

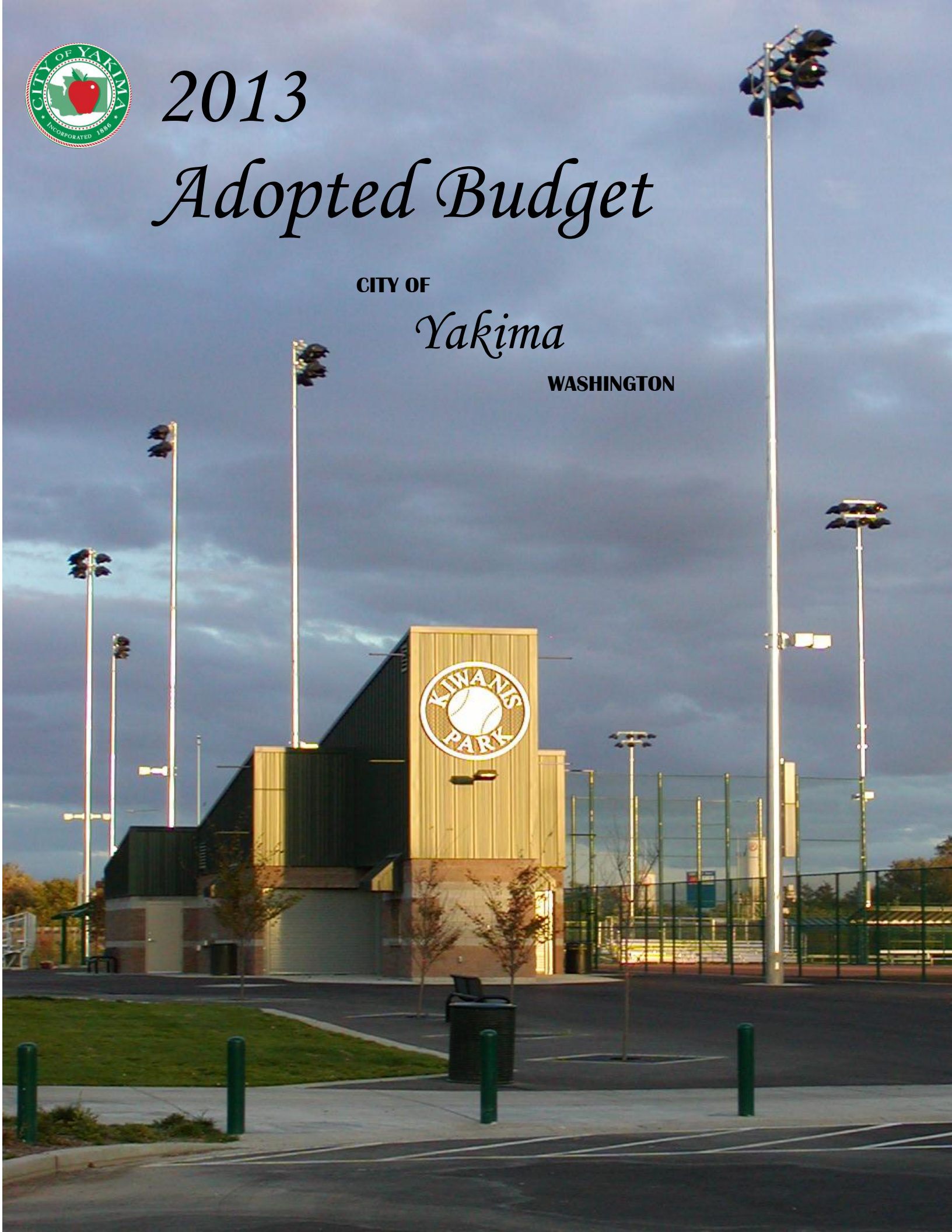


2013 *Adopted Budget*

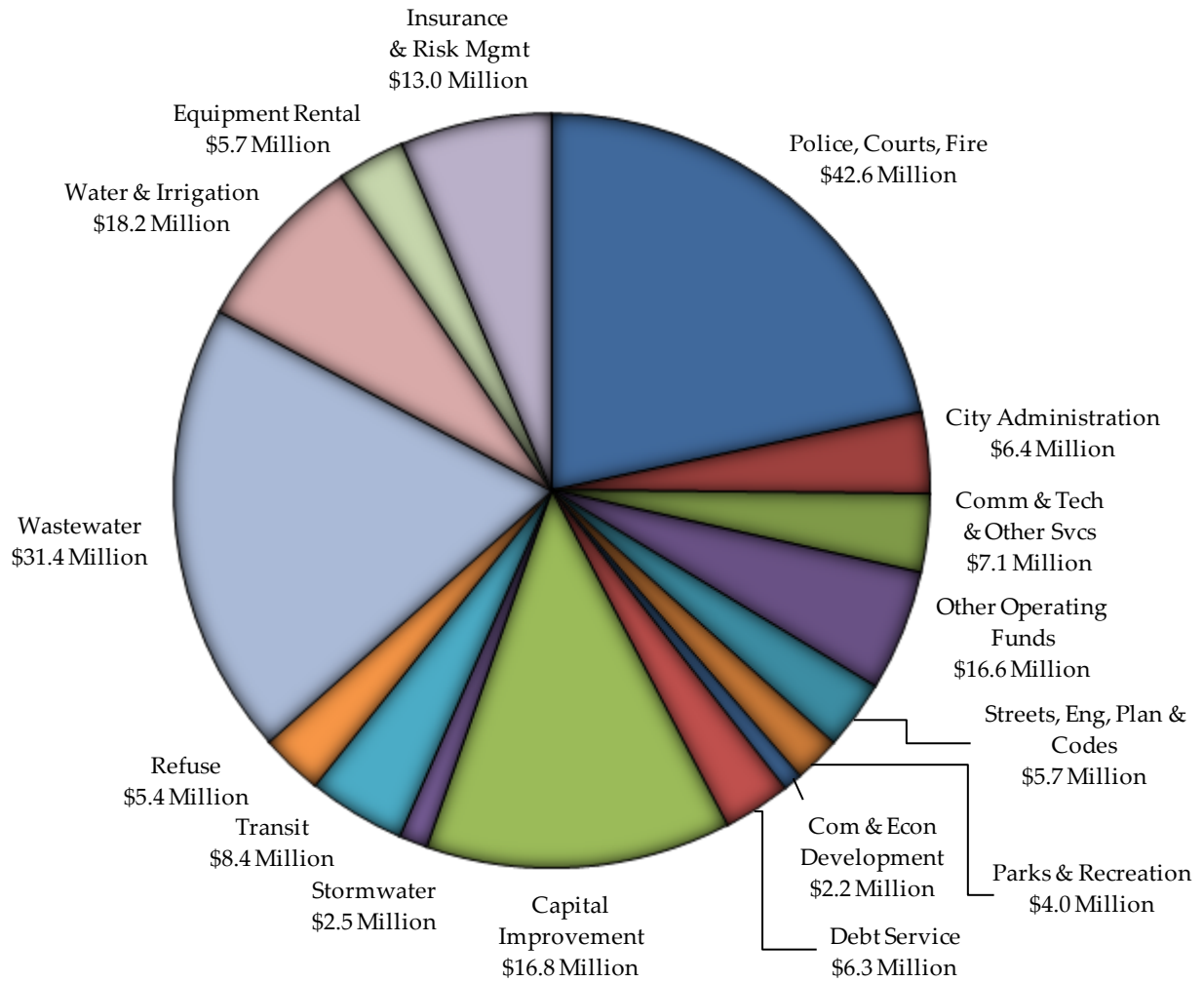
CITY OF

Yakima

WASHINGTON



2013 ADOPTED BUDGET



\$205.7 MILLION



CITY OF *Yakima*
PRINCIPAL OFFICIALS

CITY COUNCIL

Micah Cawley	Mayor, At Large, Position 6
Maureen Adkison	Assistant Mayor, District 1
Sara Bristol	District 2
Rick Ensey	District 3
Kathy Coffey	District 4
Dave Ettl	At Large, Position 5
Bill Lover	At Large, Position 7

CITY MANAGEMENT EXECUTIVES

Tony O'Rourke	City Manager
Jeff Cutter	City Attorney
Susan Woodard	Municipal Court Presiding Judge
Cindy Epperson	Director of Finance & Budget
Steve Osguthorpe	Director of Community Development
Dominic Rizzi	Police Chief
Dave Willson	Fire Chief
Debbie Cook	Director of Utilities & Engineering
Chris Waarvick	Director of Public Works

129 North Second Street
Yakima, WA 98901
(509) 575-6000
www.ci.yakima.wa.us

2013 ADOPTED BUDGET

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CITYWIDE SUMMARIES

This section contains information presented for a quick summary of the 2013 budget.

Budget Highlights – A quick summary of the adopted budget.

Budget Ordinance – The final budget ordinance and appropriations as adopted by Council at the December 4, 2012 Council meeting.

Permanent Budgeted Positions – A 3 year comparison of authorized personnel by operating division/fund.

Double Budgeting – Lists the revenues in the 2013 budget which are programmed to be transferred from another City fund. (Also contains a description of double budgeted items.)

City Service Charge – Details the calculation for charging other operating divisions for support services (such as legal, accounting, purchasing, etc.) paid out of General Fund.

Resource and Expenditure Detail – This information, presented by fund, pulls together data (often multi-year) for comparative purposes, and is the bridge that adds more detail to the overall City discussion, yet pulls out different aspects of account detail. It should be noted that there is not much narrative discussion of the data presented in the fund summaries - most questions that would arise from reviewing this section should be answered in the individual fund detail narratives.

BUDGET HIGHLIGHTS

INTRODUCTION

The Fiscal Year (FY) 2013 Annual Budget was adopted on December 4, 2012. This budget is balanced and responsive to the City Council's strategic priorities and the community's needs. By allocating resources and expenses following the 5-year plan, we believe the City will successfully meet the challenges before it, and set the stage for continued success in the future.

BUDGET IN BRIEF

- The expenditure budget for FY 2013 for all funds is \$205,716,635. This represents an increase of \$29.03 million or 16.4% more than the 2012 Year-End Estimate.
- The estimated resources for all funds are \$253,055,092. This represents an increase of \$21.3 million or 9.2% more than the 2012 Year-End Estimate.

Fund	2012		12 vs. 13
	Year-End Estimate	2013 Budget	Budget % Change
General	\$51,327,216	\$52,613,085	2.5%
Parks	3,970,318	4,082,425	2.8%
Streets & Traffic	5,194,342	5,410,291	4.2%
General Government Total ⁽¹⁾	\$60,491,876	\$62,105,801	2.7%
Utilities/Other Operating	65,546,479	64,463,789	(1.7%)
Capital Improvement	26,549,241	54,144,157	103.9%
Contingency/Risk Management	3,124,404	3,918,264	25.4%
Employee Benefit Reserves	14,094,451	14,608,479	3.6%
General Obligation Bond Debt Svc	3,235,336	3,546,384	9.6%
Utility Revenue Bond Debt Service	3,146,214	2,412,561	(23.3%)
Trust and Agency Funds	503,225	517,200	2.8%
Total - Citywide Budget ⁽²⁾	\$176,691,226	\$205,716,635	16.4%

Some features of the Fiscal Year 2013 budget that should be noted are:

Revenues

- The property tax levy for FY 2013 will be \$3.083 per \$1,000 of assessed value, an increase of \$0.0271 or 0.89% over the current rate.
- The voter-approved debt service levy rate is virtually unchanged. It will decrease slightly from \$0.05448 to \$0.0532.
- The combined general operating and debt service levy rate is \$3.136 per \$1,000 of assessed value, an increase of \$0.0257 or .83%.
- A 5.1% Wastewater rate increase approved in December 2011 will add approximately \$3.81 bimonthly for an average single family residence. This is the 2nd year of a 3 year rate increase.
- A 5.5 % Irrigation operating rate increase approved in December 2010 will add approximately \$1.28 bimonthly for an average single family residence. This is the 3rd year of a 4 year rate increase.

Personnel

- 727.17 total proposed full-time (FTE) positions in all funds for Fiscal Year 2013.
- A net increase of 1.7 FTE's from 2012. Public Safety added a net 7 positions, while all other city operations reduced a net of 5.3.
- Refer to *Permanent Budget Positions* in this section of this Budget for more information.

Since the recession started in late 2008, General Government is operating with a net total of 36 fewer FTE's in 2013, a reduction of 8.1%

Capital Improvements

- The City will invest \$54.1 million in FY 2013 to address its capital needs.

FINANCIAL CONDITION

Despite several years of downward pressure on revenues mainly due to tax relief legislation and the economic recession, Yakima continues to maintain fiscal stability.

Bond Ratings

The City is proud of affirming a “AA-” on its water and wastewater utilities, and an “A+” rating on its general obligation bonds from Standard and Poors in 2012. Good ratings mean the City’s general obligation bonds are considered to be of high investment quality, which translates into lower interest rates and corresponding lower interest payments.

Revenues

Ad valorem taxes - To ensure its long-term financial success, the City adopted its operating property tax levy at rate of \$3.083 per \$1,000 of assessed value in Fiscal Year 2013. The State law allows the City to impose 1% above the prior year levy, plus levies for new construction and annexations. The City will collect \$286,000 more revenue in FY 2013 than it did in FY 2012.

The City’s sales, franchise, and other demand-driven revenues fluctuate with the economy. As the City has learned over the past few years, a slumping economy leads to lower retail sales, which in turn, translates to lower sales tax revenue. Less traveling leads to lower fuel tax revenue. Declining economic growth leads to less construction, less renovation, fewer home improvements, and thus declining revenue. Positive economic growth, on the other hand, promises to reverse this trend. Most economists are expecting the economy to grow at a modest rate during the coming year. However, rather than growth returning to normal levels quickly, the economy will move slowly but steadily upward. The City has, therefore, adopted a moderate growth philosophy for FY 2013 revenue estimates.

An in-depth discussion of the City’s revenue trends can be found in the *General Government Funds: Revenue Trends* section of the 2013 Preliminary Budget Summary.

MAJOR POLICY CONSIDERATIONS

The current recession continues to present a strong headwind, and the lethargic economic recovery only exacerbates the City’s financial pressures. According to most economists, the economy’s key bellwether, the Gross Domestic Product (GDP), is forecast to grow only 1% to 1.5% annually.

5-Year Plan

During the depths of the recession, the City adopted Priorities of Government (POG) strategy. While this was an appropriate strategy for the time, a new financial strategy was necessary to place the City in the most advantageous position to embrace the economic recovery.

To that end, the 5-Year Plan has been implemented. The City must focus on permanent, long-term structural budget solutions to ensure current and future balanced budgets and financial sustainability. Key points in the plan are:

- Departmental Reorganization.
- Institution of a 2% vacancy rate.
- Attrition/vacancy of eight (8) positions.
- Airport fire service modified by transferring three (3) firefighters staffing the Airport Rescue Fire Fighting (ARFF) apparatus at the Yakima Airport to three vacant fire station positions, thereby filling three existing vacancies.

Despite economic hurdles, the City must continue to invest in its core strategic priorities. To that end, the following new initiatives have been funded to address and advance the City Council's five strategic priorities in the 5-Year Plan.

Public Safety

- Expanded the Police Gang Unit and added a police officer to the violent offenders task force.
- Addressed a mandate to reduce indigent defense caseloads by instituting a pre-filing diversion program and a prosecution charging unit.
- Reinstate Fire Code Inspector program.
- Purchase of a replacement Fire Apparatus.
- Add two 9-1-1 Calltaker positions.

Economic Development

- Addition of an Economic Development Manager.
- Additional funding for special events in the Downtown.
- Airport Commercial Service consultant.
- Investment in Infrastructure.

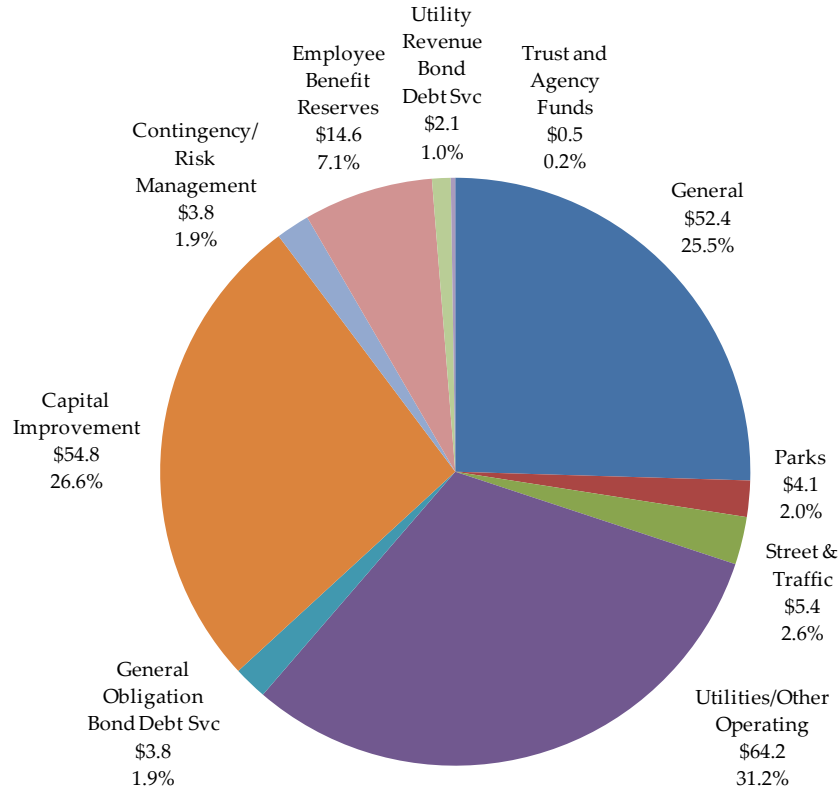
Built Environment

- Added \$350,000 for debt service on a \$5 million borrowing to improve roads, focusing on arterial and collector streets throughout the City.
- Support of a volunteer coordinator to address Graffiti Abatement.
- Begin construction on the 2nd phase of a railroad grade separation project.
- Continue the Water and Wastewater capital improvement programs.

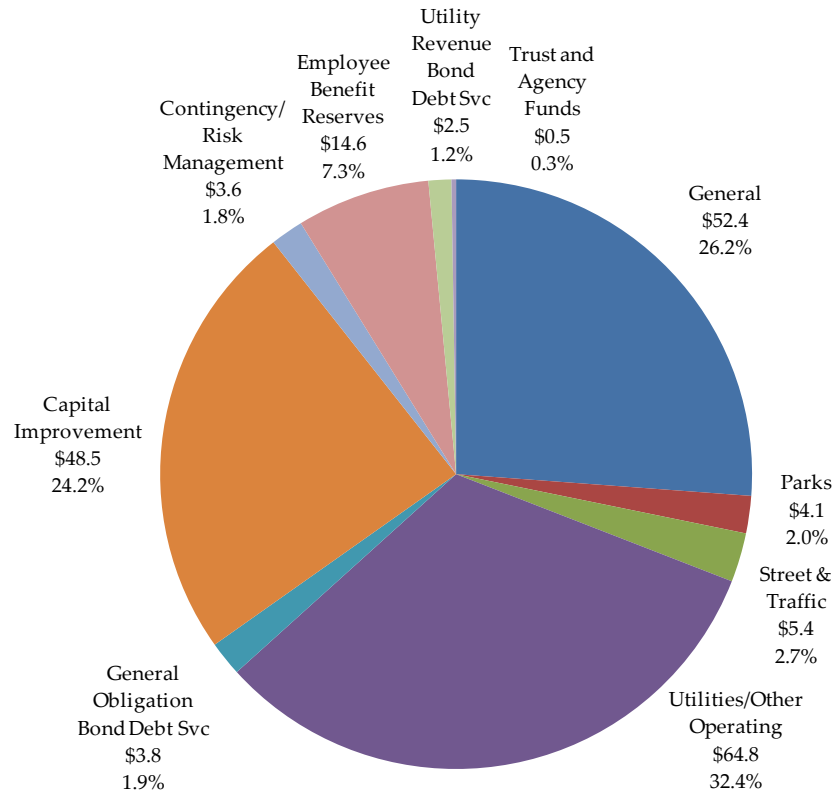
More information on this portion of the 5-Year Plan can be found in the *Introduction* section of the 2013 Preliminary Budget Summary.

Although the City of Yakima is slowly coming out of the worst economic recession in recent history, the Five Year Financial Plan represents a prudent and balanced strategy for meeting its fiscal challenges.

**2013 EXPENDITURE BUDGET BY FUND
(\$205.8 MILLION)**



**2013 REVENUE BUDGET BY FUND
(\$200.2 MILLION)**



BUDGET ORDINANCE

ORDINANCE NO. 2012 - 53

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2013; and making appropriations for estimated expenditures.

WHEREAS, on or before the 2nd day of November, 2012, a Preliminary Budget Summary for the City of Yakima for the year 2013 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, subsequent to November 2, 2012, the City Council held hearings on the budget and on parts thereof, and on November 20, 2012, the City Council held its formal public hearing on the budget all in accordance with applicable laws, and

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

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the year 2013 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2013," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2013 the aggregate amounts listed on the attached Schedule A for each separate fund of the City, all in accordance with Title 3 of the City of Yakima Municipal Code. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall administer the expenditure of all funds appropriated herein, and the City Manager is authorized to take all necessary and prudent actions to implement the City Council's expenditure directives and budget appropriations.

