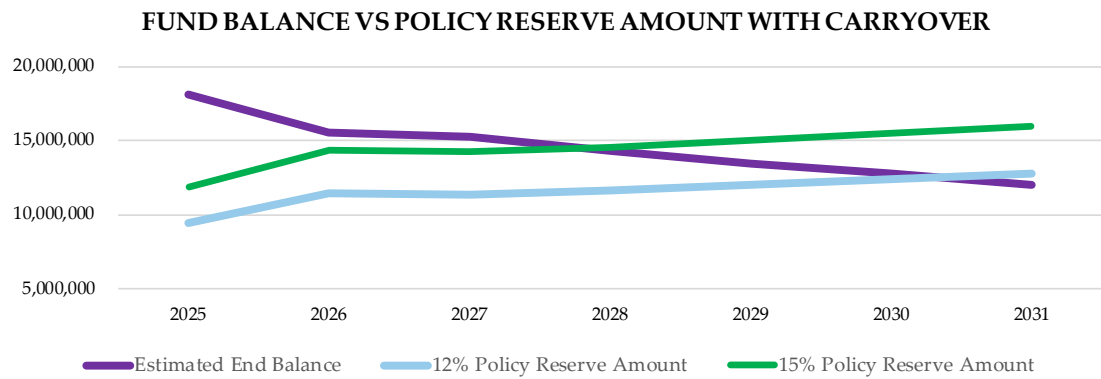
	2025	2026	2027	2028	2029	2030	2031
	Actual	YE Estimate	Budget	Budget	Forecast	Forecast	Forecast
Beginning Balance	\$ 16,998,756	\$ 18,090,902	\$ 15,594,568	\$ 15,243,714	\$ 14,326,971	\$ 13,496,361	\$ 12,740,743
Revenues							
Sales Tax	28,194,415	28,925,058	29,844,000	30,849,000	32,082,960	33,366,278	34,700,930
Utility Tax	24,029,737	25,856,662	27,489,738	28,141,094	28,985,327	29,854,887	30,750,534
Property Tax	8,405,744	22,351,200	22,900,601	23,358,613	24,059,372	24,781,153	25,524,588
Charges for Services	3,581,166	1,335,406	1,400,800	1,401,650	1,443,700	1,487,010	1,531,621
Intergovernmental	3,274,876	3,842,883	2,920,986	2,444,918	2,518,266	2,593,814	2,671,628
Other Taxes	1,363,418	1,436,415	1,388,000	1,388,000	1,429,640	1,472,529	1,516,705
Licenses & Permits	2,552,340	2,128,735	2,134,550	2,114,550	2,177,987	2,243,326	2,310,626
Operating Contributions & Misc.	2,111,876	2,038,894	1,660,550	1,672,550	1,722,727	1,774,408	1,827,641
Transfers	-	309,772	64,036	32,010	32,971	33,960	34,979
Investment Interest/Amortization	6,395,738	4,725,934	4,804,374	4,801,115	4,945,148	5,093,503	5,246,308
Total Revenues	79,909,311	92,950,959	94,607,635	96,203,501	99,398,096	102,700,869	106,115,558
Expenditures							
Salaries & Wages	44,658,479	47,580,469	46,579,593	48,888,237	50,843,766	52,877,517	54,992,618
Personnel Benefits	17,317,750	16,132,359	16,044,263	16,603,108	17,267,232	17,957,921	18,676,238
Supplies, Equipment & Resale	2,341,075	2,838,264	2,217,501	2,217,501	2,284,026	2,352,547	2,423,123
Services & Charges	10,222,270	12,239,461	14,791,139	14,550,781	14,987,305	15,436,924	15,900,032
Custodial Outlays	-	-	-	-	-	-	-
Capital Outlays	586,131	326,390	46,000	46,000	47,380	48,801	50,265
Debt Service	423,897	377,509	154,633	-	-	-	-
Transfers	3,267,562	16,432,476	15,602,539	15,302,659	15,302,659	15,302,659	15,302,659
Total Expenditures	78,817,164	95,926,928	95,435,667	97,608,286	100,732,368	103,976,369	107,344,935
1/2% Carryover	-	479,635	477,178	488,041	503,662	519,882	536,725
Estimated End Balance	\$ 18,090,902	\$ 15,594,568	\$ 15,243,714	\$ 14,326,971	\$ 13,496,361	\$ 12,740,743	\$ 12,048,090
12% Policy Reserve Amount	\$ 9,458,060	\$ 11,453,675	\$ 11,395,019	\$ 11,654,429	\$ 12,027,445	\$ 12,414,778	\$ 12,816,985
Net Fund Balance	23.0%	16.3%	16.1%	14.8%	13.5%	12.3%	11.3%

Revenue projections for 2029-2031 provide for a conservative growth of 3.0%, in all revenues except for Sales Tax, which is shown at growth rate of 4.0%.

Expenditures projections for 2029-2031 for salaries and benefits are projected at 4.0% growth to provide for labor contract agreements and minimum wage increases. Supplies Equipment & Resale, Services and Charges, Custodial Outlays and Capital Outlays are projected at 3.0% growth. Debt Service and Transfers to other funds are projected to have no growth.

For purposes of projecting fund balance for each budgeted year, there is a ½% carryover added to the estimated ending balance to account for variances from what is budgeted versus actuals in revenues and expenditures. Although there is the potential for a variance to be negative, historical trends have shown this carryover to be positive due to salary savings and conservative revenue projections.

The General Fund forecast, with transfers and carryover amount, begins to show a deficit at the 12% reserve amount by the end of 2031. If the reserve rate is changed to 15%, the deficit begins in 2028. This change in fund balance over the coming years is generally attributable to operational costs growing at a higher percent than revenue growth. It has become more critical than ever to review alternative revenue sources and monitor expenditures closely to maintain a balanced budget.



CITYWIDE BUDGET HIGHLIGHTS

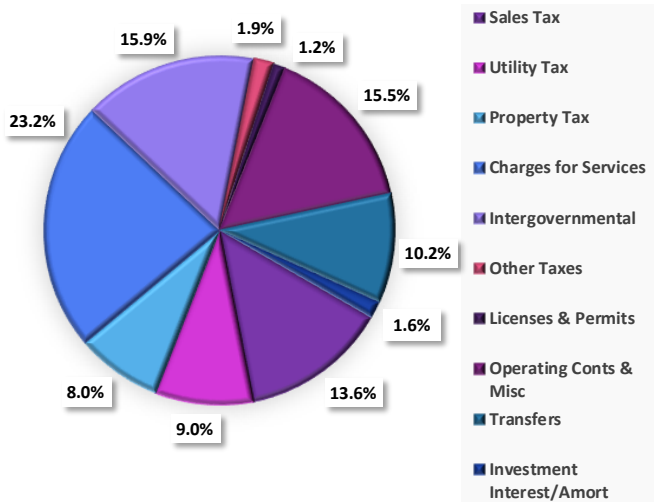
2027 Citywide Adopted Budget

The citywide expenditure budget for 2027 is \$343.1 million, with projected revenues of \$321.6 million. The reserve balance is projected to decrease by \$21.5 million at the end of 2027 due in large part to enterprise capital projects that have been completed. The General Fund is the only fund considered to be a major fund (10.0% of the revenues or expenditures of the appropriated budget) in 2027.

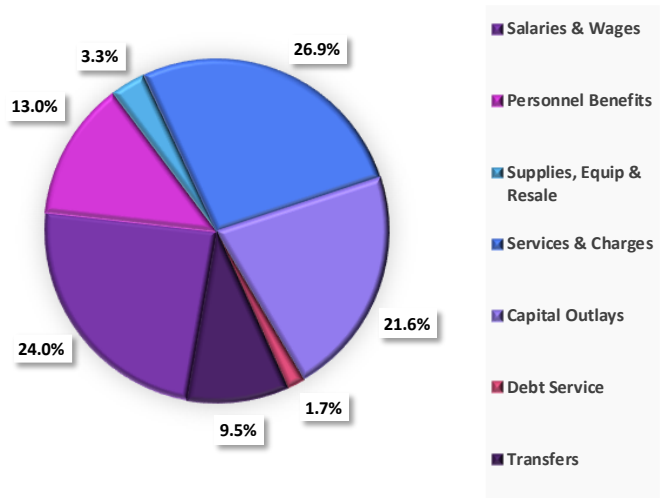
2027 RESERVE BALANCE SUMMARY

	Estimated 2027 Beg Balance	2027 Projected Revenues	2027 Projected Expenditures	Increase in (Dec in) Reserves	Budgeted 2027 End Balance	End Bal % of Projected Expenditures
General Fund	\$ 16,427,744	\$ 96,346,813	\$ 97,184,795	\$ (837,983)	\$ 15,589,762	16.0%
Parks and Recreation	1,217,863	3,953,688	4,121,417	(167,729)	1,050,133	25.5%
Street & Traffic Operations	3,409,838	6,146,000	6,459,401	(313,401)	3,096,437	47.9%
General Government Subtotal	21,055,445	106,446,500	107,765,613	(1,319,113)	19,736,332	18.3%
Other Governmental Operating Funds	12,735,974	23,345,701	23,461,116	(115,414)	12,620,559	53.8%
Government Capital Funds	23,376,087	29,193,402	30,277,455	(1,084,053)	22,292,034	73.6%
Enterprise Operating Funds	43,431,964	75,611,335	84,095,976	(8,484,641)	34,947,323	41.6%
Enterprise Capital Funds	36,460,592	39,628,067	47,640,862	(8,012,795)	28,447,798	59.7%
Internal Service Funds	3,535,418	19,771,165	20,618,581	(847,416)	2,688,003	13.0%
Employee Benefit Reserve	7,348,000	18,748,614	18,013,237	735,376	8,083,377	44.9%
Risk Management Reserves	4,883,424	5,440,340	7,865,081	(2,424,740)	2,458,684	31.3%
Debt Service, Custodial & Trust Funds	2,928,109	3,383,665	3,371,665	12,000	2,940,109	87.2%
Total	\$ 155,755,014	\$ 321,568,790	\$ 343,109,585	\$ (21,540,796)	\$ 134,214,218	39.1%

2027 CITYWIDE REVENUES BY SOURCE



2027 CITYWIDE EXPENDITURES BY CATEGORY



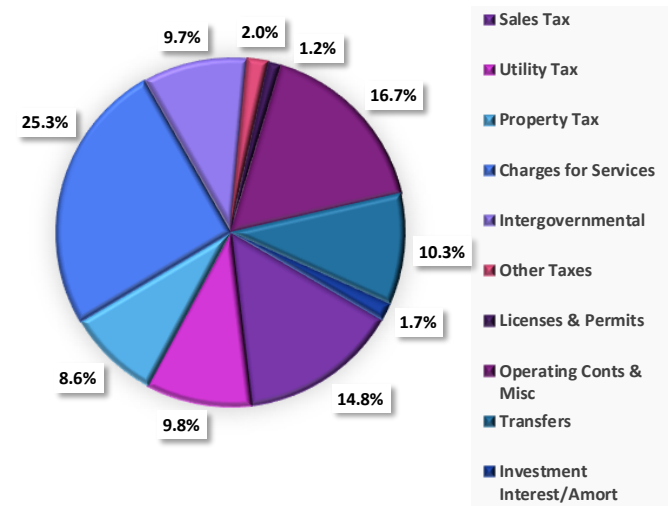
2028 Citywide Adopted Budget

The city's expenditure budget for 2028 is \$317.3 million, with projected revenues of \$303.3 million. The reserve balance is projected to decrease by \$14.0 million, largely due to capital projects in the Governmental Capital and Enterprise Capital funds. The General Fund will be a major fund (10.0% of the revenues or expenditures of the appropriated budget) in 2028 along with the Wastewater Operating fund, which is projected to be just over 10% of budget at this time.