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, 2013, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 4th day of December, 2012.



Micah Cawley, Mayor

ATTEST:


City Clerk

Publication Date: December 7, 2012
Effective Date: January 1, 2013

ANNUAL BUDGET – 2013
SUMMARY OF APPROPRIATIONS BY FUND

Fund	Description	2013 Estimated Resources	2013 Budget Appropriations	Funds % of Budget
000	General Fund	\$60,920,825	\$52,613,085	25.6%
123	Economic Development	458,699	232,332	0.1%
124	Community Development	2,054,609	1,437,393	0.7%
125	Community Relations	1,366,966	922,855	0.4%
127	Community Services	0	0	0.0%
131	Parks & Recreation	4,447,000	4,082,425	2.0%
140	Growth Management	0	0	0.0%
141	Street & Traffic Operations	6,509,096	5,410,291	2.6%
142	Arterial Street	9,195,993	8,935,977	4.3%
143	Transportation Improvement	0	0	0.0%
144	Cemetery	284,466	267,327	0.1%
150	Emergency Services	1,288,166	1,189,923	0.6%
151	Public Safety Communications	3,631,945	3,505,154	1.7%
152	Police Grants	1,048,397	644,878	0.3%
161	Parking & Business Improvement Area	292,352	180,474	0.1%
162	Trolley (Yakima Interurban Lines)	10,548	3,938	0.0%
163	Front Street Business Improvement Area	7,694	5,000	0.0%
170	Tourist Promotion	1,825,302	1,460,299	0.7%
171	Capitol Theatre	464,847	348,300	0.2%
172	Public Facilities District Revenue - Convention Center	876,599	684,000	0.3%
173	Tourist Promotion Area	735,722	667,000	0.3%
174	Public Facilities District Revenue - Capitol Theatre	568,113	517,000	0.3%
195	Contingency	0	0	0.0%
198	FRS/Capitol Theatre Reserve	242,922	71,927	0.0%
199	Recovery Grants Program	0	0	0.0%
221	LID Guaranty	80,189	0	0.0%
271	Housing LTGO Note Redemption	0	0	0.0%
272	2002 PFD Convention Center G. O. Debt	1,189,498	1,017,000	0.5%
273	2002 PFD Convention Center Revenue Bond	0	0	0.0%
281	1985 GO Div/Dam Redemption	1,301,727	1,290,844	0.6%
282	1998 LTGO Street Bond	0	0	0.0%
283	1994 G. O. LTD Levy Redemption	616,366	515,625	0.3%
284	1995 G. O. Street, Parks & Fire	482,638	294,600	0.1%
285	1997 G. O. Line of Credit	0	0	0.0%
287	1996 G. O. LTD Levy Redemption	493,620	428,315	0.2%
289	LID Debt Service Control Fund	310,350	285,000	0.1%
321	CBD Capital Improvement	336,203	171,000	0.1%
322	Capitol Theatre Construction	618	0	0.0%
323	Yakima Revenue Development Area	3,652,353	2,509,240	1.2%
331	Parks & Recreation Capital	73,274	25,000	0.0%
332	Fire Capital	1,022,783	569,896	0.3%
333	Law and Justice Capital	634,010	532,636	0.3%
342	Public Works Trust Construction	1,249,157	845,282	0.4%

Fund	Description	2013	2013	Funds %
		Estimated Resources	Budget Appropriations	
343	REET 2 Capital Fund	905,153	506,822	0.2%
345	LID Construction Control Fund	0	0	0.0%
364	Transit Capital Reserve	1,696,129	545,500	0.3%
370	Convention Center Capital Improvement	735,657	295,000	0.1%
392	Cum. Reserve for Capital Improvement	13,169,320	12,409,500	6.0%
441	Storm Water Operating	2,998,442	2,087,622	1.0%
442	Storm Water Capital	1,273,913	435,000	0.2%
462	Transit	9,592,778	8,042,762	3.9%
471	Refuse	6,004,090	5,545,199	2.7%
472	Wastewater Facility Reserve	989,547	50,000	0.0%
473	Sewer Operating	21,520,651	19,517,212	9.5%
474	Water Operating	10,164,076	8,546,883	4.2%
475	Irrigation Operating	2,231,150	1,509,163	0.7%
476	Sewer Construction	7,309,653	6,365,000	3.1%
477	Domestic Water Improvement	7,956,294	4,875,000	2.4%
478	Wastewater Facilities	16,473,977	14,040,000	6.8%
479	Irrigation System Improvement	1,338,061	1,033,304	0.5%
481	1998 Water Revenue Bond Reserve	271,607	0	0.0%
482	1968 Water Revenue Bond Reserve	0	0	0.0%
483	1996 Wastewater Revenue Bond Reserve	148,163	0	0.0%
484	1991 Water/Wastewater Rev Bond Redemption	114,528	0	0.0%
485	Apple Tree Bond	0	0	0.0%
486	1998 Water Revenue Bond Redemption	237,616	232,700	0.1%
487	1968 Water Revenue Bond Redemption	0	0	0.0%
488	1996 Wastewater Revenue Bond Redemption	414,814	414,813	0.2%
489	1991 Water/Sewer Rev Bond Reserve	973,200	0	0.0%
491	2003 Irrigation Revenue Bond Redemption	356,940	321,504	0.2%
492	2003 Irrigation Revenue Bond Reserve	0	0	0.0%
493	2003 Sewer Revenue Bond Redemption	1,233,236	1,158,544	0.6%
494	2003 Sewer Revenue Bond Reserve	208,872	0	0.0%
512	Unemployment Compensation	468,826	293,796	0.1%
513	Employees Health Benefit	14,202,631	11,628,854	5.7%
514	Workers' Compensation	2,033,537	1,244,636	0.6%
515	Risk Management	4,546,415	3,846,337	1.9%
516	Wellness/EAP Fund	159,316	93,700	0.0%
551	Equipment Rental	10,176,394	5,813,480	2.8%
555	Environmental Fund	454,272	192,950	0.1%
560	Public Works Administration	1,560,829	1,142,645	0.6%
610	Cemetery Trust	631,920	5,500	0.0%
612	Firemen's Relief & Pension	2,247,194	1,347,493	0.7%
632	YAKCORPS Agency Fund	582,844	511,700	0.2%
Total City Budget		<u>\$253,055,092</u>	<u>\$205,716,635</u>	100.0%

PERMANENT BUDGETED POSITIONS

The permanent budgeted work force of 2013 is 727.2, a total net increase of 1.7 FTE's from the 2012 Amended budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) the permanent budgeted positions are 471.2, a net of reduction of 2.0 from 2012. The changes in permanent budgeted positions are related to the transfer of 5 Water Service Specialists to the Water Operating Fund, the deletion of 4 positions due to budget constraints and the addition of 8 positions, including 3 Police Officers.

Cumulatively, General Government has reduced by a net of 2.88 positions in the 2 years since 2011. About 10.5 FTE's were added citywide in 2013 – 3 Police Officers and 2 civilian positions in Police Department, two Fire code Inspectors, two 9-1-1 Call Takers, one position each in Legal, Municipal Court, and Engineering.

Correspondingly, a total of 8.80 FTE's were eliminated as a cost savings measure – one each in Planning, Police (non-commissioned), Fire, Information Technology, Streets, Community Development, Water, Irrigation, and Public Works Administration.

Management continues to take into consideration the City's strategic priorities and fiscal sustainability when proposing staffing recommendations to accommodate Federal and State mandates and provide adequate support services.

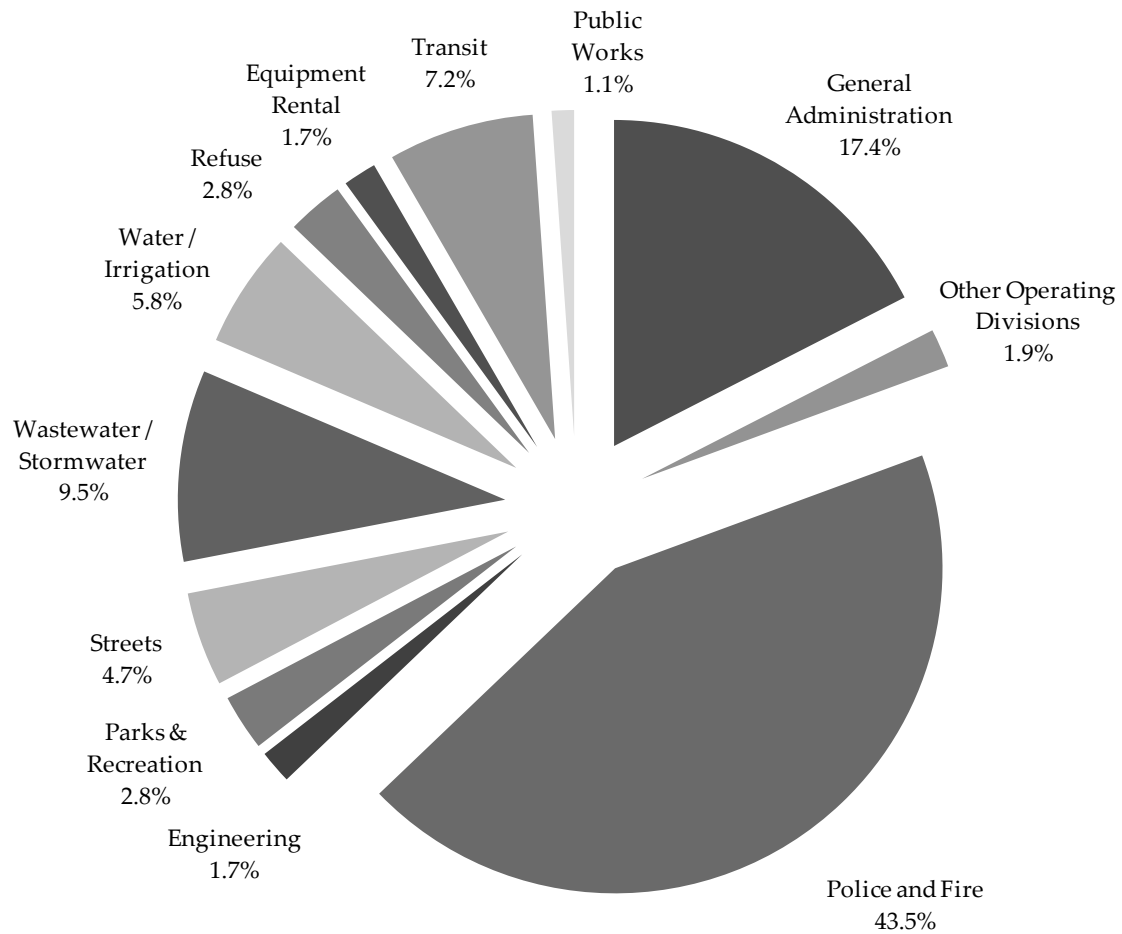
The 2013 Preliminary Budget includes negotiated settlements for the Yakima Police Management Unit. The Management, Supervisory, Confidential unit waived any increase in 2013 that would have been the result of the pay and compensation adjustment (PACA) calculation. However, the 2013 budget currently assumes a wage freeze for all other units. All other bargaining units were in negotiation at the time of budget adoption. If any settlements result in a significant budget impact, a budget amendment will be brought to Council

Status of the collective bargaining process is described below.

Bargaining Unit	Employees	Status on 2/12/13	Budgeted
AFSCME Municipal	278	In Negotiation	No
AFSCME Transit	56	In Negotiation	No
International Association of Firefighters (IAFF) - LEOFF	75	Settled	Yes
911 Calltaker - PERS Employees	18	Settled	Yes
Public Safety Dispatchers - PERS Employees	17	Settled	Yes
Battalion Chief's - LEOFF Employees	3	Settled	Yes
Yakima Police Patrolman's Association (YPPA)	135	Settled	Yes
Yakima Police Management Unit (Captains & Lieutenants)	8	Settled	Yes
Management, Supervisory Confidential/Exempt Class	77	PACA waived	Yes
Teamsters Units:			Yes
Corrections Sergeants	3	In Negotiation	No
Public Works Supervisors	47	In Negotiation	No
Public Works Division Managers	5	In Negotiation	No

The City's most recently amended Pay and Compensation Ordinance may be found at:
<http://www.ci.yakima.wa.us/citycode/recentord/master%20pay%20ordinance.pdf>

CITYWIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



PERMANENT BUDGETED POSITIONS

Department Number/Description	Actual 2011	Amended Budget 2012	Adopted Budget 2013	New Positions	Transfer	Deleted Positions
General Government						
General Fund						
011 City Council	7.00	7.00	7.00	0.00	0.00	0.00
012 City Manager	4.00	2.00	2.00	0.00	0.00	0.00
014 Records	4.00	4.00	4.00	0.00	0.00	0.00
015 Financial Services	15.00	15.00	15.00	0.00	0.00	0.00
016 Human Resources	8.00	8.00	8.00	0.00	0.00	0.00
017 Legal	17.00	17.00	18.00	1.00 ⁽¹⁾	0.00	0.00
018 Municipal Court	12.00	12.12	13.12	1.00 ⁽²⁾	0.00	0.00
019 Purchasing	5.00	6.00	6.00	0.00	0.00	0.00
021 Environmental Planning	9.00	7.00	6.00	0.00	0.00	-1.00 ⁽³⁾
022 Code Administration	17.00	16.00	16.00	0.00	0.00	0.00
025 Economic Development	0.00	2.00	2.00	0.00	0.00	0.00
031 Police	183.00	188.00	192.00	5.00 ⁽⁴⁾	0.00	-1.00 ⁽³⁾
032 Fire	87.00	87.00	86.00	0.00	0.00	-1.00 ⁽⁵⁾
041 Engineering	12.00	11.00	12.00	1.00 ⁽⁶⁾	0.00	0.00
051 City Hall Maintenance	2.00	2.00	2.00	0.00	0.00	0.00
052 Information Systems	19.00	19.00	18.00	0.00	0.00	-1.00 ⁽³⁾
054 Utility Services	14.75	14.75	9.75	0.00	-5.00 ⁽⁷⁾	0.00
Total General Fund	415.75	417.87	416.87	8.00	-5.00	-4.00
131 Parks & Recreation	21.30	20.30	20.30	0.00	0.00	0.00
133 Traffic Engineering	13.00	11.00	11.00	0.00	0.00	0.00
141 Street	24.00	24.00	23.00	0.00	0.00	-1.00 ⁽³⁾
Total General Government	474.05	473.17	471.17	8.00	-5.00	-5.00
Other Operating Funds						
124 Community Development	7.75	7.75	7.00	0.00	0.00	-0.80 ⁽³⁾
125 Community Relations	5.00	5.00	5.00	0.00	0.00	0.00
144 Cemetery	2.00	2.00	2.00	0.00	0.00	0.00
151 Public Safety Communications	36.00	36.00	38.00	2.00 ⁽⁸⁾	0.00	0.00
462 Transit	52.00	52.00	52.50	0.50 ⁽⁹⁾	0.00	0.00
471 Refuse	19.00	20.50	20.50	0.00	0.00	0.00
473 Sewer Operating/Storm Water	69.50	69.00	69.00	0.00	0.00	0.00
474 Water Operating	31.00	31.00	35.00	0.00	5.00 ⁽⁷⁾	-1.00 ⁽³⁾
475 Irrigation Operating	8.00	8.00	7.00	0.00	0.00	-1.00 ⁽³⁾
551 Equipment Rental	12.00	12.00	12.00	0.00	0.00	0.00
560 Public Works Administration	9.00	9.00	8.00	0.00	0.00	-1.00 ⁽³⁾
Total Other Operating Funds	251.25	252.25	256.00	2.50	5.00	-3.80
Grand Total	<u>725.30</u>	<u>725.42</u>	<u>727.17</u>	<u>10.50</u>	<u>0.00</u>	<u>-8.80</u>

(1) Added one Prosecutor position (budgeted strategic initiative to meet new indigent defense caseload mandates).

(2) Reinstated one Cashier position (budgeted strategic initiative).

(3) Unfunded position – cost containment by attrition.

(4) Added 3 Police Officer to be filled in October, 2013, and 2 civilian positions to be filled in May, 2013.

(5) Add 2 Fire Code Inspectors and eliminated 3 vacant Firefighter positions.

(6) Reinstated Director of Engineering and Utilities.

(7) Transferred 5 Water Service Specialists from Utility Services to Water.

(8) Added two 9-1-1 Calltaker positions.

(9) Upgraded part-time Transit Department Assistant position to full-time.

DOUBLE BUDGETING

State Law requires that all expenditures, including those charges and transfers from one fund to another, be included and set forth in the annual budget. Transactions between funds are shown going out of one fund and into the other and are, therefore, included twice. In order to arrive at a true budget, it is necessary to exclude all items budgeted more than once. A comparison of expenditures on this basis is shown below:

	2012	2013
	Preliminary	Preliminary
	Budget	Budget
Total Budget	\$192,338,036	\$205,716,635
Less Double Budgeted Items	41,788,742	42,140,987
Actual Budget	<u>\$150,549,294</u>	<u>\$163,575,648</u>

The most common instances of double budgeting are:

- Transfers from operating funds to internal service funds (or other funds) in payment for services
- Transfers from operating funds to fund debt service
- Transfers from operating funds to build capital reserves
- Operating subsidies

The following schedule represents revenue which is budgeted to be transferred into the fund shown from other funds (i.e. budgeted as shown in this fund and as an expenditure in another fund).

SUMMARY OF DOUBLE BUDGETING

Double Budgeting – General Government		Double Budgeting – Other Funds	
City Services		Capital Projects	
Community Relations	\$26,390	Arterial Street	\$10,000
Cemetery	11,793	Fire Capital	75,000
Public Safety Communications	85,119	Law & Justice Capital	177,000
Downtown Business Improvements District	10,474	Convention Center	70,000
Tourist Promotion	64,244	Stormwater Capital	150,000
Stormwater Operating Fund	92,912	Wastewater Facility Projects	1,781,500
Transit	341,686	Wastewater Treatment Plant Capital Rsv	131,850
Refuse	240,166	Domestic Water Improvement	600,000
Wastewater Operating Fund	862,750	Total Capital Projects	2,995,350
Water Operating Fund	365,138		
Irrigation Operating Fund	64,136	Debt Service	
Unemployment Compensation Reserve	4,235	2002 PFD Convention Center GO Bond	460,698
Health Benefit Reserve	149,397	2009 PFD Capitol Theatre GO Bond	448,000
Workers' Compensation Reserve	18,160	1994 GO Bond Fund	112,000
Risk Management Reserve	38,806	Various LTGO (SunDome/Parks/Fire/Street)	1,286,989
Firemen's Relief and Pension	26,543	Arterial Street	57,199
Total City Services	2,401,949	Public Works Trust Construction	84,306
		Wastewater Operating Fund	32,939
Utility Services	1,325,000	Water 2008 Bonds (ref 1998 Bonds) and Rsv	232,700
		Wastewater 2008 Revenue Bonds	414,813
In Lieu of Taxes		2003/2012 Irrigation Bonds and Reserve	321,504
Refuse	820,000	2003 Wastewater Bonds and Reserve	1,158,544
Wastewater Operating Fund	3,706,000	Total Debt Service	4,609,692
Water Operating Fund	1,564,000		
Stormwater Operating Fund	121,200	Internal Service	
Total	6,211,200	City Garage - Repl/Transfers f/Add to Fleet	1,802,708
		City Garage - Fuel/O & M	3,762,800
Other		Employee Health Benefit Reserve	9,537,000
Data Processing	70,000	Environmental Fund	150,000
SunDome Debt Service	40,000	Public Works Department	1,147,438
Engineering	550,000	Risk Management Reserve	2,981,000
Printing	90,000	Unemployment Compensation	177,000
Codes	30,000	Workers Compensation Fund	955,000
Total	780,000	Wellness/Employee Assistance Program	60,000
		Total Internal Service	20,572,946
Total General Fund	10,718,149		
		Operating Subsidies	
Parks Interfund - Utility Tax	1,275,000	Public Safety Communications	976,048
Street Interfund	213,760	Tourist Promotion	139,000
		Capitol Theatre	128,927
Total General Government		Cemetery Fund	95,500
(General, Parks, and Streets Funds)	\$12,206,909	Wastewater Operating Fund	241,615
		Economic Development	175,000
		Total Operating Subsidies	1,756,090
		Total All Funds	\$42,140,987

CITY SERVICE CHARGE

There are several divisions that provide various support services to all other divisions/funds throughout the City. These include Legal, Purchasing, Human Resources, Payroll, Accounting, etc. However, the costs of these support services are paid entirely from the General Fund. As a means by which to allocate the costs of these support services to all funds which rely on and benefit from them; a service charge is applied to each such fund. This service charge represents an expenditure to each individual fund and a revenue to the General Fund.

Following are the schedules showing charges for 2012 City Services.