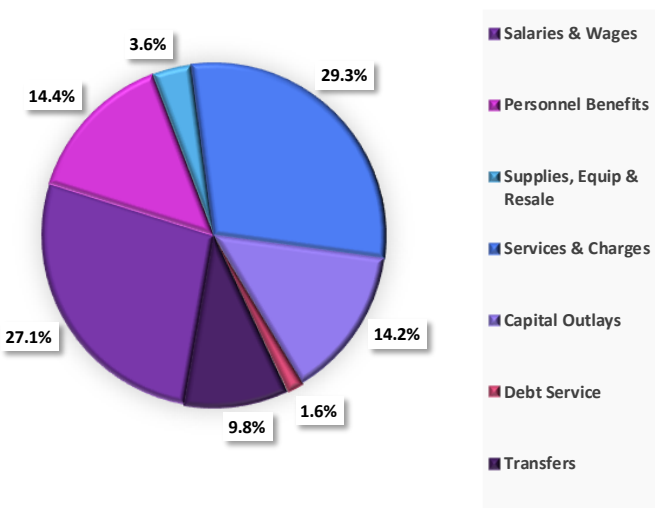
2028 RESERVE BALANCE SUMMARY

	Estimated 2028 Beg Balance	2028 Projected Revenues	2028 Projected Expenditures	Increase in (Dec in) Reserves	Budgeted 2028 End Balance	% of Projected Expenditures
General Fund	15,589,762	97,945,842	99,355,975	\$ (1,410,132)	\$ 14,179,629	14.3%
Parks and Recreation	1,050,133	3,953,688	4,151,235	(197,548)	852,586	20.5%
Street & Traffic Operations	3,096,437	6,158,000	6,566,767	(408,767)	2,687,670	40.9%
General Government Subtotal	19,736,332	108,057,530	110,073,977	(2,016,447)	17,719,885	16.1%
Other Governmental Operating Funds	12,620,559	22,171,080	22,727,220	(556,140)	12,064,419	53.1%
Government Capital Funds	22,292,034	14,585,048	19,702,737	(5,117,690)	17,174,344	87.2%
Enterprise Operating Funds	34,947,323	77,610,894	85,634,025	(8,023,131)	26,924,193	31.4%
Enterprise Capital Funds	28,447,798	32,868,381	30,325,409	2,542,972	30,990,770	102.2%
Internal Service Funds	2,688,003	20,044,570	19,946,270	98,299	2,786,302	14.0%
Employee Benefit Reserve	8,083,377	19,370,939	18,052,168	1,318,771	9,402,148	52.1%
Risk Management Reserves	2,458,684	5,582,890	7,819,807	(2,236,917)	221,767	2.8%
Debt Service, Custodial & Trust Funds	2,940,109	3,000,539	2,988,539	12,000	2,952,109	98.8%
Total	134,214,218	303,291,871	317,270,152	(13,978,281)	120,235,938	37.9%

2028 CITYWIDE REVENUES BY SOURCE



2028 CITYWIDE EXPENDITURES BY CATEGORY



CITYWIDE 5-YEAR FORECAST

(with transfers)

	2025 Actual	2026 YE Estimate	2027 Budget	2028 Budget	2029 Forecast	2030 Forecast	2031 Forecast
Citywide Beg Fund Balance	\$ 156,395,862	\$ 171,291,133	\$ 155,755,014	\$ 134,214,218	\$ 120,235,938	\$ 106,052,443	\$ 91,622,878
Revenues							
Sales Tax	39,623,331	39,975,018	43,740,277	44,828,277	46,621,408	48,486,264	50,425,715
Utility Tax	25,739,060	27,494,720	28,890,944	29,577,127	30,464,441	31,378,374	32,319,725
Property Tax	24,741,106	25,046,000	25,590,438	26,102,247	26,885,315	27,691,874	28,522,630
Charges for Services	66,573,036	66,101,909	74,737,643	76,808,276	79,112,525	81,485,900	83,930,477
Intergovernmental	45,384,923	49,173,461	51,284,769	29,270,354	30,148,465	31,052,919	31,984,506
Other Taxes	7,098,328	7,393,191	6,001,000	6,035,000	6,216,050	6,402,532	6,594,607
Licenses & Permits	3,930,923	3,662,683	3,706,120	3,724,870	3,836,616	3,951,715	4,070,266
Operating Connts & Misc	50,279,659	43,446,484	49,880,381	50,782,152	52,305,617	53,874,785	55,491,029
Transfers	19,875,755	37,780,790	32,678,924	31,124,462	32,058,196	33,019,942	34,010,540
Investment Interest/Amort	6,843,866	5,046,936	5,058,294	5,039,105	5,190,278	5,345,987	5,506,366
Total Revenues	290,089,987	305,121,193	321,568,790	303,291,871	312,838,910	322,690,291	332,855,863
Expenditures							
Salaries & Wages	72,236,709	80,060,940	82,323,489	85,967,756	89,406,467	92,982,725	96,702,034
Personnel Benefits	47,143,882	43,409,257	44,528,232	45,612,199	47,436,687	49,334,154	51,307,520
Supplies, Equip & Resale	8,813,055	11,165,261	11,296,779	11,553,739	11,900,351	12,257,361	12,625,082
Services & Charges	71,583,799	80,371,593	92,177,033	92,882,047	95,668,508	98,538,563	101,494,720
Custodial Outlays	5,015,895	-	-	-	-	-	-
Capital Outlays	44,264,470	63,536,576	74,244,976	45,199,365	46,555,346	47,952,006	49,390,567
Debt Service	6,261,152	6,122,894	5,860,151	4,930,584	4,930,584	4,930,584	4,930,584
Transfers	19,875,755	35,990,791	32,678,924	31,124,462	31,124,462	31,124,462	31,124,462
Total Expenditures	275,194,716	320,657,311	343,109,585	317,270,152	327,022,404	337,119,857	347,574,970
Citywide Ending Balance	\$ 171,291,133	\$ 155,755,014	\$ 134,214,218	\$ 120,235,938	\$ 106,052,443	\$ 91,622,878	\$ 76,903,771

Revenue projections provide for a conservative growth of 3.0% in all revenues except for Sales Tax, which is shown at 4.0%.

Expenditures projections for 2029-2031 for salaries and benefits are projected at 4.0% growth. Supplies Equipment & Resale, Services and Charges, Custodial Outlays and Capital Outlays are projected at 3.0% growth. Debt Service and Transfers to other funds are projected to have no growth.

Fund balances citywide are projected to decrease overall for several reasons:

- The completion of several large ongoing capital projects in the near future, as 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 do not get budgeted, also contribute to the decrease.
- Inflation, and the increased operating costs at every level of government – including construction and building costs, fuel, employee wages, borrowing costs and long-term pension liabilities, continue to erode the City's reserves without new revenues.

REVENUES

REVENUE OVERVIEW

As in all budgets, budgeting begins with an understanding of incoming revenues. The city has many different revenue sources, 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 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. See the Budget Highlights sections for more detailed information on revenue projections.

The current projected citywide revenue for 2027 is \$321.6 million, a \$16.4 million or a 5.4% increase from the 2026 year-end estimate, while revenue for 2028 is projected to be \$303.3 million, a \$18.3 million or a 5.7% decrease from the 2027 projected year-end estimate. The major revenue reduction in 2028 is in Intergovernmental revenues, where state and federal grants have not been projected as they have not been awarded.

REVENUES BY SOURCE								
	General Fund				Citywide			
	2027 Projected	% of Total	2028 Projected	% of Total	2027 Projected	% of Total	2028 Projected	% of Total
Sales Tax	\$ 29,844,000	31.5%	\$ 30,849,000	32.1%	\$ 43,740,277	13.6%	\$ 44,828,277	14.8%
Utility Tax	27,489,738	29.1%	28,141,094	29.3%	28,890,944	9.0%	29,577,127	9.8%
Property Tax	22,900,601	24.2%	23,358,613	24.3%	25,590,438	8.0%	26,102,247	8.6%
Charges for Services	1,400,800	1.5%	1,401,650	1.5%	74,737,643	23.2%	76,808,276	25.3%
Intergovernmental Revenues	2,920,986	3.1%	2,444,918	2.5%	51,284,769	15.9%	29,270,354	9.7%
Other Taxes & Assessments	1,388,000	1.5%	1,388,000	1.4%	6,001,000	1.9%	6,035,000	2.0%
Licenses and Permits	2,134,550	2.3%	2,114,550	2.2%	3,706,120	1.2%	3,724,870	1.2%
Operating Contributions & Misc.	1,660,550	1.8%	1,672,550	1.7%	49,880,381	15.5%	50,782,152	16.7%
Transfers	64,036	0.1%	32,010	0.0%	5,058,294	1.6%	5,039,105	1.7%
Investment Interest/Amortization	4,804,374	5.1%	4,801,115	5.0%	32,678,924	10.2%	31,124,462	10.3%
	<u>\$ 94,607,635</u>		<u>\$ 96,203,501</u>		<u>\$321,568,790</u>		<u>\$303,291,871</u>	

REVENUE DETAIL

The charts in this section detail citywide revenues, with narratives discussing the breakdown between the General Fund and total government percentages.

Sales Tax (Single Largest Revenue Source for General Fund)

In the City of Yakima, the sales tax rate is 8.6% on the sales of most goods and services purchased in the community, however, only a very small portion of these sales tax receipts are returned to the City of Yakima to provide services to our community. The breakdown of the sales tax charges that the city does not receive any portion of are as follows:

- 6.5% - State share of the local sales tax charges.
- 0.1% - Yakima County for Mental Health.
- 0.2% - Yakima County for Public Safety radio system.

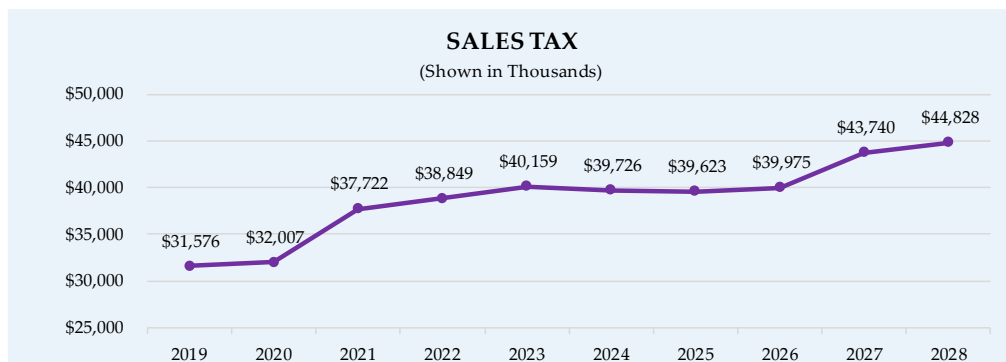
The City of Yakima and Yakima County receive the following sales tax receipts allocated in the amounts shown:

- **1.0% General Sales Tax** - Of the 1.0% sales and use tax collected, the city receives 85% and Yakima County receives 15%. These revenues are general in nature and are deposited into the General Fund.
- **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 or capital needs. This tax revenue is generally affected by the same regional economic factors that affect the General Sales Tax revenue. As most criminal justice costs are funded from the General Fund, these revenues are deposited into the General Fund.
- **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, took effect on April 1st of 2005 with a six-year sunset, and has been reapproved by voters several times. The most recent approval made this sales tax permanent. 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%. These revenues are deposited into the General Fund.

The City of Yakima receives the following sales tax receipts:

- **.03% Transit Sales Tax** – This sales tax of .03% is specifically for transit and is not deposited into the General Fund, but into a Transit fund to be used for transit activities only.
- **.01% Transportation Services** – Adopted by City Council starting on July 1, 2026, this tax replaced the \$20 Transportation Benefit District (TBD) car tab fee, with proceeds deposited into the TBD fund.

Sales tax provides 31.5% of all General Fund revenue, and 13.6% of total government revenue in the 2027 budget and 32.1% of all General Fund revenue, and 14.8% of total government revenue in the 2028 budget. These revenues are budgeted higher in 2027 and 2028 due to the addition of the .01% TBD sales tax along with a projected growth increase of approximately 4%.

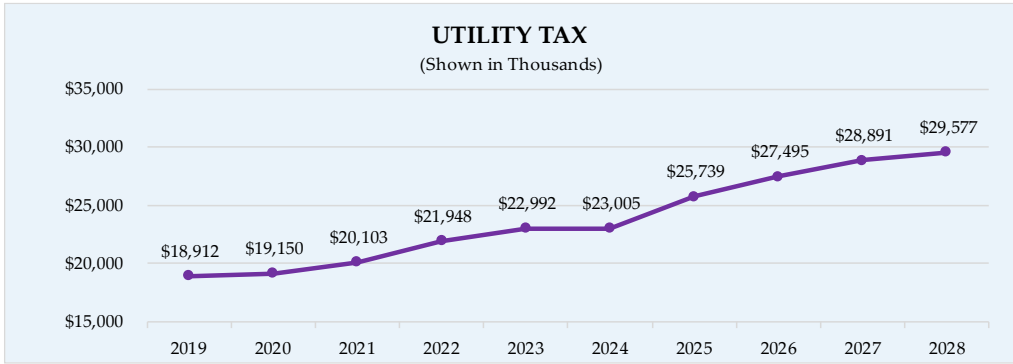


Utility Tax

These revenues are largely a function of weather conditions and utility rates and franchise fees. Utility taxes generally keep pace with the rate of inflation, primarily because of rate increases implemented by utility providers.

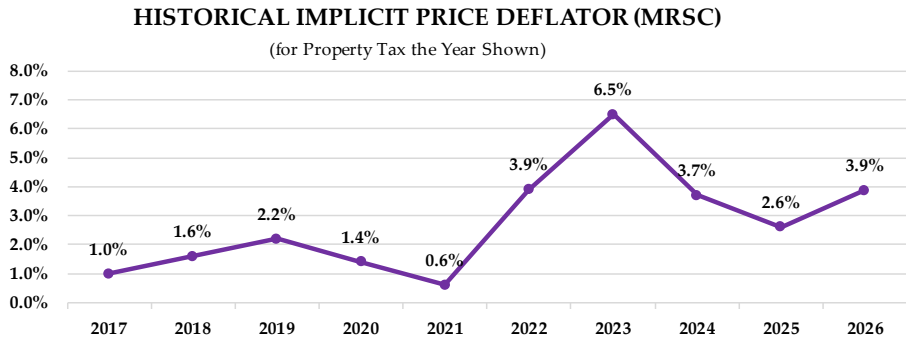
Utility taxes are collectively the second largest category of General Fund revenues, comprising 29.1% of 2027 projected revenue and 9.0% of total government revenue. In 2028, the percent for the General Fund will be 29.3% and 9.8% in total government revenue. Utility tax rates increased by 4% in 2026 to support the full-time operations of Fire

Station 92 and operations such as animal control and parking enforcement in Police, all items originally reduced due to 2026 budget reductions.



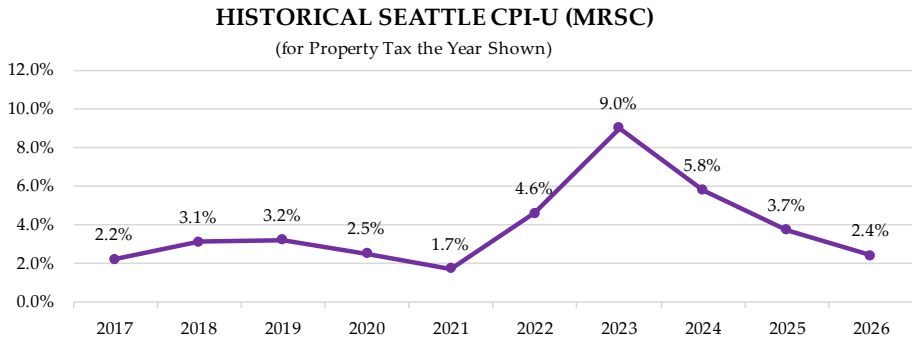
Property Tax

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’s levy, plus levies for new construction and annexations. By law the city is also allowed to increase the levy by more than 1% if approved by the majority of voters, and to levy up to the 1% maximum if City Council establishes substantial need by a super-majority (i.e. 5-2) vote.

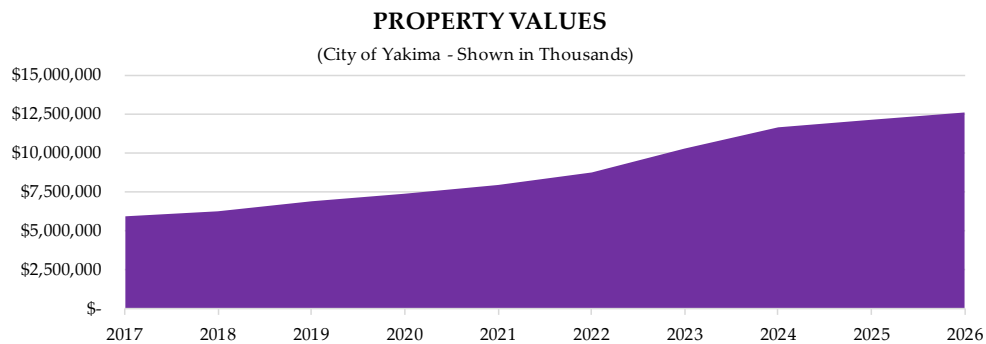


State property tax levy statutes limit the change in the dollars levied (1% would generate about \$260,000 per year) but do not limit growth in assessed value. Stated differently, the 1% limit affects the total dollars levied, and assessed valuation is used to allocate the levy ratably among the property owners.

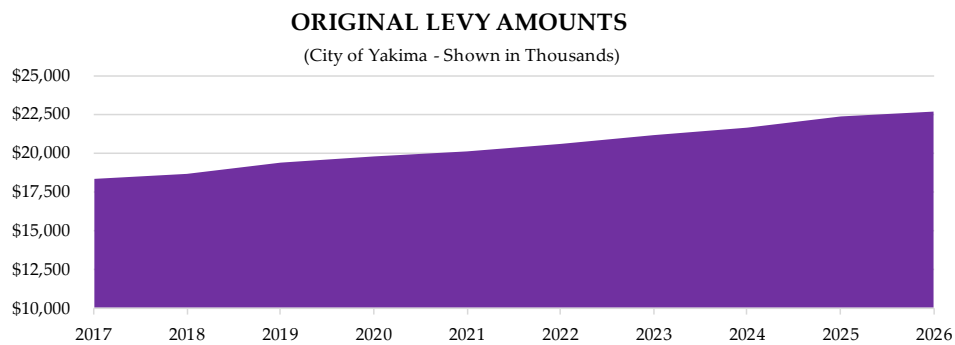
Since most consumer activity (i.e., wages, equipment, etc.) is more closely tied to the Consumer Price Index (CPI), and the CPI is greater than 1% in almost all years (see the following chart), the future effect of 1% or less growth in Property Tax is slowly reducing the percentage of revenue the city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



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 remember 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).

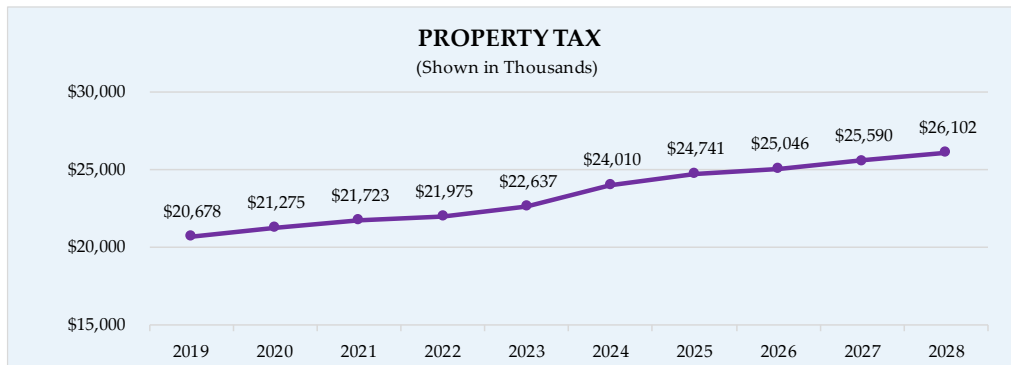


The following chart is a historical trend of the total dollar amount levy in recent years. The city establishes its desired levy amount based on budget need subject to statutory limits, and the levy rate itself is strictly the resulting mathematical relationship between the valuation and the levy amount.



What the above charts show is that while property values have gone up 52.9% in the last 10 years, the city's levy amount has only gone up 19.0%.