CITY SERVICE DEPARTMENTS

City Service Departments	2012 Budget	Excluded Expenditures	Direct Chrg For Services	Net City Service Costs
City Manager	\$367,925	\$0	\$0	\$367,925
Auditing	106,000	-	-	106,000
Records	513,172	-	-	513,172
Financial Services	1,423,068	-	-	1,423,068
Human Resources	449,628	-	-	449,628
Legal	1,127,361	758,690	-	368,671
Purchasing	527,535	-	270,105	257,430
City Hall	357,016	-	-	357,016
Information Systems	2,447,396	-	100,000	2,347,396
Subtotal	\$7,319,101	\$758,690	\$370,105	\$6,190,306

- The 2012 Budget Column illustrates the estimated 2012 amended budget which is the basis for distributing charges.
- The Excluded Expenditures Column represents deductions removed from budgets for expenditures that do not relate to the delivery of administrative support (i.e. prosecution is subtracted from Legal's budget).
- The Direct Charges for Services Column represents deductions removed from budgets for expenditures that are otherwise reimbursed by direct charge for service (reimbursement from Yakima County is dedicated to the Purchasing budget; print shop revenues to Information Systems).
- The amount in Net City Services Costs Column represents net administrative City Service Cost that is distributed among all departments on the basis of budgeted expenditures.

SELF SUPPORTING FUNDS

Self-Supporting Funds	2012 Budget	Budgets As % of Total	2013		2012 Charges	Percent Inc (Dec)
			- City Service Charges - Billable	Non-Billable		
Cable TV	\$594,554	0.4%	\$26,390	\$0	\$26,790	(1.5%)
Cemetery	265,699	0.2%	11,793	-	12,223	(3.5%)
Public Safety Communications	1,917,676	1.4%	85,119	-	67,900	25.4%
Downtown Business Improvement Distri	235,962	0.2%	10,474	-	11,451	(8.5%)
Tourist Promotion	1,447,373	1.0%	64,244	-	70,104	(8.4%)
Stormwater	2,093,246	1.5%	92,912	-	87,888	5.7%
Transit	7,697,953	5.5%	341,686	-	345,891	(1.2%)
Refuse	5,410,763	3.9%	240,166	-	227,407	5.6%
Wastewater	19,437,140	13.9%	862,749	-	839,011	2.8%
Water	8,226,296	5.9%	365,138	-	370,987	(1.6%)
Irrigation	1,444,937	1.0%	64,136	-	89,583	(28.4%)
Unemployment Comp Reserve (30%)	95,419	0.1%	4,235	-	3,391	24.9%
Health Benefit Reserve (30%)	3,365,813	2.4%	149,397	-	151,074	(1.1%)
Workers Compensation Reserve (30%)	409,136	0.3%	18,160	-	21,037	(13.7%)
Risk Management Reserve (30%)	874,278	0.6%	38,806	-	39,500	(1.8%)
Fire Pension-Medical	598,000	0.4%	26,543	-	37,710	(29.6%)
Subtotal	54,114,245					
Other Operating Funds & Departments	85,349,018	61.2%	-	3,788,356	-	
Total City Service Budgets		100.0%	\$2,401,948	\$3,788,356	2,401,947	0.0%
Excluded Funds & Departments	61,394,148					
Total 2011 Budget	\$208,176,512		Total Billable and Non-Billable		\$6,190,304	

The Budgets as a Percent of Total Column represents the percentage allocation used in distributing chargeable City Service costs.

- The Billable City Service Charges Column represents the amount of City service costs to be recovered by the General Fund from other "self-supporting" funds that is included in the 2013 budget.
- The Non-Billable City Service Charges Column indicates the unbillable allocation of the City Service costs. This category consists primarily of other General Government operations, such as Police, Fire, Streets and Parks, for which a City Service Charge would create an unnecessary "grossing up" of revenues and expenditures in General Government.
- The Charges Column indicates the 2012 Charges for City Services.
- The Percent Increase (Decrease) Column indicates the percentage increase or decrease from 2012 to 2013 charges.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	2012 Budget
Indigent Defense	\$481,000
Intergovernmental	240,299
Transfers	2,331,275
GO Bond Funds	2,331,083
Arterial Street Construction (90%)	4,115,540
CBD Capital Improvement (90%)	119,529
Parks & Recreation Capital - Construction (90%)	72,290
Fire Capital (90%)	314,210
Law and Justice Construction (90%)	870,114
Public Works Construction (90%)	649,148
REET II Capital (90%)	457,977
Convention Center Capital (90%)	196,027
Cumulative Reserve for Capital Improvement (90%)	8,523,216
Stormwater Capital (90%)	571,995
Transit Capital - Construction (90%)	618,983
Wastewater Facility Capital Reserve (90%)	45,181
Sewer Construction - 476 (90%)	5,799,694
Water Construction - 477 (90%)	4,210,893
Sewer Facility Construction - 478 (90%)	14,326,974
Irrigation Construction (90%)	3,718,917
Equipment Rental Capital (90%)	1,818,525
Revenue Bond Funds	3,255,903
Risk Management	6,325,375
Total	<u><u>\$61,394,148</u></u>

RESOURCE AND EXPENDITURE DETAIL

Resources and Expenditures – A summary by fund of just the 2013 estimated resources compared to the 2013 estimated budget, and calculates the fund balance at the end of the budget year. This report is scrutinized carefully by City Management in the budget development phase, as it depicts a fund's dependency on its beginning cash to balance the current year budget.

Comparative Revenues by Fund – A 3 year summary by fund of Revenues, and then adds the Beginning Balance to calculate total Resources available for next year's budget.

Expenditures by Fund and Department – A 3 year summary of Expenditures by Fund / Department and calculates the change of the 2013 budget from the 2012 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2013 budget by Fund/Department with the expenditures broken down into the following classification (or type): Salaries and Wages; Personnel Benefits; Supplies; Other Services and Charges; Intergovernmental/Fund Services; Capital Outlay; Debt Service; Interfund Payments for Service; and Total Budget.

Revenues and Expenditures by Category – Crosses fund lines, and summarizes the major types of revenue and expenditures for the 2013 budget by General Fund and Other Funds, showing Citywide Totals by account type. The next several pages presents a 3-year summary of selected accounts by specific object code, which is the part of the account number that denotes the character and type of items purchased or services obtained. Where the object titles are not self-explanatory, the explanation as described in the Budgeting, Accounting, and Reporting System (BARS) manual published by the Washington State Auditor's Office is included as a footnote to the chart.

General Fund Resources – Provides a 3 year comparison for each General Fund revenue account. General Fund expenditure accounts are detailed elsewhere in the budget, but since General Fund revenues aren't "tied" to particular expenditures, most detail narratives don't discuss revenue.

RESOURCES

Fund	Description	2013	2013	2013	Est. Bal.	2013	2013	End Bal.
		Estimated Revenues	Budget	Estimated Balance	vs. 2012 Budget	Beginning Balance	Ending Balance	vs. 2013 Budget
000	General Fund	\$52,437,635	\$52,613,085	(\$175,450)	(0.3%)	\$8,483,190	\$8,307,740	15.8%
131	Parks & Recreation	4,083,765	4,082,425	1,340	0.0%	363,235	364,574	8.9%
141	Street & Traffic Operations	5,411,260	5,410,291	969	0.0%	1,097,836	1,098,805	20.3%
General Government Total		61,932,660	62,105,801	(173,141)	(0)	9,944,260	9,771,119	15.7%
123	Economic Development	229,000	232,332	(3,332)	(0)	229,698	226,366	97.4%
124	Community Development	1,411,410	1,437,393	(25,983)	(1.8%)	643,198	617,216	42.9%
125	Community Relations	521,750	922,855	(401,105)	(43.5%)	845,215	444,110	48.1%
142	Arterial Street	8,870,322	8,935,977	(65,655)	(0.7%)	325,671	260,016	2.9%
144	Cemetery	252,550	267,327	(14,777)	(5.5%)	31,916	17,139	6.4%
150	Emergency Services	1,195,026	1,189,923	5,103	0.4%	93,141	98,244	8.3%
151	Public Safety Communications	3,268,328	3,505,154	(236,826)	(6.8%)	363,616	126,790	3.6%
152	Police Grant	644,711	644,878	(167)	(0.0%)	403,687	403,520	62.6%
161	Downtown Business Impr. District	180,340	180,474	(134)	(0.1%)	112,012	111,878	62.0%
162	Trolley	1,618	3,938	(2,320)	(58.9%)	8,930	6,610	167.9%
163	Front Street Business Impr. Area	3,535	5,000	(1,465)	(29.3%)	4,159	2,694	53.9%
170	Tourist Promotion	1,468,250	1,460,299	7,951	0.5%	357,052	365,004	25.0%
171	Capitol Theatre	359,177	348,300	10,877	3.1%	105,669	116,546	33.5%
172	PFD Revenue - Convention Center	700,750	684,000	16,750	2.4%	175,849	192,599	28.2%
173	Tourism Promotion Area	667,000	667,000	-	0.0%	68,722	68,722	10.3%
174	PFD Revenue-Capitol Theatre	528,500	517,000	11,500	2.2%	39,613	51,113	9.9%
198	FRS/Capitol Theatre Reserve	500	71,927	(71,427)	(99.3%)	242,422	170,995	237.7%
221	LID Guaranty	50	-	50	n/a	80,139	80,189	n/a
272	PFD Convention Center GO Red.	1,017,594	1,017,000	594	0.1%	171,904	172,498	17.0%
281	2005 LTGO Parks and Recreation	1,286,989	1,290,844	(3,855)	(0.3%)	14,738	10,883	0.8%
283	1994 G. O. LTD Levy Red.	512,000	515,625	(3,625)	(0.7%)	104,366	100,741	19.5%
284	1995 G. O. Street, Parks & Fire	293,000	294,600	(1,600)	(0.5%)	189,638	188,038	63.8%
287	1996 G. O. LTD Levy Red.	428,750	428,315	435	0.1%	64,870	65,305	15.2%
289	LID Debt Service Control Fund	274,000	285,000	(11,000)	(3.9%)	36,350	25,350	8.9%
321	CBD Capital Improvement	-	171,000	(171,000)	(100.0%)	336,203	165,203	96.6%
322	Capitol Theatre Construction	-	-	-	n/a	619	619	n/a
323	Yakima Revenue Development Area	2,850,000	2,509,240	340,760	13.6%	802,353	1,143,113	45.6%
331	Parks & Recreation Capital	-	25,000	(25,000)	(100.0%)	73,274	48,274	193.1%
332	Fire Capital	800,750	569,896	230,854	40.5%	222,033	452,887	79.5%
333	Law and Justice Capital	359,886	532,636	(172,750)	(32.4%)	274,124	101,374	19.0%
342	Public Works Trust Construction	611,306	845,282	(233,976)	(27.7%)	637,851	403,875	47.8%
343	REET 2 Capital Fund	527,000	506,822	20,178	4.0%	378,153	398,331	78.6%
364	Transit Capital Reserve	618,250	545,500	72,750	13.3%	1,077,879	1,150,629	210.9%
370	Convention Center Capital Impr.	220,500	295,000	(74,500)	(25.3%)	515,157	440,657	149.4%
392	Cum. Reserve for Capital Impr.	10,728,000	12,409,500	(1,681,500)	(13.6%)	2,441,320	759,820	6.1%
441	Stormwater Operating Fund	2,035,000	2,087,622	(52,622)	(2.5%)	963,443	910,821	43.6%
442	Stormwater Capital	320,000	435,000	(115,000)	(26.4%)	953,913	838,913	192.9%

Fund	Description	2013		2013	Est. Bal.	2013	2013	End Bal.
		Estimated Revenues	2013 Budget	Estimated Balance	vs. 2012 Budget	Beginning Balance	Ending Balance	vs. 2013 Budget
462	Transit	8,049,195	8,042,761	6,434	0.1%	1,543,583	1,550,017	19.3%
471	Refuse	5,473,500	5,545,199	(71,699)	(1.3%)	530,590	458,891	8.3%
472	Wastewater Facility Reserve	150,500	50,000	100,500	201.0%	839,047	939,547	1879.1%
473	Wastewater Operating	20,653,916	19,517,212	1,136,704	5.8%	866,735	2,003,439	10.3%
474	Water Operating	8,258,100	8,546,883	(288,783)	(3.4%)	1,905,975	1,617,192	18.9%
475	Irrigation Operating	1,683,100	1,509,163	173,937	11.5%	548,050	721,987	47.8%
476	Sewer Construction	1,200,000	6,365,000	(5,165,000)	(81.1%)	6,109,653	944,653	14.8%
477	Domestic Water Improvement	4,600,000	4,875,000	(275,000)	(5.6%)	3,356,294	3,081,294	63.2%
478	Wastewater Facilities	13,781,500	14,040,000	(258,500)	(1.8%)	2,692,477	2,433,977	17.3%
479	Irrigation System Improvement	1,208,500	1,033,304	175,196	17.0%	129,561	304,757	29.5%
481	1998 Water Revenue Bond Rsv.	400	-	400	n/a	271,207	271,607	n/a
483	1996 Wastewater Revenue Bond Rsv.	700	-	700	n/a	147,463	148,163	n/a
484	1991 Water/Sewer Rev Bond Red.	-	-	-	n/a	114,528	114,528	n/a
486	1998 Water Revenue Bond Red.	232,725	232,700	25	0.0%	4,891	4,916	2.1%
488	1996 Wastewater Revenue Bond Red.	414,813	414,813	-	0.0%	1	1	0.0%
489	1991 Water/Sewer Rev Bond Reserve	1,000	-	1,000	n/a	972,200	973,200	n/a
491	2003 Irrigation Revenue Bond Red.	321,504	321,504	-	0.0%	35,436	35,436	11.0%
493	2003 Wastewater Revenue Bond Red.	1,158,544	1,158,544	-	0.0%	74,692	74,692	6.4%
494	2003 Wastewater Revenue Bond Rsv.	-	-	-	n/a	208,872	208,872	n/a
512	Unemployment Compensation	177,000	293,796	(116,796)	(39.8%)	291,825	175,029	59.6%
513	Employees Health Benefit	11,995,000	11,628,854	366,146	3.1%	2,207,630	2,573,777	22.1%
514	Workers' Compensation	1,018,000	1,244,636	(226,636)	(18.2%)	1,015,537	788,902	63.4%
515	Risk Management	3,586,000	3,846,337	(260,337)	(6.8%)	960,414	700,078	18.2%
516	Wellness/EAP Fund	60,000	93,700	(33,700)	(36.0%)	99,316	65,616	70.0%
551	Equipment Rental	5,653,658	5,813,480	(159,822)	(2.7%)	4,522,736	4,362,914	75.0%
555	Environmental Fund	150,000	192,950	(42,950)	(22.3%)	304,272	261,322	135.4%
560	Public Works Administration	1,147,438	1,142,645	4,793	0.4%	413,391	418,184	36.6%
610	Cemetery Trust	16,500	5,500	11,000	200.0%	615,420	626,420	11389.5%
612	Firemen's Relief & Pension	1,380,500	1,347,493	33,007	2.4%	866,694	899,701	66.8%
632	YAKCORPS Agency Fund	511,700	511,700	-	0.0%	71,144	71,144	13.9%
Total City Budget		<u>\$198,002,295</u>	<u>\$205,716,635</u>	<u>(\$7,714,340)</u>	(3.7%)	<u>\$55,052,797</u>	<u>\$47,338,457</u>	23.0%

COMPARATIVE REVENUES BY FUND

Fund	Description	2011	2012	2013	2013	2013
		Actual Revenues	Estimated Revenues	Estimated Revenues	Beginning Balance	Estimated Resources
000	General Fund	\$48,384,614	\$51,370,276	\$52,437,635	\$8,483,190	\$60,920,825
123	Economic Development	349,528	275,800	229,000	229,698	458,698
124	Community Development	2,781,420	3,894,144	1,411,410	643,198	2,054,608
125	Community Relations	522,537	529,950	521,750	845,215	1,366,965
127	Community Services	66,760	-	-	-	-
131	Parks & Recreation	4,106,110	4,036,753	4,083,765	363,235	4,447,000
141	Street & Traffic Operations	5,131,770	5,080,888	5,411,260	1,097,836	6,509,096
142	Arterial Street	2,369,693	3,608,035	8,870,322	325,671	9,195,993
144	Cemetery	222,889	252,550	252,550	31,916	284,466
150	Emergency Services	1,135,400	1,200,026	1,195,026	93,141	1,288,167
151	Public Safety Communications	3,352,604	3,181,843	3,268,328	363,616	3,631,944
152	Police Grant	1,086,040	1,247,287	644,711	403,687	1,048,398
161	Downtown Business Improvement District	228,967	251,340	180,340	112,012	292,352
162	Trolley	47,912	67,151	1,618	8,930	10,548
163	Front Street Business Improvement Area	2,835	3,535	3,535	4,159	7,694
170	Tourist Promotion	1,461,626	1,438,450	1,468,250	357,052	1,825,302
171	Capitol Theatre	268,340	354,177	359,177	105,669	464,846
172	PFD Revenue - Convention Center	648,562	680,750	700,750	175,849	876,599
173	Tourism Promotion Area	413,459	630,000	667,000	68,722	735,722
174	PFD Revenue - Capitol Theatre	488,741	513,500	528,500	39,613	568,113
195	Contingency	50,000	-	-	-	-
198	FRS/Capitol Theatre Reserve	4,011	500	500	242,422	242,922
199	Recovery Program Grants	345,521	73,905	-	-	-
221	LID Guaranty	103	50	50	80,139	80,189
272	PFD Convention Ctr GO Redemption	1,018,896	1,019,594	1,017,594	171,904	1,189,498
281	2005 LTGO Parks and Recreation	987,389	986,989	1,286,989	14,738	1,301,727
283	1994 G. O. LTD Levy Redemption	511,996	512,000	512,000	104,366	616,366
284	1995 G. O. Street, Parks & Fire	291,639	293,000	293,000	189,638	482,638
287	1996 G. O. LTD Levy Redemption	428,750	428,750	428,750	64,870	493,620
289	LID Debt Service Control Fund	178,040	274,000	274,000	36,350	310,350
321	CBD Capital Improvement	73,749	41,634	-	336,203	336,203
322	Capitol Theatre Construction	5,000	2,000	-	619	619
323	Yakima Revenue Development Area	951,251	1,205,943	2,850,000	802,353	3,652,353
331	Parks & Recreation Capital	652,000	830,000	-	73,274	73,274
332	Fire Capital	793,487	160,094	800,750	222,033	1,022,783
333	Law and Justice Capital	744,130	1,059,131	359,886	274,124	634,010
342	Public Works Trust Construction	542,344	512,000	611,306	637,851	1,249,157
343	REET 2 Capital Fund	466,344	512,000	527,000	378,153	905,153
364	Transit Capital Reserve	300,506	236,250	618,250	1,077,879	1,696,129
370	Convention Center Capital Improvement	419,191	312,651	220,500	515,157	735,657
392	Cum. Reserve for Capital Improvement	12,069,817	1,523,644	10,728,000	2,441,320	13,169,320
441	Stormwater Operating Fund	2,220,905	2,040,404	2,035,000	963,443	2,998,443
442	Stormwater Capital	575,482	255,111	320,000	953,913	1,273,913
462	Transit	7,501,023	7,621,804	8,049,195	1,543,583	9,592,778
471	Refuse	5,028,046	5,406,779	5,473,500	530,590	6,004,090

Fund	Description	2011 Actual Revenues	2012 Estimated Revenues	2013 Estimated Revenues	2013 Beginning Balance	2013 Estimated Resources
472	Wastewater Facility Reserve	152,793	150,500	150,500	839,047	989,547
473	Wastewater Operating	16,194,423	19,784,748	20,653,916	866,735	21,520,651
474	Water Operating	7,692,860	7,998,472	8,258,100	1,905,975	10,164,075
475	Irrigation Operating	1,525,197	1,621,700	1,683,100	548,050	2,231,150
476	Sewer Construction	1,386,000	3,400,000	1,200,000	6,109,653	7,309,653
477	Domestic Water Improvement	1,367,747	712,860	4,600,000	3,356,294	7,956,294
478	Wastewater Facilities	1,857,706	8,940,030	13,781,500	2,692,477	16,473,977
479	Irrigation System Improvement	1,201,085	2,187,580	1,208,500	129,561	1,338,061
481	1998 Water Revenue Bond Reserve	400	400	400	271,207	271,607
483	1996 Wastewater Revenue Bond Reserve	700	700	700	147,463	148,163
484	1991 Water/Sewer Rev Bond Redemption	545,107	-	-	114,528	114,528
486	1998 Water Revenue Bond Redemption	237,818	234,725	232,725	4,891	237,616
488	1996 Wastewater Revenue Bond Redemption	411,613	413,413	414,813	1	414,814
489	1991 Water/Sewer Rev Bond Reserve	1,000	1,000	1,000	972,200	973,200
491	2003 Irrigation Revenue Bond Redemption	319,234	320,554	321,504	35,436	356,940
493	2003 Wastewater Revenue Bond Redemption	1,348,707	1,347,457	1,158,544	74,692	1,233,236
494	2003 Wastewater Revenue Bond Reserve	-	-	-	208,872	208,872
512	Unemployment Compensation	179,549	177,000	177,000	291,825	468,825
513	Employees Health Benefit	10,418,112	11,724,348	11,995,000	2,207,630	14,202,630
514	Workers' Compensation	1,195,989	1,026,000	1,018,000	1,015,537	2,033,537
515	Risk Management	2,729,329	3,164,000	3,586,000	960,414	4,546,414
516	Wellness/EAP Fund	30,000	60,000	60,000	99,316	159,316
551	Equipment Rental	5,614,265	5,633,633	5,653,658	4,522,736	10,176,394
555	Environmental Fund	172,540	150,000	150,000	304,272	454,272
560	Public Works Administration	1,184,331	1,185,331	1,147,438	413,391	1,560,829
610	Cemetery Trust	22,132	16,500	16,500	615,420	631,920
612	Firemen's Relief & Pension	1,480,800	1,382,075	1,380,500	866,694	2,247,194
632	YAKCORPS Agency Fund	163,627	526,756	511,700	71,144	582,844
Total City Budget		\$166,662,488	\$176,084,471	\$198,002,295	\$55,052,797	\$253,055,092