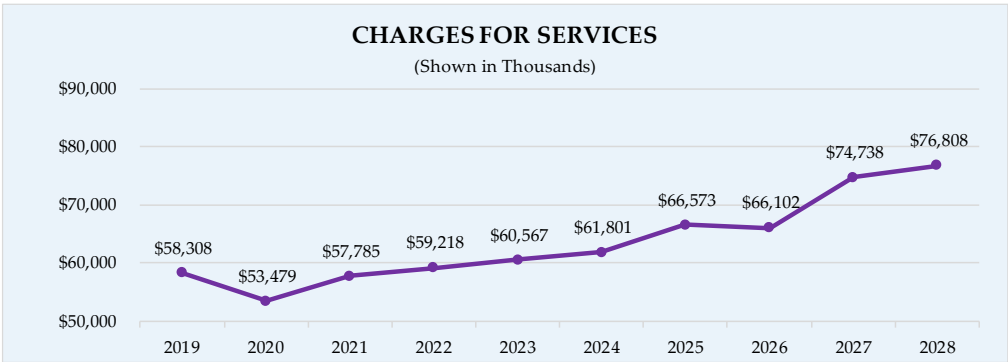
Property tax provides 24.2% of all General Fund revenue, and 8.0% of total government revenue in the 2027 budget, and 24.3% and 8.6% of the 2028 budget, respectively.



Charges for Services

This revenue category mainly consists of revenues from the sale of services such as water, wastewater, refuse, irrigation, transit and fire, while also including concession sales and interfund services. These charges show an increase in 2027 - 2028 mainly due to Information Technology moving from the General Fund to become an internal service fund.

The Charges for Services category provides 1.5% of all General Fund revenue, and is the top revenue for total government in the 2027 budget at 23.2% of total revenue. In the 2028 budget, this revenue provides 1.5% of the General Fund revenue, and 25.3% of the total government revenue.



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 that are slated to be paid for by grants which have not yet been acquired.

Intergovernmental revenue accounts for 3.1% and 2.5% of General Fund revenue, and 15.9% and 9.7% of total government revenue in the 2027 and 2028 projected budgets respectively. As mentioned previously, most state and federal grant awards for 2028 are not known at this time, so the projection for that year is reduced.



Other Taxes and Assessments

The major contributors in this category include Real Estate Excise Tax (REET), Transportation Benefit District (TBD) and gambling taxes. Real Estate Excise Taxes depend on the volume and value of real estate sales and therefore fluctuate with economic cycles. REET is a restricted funding source which may only be used for statutorily defined purposes, primarily capital facilities projects. Transportation Benefit District (TBD) revenue is restricted to construction, maintenance and operational transportation improvements. The \$20 car tab fee was eliminated on June 30, 2026, in favor of a sales tax, accounting for the reduced revenue projected for 2027 and 2028.

Other taxes provide 1.5% of all General Fund revenue, and 1.9% of total government revenue in the 2027 budget, and 1.4% of all General Fund revenue and 2.0% of all total government revenue in the 2028 budget.



Licenses and Permits

This category includes business licenses, building permits, dog licenses and utility permits.

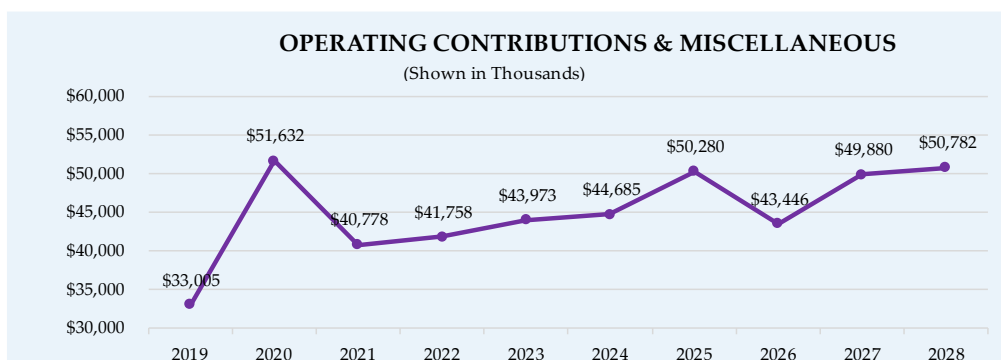
License and permit revenues account for 2.3% and 2.2% of General Fund revenue, and 1.2% of total government revenue in both the 2027 and 2028 projected budgets respectively. Historical review of these revenues show a small but consistent increase in the last decade that will likely continue.



Operating Contributions & Miscellaneous

The major contributor in this category includes the interfund benefit contributions for employees. Other revenues include rents, assessments, fines and forfeitures, sale of capital assets, proceeds from long-term debt and other miscellaneous revenues. Significant spikes in this chart are generally due to the timing of bond proceeds such as the \$22.4 million in 2020, however, another spike occurred in 2025, in large part due to the \$3.6 million in grants and donations for the MLK Aquatic Center.

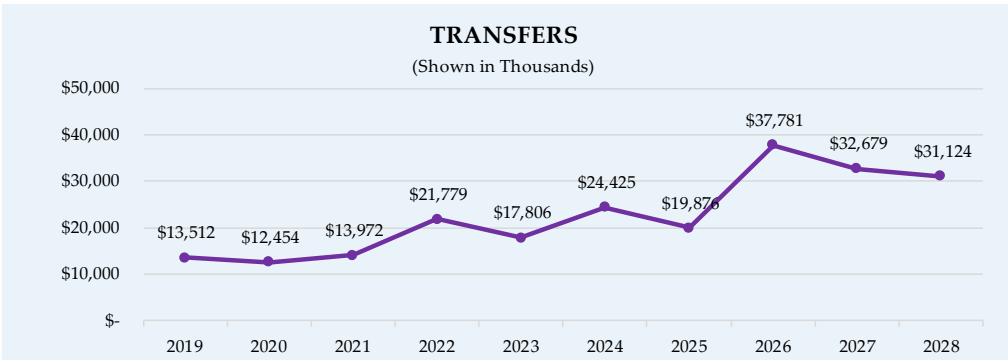
This category provides 1.8% of all General Fund revenue, and 15.5% of total government revenue in the 2027 budget and 1.7% of all General Fund revenue and 16.7% of all total government revenue in the 2028 budget.



Transfers

Transfers are typically made to accomplish the allocation of operating revenues and/or expenditures to the appropriate fund(s) for service delivery. Any short-term transfers between funds for operating purposes within the year are not considered operating revenues, but interfund borrowings, which are considered a short-term cash flow loan. Anything that is not repayable within the year must be more formally planned and documented as a transfer. The increase in transfers in 2026 is mainly due to the restructuring of how General Fund revenue transfers are processed, the establishment of new funds and the movement of accumulated reserves for those funds.

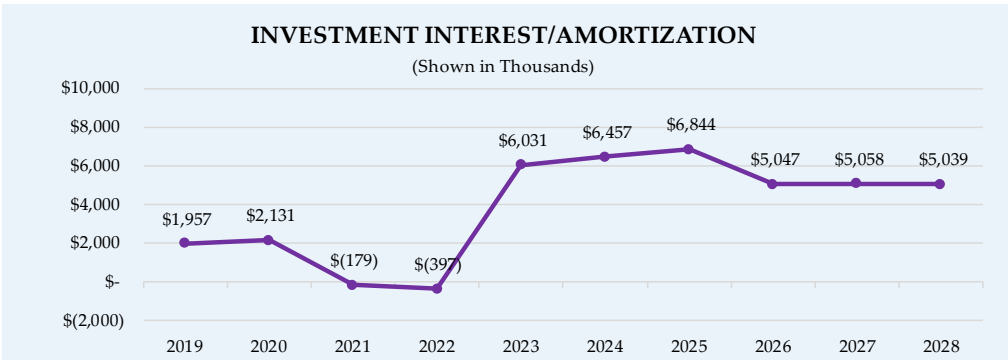
Transfers provide less than 1% of General Fund revenue in 2027 and 2028, and 10.2% of total government revenue in the 2027 budget and 10.3% in the 2028 budget.



Investment Interest/Amortization

This category includes interest earned on investments, along with the amortization of debt. The amount of cash on hand and the interest rates of investments have a significant impact on this revenue stream each year. Due to the revenue the city received from the American Rescue Plan Act (ARPA), which was an up-front cash advance, along with increasing interest rates, this funding source increased dramatically in 2023. At this time, while interest rates continue to remain high, ARPA funding is fully spent and it is anticipated that reserves will need to be used for capital projects in the Enterprise funds, which will reduce the cash available for investing.

Investment Interest and Amortization provided 5.1% of all General Fund revenue, and 1.6% of total government revenue in the 2027 budget, and 5.0% and 1.7% of the 2028 Amended Budget, respectively.



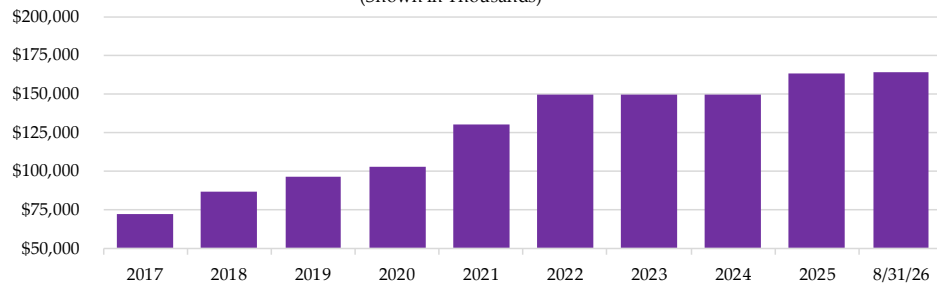
Investment History

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 overall indicator, the 5-year historic citywide cash and investments balance trend, inclusive of all funds, reached \$164.4 million on August 31, 2026. 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)



EXPENDITURES

EXPENDITURE OVERVIEW

The current projected citywide expenditures for 2027 are \$343.1 million, a \$22.5 million or a 7.0% increase from the 2026 year-end estimate, while expenditures for 2028 are projected to be \$317.3 million, a \$25.8 million or a 7.5% decrease from the 2027 projected year-end estimate. In the General Fund, labor costs are projected to increase due to settlement of labor contracts. The General Fund will not have any debt being paid directly in 2028 as the final debt payment for a fire apparatus will be completed in 2027. Additionally, Transfers to other funds will reduce in 2028, as a one-time transfer of \$500,000 to provide cash flow to the new Technology internal service fund will not be on-going. Capital projects city-wide are projected to reduce in 2028 over the 2027 budget, accounting for almost \$30 million in reduced spending.

EXPENDITURES BY CATEGORY

	General Fund				Citywide			
	2027 Projected	% of Total	2028 Projected	% of Total	2027 Projected	% of Total	2028 Projected	% of Total
Salaries & Wages	\$ 46,579,593	48.8%	\$ 48,888,237	50.1%	\$ 82,323,489	24.0%	\$ 85,967,756	27.1%
Personnel Benefits	16,044,263	16.8%	16,603,108	17.0%	44,528,232	13.0%	45,612,199	14.4%
Supplies, Equip & Resale	2,217,501	2.3%	2,217,501	2.3%	11,296,779	3.3%	11,553,739	3.6%
Services & Charges	14,791,139	15.5%	14,550,781	14.9%	92,177,033	26.9%	92,882,047	29.3%
Capital Outlays	46,000	0.0%	46,000	0.0%	74,244,976	21.6%	45,199,365	14.2%
Debt Service	154,633	0.2%	-	0.0%	5,860,151	1.7%	4,930,584	1.6%
Transfers	15,602,539	16.3%	15,302,659	15.7%	32,678,924	9.5%	31,124,462	9.8%
	<u>\$ 95,435,667</u>		<u>\$ 97,608,286</u>		<u>\$ 343,109,585</u>		<u>\$ 317,270,152</u>	

EXPENDITURE DETAIL

Salaries, Wages and Personnel Benefits

These expenses are the number one expenditure for both the General Fund and citywide operating budgets. The following chart shows a 10-year employee comparison, using adopted budget numbers, with the population information originating from the Municipal Research and Services Center (MRSC). This chart has been adjusted for changes made in the 2027 - 2028 budget.

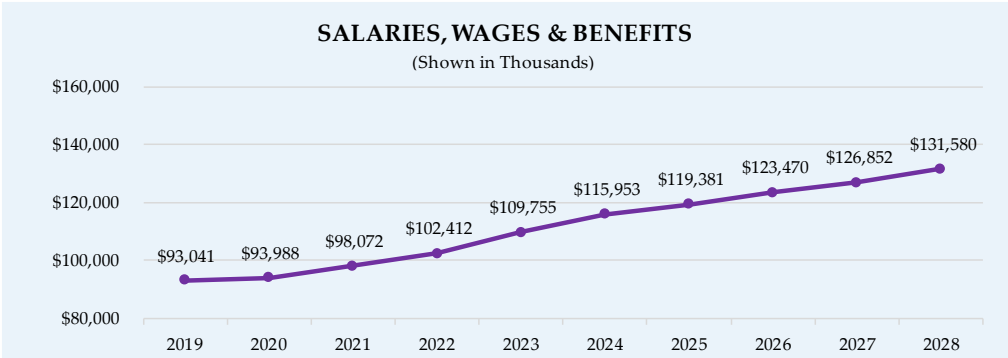
10-YEAR ADOPTED BUDGET EMPLOYEE COMPARISON

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Law & Justice	30.70	30.70	31.70	31.70	30.70	31.70	31.70	31.70	31.00	31.00
Public Safety	315.00	315.00	310.00	309.00	309.00	304.00	307.00	307.00	308.00	308.00
All Other General Fund	69.85	69.85	69.85	67.85	66.85	70.10	70.50	69.50	68.00	68.00
Total General Fund	415.55	415.55	411.55	408.55	406.55	405.80	409.20	408.20	407.00	407.00
Public Safety Comm	36.00	36.00	36.00	36.00	36.00	37.00	36.00	36.00	34.00	34.00
Other Operating Funds	313.15	315.40	320.40	325.90	326.80	332.13	333.33	334.33	333.03	333.03
Total Citywide FTE's	764.70	766.95	767.95	770.45	769.35	774.93	778.53	778.53	774.03	774.03
Employees Per Capita	8.1	8.1	8.1	8.1	7.9	7.9	7.9	7.8	7.7	7.7
Population	93,900	94,190	94,440	95,490	97,340	97,810	98,650	99,370	100,000	100,400

The 2026 mid-year adjustments to personnel included the loss of over 35 positions, mainly due to necessary budget cuts because of decreased revenues. 2027 employees are budgeted at 741.45, a decrease of 32.58 total FTE's from the original 2026 Adopted budget, while 2028 is budget for 740.95, a further decrease of .5 FTE's.

In the General Fund, 2027 personnel costs decrease in comparison to the 2026 year-end estimates, however, this is primarily a shift with the movement of Technology from a department in the General Fund to an Internal Service fund. Labor costs are expected to increase by 4.5% moving to the 2028 budget, mainly due to union negotiation and cost of benefits estimates, which are the major drivers in personnel costs.

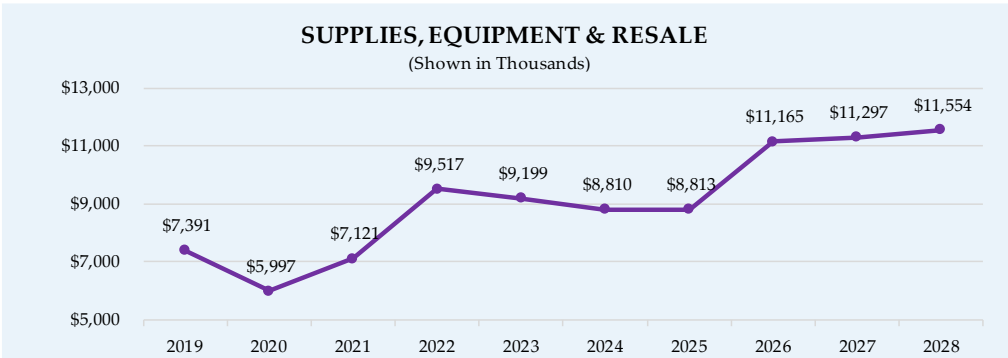
Salaries, Wages and Personnel Benefits utilize of all General Fund expenditures, and 37.0% of total government expenditures in the 2027 budget and and 41.5% in the 2028 budget respectively.



Supplies, Equipment & Resale

This category includes any supplies that are not considered over the capitalization limit (\$10,000), such as paper, computer servers, chemicals and tools. Also contained within this category are resale items, such as fuel, which consumes over a third of total expenditures in this category and impacts many areas including Police, Fire, Transit, Streets and other Public Works departments.

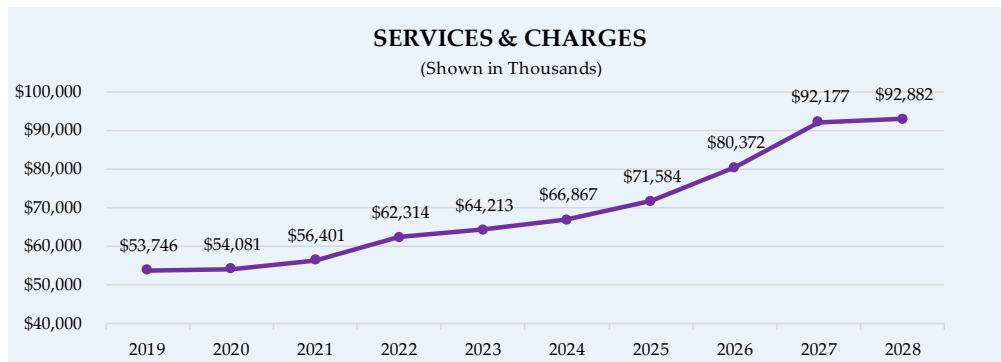
Supplies, Equipment & Resale utilize 2.3% (2027 & 2028) of all General Fund expenditures, and 3.3% (2027) and 3.6% (2028) of total government expenditures.



Services & Charges

This category contains services rendered by sources outside the city, including engineering and construction type services, Dial-A-Ride services and intergovernmental services. Also included are items such as insurance, taxes and assessments and city service charges. This budget fluctuates mostly due to ongoing project needs.

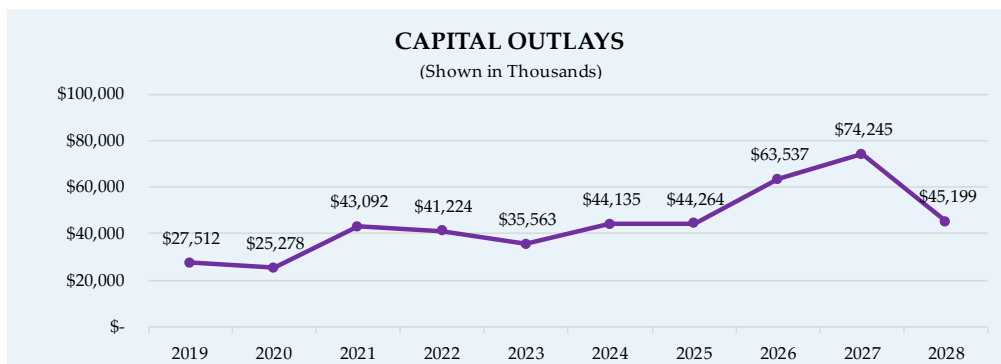
Services & Charges provide 15.5% of all General Fund revenue, and 26.9% of total government revenue in the 2027 budget and 14.9% and 29.3% in the 2028 budget.



Capital Outlays

2027 - 2028 capital expenditures are expected to decrease due to the projected completion of several large projects in 2026. Any projects that are not completed as scheduled have their remaining balances rolled forward to the next budget year, consequently, the current years total is usually inflated in relation to both the previous and future years.

Capital Outlays generally utilize a minimal amount of all General Fund expenditures, while accounting for 21.6% of total government expenditures in the 2027 budget and 14.2% in the 2028 budget.



Transfers

This category generally includes transfers to and from operating to capital funds, support for the debt service funds and subsidizing funds within the City, such as the Parks and Recreation and Workers Compensation, as needed. The increase in transfers in 2026 is mainly due to the restructuring of how General Fund revenue transfers are processed.

Transfers utilize 16.3% of all General Fund expenditures, and 9.5% of total government expenditures in the 2027 budget, and 15.7% and 9.8% in the 2028 budget.



Debt Service

The city pledges its full faith and credit for General Obligation (GO) Bond repayments which consist of general tax, fees and some special revenues. The most common funding sources are property taxes, utility fees, Real Estate Excise Tax (REET), or a special revenue source such as Public Facilities District funds or gas tax.

The city has several debts payable to other governmental agencies. This intergovernmental debt tends to be less costly and is often obtained for lower interest costs. The Local Option Capital Asset Lending (LOCAL) Program is offered through the State of Washington, and the city is able to participate in the State's bond issues to take advantage of a lower rate. All issuance costs are included in the interest rate. Economic Development (SIED) loans are administered through the County and are often accompanied by a grant. Community Economic Revitalization Board (CERB) loans offer lower cost alternatives as well.

At this time, there is one \$10 million debt issue projected for 2027 related to capital improvements to the irrigation delivery system, and one \$10 million debt issue projected for 2028 for Wastewater improvements. Improvements to the Capital Theater will likely need debt financing, but the amount is not known at this time. There may be other projects that need to be considered during 2027 and 2028, but the amount is yet to be determined

Debt Service provides 0.2% of all General Fund expenditures, and 1.7% of total government expenditures in the 2027 budget and no General Fund and 1.6% total government expenditures in the 2028 budget.

The Debt Service section shows the total debt the City of Yakima owes for the various types of long-term debt, showing all finalized payments for the years 2024 through 2031, along with an aggregate of payments for 2032 to 2044.