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Department	2011	2012	2012	2012	2013	Chng 2013	Percent Change
	Actual Expense	Adopted Budget	Amended Budget	Estimated Budget	Adopted Budget	Adopted to 2012 Est.	
011 City Council	\$193,161	\$205,214	\$235,214	\$232,500	\$284,751	\$49,537	21.1%
012 City Manager	484,875	307,925	367,925	367,336	366,555	(1,370)	(0.4%)
013 State Examiner	114,213	106,000	106,000	106,000	110,000	4,000	3.8%
014 Records	412,182	476,422	513,172	529,455	491,070	(22,102)	(4.3%)
015 Financial Services	1,395,184	1,359,619	1,423,068	1,429,750	1,478,418	55,350	3.9%
016 Human Resources	446,132	449,628	449,628	448,877	459,969	10,341	2.3%
017 Legal	1,046,653	1,127,361	1,127,361	1,124,131	1,287,573	160,212	14.2%
018 Municipal Court	1,151,934	1,256,587	1,256,587	1,228,681	1,384,004	127,417	10.1%
019 Purchasing	447,447	527,535	527,535	527,195	541,244	13,709	2.6%
020 Yak Urban Area Hearings Examiner	12,405	31,000	31,000	26,000	26,000	(5,000)	(16.1%)
021 Environmental Planning	643,195	622,102	622,102	593,153	460,502	(161,600)	(26.0%)
022 Code Administration	1,255,439	1,208,765	1,208,765	1,211,149	1,338,032	129,267	10.7%
024 Indigent Defense	471,740	481,000	481,000	485,000	833,500	352,500	73.3%
025 Economic Development	-	-	-	-	367,217	367,217	n/a
031 Police	22,412,167	23,933,947	24,303,966	24,229,400	25,309,932	1,005,966	4.1%
032 Fire	8,747,587	9,143,056	9,380,495	9,321,562	9,865,187	484,692	5.2%
035 Police Pension	1,471,511	1,186,350	1,186,350	1,263,744	1,297,225	110,875	9.3%
041 Engineering	730,127	702,274	702,274	681,897	686,172	(16,102)	(2.3%)
051 City Hall Maintenance	346,080	357,016	357,016	357,104	372,923	15,907	4.5%
052 Information Systems	2,488,928	2,370,936	2,447,396	2,388,818	2,264,038	(183,358)	(7.5%)
054 Utility Services	1,218,380	1,342,110	1,342,110	1,319,890	1,324,950	(17,160)	(1.3%)
095 Intergovernmental	256,849	240,299	240,299	243,299	291,549	51,250	21.3%
097 Nonrecurring Expenses	193,841	-	-	-	(730,000)	(730,000)	n/a
099 Transfers	2,311,919	2,331,275	3,231,275	3,212,275	2,502,275	(729,000)	(22.6%)
General Fund Total	48,251,949	49,766,421	51,540,538	51,327,216	52,613,086	1,072,548	2.1%
131 Parks & Recreation	4,194,991	4,000,697	4,000,697	3,970,318	4,082,425	81,728	2.0%
141 Street & Traffic Operations	5,211,134	4,955,371	5,199,157	5,194,342	5,410,291	211,134	4.1%
General Government Fund Totals	57,658,074	58,722,489	60,740,392	60,491,876	62,105,802	1,365,410	2.2%
123 Economic Development	\$323,706	\$351,636	\$351,636	\$270,443	\$232,332	(\$119,304)	(33.9%)
124 Community Development	2,795,552	1,831,765	3,590,419	3,520,692	1,437,393	(2,153,026)	(60.0%)
125 Community Relations	575,933	594,554	594,554	533,298	922,855	328,301	55.2%
127 Community Service	82,320	-	-	-	-	-	n/a
140 Growth Management	23,116	-	-	-	-	-	n/a
142 Arterial Street	2,390,946	4,554,478	4,554,478	3,873,024	8,935,977	4,381,499	96.2%
144 Cemetery	259,983	265,699	265,699	265,305	267,327	1,628	0.6%
150 Emergency Services	1,121,899	1,199,489	1,222,030	1,184,898	1,189,923	(32,107)	(2.6%)
151 Public Safety Communications	3,005,894	3,488,273	3,558,224	3,413,756	3,505,154	(53,070)	(1.5%)
152 Police Grant	1,147,768	1,101,962	1,174,399	1,113,018	644,878	(529,521)	(45.1%)
161 Downtown Business Impr. District	231,655	235,962	235,962	158,462	180,474	(55,488)	(23.5%)
162 Trolley	36,103	11,368	75,021	74,581	3,938	(71,083)	(94.8%)
163 Front Street Business Impr Area	3,531	5,000	6,298	6,298	5,000	(1,298)	(20.6%)
170 Tourist Promotion	1,408,969	1,447,373	1,447,373	1,442,237	1,460,299	12,926	0.9%
171 Capitol Theatre	285,527	346,200	346,200	346,197	348,300	2,100	0.6%
172 PFD Revenue - Convention Center	604,381	719,000	719,000	719,000	684,000	(35,000)	(4.9%)
173 Tourism Promotion Area	413,459	586,000	636,000	630,000	667,000	31,000	4.9%
174 PFD Revenue - Capitol Theatre	469,486	517,000	517,000	517,000	517,000	-	0.0%
195 Contingency	42,613	200,000	200,000	-	-	(200,000)	(100.0%)
198 FRS/Capitol Theatre Reserve	71,927	71,927	71,927	71,927	71,927	-	0.0%
199 Recovery Program Grants	345,521	-	73,905	73,905	-	(73,905)	(100.0%)

Fund/Department	2011 Actual Expense	2012 Adopted Budget	2012 Amended Budget	2012 Estimated Budget	2013 Adopted Budget	Chng 2013 Adopted to 2012 Est.	Percent Change
272 PFD Convention Ctr GO Red.	1,014,136	1,018,253	1,018,253	1,018,253	1,017,000	(1,253)	(0.1%)
281 2005 LTGO Parks and Recreation	988,113	977,718	977,718	977,718	1,290,844	313,126	32.0%
283 1994 G. O. LTD Levy Redemption	514,275	515,175	515,175	515,175	515,625	450	0.1%
284 1995 G. O. Street, Parks & Fire	292,800	293,875	293,875	293,875	294,600	725	0.2%
285 1997 G. O. Line of Credit	-	114,000	114,000	-	-	(114,000)	(100.0%)
287 1996 G. O. LTD Levy Redemption	426,753	430,315	430,315	430,315	428,315	(2,000)	(0.5%)
289 LID Debt Service Control Fund	155,933	285,000	285,000	285,000	285,000	-	0.0%
321 CBD Capital Improvement	106,630	132,277	132,277	64,545	171,000	38,723	29.3%
322 Capitol Theatre Construction	127,407	-	3,202	3,202	-	(3,202)	(100.0%)
323 Yakima Revenue Development Area	196,375	850,000	2,011,006	1,158,466	2,509,240	498,234	24.8%
331 Parks & Recreation Capital	778,021	80,000	834,749	834,000	25,000	(809,749)	(97.0%)
332 Fire Capital	636,989	196,459	347,722	347,722	569,896	222,174	63.9%
333 Law and Justice Capital	820,348	732,134	1,056,115	1,039,347	532,636	(523,479)	(49.6%)
342 Public Works Trust Construction	655,035	718,382	718,382	627,276	845,282	126,900	17.7%
343 REET 2 Capital Fund	933,317	506,822	506,822	506,822	506,822	-	0.0%
364 Transit Capital Reserve	474,511	685,000	685,000	260,500	545,500	(139,500)	(20.4%)
370 Convention Center Capital Impr	377,215	150,000	216,934	216,934	295,000	78,066	36.0%
392 Cum. Reserve for Capital Impr	12,163,709	8,917,000	9,432,249	2,391,249	12,409,500	2,977,251	31.6%
441 Stormwater Operating Fund	1,983,311	2,057,534	2,243,246	2,129,245	2,087,622	(155,624)	(6.9%)
442 Stormwater Capital	190,125	433,000	633,000	402,945	435,000	(198,000)	(31.3%)
462 Transit	7,389,946	7,697,953	7,777,953	7,777,278	8,042,761	264,808	3.4%
471 Refuse	4,900,989	5,410,763	5,410,763	5,351,335	5,545,199	134,436	2.5%
472 Wastewater Facility Reserve	42,261	50,000	50,000	50,000	50,000	-	0.0%
473 Wastewater Operating	18,445,018	19,414,985	19,437,140	19,292,863	19,517,212	80,072	0.4%
474 Water Operating	7,596,797	8,226,296	8,226,296	8,107,975	8,546,883	320,587	3.9%
475 Irrigation Operating	1,492,488	1,444,937	1,444,937	1,431,415	1,509,163	64,226	4.4%
476 Wastewater Construction	1,011,268	3,800,000	6,418,253	2,678,000	6,365,000	(53,253)	(0.8%)
477 Domestic Water Improvement	1,706,676	4,450,000	4,865,000	731,375	4,875,000	10,000	0.2%
478 Wastewater Facilities	1,533,538	8,145,000	15,855,000	9,714,280	14,040,000	(1,815,000)	(11.4%)
479 Irrigation System Improvement	2,453,799	4,115,554	4,115,554	1,649,554	1,033,304	(3,082,250)	(74.9%)
484 1991 W/WW Rev Bond Red.	544,707	-	-	-	-	-	n/a
486 1998 Water Revenue Bond Red.	237,793	234,700	234,700	234,700	232,700	(2,000)	(0.9%)
488 1996 Wastewater Rev Bond Red.	411,613	413,413	413,413	413,413	414,813	1,400	0.3%
491 2003 Irrigation Revenue Bond Red.	319,234	640,554	640,554	320,554	321,504	(319,050)	(49.8%)
493 2003 WW Revenue Bond Red.	1,348,706	1,347,457	1,347,457	1,272,769	1,158,544	(188,913)	(14.0%)
494 2003 Wastewater Rev Bond Reserve	-	-	619,779	619,778	-	(619,779)	(100.0%)
512 Unemployment Compensation	207,224	318,064	318,064	212,964	293,796	(24,268)	(7.6%)
513 Employees Health Benefit	11,047,905	11,219,378	11,469,378	11,424,885	11,628,854	159,476	1.4%
514 Workers' Compensation	1,319,074	1,363,785	1,363,785	1,064,710	1,244,636	(119,149)	(8.7%)
515 Risk Management	2,781,536	9,914,259	9,914,259	3,052,477	3,846,337	(6,067,922)	(61.2%)
516 Wellness/EAP Fund	54,722	92,000	92,000	83,330	93,700	1,700	1.8%
551 Equipment Rental	5,365,398	5,470,111	5,743,730	5,730,510	5,813,480	69,750	1.2%
555 Environmental Fund	342,950	192,950	277,339	277,339	192,950	(84,389)	(30.4%)
560 Public Works Administration	1,125,645	1,185,478	1,185,478	1,179,429	1,142,645	(42,833)	(3.6%)
610 Cemetery Trust	9,811	5,500	5,500	5,500	5,500	-	0.0%
612 Firemen's Relief & Pension	1,461,967	1,344,057	1,344,057	1,308,562	1,347,493	3,436	0.3%
632 YAKCORPS Agency Fund	121,514	497,725	497,725	497,725	511,700	13,975	2.8%
Non General Gov't Fund Totals	111,747,871	133,615,549	151,163,279	116,199,350	143,610,833	(7,552,446)	(5.0%)
Total City Budget	\$169,405,945	\$192,338,038	\$211,903,671	\$176,691,226	\$205,716,635	(\$6,187,036)	(2.9%)

EXPENDITURES BY FUND AND CATEGORY

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
011 City Council	\$95,100	\$7,701	\$10,250	\$171,700	\$0	\$0	\$0	\$0	\$284,751
012 City Manager	279,306	49,100	5,000	33,150	-	-	-	-	366,556
013 State Examiner	-	-	-	110,000	-	-	-	-	110,000
014 Records	201,752	73,818	9,200	206,300	-	-	-	-	491,070
015 Financial Services	986,881	340,540	17,500	117,588	6	-	-	15,903	1,478,418
016 Human Resources	326,228	96,481	8,500	28,760	-	-	-	-	459,969
017 Legal	879,071	277,278	16,500	114,724	-	-	-	-	1,287,573
018 Municipal Court	864,909	288,009	22,000	186,086	23,000	-	-	-	1,384,004
019 Purchasing	375,860	130,739	10,700	23,945	-	-	-	-	541,244
020 Yak Urb Area Hrgs Exam.	-	-	-	26,000	-	-	-	-	26,000
021 Environmental Planning	311,686	107,745	7,920	31,416	-	-	-	1,735	460,502
022 Code Administration	765,814	302,156	37,231	217,235	-	-	-	15,595	1,338,031
024 Indigent Defense	-	-	1,000	832,500	-	-	-	-	833,500
025 Economic Development	201,332	58,885	30,000	77,000	-	-	-	-	367,217
031 Police	15,812,219	4,227,402	888,000	1,654,287	2,321,164	-	-	406,860	25,309,932
032 Fire	7,148,119	2,019,768	257,600	274,276	100	-	40,000	125,324	9,865,187
035 Police Pension	-	649,000	50	648,175	-	-	-	-	1,297,225
041 Engineering	458,801	160,080	19,000	23,650	-	-	-	24,642	686,173
051 City Hall Maintenance	98,288	28,781	18,293	119,390	-	-	-	108,172	372,924
052 Information Systems	1,158,208	396,515	153,050	529,437	-	15,000	11,508	320	2,264,038
054 Utility Services	701,306	302,549	24,500	282,981	-	-	-	13,614	1,324,950
095 Intergovernmental	-	-	-	95,083	160,865	-	35,601	-	291,549
097 Nonrecurring Expenses	-	-	-	(730,000)	-	-	-	-	(730,000)
099 Transfers	-	-	-	-	2,502,275	-	-	-	2,502,275
General Fund Total	30,664,880	9,516,547	1,536,294	5,073,683	5,007,410	15,000	87,109	712,165	52,613,088
131 Parks & Recreation	1,437,218	546,837	396,100	991,881	192,300	-	-	518,089	4,082,425
141 Street & Traffic Operations	1,950,045	781,637	747,543	558,975	346,767	-	-	1,025,324	5,410,291
General Government Fund Totals	34,052,143	10,845,021	2,679,937	6,624,539	5,546,477	15,000	87,109	2,255,578	62,105,804
123 Economic Development	\$118,888	\$59,709	\$0	\$53,735	\$0	\$0	\$0	\$0	\$232,332
124 Community Development	363,757	154,057	27,600	874,765	-	-	-	17,214	1,437,393
125 Community Relations	294,582	109,839	44,203	95,080	-	343,250	-	35,902	922,856
142 Arterial Street	-	-	-	5,005,000	284,183	3,544,321	102,473	-	8,935,977
144 Cemetery	119,417	57,457	23,980	18,424	3,600	-	-	44,449	267,327
150 Emergency Services	757,552	200,031	31,000	1,930	100,000	-	-	99,410	1,189,923
151 Public Safety Comm.	2,170,789	901,596	55,100	168,666	-	-	26,185	182,818	3,505,154
152 Police Grant	424,339	87,039	14,900	118,600	-	-	-	-	644,878
161 Downtown Bus. Imp. Dist.	-	-	-	170,000	-	-	-	10,474	180,474
162 Trolley	-	-	-	3,938	-	-	-	-	3,938
163 Front Street Bus. Impr Area	-	-	-	5,000	-	-	-	-	5,000
170 Tourist Promotion	-	-	65,000	1,303,830	-	-	-	91,469	1,460,299
171 Capitol Theatre	-	-	23,400	257,042	-	36,400	-	31,458	348,300
172 PFD Rev. - Conv. Center	-	-	-	15,000	669,000	-	-	-	684,000
173 Tourism Promotion Area	-	-	-	667,000	-	-	-	-	667,000
174 PFD Rev. - Capitol Theatre	-	-	-	12,000	505,000	-	-	-	517,000
198 FRS/Capitol Theatre Res.	-	-	-	-	71,927	-	-	-	71,927

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Svcs & Charges	Intergov't /Fund Services	Capital Outlay	Debt Service	Interfund Payments f/Service	Total Budget
272 PFD Conv. Ctr GO Red.	-	-	-	-	-	-	1,017,000	-	1,017,000
281 2005 LTGO Parks & Rec.	-	-	-	-	-	-	1,290,844	-	1,290,844
283 1994 G. O. LTD Levy Red.	-	-	-	-	-	-	515,625	-	515,625
284 1995 G. O. Street, Pks & Fire	-	-	-	-	-	-	294,600	-	294,600
287 1996 G. O. LTD Levy Red.	-	-	-	-	-	-	428,315	-	428,315
289 LID Debt Svc Control Fund	-	-	-	-	15,000	-	270,000	-	285,000
321 CBD Capital Improvement	-	-	1,000	170,000	-	-	-	-	171,000
323 Yakima Rev. Dev. Area	-	-	-	1,448,235	-	800,000	261,005	-	2,509,240
331 Parks & Recreation Capital	-	-	-	-	-	25,000	-	-	25,000
332 Fire Capital	-	-	18,000	50,000	-	433,500	68,396	-	569,896
333 Law and Justice Capital	-	-	132,636	90,000	-	10,000	-	300,000	532,636
342 Public Works Trust Const.	-	-	-	-	290,967	195,000	359,315	-	845,282
343 REET 2 Capital Fund	-	-	250,000	-	256,822	-	-	-	506,822
364 Transit Capital Reserve	-	-	15,000	-	20,000	510,500	-	-	545,500
370 Conv. Center Capital Impr	-	-	195,000	100,000	-	-	-	-	295,000
392 Cum. Res. for Capital Impr	-	-	-	215,000	-	12,194,500	-	-	12,409,500
441 Stormwater Operating Fund	576,316	212,359	57,830	88,230	656,815	12,000	-	484,072	2,087,622
442 Stormwater Capital	-	-	-	40,000	-	395,000	-	-	435,000
462 Transit	2,655,334	1,262,819	1,142,000	1,413,811	66,500	-	-	1,502,298	8,042,762
471 Refuse	1,016,470	462,411	362,599	960,740	1,064,400	-	-	1,678,578	5,545,198
472 Wastewater Facility Res.	-	-	-	50,000	-	-	-	-	50,000
473 Wastewater Operating	3,971,124	1,613,597	954,500	1,613,902	7,719,254	255,000	948,177	2,441,658	19,517,212
474 Water Operating	1,849,917	746,664	673,860	554,562	2,843,297	64,800	335,861	1,477,922	8,546,883
475 Irrigation Operating	508,914	211,124	74,000	410,007	100	3,200	-	301,817	1,509,162
476 Wastewater Construction	-	-	-	100,000	-	6,265,000	-	-	6,365,000
477 Domestic Water Impr.	-	-	-	-	-	4,875,000	-	-	4,875,000
478 Wastewater Facilities	-	-	-	1,480,000	-	12,560,000	-	-	14,040,000
479 Irrigation System Impr.	-	-	-	-	321,504	125,000	586,800	-	1,033,304
486 1998 Water Rev. Bond Red.	-	-	-	-	-	-	232,700	-	232,700
488 1996 WW Rev Bond Red.	-	-	-	-	-	-	414,813	-	414,813
491 2003 Irr. Rev. Bond Red.	-	-	-	-	-	-	321,504	-	321,504
493 2003 WW Rev. Bond Red.	-	-	-	-	-	-	1,158,544	-	1,158,544
512 Unemployment Comp.	23,366	256,795	-	9,400	-	-	-	4,235	293,796
513 Employees Health Benefit	103,648	10,309,508	4,000	1,062,300	-	-	-	149,397	11,628,853
514 Workers' Compensation	69,743	871,950	5,382	279,400	-	-	-	18,160	1,244,635
515 Risk Management	462,925	139,606	8,500	3,196,500	-	-	-	38,806	3,846,337
516 Wellness/EAP Fund	-	-	6,700	67,000	-	20,000	-	-	93,700
551 Equipment Rental	643,898	266,022	2,446,353	91,994	150,000	1,940,000	-	275,213	5,813,480
555 Environmental Fund	-	-	500	142,450	-	50,000	-	-	192,950
560 Public Works Admin.	437,999	153,939	57,655	426,707	-	-	-	66,345	1,142,645
610 Cemetery Trust	-	-	-	-	5,500	-	-	-	5,500
612 Firemen's Relief & Pension	-	721,000	150	599,800	-	-	-	26,543	1,347,493
632 YAKCORPS Agency Fund	-	-	80,000	431,700	-	-	-	-	511,700
Non General Gov't Fund Totals	16,568,978	18,797,522	6,770,848	23,861,748	15,043,869	44,657,471	8,632,157	9,278,238	143,610,831
Total City Budget	\$50,621,121	\$29,642,543	\$9,450,785	\$30,486,287	\$20,590,346	\$44,672,471	\$8,719,266	\$11,533,816	\$205,716,635