DEBT SERVICE

DEBT SUMMARY

As of January 1, 2027

Description	Debt Category	Principal and Interest Payments						
		2026	2027	2028	2029	2030	2031	2032-2044
2018 Fire Aerial & Pump Apparatus	Lease Pchs	154,663	154,633	-	-	-	-	-
2018 Street Resurfacing Project	LTGO Bond	399,664	399,664	399,664	-	-	-	-
		554,327	554,297	399,664	-	-	-	-
2017 Energy Project (Lighting)	Lease Pchs	112,417	112,395	-	-	-	-	-
2020 Energy Project (Lighting)	Lease Pchs	135,625	136,250	136,625	131,875	132,000	131,875	535,125
Streets Fund		248,042	248,645	136,625	131,875	132,000	131,875	535,125
2018 Yakima Sports Complex	LTGO Bond	450,000	450,000	450,000	490,000	490,000	490,000	1,589,432
2018 Aquatic Center YMCA	LTGO Bond	450,000	450,000	450,000	410,000	410,000	410,000	8,849,686
		900,000	900,000	900,000	900,000	900,000	900,000	10,439,118
2016 SOZO	Intergov't	106,197	106,197	-	-	-	-	-
2018 River Rd Impr/Aquatic Center	Intergov't	62,800	62,800	62,800	62,800	-	-	-
2025 Mead Ave	Intergov't	36,668	36,668	36,668	36,668	36,668	-	-
2021 SOZO - Street Frontage	Intergov't	117,289	117,289	117,289	117,289	117,289	117,289	117,289
2022 Russell Lane	Intergov't	77,678	60,657	60,657	60,657	60,657	60,657	242,626
2023 Yakima Chief	Intergov't	-	69,451	46,687	46,687	46,687	46,687	233,436
		400,632	453,061	324,100	324,100	261,300	224,632	593,350
2014 911 Call Dispatch Center	Intergov't	119,513	121,813	118,963	121,113	118,113	119,863	358,350
		119,513	121,813	118,963	121,113	118,113	119,863	358,350
2020 Capitol Theatre Expansion	LTGO Bond	454,514	459,210	458,103	461,344	463,729	465,226	470,675
2020 Convention Ctr III Addition	LTGO Bond	156,903	154,645	157,307	154,744	157,096	154,203	2,043,055
2020 Convention Center Addition	LTGO Bond	794,030	792,596	790,466	792,652	793,946	794,318	10,301,400
		1,405,447	1,406,451	1,405,876	1,408,740	1,414,771	1,413,747	12,815,130
2009 Railroad Grade Separation	Intergov't	167,577	166,751	165,926	-	-	-	-
2010 Railroad Grade Separation	Intergov't	84,448	84,448	84,448	84,448	84,448	84,448	211,120
		252,025	251,199	250,374	84,448	84,448	84,448	211,120
2007 Ultra Violet Disinfection	Intergov't	122,603	121,996	-	-	-	-	-
2020 Wastewater Revenue Bonds	LTGO Bond	381,900	381,100	-	-	-	-	-
2012 Wastewater Treatment Plant	Intergov't	273,115	272,443	271,770	271,097	270,425	269,752	-
2011 Energy Efficiency Project	Intergov't	34,826	34,826	34,826	34,826	34,826	34,826	52,239
2012 Industrial Waste Anaerobic	Intergov't	39,409	39,409	39,409	39,409	39,409	39,409	118,226
2012 Industrial Sewer Main Ext	Intergov't	86,220	85,813	85,407	85,000	84,593	84,187	496,579
		938,073	935,586	431,411	430,332	429,252	428,173	667,044
2009 New Water Well	Intergov't	122,966	122,360	121,755	-	-	-	-
2013 Automated Reading System	Intergov't	267,763	267,105	266,447	265,789	265,132	264,474	263,816
2013 WTP Lagoons Design	Intergov't	199,465	196,829	194,193	191,557	188,920	186,284	543,037
2021 Waterline Improvements	Intergov't	111,149	110,106	109,063	108,021	106,978	105,935	809,942
		701,343	696,400	691,458	565,367	561,030	556,693	1,616,794
2020 Irrigation Revenue Bonds	LTGO Bond	273,750	272,450	271,000	269,400	277,650	275,450	816,650
		273,750	272,450	271,000	269,400	277,650	275,450	816,650
Total Citywide Debt		\$ 5,793,150	\$ 5,839,902	\$ 4,929,469	\$ 4,235,374	\$ 4,178,564	\$ 4,134,880	\$ 28,052,680

CAPITAL BUDGET

The capital budget sets aside money in different funds to buy, maintain, or improve its fixed assets. A fixed asset is defined as a physical asset, constructed or purchased, that has a useful life of two years or longer and a cost of \$10,000 or more. Examples include buildings, vehicles, equipment, land and infrastructure improvements such as roads and service delivery systems for utilities. Capital can include not only the purchase of a new asset, but also any repairs to extend the useful life of that asset, including the cost of engineering or architectural services relative to capital improvements.

To address various needs in building, equipment and infrastructure replacement and refurbishment, the 2027 budget includes capital investment expenditures of in Government Capital funds and in Enterprise Capital funds, while 2028 has capital investment expenditures of \$30.3 million in Government Capital funds and \$47.6 million in Enterprise Capital funds budgeted. Most capital improvements and expenditures are accounted for in these two capital categories and the equipment replacement portion of the Equipment Rental & Replacement fund.

Any capital projects that are not completed as scheduled in the current year have their remaining balances rolled forward to the next budget year, consequently, the current years total may be inflated in relation both previous and future years as seen in the [Budget by Functional Grouping](#) section.

Staff use 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 impacts. The City's [Capital Facilities Plan](#) (CFP) and the [6-year Transportation Improvement Program](#) (TIP) may also be utilized as planning and budgeting tools, providing information about perpetual infrastructure needs. Each year, the list of projects is reviewed for need, cost, and priority.

Using the above criteria 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 and assure the continuity of Council goals and objectives.

Revenues for capital projects can come from a variety of sources.

- Enterprise capital funding mainly utilizes federal and state agency grants and special tax allocations.
- Governmental capital funding mainly comes from federal and state agency grants, general obligation or revenue bonds or low-interest loans for specific public improvements. These bonds and loans are generally repaid utilizing charges for services.

Current and upcoming major projects include:

- Nob Hill watermain replacement / grind & overlay
- South First Street pavement rehabilitation
- Nelson Project - Fruitvale and Old Union irrigation diversions (Phase 3)
- Connection of underserved areas to city services.
- Yakima Airport - Continuation of terminal design and construction.
- South 1st Street pavement rehabilitation
- South Yakima Ave overlay
- North 6th Ave waterline replacement

BUDGET BY FUNCTIONAL GROUPING

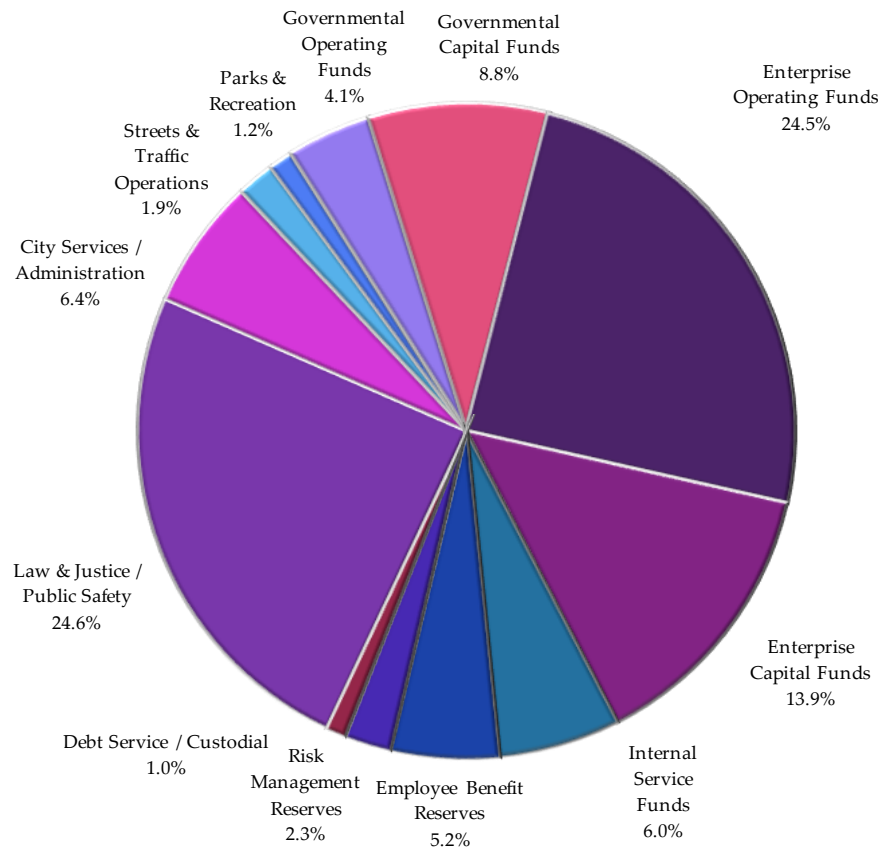
All figures in the following pages, as in most of the preceding pages tables and graphs, are directly imported from the City's automated accounting system. Due to rounding, some totals in these charts may not correspond exactly with the sums in previous charts within this document.

	2025		2026			2027				2028				
	Actual	Actual	Beg Fund	Year End	Year End	Estimated	Projected	Projected	Estimated	2027	Projected	Projected	Estimated	2028
	Revenues	Expenditures	Balance	Estimate	Estimate	End Fund	Revenues	Expenditures	End Fund	vs 2026	Revenues	Expenditures	End Fund	vs 2027
				Revenues	Expenditures	Balance			Balance	Fund Bal			Balance	Fund Bal
General Government														
Law & Justice														
Legal		\$ 2,448,270			\$ 2,819,267			\$ 2,946,816				\$ 3,058,523		
Municipal Court		2,272,858			2,633,450			2,773,771				2,853,071		
Indigent Defense		1,844,428			2,050,000			1,950,000				1,950,000		
Public Safety														
Police		37,999,420			40,334,508			43,191,322				44,963,156		
Fire		19,727,390			19,126,302			19,888,730				20,575,645		
Code Administration		1,839,357			2,507,441			2,725,330				2,153,380		
City Management		578,361			670,549			722,310				737,020		
City Council		291,665			165,712			180,673				180,860		
City Clerk / Records		757,561			786,117			968,945				990,030		
Community Relations		-			-			587,761				595,891		
Human Resources		1,174,104			1,303,459			1,424,429				1,716,629		
Planning		1,087,150			1,569,172			1,053,198				1,122,000		
City Hall Facility		454,163			545,664			571,863				588,376		
Economic Development		593,354			-			-				-		
Information Technology		5,198,348			5,689,776			-				-		
Finance		2,092,852			2,647,345			2,148,240				2,205,789		
Purchasing		466,955			486,214			536,689				558,041		
Engineering		879,686			1,223,055			1,294,213				1,361,665		
Intergovernmental		161,228			167,741			167,857				167,857		
City Service Reimbursement		(4,317,546)			(4,631,321)			(3,299,019)				(3,472,308)		
Operating Transfers		3,267,562			15,832,476			15,602,539				15,302,659		
Subtotal General Fund		78,817,164			95,926,928			95,435,667				97,608,286		
Pension Trusts														
Fire Relief & Pension		1,081,933			1,172,969			1,071,442				1,070,871		
Police Relief & Pension		446,630			681,000			677,686				676,818		
Subtotal General Fund and Pensions	\$ 81,709,870	\$ 80,345,727	\$ 19,571,607	\$ 94,637,035	\$ 97,780,897	\$ 16,427,744	\$ 96,346,813	\$ 97,184,795	\$ 15,589,762	(5.1%)	\$ 97,945,842	\$ 99,355,975	\$ 14,179,629	(9.0%)
Parks & Recreation	6,101,627	5,520,703	1,390,056	5,161,306	5,333,499	1,217,863	3,953,688	4,121,417	1,050,133	(13.8%)	3,953,688	4,151,235	852,586	(18.8%)
Street & Traffic Operations	5,628,433	5,374,124	3,467,462	6,167,358	6,224,983	3,409,838	6,146,000	6,459,401	3,096,437	(9.2%)	6,158,000	6,566,767	2,687,670	(13.2%)
Total General Government Funds	\$ 93,439,929	\$ 91,240,554	\$ 24,429,125	\$ 105,965,699	\$ 109,339,379	\$ 21,055,445	\$ 106,446,500	\$ 107,765,613	\$ 19,736,332	(6.3%)	\$ 108,057,530	\$ 110,073,977	\$ 17,719,885	(10.2%)

	2025		2026				2027				2028				
	Actual Revenues	Actual Expenditures	Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures	Estimated End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2027 vs 2026 Fund Bal	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2028 vs 2027 Fund Bal	2026-2028 Inc / (Dec) Fund Balance
Other Governmental Operating Funds															
Economic Development	\$ 165,000	\$ -	\$ 165,000	\$ 547,628	\$ 480,933	\$ 231,694	\$ 355,000	\$ 418,052	\$ 168,642	(27.2%)	\$ 355,000	\$ 421,758	\$ 101,884	(39.6%)	\$ 129,810
Neighborhood Development	2,775,851	3,277,658	520,120	1,841,813	1,841,813	520,120	4,070,905	4,067,906	523,119	0.6%	3,010,272	3,010,273	523,119	(0.0%)	(2,999)
Community Relations	408,286	640,291	317,511	368,000	685,511	-	-	-	-	n/a	-	-	-	-	n/a
Aquatic Center at MLK Jr Park	77,180	237,196	558,984	301,451	257,767	602,668	89,200	291,362	400,507	(33.5%)	89,200	298,407	191,300	(52.2%)	411,368
Aquatics Facilities	1,095,705	1,020,525	75,180	923,866	985,272	13,774	754,569	600,723	167,620	1116.9%	772,901	620,872	319,650	90.7%	(305,876)
Clean City Fund	990,118	637,994	1,222,022	956,949	583,940	1,595,031	1,064,444	1,091,374	1,568,101	(1.7%)	1,080,938	1,069,752	1,579,287	0.7%	15,743
Cemetery	465,166	420,450	161,166	420,000	457,259	123,907	500,000	506,735	117,171	(5.4%)	530,000	523,534	123,638	5.5%	269
Emergency Services	2,717,589	2,182,821	1,124,381	2,699,060	2,925,324	898,116	2,694,097	3,038,317	553,896	(38.3%)	2,747,894	3,022,539	279,251	(49.6%)	618,865
Public Safety Communications - 911	2,556,452	2,687,635	755,276	2,550,000	2,808,026	497,250	2,588,893	2,984,177	101,966	(79.5%)	2,588,893	3,102,714	(411,855)	(503.9%)	909,105
Public Safety Communications - 911 (0.3%)	270,000	344,043	148,531	280,000	428,531	-	-	-	-	n/a	-	-	-	-	n/a
Public Safety Communications Dispatch	1,959,068	2,015,602	626,551	2,353,905	2,132,690	847,766	2,556,140	2,666,733	737,173	(13.0%)	2,608,124	2,822,830	522,468	(29.1%)	325,299
Police Grants	699,035	823,796	1,015,415	649,379	678,882	985,912	740,000	483,751	1,242,161	26.0%	440,000	464,545	1,217,616	(2.0%)	(231,704)
Opioid Lawsuit	168,528	62,658	1,010,405	158,000	105,342	1,063,063	146,621	85,500	1,124,184	5.7%	146,621	85,500	1,185,306	5.4%	(122,242)
Downtown Yakima Bus Impr Dist (DYBID)	200,889	181,546	123,383	185,750	184,928	124,206	191,293	184,473	131,025	5.5%	197,001	184,279	143,747	9.7%	(19,541)
Trolley	15,797	7,825	55,768	2,107	5,681	52,194	2,107	1,914	52,387	0.4%	2,107	1,914	52,580	0.4%	(386)
Front Street Business Improvement	2,600	1,922	7,299	2,500	2,500	7,299	2,500	2,500	7,299	0.0%	2,500	2,500	7,299	0.0%	-
Convention & Event Center	2,158,311	2,006,684	1,279,484	1,534,700	1,442,122	1,372,062	1,765,200	1,480,500	1,656,762	20.7%	1,766,200	1,475,087	1,947,875	17.6%	(575,813)
Capitol Theatre	403,567	434,411	65,892	452,863	478,354	40,401	450,692	456,504	34,589	(14.4%)	450,692	478,770	6,510	(81.2%)	33,891
PFD Revenue - Convention & Event Center	1,221,830	875,876	1,147,679	1,254,125	1,176,092	1,225,713	1,147,628	1,147,628	1,332,209	8.7%	1,254,125	1,191,249	1,395,085	4.7%	(169,373)
Tourist Promotion Area	1,063,804	1,064,419	136,080	1,223,200	1,234,783	124,497	1,303,200	1,312,562	115,135	(7.5%)	1,303,200	1,310,433	107,902	(6.3%)	16,595
PFD Revenue - Capitol Theatre	925,731	1,196,343	699,925	862,831	746,992	815,765	871,439	752,683	934,521	14.6%	880,134	752,540	1,062,115	13.7%	(246,350)
ARPA Fiscal Recovery Fund	2,421,241	2,421,241	67,700	915,696	983,396	-	-	-	-	n/a	-	-	-	-	n/a
Lodging Tax	1,809,319	1,531,781	277,538	2,006,571	1,798,274	485,835	1,795,277	1,887,723	393,389	(19.0%)	1,795,277	1,887,723	300,943	(23.5%)	184,892
Affordable Housing	973,701	-	973,701	135,000	-	1,108,701	150,000	-	1,258,701	13.5%	150,000	-	1,408,701	11.9%	(300,000)
Total Other Governmental Operating Funds	\$ 25,544,767	\$ 24,072,715	\$ 12,534,991	\$ 22,625,395	\$ 22,424,413	\$ 12,735,974	\$ 23,345,701	\$ 23,461,116	\$ 12,620,559	(0.9%)	\$ 22,171,080	\$ 22,727,220	\$ 12,064,419	(4.4%)	\$ 671,554
Government Capital Funds															
Law & Justice Capital (0.3%)	\$ 120,000	\$ 18,419	\$ 768,335	\$ 120,000	\$ 169,662	\$ 718,673	\$ 120,000	\$ 120,000	\$ 718,673	0.0%	\$ 120,000	\$ 120,000	\$ 718,673	0.0%	\$ -
CBD Capital Improvement	-	-	55,024	-	55,024	-	-	-	-	n/a	-	-	-	-	n/a
Capitol Theatre Capital	560,000	255,585	528,673	1,133,000	1,167,445	494,228	60,000	60,000	494,228	0.0%	60,000	60,000	494,228	0.0%	-
Yakima Revenue Development Area	1,033,520	156,632	3,091,809	1,850,000	2,700,516	2,241,293	1,075,000	559,215	2,757,078	23.0%	1,000,000	194,711	3,562,367	29.2%	(1,321,074)
Parks & Recreation Capital	4,336,683	3,895,793	1,024,264	773,006	687,327	1,109,944	297,626	71,031	1,336,539	20.4%	332,841	38,185	1,631,195	22.0%	(521,251)
Fire Capital	224,804	239,685	558,568	189,957	109,566	638,959	163,000	82,189	719,770	12.6%	163,000	82,349	800,420	11.2%	(161,461)
Law & Justice Capital	294,573	109,109	940,109	251,545	308,692	882,963	250,000	108,300	1,024,663	16.0%	250,000	110,452	1,164,211	13.6%	(281,248)
REET 1 Public Works Trust Construction	1,571,556	1,016,046	3,327,101	1,717,224	2,762,390	2,281,935	1,732,448	2,795,573	1,218,809	(46.6%)	1,749,448	2,860,153	108,104	(91.1%)	2,173,830
REET 2 Capital Construction	1,487,108	1,256,468	620,542	1,418,000	1,282,008	756,534	1,650,000	1,085,064	1,321,470	74.7%	1,667,000	1,078,241	1,910,228	44.6%	(1,153,694)
Transportation Benefit District	1,684,099	1,071,144	5,431,331	1,671,000	924,294	6,178,038	2,700,000	2,247,808	6,630,230	7.3%	2,700,000	9,189,371	140,859	(97.9%)	6,037,178
Street Overlay & Reconstruction	11,934,617	10,461,164	5,114,888	16,315,228	15,715,472	5,714,644	20,645,328	21,588,723	4,771,249	(16.5%)	5,992,759	5,337,399	5,426,609	13.7%	288,035
Convention & Event Center Capital Impr	280,000	191,427	2,288,438	580,000	509,560	2,358,878	500,000	1,559,552	1,299,326	(44.9%)	550,000	631,876	1,217,450	(6.3%)	1,141,428
Cumulative Reserve for Capital Impr	-	-	44,073	-	44,073	-	-	-	-	n/a	-	-	-	-	n/a
Total Government Capital Funds	\$ 23,526,960	\$ 18,671,472	\$ 23,793,155	\$ 26,018,960	\$ 26,436,028	\$ 23,376,087	\$ 29,193,402	\$ 30,277,455	\$ 22,292,034	(4.6%)	\$ 14,585,048	\$ 19,702,737	\$ 17,174,344	(23.0%)	\$ 6,201,743
Enterprise Operating Funds															
Airport Operating	\$ 1,820,061	\$ 1,715,567	\$ 1,689,600	\$ 1,613,319	\$ 1,967,907	\$ 1,335,013	\$ 1,613,319	\$ 1,939,501	\$ 1,008,831	(24.4%)	\$ 1,613,319	\$ 2,075,800	\$ 546,350	(45.8%)	\$ 788,663
Stormwater Operating	4,877,558	5,276,382	3,087,406	4,895,126	6,045,690	1,936,843	5,237,785	5,589,248	1,585,380	(18.1%)	5,604,430	5,751,803	1,438,007	(9.3%)	498,836
Transit	13,997,471	10,894,248	19,060,079	12,556,713	12,733,757	18,883,035	12,951,325	13,536,221	18,298,139	(3.1%)	13,034,325	13,805,021	17,527,443	(4.2%)	1,355,593
Refuse	10,952,168	10,257,346	6,432,008	10,771,209	10,908,607	6,294,610	11,083,719	12,194,184	5,184,145	(17.6%)	11,369,541	12,751,667	3,802,019	(26.7%)	2,492,591
Wastewater Operating	27,103,872	24,903,745	11,081,110	27,141,624	30,677,423	7,545,310	27,582,549	31,620,294	3,507,565	(53.5%)	28,353,836	31,753,603	107,798	(96.9%)	7,437,512
Water Operating	13,669,517	14,185,331	6,373,333	15,284,375	14,983,579	6,674,129	14,567,015	16,201,770	5,039,373	(24.5%)	14,982,635	16,591,058	3,430,950	(31.9%)	3,243,178
Irrigation Operating	2,309,351	2,284,354	747,499	2,500,672	2,485,145	763,025	2,575,623	3,014,757	323,891	(57.6%)	2,652,808	2,905,072	71,626	(77.9%)	691,398
Total Enterprise Operating Funds	\$ 74,729,997	\$ 69,516,973	\$ 48,471,035	\$ 74,763,037	\$ 79,802,108	\$ 43,431,964	\$ 75,611,335	\$ 84,095,976	\$ 34,947,323	(19.5%)	\$ 77,610,894	\$ 85,634,025	\$ 26,924,193	(23.0%)	\$ 16,507,771