REVENUES BY CATEGORY

		General Fund	Other Funds	Total Revenue
310	Taxes			
311	General Property Taxes	\$10,016,000	\$6,921,000	\$16,937,000
313	Retail Sales and Taxes	16,122,000	7,256,500	23,378,500
314	Utility Taxes	6,140,000	-	6,140,000
316	Business Taxes	8,900,000	1,060,000	9,960,000
317	Excise Taxes	886,000	1,050,000	1,936,000
318	Other Operating Assessments	-	667,000	667,000
319	Penalty & Interest-Delinquent Taxes	500	-	500
	Total	42,064,500	16,954,500	59,019,000
320	Licenses and Permits			
321	Business Licenses and Permits	27,700	-	27,700
322	Non-business Licenses and Permit	704,000	723,680	1,427,680
	Total	731,700	723,680	1,455,380
330	Intergovernmental Revenues			
331	Federal Grants - Direct	20,000	3,653,655	3,673,655
332	Federal Entitlements	-	158,896	158,896
333	Federal Grants - Indirect	-	7,635,011	7,635,011
334	State Grants	185,000	6,009,876	6,194,876
336	In Lieu and Impact Payments	1,380,000	2,036,400	3,416,400
337	Grants from Local Units	6,760	1,045,000	1,051,760
338	Intergovernmental Revenues	968,345	5,295,802	6,264,147
339	Federal Stimulus Grants	-	290,711	290,711
	Total	2,560,105	26,125,351	28,685,456
340	Charges for Services			
341	General Government	52,680	81,000	133,680
342	Security of Persons and Property	153,000	25,600	178,600
343	Physical Environment	179,800	35,499,805	35,679,605
344	Transportation	-	772,000	772,000
345	Economic Environment	345,000	12,100	357,100
347	Culture and Recreation	-	957,865	957,865
348	Internal Service Fund Sales and Services	-	2,530,000	2,530,000
349	Other Interfund/Department Charges	4,465,000	444,808	4,909,808
	Total	5,195,480	40,323,178	45,518,658
350	Fines and Forfeits			
353	Forfeited Contract Deposits	890,000	-	890,000
354	Administrative Penalties	85,000	-	85,000
355	Criminal Traffic Misdemeanors	235,000	-	235,000
356	Criminal Non-traffic Penalties	115,000	-	115,000
357	Criminal Cost	230,000	-	230,000
359	Non-court Fines Forfeitures	-	2,000	2,000
	Total	1,555,000	2,000	1,557,000

	General Fund	Other Funds	Total Revenue
360 Miscellaneous Revenues			
361 Interest Earnings	257,000	241,525	498,525
362 Rents and Royalties	450	991,136	991,586
363 Penalty and Interest Assessments	-	203,000	203,000
365 Internal Service Fund Miscellaneous	-	7,238,946	7,238,946
366 Trust and Other Interfund/Dept	-	10,832,300	10,832,300
367 Contributions-Private Source	-	759,300	759,300
368 Assessment Revenue	-	2,481,683	2,481,683
369 Other Miscellaneous Revenue	33,400	2,688,550	2,721,950
Total	290,850	25,436,440	25,727,290
370 Proprietary/ Trust Gains (losses) & other Income			
379 Capital Contributions-Others	-	787,177	787,177
380 Non Revenues			
381 Interfund Loans Received	-	1,500	1,500
382 Proceeds of Long-Term Debt Proprietary Funds	-	-	-
385 Proceeds From Short-Term Debt	-	165,000	165,000
386 Agency Type Deposit	-	-	-
387 Residual Equity Transfer-In	-	90,138	90,138
388 Other Increases in Fund Equity	-	-	-
Total	-	256,638	256,638
390 Other Financing Sources			
391 Proceeds of General L/T Debt	-	23,600,000	23,600,000
395 Proceeds of General Fixed Assets	-	460,750	460,750
397 Operating Transfers-In	40,000	10,389,946	10,429,946
398 Insurance Recoveries	-	505,000	505,000
Total	40,000	34,955,696	34,995,696
Total Estimated Revenue	52,437,635	144,777,483	197,215,118
Estimated Beginning Balance	8,483,190	46,569,607	55,052,797
Total Estimated Resources	<u>\$60,920,825</u>	<u>\$191,347,090</u>	<u>\$252,267,915</u>

EXPENDITURES BY CATEGORY

		General Fund	Other Funds	Total Budget
100	Salaries and Wages			
110	Salaries and Wages	\$28,658,433	\$18,943,832	\$47,602,265
120	Overtime	1,188,300	647,600	1,835,900
130	Special Pay/Shift Differential	599,745	198,111	797,856
140	Retirement/Termination Cashout	218,400	166,700	385,100
	Total	30,664,878	19,956,243	50,621,121
200	Personnel Benefits			
210	Social Security/Council Benefits	990,044	1,360,487	2,350,531
220	Retirement	1,790,152	1,481,690	3,271,842
230	Industrial Insurance	481,153	1,480,622	1,961,774
240	Life Insurance	109,275	87,561	196,836
250	Medical Insurance	4,711,295	13,520,407	18,231,702
260	Dental Insurance	427,761	1,098,288	1,526,049
270	Unemployment Compensation	109,516	327,438	436,954
280	Miscellaneous	248,350	49,006	297,356
290	Pensions and Death Benefits	649,000	720,500	1,369,500
	Total	9,516,546	20,125,999	29,642,544
300	Supplies			
310	Office and Operating Supplies	683,491	2,138,012	2,821,503
320	Fuel Consumed	541,503	1,846,743	2,388,246
340	Items Purchased for Resale or Inventory	50,500	2,716,000	2,766,500
350	Small Tools and Equipment	260,800	671,986	932,786
3A0	Liquid Alum Sulphate	-	70,000	70,000
3B0	Bioxide Chemicals	-	50,000	50,000
3C0	Chemicals	-	337,250	337,250
3F0	Fluoride	-	45,000	45,000
3G0	Grouting chemicals	-	30,000	30,000
3S0	Soda Ash	-	9,500	9,500
	Total	1,536,294	7,914,491	9,450,785
400	Other Services and Charges			
410	Professional Services	3,088,625	10,374,806	13,463,431
420	Communications	513,592	279,228	792,819
430	Transportation/Training	121,073	79,834	200,907
440	Advertising	61,100	138,600	199,700
450	Operating Rentals & Leases	48,090	24,050	72,140
460	Insurance	-	2,141,200	2,141,200
470	Public Utility Services	432,869	3,917,776	4,350,645
480	Repairs and Maintenance	830,400	6,817,647	7,648,047
490	Miscellaneous	(27,066)	1,428,862	1,401,796
4D0	Doe W/W Discharge Permit Fee	-	123,000	123,000
4O0	State Water Operating Permit	-	16,000	16,000
4R0	Reserve Fire Fighters	5,000	-	5,000
4W0	Water Quality Tests	-	71,600	71,600
	Total	5,073,683	25,412,603	30,486,285

		General Fund	Other Funds	Total Budget
500 Intergovernmental Services				
510	Intergovernment Professional Services	2,465,934	173,000	2,638,934
520	Intergovernment Agreements	39,095	58,425	97,520
530	State/County Taxes and Assessments	106	1,054,600	1,054,706
540	Interfund Taxes and Assessments	-	6,211,200	6,211,200
550	Interfund Subsidies	2,502,275	7,314,073	9,816,348
560	Interfund Transfers	-	90,138	90,138
5C0	Connection Charge Transfers	-	500,000	500,000
5T0	Debt Coverage Transfer Terrace Heights	-	60,000	60,000
5U0	Debt Coverage Transfer Union Gap	-	121,500	121,500
	Total	5,007,410	15,582,936	20,590,346
600 Capital Outlays				
610	Land	-	800,000	800,000
620	Buildings	-	602,650	602,650
630	Improvements Other Than Buildings	-	483,000	483,000
640	Machinery and Equipment	15,000	7,478,000	7,493,000
650	Construction Projects	-	35,293,821	35,293,821
	Total	15,000	44,657,471	44,672,471
700 Debt Service - Principal				
700	Debt Service-Interfund Loan	-	579,000	579,000
710	Debt Service-G.O. Bonds-Principal	-	2,453,535	2,453,535
720	Debt Service-Revenue Bonds-Principal	-	1,335,000	1,335,000
750	Debt Service-Capital Lease-Principal	45,681	77,851	123,532
770	Other Notes	-	230,000	230,000
780	Intergovernmental Loans	28,738	1,751,396	1,780,134
790	Debt Service-LID Assessment-Principal	-	100,000	100,000
	Total	74,419	6,526,782	6,601,201
800 Debt Service - Interest				
820	Debt Service-Interest-Interfund Debt	-	55,300	55,300
830	Debt Service-External LTD Interest	12,690	2,050,075	2,062,765
	Total	12,690	2,105,375	2,118,065
900 Interfund Payment for Services				
910	Interfund Professional Services	-	50,000	50,000
950	Interfund Opt Rental and Leases	100,485	3,501,199	3,601,684
960	Interfund Insurance Services	611,681	2,137,865	2,749,545
980	Interfund-Garage/Plant Charges	-	767,438	767,438
990	Interfund-Administrative Charges	-	4,365,149	4,365,149
	Total	712,166	10,821,651	11,533,816
	Total Expenditures	\$52,613,085	\$153,103,550	\$205,716,635

ACCOUNTS BY OBJECT CODE

Salaries Permanent #111

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$95,100	\$95,100	\$71,325	\$95,100	\$95,100	0.0%
012 City Manager	310,203	227,834	150,994	215,000	249,547	9.5%
014 Records	182,916	140,832	126,625	167,900	183,064	30.0%
015 Financial Services	896,957	927,282	652,889	869,267	913,194	(1.5%)
016 Human Resources	283,374	295,966	221,769	295,966	300,731	1.6%
017 Legal	697,180	707,980	522,847	707,980	800,334	13.0%
018 Municipal Court	709,469	726,199	521,459	710,794	818,532	12.7%
019 Purchasing	296,824	340,971	239,326	340,971	348,747	2.3%
021 Environmental Planning	457,094	400,733	290,642	386,000	291,542	(27.2%)
022 Code Administration	726,067	656,943	469,195	651,386	708,028	7.8%
025 Economic Development	-	-	-	-	185,948	n/a
031 Police	11,969,934	12,300,078	8,896,205	11,794,804	13,158,584	7.0%
032 Fire	5,691,673	5,959,587	4,298,580	5,720,740	6,049,429	1.5%
041 Engineering	488,145	442,517	313,116	420,000	417,824	(5.6%)
051 City Hall Maintenance	78,178	61,271	35,838	61,271	66,886	9.2%
052 Information Systems	1,046,413	1,102,837	719,861	1,038,417	1,027,076	(6.9%)
054 Utility Services	562,538	646,929	440,815	600,000	637,550	(1.4%)
General Fund Total	24,492,063	25,033,059	17,971,483	24,075,595	26,252,117	4.9%
123 Economic Development	129,174	155,923	84,031	112,214	112,214	(28.0%)
124 Community Development	363,920	378,719	259,497	354,851	338,356	(10.7%)
125 Community Relations	283,914	268,219	207,143	268,219	270,894	1.0%
131 Parks & Recreation	1,013,275	987,171	741,039	987,171	1,003,526	1.7%
141 Street & Traffic Operations	1,792,922	1,724,188	1,283,051	1,712,151	1,690,311	(2.0%)
144 Cemetery	105,586	103,158	73,870	100,158	100,575	(2.5%)
150 Emergency Services	588,663	659,691	451,423	627,688	616,215	(6.6%)
151 Public Safety Communications	1,537,437	1,864,266	1,227,393	1,816,032	1,933,865	3.7%
152 Police Grant	554,000	550,705	405,994	540,697	301,498	(45.3%)
441 Stormwater Operating	497,691	511,987	361,600	511,006	514,238	0.4%
462 Transit	2,247,873	2,227,121	1,748,204	2,275,000	2,279,666	2.4%
471 Refuse	857,113	906,503	609,922	832,600	918,171	1.3%
473 Wastewater Operating	3,317,556	3,440,296	2,402,200	3,224,158	3,521,369	2.4%
474 Water Operating	1,553,449	1,616,755	1,116,465	1,521,475	1,627,196	0.6%
475 Irrigation Operating	441,965	426,364	320,375	426,364	447,015	4.8%
512 Unemployment Comp Reserve	21,556	21,243	16,545	21,243	21,243	0.0%
513 Employees Health Benefit	90,335	91,882	69,809	91,882	97,745	6.4%
514 Workers' Compensation	76,998	76,504	55,708	76,504	66,229	(13.4%)
515 Risk Management	442,735	431,227	298,163	394,500	425,028	(1.4%)
551 Equipment Rental	623,327	599,574	439,650	599,574	593,144	(1.1%)
560 Public Works Admin	406,724	412,144	291,632	403,359	372,132	(9.7%)
City Total	\$41,438,278	\$42,486,698	\$30,435,199	\$40,972,441	\$43,502,747	2.4%

Salaries Temporary #112

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
012 City Manager	\$0	\$3,488	\$0	\$0	\$0	(100.0%)
014 Records	-	2,012	1,591	2,000	2,012	0.0%
015 Financial Services	17,489	-	1,979	2,000	-	n/a
016 Human Resources	17,503	2,026	2,898	2,898	2,193	8.2%
017 Legal	26,595	22,313	20,289	22,313	32,333	44.9%
018 Municipal Court	9,885	-	-	-	-	n/a
019 Purchasing	15,194	-	8,759	-	-	n/a
022 Code Administration	10,660	-	-	-	15,000	n/a
032 Fire	13,481	-	7,735	12,000	-	n/a
051 City Hall Maintenance	25,846	24,983	13,803	24,983	24,983	0.0%
052 Information Systems	50,096	30,879	19,307	30,879	30,876	(0.0%)
054 Utility Services	55,743	10,650	21,330	24,052	15,000	40.8%
General Fund Total	242,493	96,351	97,691	121,124	122,397	27.0%
124 Community Development	16,788	-	6,820	6,820	-	n/a
125 Community Relations	1,074	2,026	949	2,026	2,193	8.2%
131 Parks & Recreation	494,304	378,468	350,368	381,467	359,175	(5.1%)
141 Street & Traffic Operations	8,729	-	-	-	-	n/a
144 Cemetery	8,448	9,000	8,806	8,000	9,000	0.0%
151 Public Safety Communication	24,558	12,535	18,875	12,535	12,535	0.0%
152 Police Grants	-	11,141	-	11,141	11,141	0.0%
441 Stormwater Operating	144,039	69,327	116,676	140,000	52,137	(24.8%)
462 Transit	16,156	-	20,032	20,078	-	n/a
471 Refuse	34,431	65,129	26,721	42,030	65,153	0.0%
473 Sewer Operating	4,876	23,521	7,703	11,500	14,075	(40.2%)
474 Water Operating	-	-	1,248	800	-	n/a
515 Risk Management	7,200	14,916	8,298	14,916	14,916	0.0%
560 Public Works Admin	11,730	17,602	19,297	20,670	17,602	0.0%
City Total	\$1,014,826	\$700,014	\$683,485	\$793,107	\$680,323	(2.8%)

Overtime #120

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
012 City Manager	\$0	\$1,000	\$0	\$0	\$0	(100.0%)
014 Records	216	2,550	643	2,550	2,550	0.0%
015 Financial Services	7,867	8,000	893	3,500	8,000	0.0%
016 Human Resources	-	2,000	-	1,000	1,500	(25.0%)
017 Legal	-	2,500	603	2,500	2,500	0.0%
018 Municipal Court	5,812	17,500	1,310	5,000	6,500	(62.9%)
021 Environmental Planning	-	500	87	-	-	(100.0%)
022 Code Administration	8	500	1,811	1,205	500	0.0%
031 Police	965,670	876,000	700,388	906,100	887,000	1.3%
032 Fire	279,104	235,000	173,674	234,800	264,500	12.6%
041 Engineering	-	1,000	-	700	1,000	0.0%
051 City Hall Maintenance	1,707	2,500	1,145	2,500	2,500	0.0%
052 Information Systems	15,866	7,250	8,465	10,350	10,750	48.3%
054 Utility Services	3,108	1,000	128	1,000	1,000	0.0%
General Fund Total	1,279,359	1,157,300	889,147	1,171,205	1,188,300	2.7%
124 Community Development	-	600	-	600	600	0.0%
125 Community Relations	-	1,000	184	1,000	1,000	0.0%
131 Parks & Recreation	15,655	8,800	2,851	4,802	4,600	(47.7%)
141 Street & Traffic Operations	35,136	86,650	64,767	79,600	68,900	(20.5%)
144 Cemetery	2,593	3,500	2,148	3,500	3,500	0.0%
150 Emergency Services	32,119	47,000	19,055	37,000	47,000	0.0%
151 Public Safety Communications	164,805	103,000	111,369	123,000	103,000	0.0%
152 Police Grant	157,062	163,200	52,406	133,200	100,000	(38.7%)
441 Stormwater Operating	651	1,500	1,514	3,000	3,000	100.0%
462 Transit	94,306	105,500	43,191	76,000	86,000	(18.5%)
471 Refuse	31,975	36,700	21,916	36,700	36,700	0.0%
473 Wastewater Operating	64,063	80,100	46,858	80,100	80,100	0.0%
474 Water Operating	68,576	70,000	50,422	72,000	75,000	7.1%
475 Irrigation Operating	13,025	10,000	15,223	15,000	15,000	50.0%
512 Unemployment Compensation	-	100	-	-	-	(100.0%)
513 Employees Health Benefit	-	1,000	-	-	-	(100.0%)
514 Workers' Compensation	-	500	-	-	-	(100.0%)
515 Risk Management	-	2,000	-	-	-	(100.0%)
551 Equipment Rental	10,516	8,500	7,100	9,750	9,700	14.1%
560 Public Works Admin	11,472	13,500	7,175	12,500	13,500	0.0%
City Total	\$1,981,312	\$1,900,450	\$1,335,326	\$1,858,957	\$1,835,900	(3.4%)

Office and Operating Supplies #310

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$15,948	\$17,000	\$7,053	\$10,000	\$10,000	(41.2%)
012 City Manager	6,130	5,000	3,867	4,500	5,000	0.0%
014 Records	7,497	8,000	6,390	8,000	8,000	0.0%
015 Financial Services	13,398	15,000	5,403	15,000	15,000	0.0%
016 Human Resources	5,607	7,000	3,806	7,000	7,000	0.0%
017 Legal	9,063	11,500	6,535	10,500	11,500	0.0%
018 Municipal Court	19,710	21,000	8,855	21,000	21,000	0.0%
019 Purchasing	7,123	7,000	6,407	6,200	6,200	(11.4%)
021 Environmental Planning	4,818	6,000	2,339	6,000	6,000	0.0%
022 Code Administration	9,604	11,861	5,610	10,500	9,861	(16.9%)
024 Indigent Defense	-	1,000	-	-	1,000	0.0%
031 Police	361,448	363,073	213,195	365,073	383,000	5.5%
032 Fire	124,216	124,669	88,181	145,669	138,000	10.7%
035 Pension	189	50	132	50	50	0.0%
041 Engineering	12,676	9,000	5,513	9,000	9,000	0.0%
051 City Hall Maintenance	15,766	15,880	8,381	15,880	15,880	0.0%
052 Information Systems	40,427	31,000	14,976	31,000	31,000	0.0%
054 Utility Services	3,769	6,000	3,744	6,000	6,000	0.0%
General Fund Total	657,390	660,033	390,388	671,372	683,491	3.6%
124 Community Development	12,567	21,450	3,451	9,550	10,100	(52.9%)
125 Community Relations	1,141	3,750	897	3,750	3,750	0.0%
131 Parks & Recreation	311,169	283,000	201,806	281,825	279,100	(1.4%)
141 Street & Traffic Operations	582,305	639,436	438,259	624,186	570,200	(10.8%)
144 Cemetery	6,918	8,000	3,843	7,000	7,000	(12.5%)
150 Emergency Services	19,240	25,000	20,046	25,000	25,000	0.0%
151 Public Safety Communications	34,354	43,449	32,465	43,449	37,000	(14.8%)
152 Police Grant	19,321	27,104	8,839	16,927	14,900	(45.0%)
161 Downtown Business Impr	6,022	5,000	24,250	27,500	-	(100.0%)
170 Tourist Promotion	63,869	65,000	43,576	70,000	65,000	0.0%
321 CBD Capital Improvement	-	1,000	-	100	1,000	0.0%
332 Fire Capital	11,368	12,000	11,536	12,000	12,000	0.0%
343 REET 2 Capital Fund	250,000	250,000	-	250,000	250,000	0.0%
441 Stormwater Operating	13,838	30,000	11,013	20,000	30,000	0.0%
462 Transit	15,182	18,500	8,488	18,500	18,500	0.0%
471 Refuse	34,302	41,200	4,895	41,300	46,200	12.1%
473 Wastewater Operating	365,182	377,240	239,881	383,026	437,500	16.0%
474 Water Operating	165,913	194,200	107,749	194,200	199,200	2.6%
475 Irrigation Operating	34,706	52,000	19,613	52,000	52,000	0.0%
513 Employees Health Benefit	-	3,000	113	3,000	3,000	0.0%
514 Workers' Compensation	643	4,982	1,248	4,982	4,982	0.0%
515 Risk Management	2,668	3,500	2,216	3,500	3,500	0.0%
516 Wellness/EAP	987	1,700	3,319	4,200	1,700	0.0%

Office and Operating Supplies #310 (continued...)