	2025		2026				2027				2028				
	Actual	Actual	Beg Fund	Year End	Year End	Estimated	Projected	Projected	Estimated	2027	Projected	Projected	Estimated	2028	2026-2028
	Revenues	Expenditures	Balance	Revenues	Expenditures	End Fund	Revenues	Expenditures	End Fund	vs 2026	Revenues	Expenditures	End Fund	vs 2027	Inc / (Dec)
						Balance			Balance	Fund Bal			Balance	Fund Bal	Fund Balance
Enterprise Capital Funds															
Airport FAA	\$ 5,432,202	\$ 5,334,603	\$ 398,037	\$ 9,200,734	\$ 8,788,617	\$ 810,154	\$ 6,082,103	\$ 5,930,722	\$ 961,534	18.7%	\$ 5,182,100	\$ 5,052,288	\$ 1,091,346	13.5%	\$ (281,193)
Stormwater Capital	2,351,823	715,517	6,707,784	2,597,549	5,054,313	4,251,020	1,341,271	2,004,960	3,587,331	(15.6%)	1,000,000	2,007,013	2,580,318	(28.1%)	1,670,702
Transit Capital	1,824,422	1,098,333	6,445,292	3,482,174	2,312,520	7,614,946	4,100,000	4,198,731	7,516,215	(1.3%)	4,100,000	4,199,766	7,416,449	(1.3%)	198,496
Wastewater Capital Facilities	1,000,000	535,393	3,053,716	1,000,000	1,299,237	2,754,480	1,000,000	1,264,250	2,490,229	(9.6%)	1,000,000	1,255,248	2,234,981	(10.2%)	519,498
Wastewater Capital Construction	2,852,994	4,869,991	5,288,339	4,705,972	4,476,604	5,517,706	3,841,271	8,049,709	1,309,268	(76.3%)	3,500,000	2,547,734	2,261,534	72.7%	3,256,172
Water Capital	4,040,732	3,298,931	4,097,134	4,062,719	4,156,389	4,003,464	3,000,000	5,737,813	1,265,651	(68.4%)	3,000,000	2,432,335	1,833,316	44.9%	2,170,148
Wastewater Capital Projects	4,000,000	5,609,679	13,297,738	4,000,000	7,154,451	10,143,288	3,000,000	12,465,428	677,860	(93.3%)	13,000,000	12,504,984	1,172,876	73.0%	8,970,412
Irrigation Capital	6,486,172	5,890,429	(66,090)	8,204,148	6,772,522	1,365,536	17,263,422	7,989,249	10,639,709	679.2%	2,086,281	326,041	12,399,949	16.5%	(11,034,413)
Total Enterprise Capital Funds	\$ 27,988,346	\$ 27,352,877	\$ 39,221,949	\$ 37,253,296	\$ 40,014,652	\$ 36,460,592	\$ 39,628,067	\$ 47,640,862	\$ 28,447,798	(22.0%)	\$ 32,868,381	\$ 30,325,409	\$ 30,990,770	8.9%	\$ 5,469,822
Internal Service Funds															
Equipment Rental Operating	\$ 3,304,460	\$ 3,197,267	\$ (269,535)	\$ 3,889,919	\$ 3,672,794	\$ (52,410)	\$ 3,568,123	\$ 3,812,232	\$ (296,519)	465.8%	\$ 3,581,704	\$ 3,942,555	\$ (657,370)	121.7%	\$ 604,960
Equipment Rental Reserves	2,500,706	2,381,428	4,799,663	2,718,202	5,345,588	2,172,277	2,899,202	3,643,000	1,428,479	(34.2%)	3,033,202	2,490,000	1,971,681	38.0%	200,596
Information Technology	-	-	-	-	-	-	8,338,193	7,953,205	384,987	n/a	8,282,108	8,114,768	552,328	43.5%	(552,328)
Environmental	96,625	127,463	255,415	235,500	324,289	166,627	60,000	122,572	104,055	(37.6%)	60,000	119,249	44,805	(56.9%)	121,821
Public Works Administration	1,691,603	1,764,743	627,752	1,801,975	2,019,145	410,582	1,852,623	2,034,547	228,658	(44.3%)	1,908,202	2,100,344	36,515	(84.0%)	374,067
Utility Services	2,379,780	2,379,780	838,343	2,514,723	2,514,723	838,343	3,053,025	3,053,025	838,343	(0.0%)	3,179,354	3,179,354	838,343	0.0%	(0)
Total Internal Service Funds	\$ 9,973,174	\$ 9,850,681	\$ 6,251,638	\$ 11,160,319	\$ 13,876,539	\$ 3,535,418	\$ 19,771,165	\$ 20,618,581	\$ 2,688,003	(24.0%)	\$ 20,044,570	\$ 19,946,270	\$ 2,786,302	3.7%	\$ 749,117
Employee Benefit Reserves															
Unemployment Compensation Reserve	\$ 271,675	\$ 225,647	\$ 511,304	\$ 277,276	\$ 219,577	\$ 569,003	\$ 286,351	\$ 294,247	\$ 561,108	(1.4%)	\$ 301,490	\$ 295,458	\$ 567,139	1.1%	\$ 1,864
Employees Health Benefit Reserve	17,322,212	16,544,530	4,321,031	13,634,187	13,605,881	4,349,337	14,325,951	13,586,833	5,088,456	17.0%	14,933,653	13,602,656	6,419,453	26.2%	(2,070,115)
Workers' Compensation Reserve	4,338,842	3,674,720	1,815,802	4,358,594	4,010,763	2,163,634	4,061,311	4,065,258	2,159,687	(0.2%)	4,060,797	4,087,154	2,133,330	(1.2%)	30,304
Wellness/Employee Asst Program	75,000	48,056	257,926	75,000	66,900	266,026	75,000	66,900	274,126	3.0%	75,000	66,900	282,226	3.0%	(16,200)
Total Employee Benefit Reserves	\$ 22,007,729	\$ 20,492,954	\$ 6,906,064	\$ 18,345,057	\$ 17,903,121	\$ 7,348,000	\$ 18,748,614	\$ 18,013,237	\$ 8,083,377	10.0%	\$ 19,370,939	\$ 18,052,168	\$ 9,402,148	16.3%	\$ (2,054,148)
Risk Management Reserve															
Risk Management	\$ 4,559,058	\$ 5,601,970	\$ 6,493,495	\$ 5,616,670	\$ 7,226,741	\$ 4,883,424	\$ 5,440,340	\$ 7,865,081	\$ 2,458,684	(49.7%)	\$ 5,582,890	\$ 7,819,807	\$ 221,767	(91.0%)	\$ 4,661,657
Total Risk Management Reserve	\$ 4,559,058	\$ 5,601,970	\$ 6,493,495	\$ 5,616,670	\$ 7,226,741	\$ 4,883,424	\$ 5,440,340	\$ 7,865,081	\$ 2,458,684	(49.7%)	\$ 5,582,890	\$ 7,819,807	\$ 221,767	(91.0%)	\$ 4,661,657
Debt Service															
Public Facility District															
2020 Convention Center/Capital Theatre	\$ 1,199,832	\$ 1,413,051	\$ 419,976	\$ 1,405,447	\$ 1,667,019	\$ 158,405	\$ 1,406,452	\$ 1,406,452	\$ 158,405	0.0%	\$ 1,405,875	\$ 1,405,875	\$ 158,405	0.0%	\$ -
General Obligation															
Miscellaneous LTGO Bonds	1,299,664	1,299,664	17,626	1,299,664	1,299,664	17,626	1,299,664	1,299,664	17,626	0.0%	1,299,664	1,299,664	17,626	0.0%	(0)
Utility Bonds															
2008 Wastewater Revenue Bonds	387,550	384,838	16,647	381,900	381,900	16,647	381,100	381,100	16,647	0.0%	-	-	16,647	0.0%	-
2004 Irrigation System Revenue Bonds	274,900	269,075	30,314	273,750	273,750	30,314	272,450	272,450	30,314	0.0%	271,000	271,000	30,314	0.0%	-
2012 Wastewater Revenue Bonds	-	-	1,620,948	-	-	1,620,948	-	-	1,620,948	0.0%	-	-	1,620,948	0.0%	-
Total Debt Service	\$ 3,161,945	\$ 3,366,627	\$ 2,105,512	\$ 3,360,761	\$ 3,622,332	\$ 1,843,941	\$ 3,359,665	\$ 3,359,665	\$ 1,843,941	0.0%	\$ 2,976,539	\$ 2,976,539	\$ 1,843,941	0.0%	\$ -
Custodial and Trust Funds															
Custodial Fund	\$ 5,109,636	\$ 5,015,895	\$ 304,328	\$ -	\$ -	\$ 304,328	\$ -	\$ -	\$ 304,328	0.0%	\$ -	\$ -	\$ 304,328	0.0%	\$ -
Cemetery Trust	48,445	12,000	779,840	12,000	12,000	779,840	24,000	12,000	791,840	1.5%	24,000	12,000	803,840	1.5%	(24,000)
Total Custodial and Trust Funds	\$ 5,158,081	\$ 5,027,895	\$ 1,084,168	\$ 12,000	\$ 12,000	\$ 1,084,168	\$ 24,000	\$ 12,000	\$ 1,096,168	1.1%	\$ 24,000	\$ 12,000	\$ 1,108,168	1.1%	\$ (24,000)
Total City Budget	\$ 290,089,987	\$ 275,194,716	\$171,291,133	\$ 305,121,193	\$ 320,657,311	\$155,755,014	\$ 321,568,790	\$ 343,109,585	\$134,214,218	(13.8%)	\$ 303,291,871	\$ 317,270,152	\$120,235,938	(10.4%)	\$ 35,519,076

2027 ADOPTED BUDGET



2028 ADOPTED BUDGET