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
551 Equipment Rental	17,139	27,409	12,172	18,445	23,500	(14.3%)
555 Environmental	-	500	-	500	500	0.0%
560 Public Works Admin	44,772	42,230	22,712	42,230	42,230	0.0%
612 Firemen's' Relief and Pension	141	150	135	150	150	0.0%
City Total	\$2,673,148	\$2,842,845	\$1,654,094	\$2,830,704	\$2,823,516	(0.7%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 31 office and operating supplies are articles purchased directly and consumed by operating departments. Examples are office supplies, forms chemicals, cleaning & sanitations supplies, construction materials and supplies, drugs, electrical supplies, laboratory supplies, paint and painting supplies, etc.

Fuel #320

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
021 Environmental Planning	\$0	\$220	\$0	\$220	\$220	0.0%
022 Code Administration	14,792	16,370	9,287	16,370	21,370	30.5%
031 Police	405,060	410,000	283,244	410,000	410,000	0.0%
032 Fire	74,842	82,500	56,909	82,500	85,500	3.6%
041 Engineering	8,835	9,000	4,155	9,000	9,000	0.0%
051 City Hall Maintenance	229	413	229	413	413	0.0%
052 Information Systems	1,190	1,500	642	1,500	1,500	0.0%
054 Utility Services	12,525	13,500	9,077	13,500	13,500	0.0%
General Fund Total	517,473	533,503	363,542	533,503	541,503	1.5%
124 Community Development	7,557	10,950	5,393	9,400	10,000	(8.7%)
125 Community Relations	430	453	259	453	453	0.0%
131 Parks & Recreation	76,365	60,000	41,790	60,000	60,000	0.0%
141 Street & Traffic Operations	162,567	167,343	109,494	167,343	167,343	0.0%
144 Cemetery	8,371	5,280	8,650	7,280	7,280	37.9%
441 Stormwater Operating	14,176	27,830	9,594	20,000	27,830	0.0%
462 Transit	1,067,432	1,048,000	753,212	1,045,000	1,118,000	6.7%
471 Refuse	273,642	266,399	195,358	266,399	266,399	0.0%
473 Wastewater Operating	102,530	87,000	61,114	114,000	114,000	31.0%
474 Water Operating	53,430	51,160	35,668	51,160	51,160	0.0%
475 Irrigation Operating	17,725	18,000	13,482	18,000	18,000	0.0%
551 Equipment Rental	4,311	4,353	3,847	4,353	4,353	0.0%
560 Public Works Admin	1,161	1,925	1,606	1,925	1,925	0.0%
City Total	\$2,307,170	\$2,282,196	\$1,603,009	\$2,298,816	\$2,388,246	4.6%

Professional Services #41

Fund/Department	2011	2012	YTD	2012	2013	12 vs.13
	Actual	Budget	9/30/2012	Estimate	Budget	Budget
011 City Council	\$0	\$30,300	\$34,309	\$37,000	\$87,000	187.1%
012 City Manager	23,889	100	-	15,000	15,000	14900.0%
013 State Examiner	114,213	106,000	61,312	106,000	110,000	3.8%
014 Records	11,138	13,000	8,085	13,000	13,500	3.8%
015 Financial Services	58,299	61,200	31,280	62,500	66,000	7.8%
016 Human Resources	6,854	10,400	3,940	10,400	10,400	0.0%
017 Legal	35,542	52,800	20,481	52,800	52,800	0.0%
018 Municipal Court	134,619	150,000	106,829	150,000	150,000	0.0%
020 Hearing Examiner	12,405	30,000	15,429	25,000	25,000	(16.7%)
021 Environmental Planning	813	1,500	285	1,500	1,500	0.0%
022 Code Administration	124,450	128,000	83,908	128,000	132,000	3.1%
024 Indigent Defense	471,740	480,000	353,825	485,000	832,500	73.4%
025 Economic Development	-	-	-	-	70,000	n/a
031 Police	425,762	595,258	346,405	606,000	561,000	(5.8%)
032 Fire	38,852	33,500	28,791	33,300	31,300	(6.6%)
035 Pension	841,504	555,500	446,936	628,844	644,700	16.1%
041 Engineering	888	3,000	-	3,000	3,000	0.0%
051 City Hall Maintenance	726	1,000	-	1,000	1,000	0.0%
052 Information Systems	241,605	104,348	88,450	104,348	94,950	(9.0%)
054 Utility Services	123,718	125,000	117,095	142,870	155,875	24.7%
095 Intergovernmental	26,417	1,100	389	1,100	31,100	2727.3%
General Fund Total	2,693,435	2,482,006	1,747,749	2,606,662	3,088,625	24.4%
123 Economic Development	142,550	110,000	66,615	90,000	50,000	(54.5%)
124 Community Development	250,325	362,707	198,013	275,948	269,648	(25.7%)
125 Community Relations	-	40,000	630	2,000	50,000	25.0%
127 Community Services	82,320	-	-	-	-	n/a
131 Parks & Recreation	448,665	465,000	308,253	421,600	471,600	1.4%
140 Growth Mgt & Commute Trip	23,116	-	-	-	-	n/a
141 Street & Traffic Operations	37,404	134,500	119,208	131,800	16,000	(88.1%)
142 Arterial Street	3,305	5,000	71	5,000	5,000	0.0%
144 Cemetery	150	150	120	150	150	0.0%
151 Public Safety Communications	2,056	4,000	9,090	6,500	6,500	62.5%
152 Police Grant	203,471	157,000	101,437	148,011	112,000	(28.7%)
161 Parking & Business Impr	212,500	220,000	45,000	120,000	170,000	(22.7%)
162 Trolley	203	-	-	-	-	n/a
170 Tourist Promotion	974,449	985,073	742,668	985,073	1,000,373	1.6%
171 Capitol Theatre	174,000	232,000	174,000	232,000	232,000	0.0%
173 Tourism Promotion Area	413,459	636,000	437,990	630,000	667,000	4.9%
195 Contingency	41,252	-	-	-	-	n/a

Professional Services #41 (Continued...)

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
321 CBD Capital Improvement	11,238	75,000	1,195	10,000	120,000	60.0%
323 Yakima Rev Development Area	196,375	1,750,000	345,124	897,460	1,448,235	(17.2%)
333 Law & Justice Capital	62,886	85,227	23,137	85,227	65,000	(23.7%)
370 Convention Center Capital	4,283	5,000	-	5,000	75,000	1400.0%
392 Cum Res for Capital Impr	20,460	386,437	242,803	418,437	215,000	(44.4%)
441 Stormwater Operating	87,716	207,125	70,222	207,125	57,500	(72.2%)
442 Stormwater Capital	176	40,000	12,271	53,000	40,000	0.0%
462 Transit	1,012,275	1,018,000	612,440	943,600	1,018,000	0.0%
473 Wastewater Operating	103,402	101,415	59,710	96,415	93,500	(7.8%)
474 Water Operating	9,145	40,200	21,606	45,200	35,200	(12.4%)
475 Irrigation Operating	491	4,000	246	2,800	3,000	(25.0%)
476 Sewer Construction	156,572	300,000	25,110	320,000	100,000	(66.7%)
477 Domestic Water Impr	20,312	-	-	-	-	n/a
478 Wastewater Facility Project	387,480	1,358,000	427,846	798,000	1,480,000	9.0%
512 Unemployment Compensation	9,458	9,400	4,771	9,400	9,400	0.0%
513 Employees Health Benefit	485,922	548,000	364,517	471,000	484,000	(11.7%)
514 Workers' Compensation	289,862	201,500	106,928	201,500	201,500	0.0%
515 Risk Management	480,113	448,000	425,902	781,000	790,000	76.3%
516 Wellness/EAP	37,438	50,000	21,336	42,000	50,000	0.0%
551 Equipment Rental	641	1,000	25	1,000	1,000	0.0%
555 Environmental	27,339	75,000	15,867	75,000	25,000	(66.7%)
560 Public Works Admin	197	4,500	2,218	3,500	4,500	0.0%
612 Firemen's' Relief and Pension	780,852	610,000	369,238	552,805	577,000	(5.4%)
632 YAKCORPS Agency fund	119,691	419,696	141,228	419,696	431,700	2.9%
City Total	\$10,006,984	\$13,570,936	\$7,244,585	\$12,093,909	\$13,463,431	(0.8%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 41 Professional Services includes accounting and auditing, engineering and architectural, computer programming, management consulting, legal, custodial cleaning, messenger, etc.

Travel & Training #43

Fund/Department	2011	2012	YTD	2012	2013	12 vs.13
	Actual	Budget	9/30/2012	Estimate	Budget	Budget
011 City Council	\$4,103	\$10,000	\$5,773	\$9,000	\$10,000	0.0%
012 City Manager	5,915	10,500	3,723	6,000	6,000	(42.9%)
014 Records	888	3,300	1,836	3,300	4,000	21.2%
015 Financial Services	4,559	6,500	4,821	6,500	6,500	0.0%
016 Human Resources	1,717	2,600	973	4,100	4,100	57.7%
017 Legal	5,482	7,800	2,372	7,800	7,800	0.0%
018 Municipal Court	1,340	3,000	1,010	3,000	3,000	0.0%
019 Purchasing	3,627	7,325	1,491	7,325	4,825	(34.1%)
021 Environmental Planning	32	1,800	193	1,800	1,800	0.0%
022 Code Administration	175	1,200	30	700	1,200	0.0%
025 Economic Development	-	-	-	-	3,000	n/a
031 Police	41,530	40,000	22,055	40,000	40,000	0.0%
032 Fire	4,168	12,780	2,943	12,780	14,780	15.6%
035 Police Pension	1,734	1,800	2,263	2,250	2,375	31.9%
041 Engineering	566	1,000	589	1,500	1,500	50.0%
051 City Hall Maintenance	-	465	-	465	465	0.0%
052 Information Systems	4,313	8,228	3,474	8,228	8,228	0.0%
054 Utility Services	-	250	1,046	1,500	1,500	500.0%
General Fund Total	80,150	118,548	54,592	116,248	121,073	2.1%
123 Economic Development	3,830	4,000	672	4,000	1,000	(75.0%)
124 Community Development	1,416	3,348	-	1,000	1,000	(70.1%)
125 Community Relations	557	1,634	395	1,584	1,609	(1.5%)
131 Parks & Recreation	4,744	5,700	2,606	4,363	4,200	(26.3%)
141 Street & Traffic Operations	3,284	2,850	3,325	3,150	3,100	8.8%
150 Emergency Services	-	930	-	930	930	0.0%
151 Public Safety Communications	13,218	9,325	9,821	18,000	13,000	39.4%
152 Police Grants	-	1,100	389	1,100	1,100	0.0%
170 Tourist Promotion	1,734	1,000	441	1,000	2,000	100.0%
321 CBD Capital Improvement	-	1,900	-	500	-	(100.0%)
441 Stormwater Operating	-	500	-	500	500	0.0%
462 Transit	5,062	9,000	5,241	9,200	9,000	0.0%
471 Refuse	559	1,045	907	907	1,045	0.0%
473 Sewer Operating	8,417	8,800	5,745	8,800	8,800	0.0%
474 Water Operating	3,611	8,900	2,071	8,900	8,900	0.0%
475 Irrigation Operating	260	1,000	35	1,000	1,000	0.0%
513 Employees Health Benefit	605	1,000	262	1,000	3,500	250.0%
514 Workers' Compensation	-	1,600	189	1,600	1,600	0.0%
515 Risk Management	2,277	4,000	707	4,000	4,000	0.0%
516 Wellness/EAP Fund	933	1,830	-	1,830	3,000	63.9%
551 Equipment Rental	4,049	5,120	915	4,000	5,000	(2.3%)
555 Environmental	-	950	-	950	950	0.0%
560 Public Works Admin	1,794	2,600	580	2,100	2,600	0.0%
612 Firemen's Relief and Pension	1,398	1,400	1,731	1,750	2,000	42.9%
City Total	\$137,898	\$198,080	\$90,623	\$198,412	\$200,907	1.4%

Telephone #421

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$579	\$350	\$83	\$200	\$200	(42.9%)
012 City Manager	1,413	1,050	411	900	900	(14.3%)
014 Records	1,662	1,750	430	1,000	1,000	(42.9%)
015 Financial Services	3,885	3,733	952	3,733	4,000	7.2%
016 Human Resources	2,611	2,450	731	1,750	1,750	(28.6%)
017 Legal	3,680	3,266	956	2,933	3,266	0.0%
018 Municipal Court	3,062	2,916	806	2,916	2,916	0.0%
019 Purchasing	1,572	2,302	410	2,302	1,652	(28.2%)
021 Environmental Planning	3,168	1,866	522	1,866	1,866	0.0%
022 Code Administration	5,455	4,433	1,112	4,433	4,433	0.0%
031 Police	52,135	45,239	14,257	28,167	45,239	0.0%
032 Fire	13,226	16,161	6,852	16,161	16,161	0.0%
041 Engineering	5,199	3,966	1,029	3,966	3,966	0.0%
051 City Hall Maintenance	1,951	2,016	619	2,016	2,016	0.0%
052 Information Systems	12,543	5,949	5,779	5,949	5,949	0.0%
054 Utility Services	1,495	1,516	1,079	2,186	1,516	0.0%
General Fund Total	113,638	98,963	36,028	80,478	96,830	(2.2%)
124 Community Development	5,319	7,534	2,593	5,134	5,534	(26.5%)
125 Community Relations	1,071	1,283	339	1,283	1,283	0.0%
131 Parks & Recreation	10,768	9,511	5,845	11,311	11,311	18.9%
141 Street & Traffic Operations	4,481	4,166	2,496	4,166	4,500	8.0%
144 Cemetery	648	501	408	501	501	0.0%
151 Public Safety Communication	309,112	289,107	60,487	54,406	54,406	(81.2%)
162 Trolley	557	676	352	676	676	0.0%
170 Tourist Promotion	15,915	16,835	8,955	17,345	18,000	6.9%
462 Transit	907	752	570	1,000	1,000	33.0%
471 Refuse	32	-	11	15	15	n/a
473 Sewer Operating	15,440	14,176	5,528	14,874	14,874	4.9%
474 Water Operating	2,930	1,918	1,138	1,985	1,985	3.5%
475 Irrigation Operating	292	233	57	233	233	0.0%
551 Equipment Rental	171	-	75	150	150	n/a
560 Public Works Admin	51,435	47,078	22,342	47,078	47,078	0.0%
City Total	\$532,716	\$492,733	\$147,224	\$240,635	\$258,376	(47.6%)

Postage #422

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$225	\$500	\$631	\$500	\$500	0.0%
012 City Manager	1,210	450	321	450	450	0.0%
014 Records	687	2,959	421	700	1,500	(49.3%)
015 Financial Services	7,709	9,938	5,570	9,938	9,938	0.0%
016 Human Resources	1,471	2,810	310	1,310	1,310	(53.4%)
017 Legal	3,200	3,986	2,097	3,617	3,986	0.0%
018 Municipal Court	5,434	5,880	3,508	5,880	5,880	0.0%
019 Purchasing	940	1,168	455	1,168	1,168	0.0%
021 Environmental Planning	4,636	5,000	2,928	4,000	5,000	0.0%
022 Code Administration	13,113	16,746	10,409	16,746	16,746	0.0%
031 Police	14,370	14,000	7,385	9,000	14,000	0.0%
032 Fire	1,543	2,100	1,006	1,500	1,500	(28.6%)
035 Police Pension	168	-	148	100	100	n/a
041 Engineering	253	500	171	500	500	0.0%
052 Information Systems	3,211	5,000	499	1,000	1,000	(80.0%)
054 Utility Services	130,383	141,750	90,917	130,000	95,400	(32.7%)
General Fund Total	188,553	212,787	126,776	186,409	158,978	(25.3%)
124 Community Development	1,194	1,194	1,194	1,194	1,000	(16.2%)
125 Community Relations	28	28	28	28	123	341.1%
131 Parks & Recreation	9,508	9,508	9,508	9,508	6,267	(34.1%)
141 Street & Traffic Operations	573	573	573	573	325	(43.3%)
144 Cemetery	420	420	420	420	409	(2.8%)
170 Tourist Promotion	1,146	1,146	1,146	1,146	2,500	118.1%
441 Stormwater Operating	526	526	526	526	980	86.2%
462 Transit	9,644	9,644	9,644	9,644	1,000	(89.6%)
471 Refuse	2,791	2,791	2,791	2,791	5,521	97.8%
473 Wastewater Operating	1,452	1,452	1,452	1,452	2,090	43.9%
474 Water Operating	913	913	913	913	2,652	190.5%
475 Irrigation Operating	956	956	956	956	1,000	4.6%
513 Employees Health Benefit	112	112	112	112	500	346.1%
514 Workers' Compensation	440	440	440	440	500	13.6%
516 Wellness/EAP Fund	1,287	1,287	1,287	1,287	1,250	(2.9%)
551 Equipment Rental	539	539	539	539	2,098	289.5%
560 Public Works Admin	324	324	324	324	100	(69.1%)
City Total	\$220,405	\$244,639	\$158,628	\$218,262	\$187,291	(23.4%)

Cellular Phone #42C

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$5,377	\$5,000	\$2,577	\$5,000	\$5,000	0.0%
012 City Manager	2,245	2,000	748	1,800	1,800	(10.0%)
014 Records	61	330	192	1,000	1,000	203.0%
015 Financial Services	1,346	2,200	378	1,000	1,000	(54.5%)
016 Human Resources	706	2,400	648	1,700	2,400	0.0%
017 Legal	3,825	4,978	1,619	4,978	4,978	0.0%
018 Municipal Court	965	1,790	525	1,790	1,790	0.0%
019 Purchasing	1,605	1,600	1,060	1,600	1,600	0.0%
021 Environmental Planning	401	2,140	-	-	-	(100.0%)
022 Code Administration	12,284	10,065	3,663	10,065	10,065	0.0%
025 Economic Development	-	-	-	-	1,000	n/a
031 Police	79,902	85,000	39,025	85,000	85,000	0.0%
032 Fire	12,271	13,894	5,252	13,894	14,894	7.2%
041 Engineering	3,480	4,000	1,916	4,000	4,000	0.0%
051 City Hall Maintenance	877	1,152	438	1,152	1,152	0.0%
052 Information Systems	7,784	8,000	3,537	8,000	8,000	0.0%
054 Utility Services	3,995	3,634	1,979	4,000	3,634	0.0%
General Fund Total	137,124	148,183	63,557	144,979	147,313	(0.6%)
124 Community Development	3,269	3,500	1,439	3,000	3,000	(14.3%)
125 Community Relations	1,091	1,224	558	1,224	1,224	0.0%
131 Parks & Recreation	6,414	6,382	3,410	6,047	6,047	(5.2%)
141 Street & Traffic Operations	6,694	6,300	3,957	6,800	6,700	6.3%
144 Cemetery	229	476	115	476	476	0.0%
151 Public Safety Communications	1,111	5,000	442	5,000	5,000	0.0%
152 Police Grants	171	750	344	750	750	0.0%
441 Stormwater Operating	571	476	320	650	650	36.7%
462 Transit	3,041	2,913	1,313	2,913	2,913	0.0%
471 Refuse	874	753	341	753	753	0.0%
473 Sewer Operating	8,733	9,396	4,252	9,500	9,500	1.1%
474 Water Operating	4,818	7,286	2,567	7,786	7,786	6.9%
475 Irrigation Operating	1,263	3,140	652	1,500	1,500	(52.2%)
551 Equipment Rental	458	1,775	510	1,500	1,500	(15.5%)
560 Public Works Admin	1,415	4,029	875	2,950	4,029	0.0%
City Total	\$177,276	\$201,583	\$84,653	\$195,828	\$199,142	(1.2%)

Electricity #471

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
031 Police	\$108,133	\$106,589	\$74,801	\$112,490	\$112,677	5.7%
032 Fire	50,170	47,948	32,299	50,818	51,340	7.1%
051 City Hall Maintenance	58,641	65,688	45,223	65,688	66,673	1.5%
General Fund Total	216,944	220,224	152,322	228,995	230,690	4.8%
124 Community Development	4,192	4,410	2,685	3,850	4,476	1.5%
125 Community Relations	3,408	4,961	2,284	4,961	5,036	1.5%
131 Parks & Recreation	113,905	108,053	79,735	108,053	109,674	1.5%
141 Street & Traffic Operations	450,227	448,551	290,852	448,551	453,200	1.0%
144 Cemetery	4,743	5,000	2,879	5,000	5,075	1.5%
170 Tourist Promotion	111,630	105,000	75,202	113,000	118,000	12.4%
441 Stormwater Operating	191	154	124	154	400	160.0%
462 Transit	3,879	5,661	3,329	5,661	5,746	1.5%
473 Wastewater Operating	545,003	633,735	346,050	629,035	638,520	0.8%
474 Water Operating	233,115	225,000	138,722	225,000	228,375	1.5%
475 Equipment Rental	69,699	82,191	49,416	82,191	83,424	1.5%
551 Irrigation Operating	-	-	254	200	-	n/a
560 Public Works Admin	82,961	88,200	55,546	88,200	89,523	1.5%
City Total	\$1,839,898	\$1,931,141	\$1,199,401	\$1,942,852	\$1,972,140	2.1%

Natural Gas #472

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
031 Police	\$44,792	\$52,600	\$21,501	\$46,600	\$49,970	(5.0%)
032 Fire	28,058	39,225	16,966	36,204	34,844	(11.2%)
051 City Hall Maintenance	12,594	20,649	6,707	20,649	19,616	(5.0%)
General Fund Total	85,443	112,474	45,175	103,452	104,430	(7.2%)
125 Community Relations	1,457	1,646	782	1,646	1,564	(5.0%)
131 Parks & Recreation	52,196	55,630	25,410	55,630	52,848	(5.0%)
144 Cemetery	1,037	1,100	531	1,100	1,045	(5.0%)
170 Tourist Promotion	41,293	51,000	14,627	41,000	42,000	(17.6%)
462 Transit	483	1,643	266	1,643	1,561	(5.0%)
473 Sewer Operating	10,257	14,576	8,158	15,500	15,500	6.3%
560 Public Works Admin	117,208	115,000	66,395	115,000	109,250	(5.0%)
City Total	\$309,375	\$353,068	\$161,345	\$334,971	\$328,198	(7.0%)

Miscellaneous #490

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
011 City Council	\$64,129	\$69,000	\$64,940	\$67,986	\$69,000	0.0%
012 City Manager	15,286	27,000	19,919	22,000	9,000	(66.7%)
014 Records	74,645	191,350	189,974	191,351	154,800	(19.1%)
015 Financial Services	29,960	30,000	20,211	30,160	30,000	0.0%
016 Human Resources	4,938	7,000	5,769	7,619	7,650	9.3%
017 Legal	33,414	34,095	18,527	32,595	34,095	0.0%
018 Municipal Court	21,144	21,000	13,895	21,000	21,000	0.0%
019 Purchasing	10,222	14,300	11,297	14,300	12,700	(11.2%)
020 Hearing Examiner	-	1,000	-	1,000	1,000	0.0%
021 Environmental Planning	10,497	11,750	3,844	10,750	10,750	(8.5%)
022 Code Administration	42,657	29,700	21,120	37,700	44,700	50.5%
025 Economic Development	-	-	-	-	3,000	n/a
031 Police	31,766	134,300	68,086	161,653	174,300	29.8%
032 Fire	19,377	24,300	20,805	46,250	31,800	30.9%
035 Pension	963	1,000	875	1,000	1,000	0.0%
041 Engineering	3,445	7,700	3,936	7,731	7,750	0.6%
051 City Hall Maintenance	849	1,000	828	1,000	1,000	0.0%
052 Information Systems	3,437	5,350	3,697	5,350	5,350	0.0%
054 Utility Services	33,640	36,000	34,047	39,500	20,056	(44.3%)
095 Intergovernmental	40,359	43,263	34,100	43,263	63,983	47.9%
097 Nonrecurring Expenses	47,922	-	-	-	(730,000)	n/a
General Fund Total	488,648	689,108	535,869	742,208	(27,066)	(103.9%)
123 Economic Development	602	-	-	-	-	n/a
124 Community Development	17,524	21,600	13,986	20,083	16,720	(22.6%)
125 Community Relations	1,327	4,550	952	4,550	4,550	0.0%
131 Parks & Recreation	23,737	23,525	9,993	23,292	23,225	(1.3%)
141 Street & Traffic Operations	9,661	9,500	6,710	9,000	10,000	5.3%
144 Cemetery	1,556	1,250	584	1,250	1,250	0.0%
150 Emergency Services	1,645	1,000	534	1,000	1,000	0.0%
151 Public Safety Communications	19,258	24,582	16,814	23,935	24,000	(2.4%)
152 Police Grants	719	2,250	1,004	2,250	2,250	0.0%
161 Downtown Business Impr	1,207	-	-	-	-	n/a
163 Front Street Business Impr	3,531	6,298	1,316	6,298	5,000	(20.6%)
170 Tourist Promotion	5,493	6,000	2,402	8,000	8,000	33.3%
172 Public Facilities District - Conv Center	24,381	14,000	7,818	14,000	15,000	7.1%
174 Public Facilities District - Capitol Theatre	13,486	12,000	7,818	12,000	12,000	0.0%
195 Contingency	1,361	200,000	-	-	-	(100.0%)
321 CBD Capital Improvement	-	4,000	-	550	-	(100.0%)
441 Stormwater Operating	3,654	6,000	1,679	6,200	6,200	3.3%
462 Transit	50,667	93,500	36,755	74,500	95,500	2.1%
471 Refuse	15,899	16,090	16,406	21,197	9,406	(41.5%)
473 Wastewater Operating	26,859	36,400	23,472	35,239	42,700	17.3%
474 Water Operating	38,865	58,400	38,355	58,800	60,300	3.3%
475 Irrigation Operating	15,028	17,000	12,931	17,000	17,000	0.0%

Miscellaneous #490 (Continued...)

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
513 Employees Health Benefit	1,425	5,400	1,840	5,400	5,900	9.3%
514 Workers' Compensation	1,067	4,600	1,439	4,530	4,600	0.0%
515 Risk Management	399,662	7,413,500	110,909	315,500	915,500	(87.7%)
516 Wellness/EAP	4,796	6,000	6,037	5,800	6,000	0.0%
551 Equipment Rental	6,056	6,464	2,751	6,161	5,961	(7.8%)
555 Environmental	-	101,500	-	1,500	101,500	0.0%
560 Public Works Admin	4,193	14,600	2,292	7,900	14,600	0.0%
612 Firemen's Relief and Pension	688	20,700	625	20,700	20,700	0.0%
City Total	\$1,182,994	\$8,819,817	\$861,289	\$1,448,843	\$1,401,796	(84.1%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 49 Miscellaneous includes court costs and investigations, dues, subscription and memberships, information and credit services, filing, recording and witness fees, contractual services not otherwise classified, judgments and damages, registration, printing and binding, etc.

Equipment Maintenance #951

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
021 Environmental Planning	\$843	\$411	\$309	\$411	\$1,735	322.1%
022 Code Administration	13,269	12,183	9,138	12,183	12,578	3.2%
041 Engineering	9,705	4,114	3,085	4,114	4,849	17.9%
051 City Hall Maintenance	436	199	148	199	897	350.8%
052 Information Systems	1,257	467	350	467	320	(31.5%)
054 Utility Services	10,315	11,803	8,851	11,803	8,410	(28.7%)
General Fund Total	35,825	29,177	21,881	29,177	28,789	(1.3%)
124 Community Development	11,113	10,000	7,501	10,000	5,214	(47.9%)
125 Community Relations	1,447	-	-	-	2,004	#DIV/0!
131 Parks & Recreation	118,886	106,964	80,222	106,964	127,538	19.2%
141 Street & Traffic Operations	472,419	457,432	343,072	457,432	388,831	(15.0%)
144 Cemetery	14,123	10,781	8,087	10,781	3,761	(65.1%)
441 Stormwater Operating	33,510	21,646	16,234	21,646	32,668	50.9%
462 Transit	482,767	545,798	409,349	545,798	580,069	6.3%
471 Refuse	403,996	406,494	304,869	406,494	441,383	8.6%
473 Wastewater Operating	126,964	102,599	76,949	102,599	85,902	(16.3%)
474 Water Operating	63,766	80,256	60,192	80,256	83,031	3.5%
475 Irrigation Operating	33,201	17,094	12,819	17,094	9,418	(44.9%)
551 Equipment Rental	14,206	14,146	10,609	14,146	16,620	17.5%
560 Public Works Admin	12,301	10,488	7,866	10,488	7,572	(27.8%)
City Total	\$1,824,524	\$1,812,875	\$1,359,650	\$1,812,875	\$1,812,800	(0.0%)

Equipment Rental/Replacement #952

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
022 Code Administration	\$1,416	\$1,416	\$1,062	\$1,416	\$1,416	0.0%
031 Police	-	180,000	135,000	180,000	60,000	(66.7%)
041 Engineering	-	7,980	5,985	7,980	7,980	0.0%
054 Utility Services	3,000	7,000	5,251	7,000	2,000	(71.4%)
General Fund Total	4,416	196,396	147,298	196,396	71,396	(63.6%)
125 Community Relations	2,565	2,565	1,923	2,565	2,565	0.0%
131 Parks & Recreation	8,000	8,000	5,999	8,000	8,000	0.0%
141 Street & Traffic Operations	250,000	150,000	112,500	150,000	250,000	66.7%
150 Emergency Services	75,000	75,000	-	75,000	75,000	0.0%
333 Law and Justice Capital	241,165	270,000	202,500	270,000	300,000	11.1%
441 Stormwater Operating	60,000	60,000	45,000	60,000	60,000	0.0%
471 Refuse	630,000	630,000	472,500	630,000	600,000	(4.8%)
473 Sewer Operating	198,481	198,481	148,861	198,481	198,481	0.0%
474 Water Operating	134,400	134,400	100,797	134,400	140,400	4.5%
475 Irrigation Operating	20,000	20,000	14,999	20,000	20,000	0.0%
551 Equipment Rental	11,866	11,866	8,899	11,866	11,866	0.0%
560 Public Works Admin	15,000	15,000	11,250	15,000	15,000	0.0%
City Total	\$1,650,893	\$1,771,708	\$1,272,526	\$1,771,708	\$1,752,708	(1.1%)

Liability Insurance #960

Fund/Department	2011 Actual	2012 Budget	YTD 9/30/2012	2012 Estimate	2013 Budget	12 vs.13 Budget
015 Financial Services	\$13,512	\$14,863	\$14,863	\$14,863	\$15,903	7.0%
022 Code Administration	1,361	1,497	1,497	1,497	1,601	7.0%
031 Police	424,698	324,168	324,168	324,168	346,860	7.0%
032 Fire	106,477	117,125	117,125	117,125	125,324	7.0%
041 Engineering	9,782	10,760	10,760	10,760	11,513	7.0%
051 City Hall Maintenance	91,143	100,257	100,257	100,257	107,275	7.0%
054 Utility Services	2,722	2,995	2,995	2,995	3,204	7.0%
General Fund Total	649,695	571,664	571,664	571,664	611,681	7.0%
124 Community Development	44,059	20,000	20,000	20,000	12,000	(40.0%)
125 Community Relations	4,199	4,619	4,619	4,619	4,943	7.0%
131 Parks & Recreation	105,888	116,477	116,477	116,477	124,630	7.0%
141 Street & Traffic Operations	118,365	130,201	130,201	130,201	139,315	7.0%
144 Cemetery	6,317	6,949	6,949	6,949	7,435	7.0%
150 Emergency Services	20,739	22,813	22,813	22,813	24,410	7.0%
151 Public Safety Communications	23,533	25,887	25,887	25,887	27,699	7.0%
170 Tourist Promotion	23,131	25,444	25,444	25,444	27,225	7.0%
171 Capitol Theatre	26,727	29,400	29,400	29,400	31,458	7.0%
441 Stormwater Operating	41,200	45,320	45,320	45,320	48,492	7.0%
462 Transit	362,555	398,811	398,811	398,811	417,873	4.8%
471 Refuse	103,076	113,384	113,384	113,384	121,321	7.0%
473 Wastewater Operating	671,682	738,850	738,850	738,850	790,569	7.0%
474 Water Operating	211,776	232,954	232,954	232,954	249,261	7.0%
475 Irrigation Operating	58,378	64,216	64,216	64,216	68,711	7.0%
560 Public Works Admin	36,128	39,741	39,741	39,741	42,523	7.0%
City Total	\$2,507,450	\$2,586,729	\$2,586,729	\$2,586,729	\$2,749,545	6.3%

General Fund Resource Comparison

	Actual Receipts 2011	Amended Budget 2012	Estimated Receipts 2012	Adopted Budget 2013	13 vs '12 Budget Est Change
Taxes					
Real and Personal Property Tax	\$9,595,175	\$9,934,000	\$9,934,000	\$10,016,000	0.8%
Criminal Justice Sales Tax .1%	939,530	930,000	960,000	1,000,000	4.2%
Criminal Justice Sales Tax .3%	1,672,596	1,645,500	1,710,000	1,747,000	2.2%
Retail Sales & Use Tax	12,590,563	12,550,000	13,150,000	13,375,000	1.7%
Franchise Fees - Nob Hill Water Association	44,569	42,000	50,000	50,000	0.0%
Utility Tax					
Pacific Power & Light	4,000,610	3,920,000	4,200,000	4,265,000	1.5%
Nob Hill Water Association	343,446	464,449	500,000	520,000	4.0%
Natural Gas	1,208,711	1,245,000	1,020,000	1,020,000	0.0%
Valley Disposal	322,054	519,030	440,000	420,000	(4.5%)
Cellular Telephone	1,462,461	1,655,000	1,300,000	1,300,000	0.0%
Telephone	799,958	884,000	817,000	815,000	(0.2%)
City Water Utility	951,037	1,394,350	1,520,000	1,550,000	2.0%
City Wastewater Utility	1,978,323	3,027,571	3,200,000	3,650,000	14.1%
City of Yakima Refuse	433,062	719,380	730,000	820,000	12.3%
City Stormwater	-	115,220	120,000	120,000	0.0%
Total Utility Tax	11,499,662	13,944,000	13,847,000	14,480,000	4.6%
Business License Tax	518,363	510,000	510,000	510,000	0.0%
Gambling Excise Tax	847,764	871,000	867,500	867,500	0.0%
Abatement Charges/Appeals	14,263	7,000	14,000	15,000	7.1%
Leasehold Excise Tax	7,863	4,000	4,000	4,000	0.0%
Total Taxes	37,730,348	40,437,500	41,046,500	42,064,500	2.5%
Licenses and Permits					
Regulatory Business Licenses	19,684	20,000	20,000	20,000	0.0%
Amusements	3,097	3,200	3,200	3,200	0.0%
Penalties on Business Licenses	6,382	4,500	5,500	4,500	(18.2%)
Gun Permits	17,292	15,000	20,000	17,000	(15.0%)
Building Permits	634,459	430,000	550,000	530,000	(3.6%)
Fire Code Permits	12,747	10,000	23,000	13,000	(43.5%)
Mechanical Permits	35,089	30,000	45,000	35,000	(22.2%)
Plumbing Permits	66,039	60,000	65,000	65,000	0.0%
Sign Permits	7,783	8,000	10,000	8,000	(20.0%)
Code Infraction Penalties	76	-	-	-	n/a
Environmental Impact Permits	12,115	8,000	8,000	8,000	0.0%
Dog Licenses	23,934	24,000	24,000	24,000	0.0%
Right-of-Way Use Permits	3,575	4,000	4,000	4,000	0.0%
Total Licenses and Permits	842,272	616,700	777,700	731,700	(5.9%)
Intergovernmental Revenue					
Patrol Enhancement	13,125	-	-	-	n/a
Police Byrne Earmark Grant	41,682	-	-	-	n/a
Criminal Alien Grant	20,711	20,000	20,000	20,000	0.0%
State Patrol Fire Training	-	3,000	-	-	n/a
Police Public Defense Grant	150,000	150,000	150,000	145,000	(3.3%)
Shoreline Master Program Grant	-	20,000	20,000	-	(100.0%)

	Actual Receipts 2011	Amended Budget 2012	Estimated Receipts 2012	Adopted Budget 2013	13 vs '12 Budget Est Change
Traffic Safety Commission	67,749	40,000	24,000	40,000	66.7%
Criminal Justice - High Crime	299,433	290,000	300,000	290,000	(3.3%)
Criminal Justice - Population/Violent Crime	93,365	85,000	95,000	95,000	0.0%
Criminal Justice - Special Programs	54,030	50,000	55,000	56,000	1.8%
Motor Vehicle Excise Tas/DUI Payment	18,963	15,500	17,000	17,000	0.0%
Sales Tax Equalization/SST Mitigation	650	-	-	-	n/a
Judicial Salary Contribution	44,932	45,000	45,000	45,000	0.0%
Liquor Excise Tax	439,981	231,500	337,490	77,000	(77.2%)
Liquor Board Profits	635,747	585,000	900,000	800,000	(11.1%)
Interlocal grant - Yakima County/Legends	2,500	-	-	-	n/a
Housing In-Lieu Tax	6,758	6,760	6,760	6,760	0.0%
Department of Natural Resources In-Lieu Tax	164	-	-	-	n/a
Police Protection Fairgrounds	10,000	10,000	10,000	10,000	0.0%
Resource Officers	261,756	419,898	444,024	588,000	32.4%
Yakima Hsg Authority Law Enforcement	20,000	20,000	20,000	58,840	194.2%
Selah Jail Contract	-	-	1,500	1,500	0.0%
Union Gap Jail Contract	51,425	20,000	30,000	5,000	(83.3%)
Bur Alcohol Tobacco & Fire arms	5,508	-	-	-	n/a
YPD Overtime Reimbursement	-	-	12,000	-	(100.0%)
Violet Crimes Task Force	10,332	-	-	-	n/a
Fire Investigator Services	652	1,000	500	500	0.0%
Fire Training Center	750	-	2,400	2,400	0.0%
Fire Training Services	51,553	5,000	8,000	8,000	0.0%
Computer System Services	24,785	-	24,000	24,000	0.0%
Purchasing Services (County)	226,755	298,572	298,572	270,105	(9.5%)
Total Intergovernmental Revenue	2,555,317	2,318,242	2,823,258	2,562,118	(9.2%)
Charges for Services					
Accident Reports - Police	7,519	9,500	7,000	7,500	7.1%
Fingerprints	15,684	14,000	14,000	14,000	0.0%
Miscellaneous Police Services	677	1,000	1,000	1,000	0.0%
Verification Letters	5,361	5,000	5,000	5,000	0.0%
Vending Machine Revenue - Jail	17,192	19,000	19,000	19,000	0.0%
Photostat - Fire	-	500	500	500	0.0%
Sale of Maps -- Codes	120	750	750	750	0.0%
Examinations -- Codes	110	80	80	80	0.0%
Sale of Maps & Publications - Planning	14	1,000	1,000	1,000	0.0%
Sale of Maps & Publications - Engineering	1,825	-	-	-	n/a
Sale of Plans & Specifications - Engineering	-	2,000	2,000	2,000	0.0%
Engineering Fees	-	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	551	500	500	500	0.0%
Sale of Codes and Publications - Clerk	189	150	150	150	0.0%
City Jail Inmate - Medical Cost Sharing	174	-	-	-	n/a
Other Police Services	1,057	-	-	-	n/a
Probation Day Detention Charges	(100)	-	-	-	n/a
Home Detention Charges - Police	132,146	145,000	140,000	145,000	3.6%

	Actual Receipts 2011	Amended Budget 2012	Estimated Receipts 2012	Adopted Budget 2013	13 vs '12 Budget Est Change
Street and Curb Permits	7,653	8,000	8,000	8,000	0.0%
Abatement Charges/Appeals	19,128	10,000	10,000	10,000	0.0%
Dog Impound Fine	2,725	2,000	2,000	2,000	0.0%
Engineering (Contractors)	90,434	60,000	50,000	160,000	220.0%
Wastewater Connection Charges	7,725	10,000	7,500	7,800	4.0%
Plan Checking Fees	385,286	245,000	300,000	300,000	0.0%
Zoning and Subdivision Fees	46,070	55,000	45,000	45,000	0.0%
Planning Services-interfund	23,116	-	-	-	n/a
Codes Services-interfund	-	50,000	10,000	30,000	200.0%
Engineering (City Projects)	600,287	550,000	520,000	550,000	5.8%
Interfund Charges - Data Processing	50,000	50,000	50,000	70,000	40.0%
Interfund Charges -Customer Services	1,395,566	1,320,250	1,143,000	1,325,000	15.9%
Print Shop Revenues	130,793	120,000	100,000	90,000	(10.0%)
City Services	2,401,947	2,400,000	2,400,000	2,400,000	0.0%
Total Charges for Services	5,345,260	5,081,942	4,839,692	5,197,493	7.4%
Fines & Forfeitures					
Municipal Court Infraction Penalties	960,485	1,000,000	890,000	890,000	0.0%
Traffic Infraction Penalties	477	-	-	-	n/a
Parking Infraction Penalties	84,111	90,000	85,000	85,000	0.0%
DWI Penalties - (Criminal)	-	100	-	-	n/a
Municipal Court DWI Penalties	102,773	120,000	90,000	90,000	0.0%
Other Criminal/Traffic Misdemeanors	33	100	-	-	n/a
Municipal Court Criminal Traffic	147,886	160,000	145,000	145,000	0.0%
Municipal Court non-Traffic Misdemeanors	87,271	70,000	115,000	115,000	0.0%
District Court Recoupments	432	500	-	-	n/a
Municipal Court Recoupments	186,478	205,000	230,000	230,000	0.0%
Total Fines and Forfeitures	1,569,946	1,645,700	1,555,000	1,555,000	0.0%
Miscellaneous Revenue					
Income From Investments	272,541	300,000	250,000	250,000	0.0%
Interest on Sales Tax	9,917	10,000	7,000	7,000	0.0%
Parking Permits	1,262	150	150	150	0.0%
Property Rental	300	300	300	300	0.0%
Great Program-Donation/Contribution-police	700	-	5,000	-	(100.0%)
Donations & Contributions(dogs)police	1,600	-	50	-	(100.0%)
Donations & Contributions fire	150	-	150	-	(100.0%)
Misc Revenue Police	1,200	-	4,600	-	(100.0%)
Unclaimed Monies	5,824	4,000	1,500	4,000	166.7%
Other Miscellaneous Revenue	11,999	19,100	23,400	29,400	25.6%
Total Miscellaneous Revenue	305,493	333,550	292,150	290,850	(0.4%)
Non-Revenues					
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Revenue	48,388,636	50,473,634	51,374,300	52,441,661	2.1%
Beginning Unencumbered Balance	8,040,189	8,440,130	8,440,130	8,483,190	0.5%
Total Resources	\$56,428,825	\$58,913,764	\$59,814,430	\$60,924,851	1.9%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CITY COUNCIL
GENERAL FUND

Mayor
Assistant Mayor
Council Members

Micah Cawley – At Large, Position 6
Maureen Adkison – District 1
Sara Bristol – District 2
Rick Ensey – District 3
Kathy Coffey – District 4
Dave Ettl – At Large, Position 5
Bill Lover – At Large, Position 7

DEFINITION

The City Council serves as the legislative body of the City and consists of seven (7) members. Three (3) Council members are elected at large without regard to residence in any particular area of the City. Four (4) Council members are elected citywide from within four individual districts established by City Charter.

The City Council approves all ordinances, resolutions and contracts of the City. With the advice and assistance of the appointed City Manager, the Council analyzes proposals to meet community needs, initiates action for new programs and determines the ability of the City to provide financing for City operations. The Council reviews, modifies and adopts the annual municipal budget presented by the City Manager. The City Council reviews and adopts long-range planning documents prescribed by the Growth Management Act and other state statutes.

Finally, the City Council performs other miscellaneous duties including appointments to various boards and commissions, liaison with other governmental bodies, and responses to numerous community groups and constituents.

The only service unit in this division is:

Service Unit 611 – Legislation

AUTHORIZED PERSONNEL

Class		2011	2012	2013
Code	Position Title	Actual	Amended Budget	Proposed Budget
100	Mayor	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00

BUDGET SUMMARY

Dept 011 City Council	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
611 Legislation	\$193,161	\$235,214	\$211,187	\$232,500	\$284,751	121.1%	122.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$95,100	\$95,100	\$79,250	\$95,100	\$95,100	100.0%	33.4%
200 Personnel Benefits	7,701	7,714	6,406	7,714	7,701	99.8%	2.7%
Sub-Total Salaries & Benefits	102,801	102,814	85,656	102,814	102,801	100.0%	36.1%
300 Supplies	15,948	17,250	9,803	10,000	10,250	59.4%	3.6%
400 Other Svcs & Charges	74,412	115,150	115,728	119,686	171,700	149.1%	60.3%
Total Expenditures	\$193,161	\$235,214	\$211,187	\$232,500	\$284,751	121.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit – 611 – Legislation/City Council

The City Council serves as the legislative body of the City.

Account 110 Salaries and Wages – City Council salaries are set by ordinance. This account reflects no change in salaries from the previous year.

Account 200 Personnel Benefits – This account is to pay Social Security and Worker's Compensation for the Council members.

Account 410 Professional Services – This line item includes funds for miscellaneous minimal professional services such as photo development and enlargement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 611 Legislation	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries And Wages	\$95,100	\$95,100	\$79,250	\$95,100	\$95,100	100.0%	100.0%
200 Personnel Benefits	7,701	7,714	6,406	7,714	7,701	99.8%	99.8%
300 Supplies							
310 Office & Oper Supplies	15,948	17,000	9,803	10,000	10,000	58.8%	100.0%
350 Small Tools & Equip	0	250	0	0	250	100.0%	n/a
Total	15,948	17,250	9,803	10,000	10,250	59.4%	102.5%
400 Other Services & Charges							
410 Professional Services	0	30,300	38,309	37,000	87,000	287.1%	235.1%
420 Communications	6,180	5,850	5,998	5,700	5,700	97.4%	100.0%
430 Transportation/Training	4,103	10,000	5,773	9,000	10,000	100.0%	111.1%
490 Miscellaneous	64,129	69,000	65,648	67,986	69,000	100.0%	101.5%
Total	74,412	115,150	115,728	119,686	171,700	149.1%	143.5%
Total Expenditures - SU 611	\$193,161	\$235,214	\$211,187	\$232,500	\$284,751	121.1%	122.5%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CITY MANAGEMENT
GENERAL FUND

City Manager

Tony O'Rourke

DEFINITION

This department provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions. This office is also responsible for the administration of eleven service divisions.

The service unit in this division is:

Service Unit 621 – City Manager's Office

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1130	Assistant City Manager ⁽¹⁾	1.00	0.00	0.00
1311	Executive Secretary ⁽¹⁾	1.00	0.00	0.00
1331	Admin Assistant to the City Manager	0.00	1.00	1.00
10506	Executive Assistant	1.00	0.00	0.00
Total Personnel		4.00	2.00	2.00

- (1) Assistant City Manager and Executive Assistant positions deleted in 2011 as a cost saving measure.
 (2) Executive Secretary position reclassified to Administrative Assistant to the City Manager in the 2012 budget.

BUDGET SUMMARY

Dept 012 City Manager	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
621 City Management	\$484,875	\$367,925	\$282,989	\$367,336	\$366,555	99.6%	99.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	2011	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$338,351	\$269,279	\$212,216	\$267,836	\$279,306	103.7%	76.2%
200 Personnel Benefits	90,436	52,546	41,193	48,850	49,100	93.4%	13.4%
Sub-Total Salaries & Benefits	428,787	321,825	253,409	316,686	328,406	102.0%	89.6%
300 Supplies	6,130	5,000	3,892	4,500	5,000	100.0%	1.4%
400 Other Svcs & Charges	49,958	41,100	25,688	46,150	33,150	80.7%	9.0%
Total Expenditures	\$484,875	\$367,925	\$282,989	\$367,336	\$366,556	99.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager’s Office

This service unit provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions.

Account 410 Professional Services – This line item includes funds for miscellaneous minimal professional services such as photo development and enlargement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
SU - 621 City Management	2011	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$324,714	\$238,279	\$177,780	\$232,600	\$274,506	115.2%	118.0%
120 Overtime	0	1,000	0	0	0	0.0%	n/a
130 Special Pay	1,578	0	3,400	4,200	4,800	n/a	114.3%
140 Retire/Term Cashout	12,060	30,000	31,036	31,036	0	0.0%	0.0%
Total	338,352	269,279	212,216	267,836	279,306	103.7%	104.3%
200 Personnel Benefits	90,436	52,546	41,193	48,850	49,100	93.4%	100.5%
310 Office & Oper Supplies	6,130	5,000	3,892	4,500	5,000	100.0%	111.1%
400 Other Services & Charges							
410 Professional Services	23,889	100	0	15,000	15,000	n/a	100.0%
420 Communications	4,868	3,500	2,047	3,150	3,150	90.0%	100.0%
430 Transportation/Training	5,915	10,500	3,723	6,000	6,000	57.1%	100.0%
490 Miscellaneous	15,286	27,000	19,919	22,000	9,000	33.3%	40.9%
Total	49,958	41,100	25,689	46,150	33,150	80.7%	71.8%
Total Expenditures - SU 621	\$484,876	\$367,925	\$282,990	\$367,336	\$366,556	99.6%	99.8%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

INDIGENT DEFENSE
GENERAL FUND

City Manager

Tony O'Rourke

DEFINITION

The purpose and function of this division is to fund and provide 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 in all cases when the court appoints defense counsel.

The only service unit in this division is:

Service Unit 132 – Indigent Defense

EXPLANATORY NARRATIVE

Service Unit 132 – Indigent Defense

The expenditures in this service unit consist mainly of payment for legal counsel and associated costs for indigent defendants in accordance with constitutional mandates.

The City submitted a \$175,000 grant application to the Washington State Office of Public Defense (OPD) for financial assistance. We were recently notified that Yakima would be receiving \$145,250 from OPD for use in FY 2013. These grant funds are included in the 2013 budget. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

The \$347,500 increase in Professional Services is tied to a recent Washington Supreme Court ruling that sets new caseload standards for the defense of indigent persons. The Legal Department is implementing a pre-filing diversion program and a prosecution charging unit to reduce the case load. This additional cost assumes a mid-year implementation of the new rule. See the Legal Departments strategic initiative in the 2013 Preliminary Budget Summary.

Dept 024 Indigent Defense	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 132 Indigent Defense	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$0	\$1,000	\$0	\$0	\$1,000	100.0%	n/a
410 Professional Services	471,740	480,000	404,207	485,000	832,500	173.4%	171.6%
Total Expenditures - SU 132	<u>\$471,740</u>	<u>\$481,000</u>	<u>\$404,207</u>	<u>\$485,000</u>	<u>\$833,500</u>	173.3%	171.9%
Revenues							
330 Intergovernmental Rev	\$150,000	\$150,000	\$150,000	\$150,000	\$145,000	96.7%	96.7%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

RECORDS / CITY CLERK
GENERAL FUND

City Manager
City Clerk

Tony O'Rourke
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; registers voters; accepts and processes requests for information under the Public Records Disclosure Act; administers oaths of office; and provides general information to the public. The City Clerk serves on the Fire and Police Pension Boards.

The service units in this division are:

Service Unit 611 – Legislation

Service Unit 625 – Records

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Legislation			
Council Meetings (Regular, Special, Adjourned & Exec. Session)	37	47	49
Legislation Adopted (Resolution and Ordinance)	255	217	229
Legal Publications	93	81	86
Contracts Processed	103	102	103
Records			
Formal Public Disclosure Requests (excluding police & fire)	321	455	506
Oaths of Office administered	11	21	18
Bid openings	48	38	40

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1234	City Clerks	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
10502	Deputy City Clerk	1.00	1.00	1.00
7161	Public Records Officer	1.00	1.00	1.00
Total Personnel ⁽¹⁾		4.00	4.00	4.00

(1) .60 FTE's funded by the Risk Management Fund (515).

BUDGET SUMMARY

Dept 014 Records	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
611 Legislation	\$158,908	\$149,526	\$132,245	\$159,579	\$156,719	104.8%	98.2%
625 Records	253,274	363,646	336,076	369,876	334,351	91.9%	90.4%
Total Expenditures	<u>\$412,182</u>	<u>\$513,172</u>	<u>\$468,321</u>	<u>\$529,455</u>	<u>\$491,070</u>	95.7%	92.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$204,865	\$176,382	\$172,442	\$206,000	\$201,752	114.4%	41.1%
200 Personnel Benefits	53,075	84,401	81,642	93,404	73,818	87.5%	15.0%
Sub-Total Salaries & Benefits	257,940	260,783	254,084	299,404	275,570	105.7%	56.1%
300 Supplies	8,461	9,200	6,759	9,200	9,200	100.0%	1.9%
400 Other Svcs & Charges	129,114	243,189	207,477	220,851	206,300	84.8%	42.0%
600 Capital Outlays	16,667	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$412,182</u>	<u>\$513,172</u>	<u>\$468,320</u>	<u>\$529,455</u>	<u>\$491,070</u>	95.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 611 – Legislation

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

Account 120 Overtime – This line consists of overtime incurred when generating council packets and attending council meetings.

Account 410 Professional Services – This budget includes the professional services for codification of ordinances for the Yakima Municipal Code. This account is also used for temporary help needed for coverage during leave times, interpretation services and File Maker Pro record program maintenance and upgrades.

Account 440 Advertising – This account provides funds for legal advertising in the Yakima Herald-Republic of Council meeting agendas, public hearing notices and certification of ordinances enacted. This account exceeded the 2012 budget due to legal advertising of three ballot propositions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 611 Legislation	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$76,462	\$56,834	\$66,206	\$81,380	\$82,183	144.6%	101.0%
120 Overtime	216	2,000	328	2,000	2,000	100.0%	100.0%
130 Special Pay	0	0	2	10	0	n/a	0.0%
140 Retire/Term Cashout	11,546	11,000	10,624	10,650	0	0.0%	0.0%
Total	88,224	69,834	77,160	94,040	84,183	120.5%	89.5%
200 Personnel Benefits	20,351	35,423	37,358	42,539	28,537	80.6%	67.1%
310 Office & Oper Supplies	1,756	2,500	3,037	2,500	2,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	7,162	8,000	7,959	8,000	8,500	106.3%	106.3%
420 Communications	665	1,770	388	500	1,000	56.5%	200.0%
430 Transportation/Training	0	1,000	275	1,000	1,000	100.0%	100.0%
440 Advertising	40,033	30,000	5,864	10,000	30,000	100.0%	300.0%
490 Miscellaneous	716	1,000	205	1,000	1,000	100.0%	100.0%
Total	48,576	41,770	14,691	20,500	41,500	99.4%	202.4%
Total Expenditures - SU 611	\$158,907	\$149,527	\$132,246	\$159,579	\$156,720	104.8%	98.2%

Service Unit 625 – Records

This service unit includes election costs, public disclosure requests and pension related duties.

Account 120 Overtime – Overtime in this service unit is primarily due to the Public Records Officer meeting response deadlines to public disclosure requests.

Account 410 Professional Services – Funds are budgeted in this line item for professional services by temporary help needed for coverage during leave times.

Account 490 Miscellaneous – This miscellaneous account fluctuates due to election costs, which vary depending on whether there is an election for council members and judges, and the number of issues on the ballot. The Constitution guarantees every American the right to vote. There is no charge to the individual for exercising this right; however, this privilege is estimated to cost the taxpayers \$150,000 in 2013 for election expenses, which includes a projected special election. This line item also includes registration expenses for continuation of the City Clerk's professional development training; conferences and workshops and subscriptions and dues for the City Clerk, Deputy City Clerk and Public Records Officer in professional organizations. The following major expenses are included in this line item for 2013.

Expense	Amount
2012 Election Expenses	\$150,000
Registrations for Conferences and Seminars and Miscellaneous	3,000
Dues and Subscriptions	800
Total Expenses	\$153,800

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 625 Records	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$116,639	\$94,998	\$84,328	\$100,750	\$117,019	123.2%	116.1%
120 Overtime	0	550	328	550	550	100.0%	100.0%
130 Special Pay	0	0	3	10	0	n/a	0.0%
140 Retire/Term Cashout	0	11,000	10,624	10,650	0	0.0%	0.0%
Total	116,639	106,548	95,283	111,960	117,569	110.3%	105.0%
200 Personnel Benefits	32,724	48,977	44,285	50,865	45,282	92.5%	89.0%
300 Supplies							
310 Office & Oper Supplies	5,740	5,500	3,429	5,500	5,500	100.0%	100.0%
350 Small Tools & Equip	965	1,200	294	1,200	1,200	100.0%	100.0%
Total	6,705	6,700	3,723	6,700	6,700	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	3,977	5,000	136	5,000	5,000	100.0%	100.0%
420 Communications	1,745	3,270	1,490	2,200	2,500	76.5%	113.6%
430 Transportation/Training	888	2,300	1,665	2,300	3,000	130.4%	130.4%
480 Repairs & Maintenance	0	500	0	500	500	100.0%	100.0%
490 Miscellaneous	73,929	190,350	189,496	190,351	153,800	80.8%	80.8%
Total	80,539	201,420	192,787	200,351	164,800	81.8%	82.3%
640 Machinery & Equipment	16,667	0	0	0	0	n/a	n/a
Total Expenditures - SU 625	\$253,274	\$363,645	\$336,078	\$369,876	\$334,351	91.9%	90.4%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

HUMAN RESOURCES
GENERAL FUND

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

The Human Resources Division is responsible for the administration of a comprehensive human resource management program in accordance with Federal, State and local regulations.

This division 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)
- LEOFF 1 Police and Fire Pension Administration (State mandated Police & Fire Pension Act)
- ADA (Americans with Disabilities Act) administration (Federal and State mandate)
- FMLA (Family and Medical Leave Act) administration (Federal and State mandate)
- FTA / DOT random drug testing administration (Federal mandate)
- Pre-employment physical examination administration (City policy)
- Employment eligibility verification (I-9) (Federal mandate)
- Record Retention Act (State mandated Chapter 40.12 RCW)
- EEOC compliance (Federal mandate)
- FLSA (Fair Labor Standards Act) (Federal mandate)
- Self insurance for health insurance (City policy)
- Self insurance for Worker's Compensation (City policy)
- Self insurance for unemployment insurance (City policy)

In addition, Human Resources administers the following benefit programs:

- ICMA 457 Deferred Compensation Plan (City policy and collectively bargained)
- Section 125 Plan (City policy and collectively bargained)
- Life insurance (City policy and collectively bargained)
- Disability insurance (City policy and collectively bargained)
- Unreimbursed medical spending accounts (City policy)
- Dependent day care program (City policy)

The service units in this division are:

- Service Unit 103 – Criminal Justice Sales Tax**
- Service Unit 623 – Personnel**
- Service Unit 627 – Police and Fire Civil Service**
- Service Unit 628 – Charter Civil Service**
- Service Unit 629 – Diversity Promotion**

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Human Resources			
Permanent Budgeted Positions Authorized	720	714	727
Personnel Requisitions	91	92	75
Employment Tests Administered	89	83	65
Personnel Hired	91	91	75
Classification Studies Completed		210	240
Training Programs Coordinated (In-House Training/Outside Provided)	1	16	10
Hours Invested in Labor Negotiations/Contract Admin/Grievances	63	246	175
Hours Invested in FMLA Administration	3,000	1,500	1,700
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation / Improvement, Discipline Administration)	500	600	600
Personnel Action forms processed	1,200	1,500	1,500
Performance Evaluations Issued	1,928	1,575	1,520
Police Relief and Pension Board Medical Claims Processed	720	830	800
Fire Relief and Pension Board Medical Claims Processed	110	106	120
Volunteer Fire and Police boards Medical Claims Processed	82	270	280
Hours Invested in Police and Fire LEOFF 1 Pension calculations	48	200	225
Hours Invested Preparing Items for Monthly Pension Board Meetings ⁽⁴⁾	0	1	2

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager	1.00	1.00	1.00
10103	Human Resources Specialist ⁽¹⁾	5.00	4.00	4.00
10104	Human Resources Assistant	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel ⁽²⁾		9.00	8.00	8.00

(1) 1 FTE approved by council effective June 2011, subsequently cut due to financial constraints for 2012.

(2) 3.05 FTE's funded by Employee Benefit Funds (512, 513 & 514).

In 2012, the Human Resources Division continued to adapt to the substantial increase in workload related to the Police and Fire LEOFF 1 retiree's pension program that was shifted from the City Clerk's office. The responsibility includes calculation of pensions for LEOFF 1 and Prior Service Police and Fire members; coordinating insurance benefits; analyzing and processing medical claims and other duties associated with the pension program. The job function is complex and requires advanced technical skills due to the various state RCW's related to the Police and Fire Pension Acts that apply to LEOFF 1 retirees. This added work represents approximately 75% of an FTE that has been absorbed by the existing staff.

These new responsibilities without added staff necessitated a redistribution of duties and the result is only one HR Specialist dedicated to the duties related to recruitment, testing and hiring instead

of two. To add to that challenge the new applicant tracking system NeoGov was implemented and with that came a steep learning curve. There was an expectation that the number of staff hired would decrease but that workload has stayed consistent and steady with one less person to assist.

Also, due to the retirements of three long tenured staff members, the additional workload and the new tracking system, six of the eight team members are in new positions or learning new responsibilities.

BUDGET SUMMARY

	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
103 Crim Justice Sls Tx .3% Inc	\$6,125	\$7,500	\$4,875	\$7,500	\$7,500	100.0%	100.0%
623 Personnel	177,437	214,511	161,831	213,871	205,508	95.8%	96.1%
627 Police & Fire Civil Service	130,507	113,352	80,107	113,205	106,175	93.7%	93.8%
628 Charter Civil Service	131,735	114,264	107,782	114,301	140,786	123.2%	123.2%
629 Diversity Promotion	328	0	0	0	0	n/a	n/a
Total Expenditures	\$446,132	\$449,627	\$354,595	\$448,877	\$459,969	102.3%	102.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$335,391	\$319,877	\$262,186	\$319,748	\$326,228	102.0%	70.9%
200 Personnel Benefits	81,162	92,441	70,565	92,600	96,481	104.4%	21.0%
Sub-Total Salaries & Benefits	416,553	412,318	332,751	412,348	422,709	102.5%	91.9%
300 Supplies	10,604	8,500	4,737	8,500	8,500	100.0%	1.8%
400 Other Svcs & Charges	18,975	28,810	17,108	28,029	28,760	99.8%	6.3%
Total Expenditures	\$446,132	\$449,628	\$354,596	\$448,877	\$459,969	102.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 3%

The voter approved 0.3% Criminal Justice Sales Tax began in 2005. In order to adequately support the recruitment process for public safety related personnel, \$10,000 of the new tax was allocated to Human Resources in a professional services account to provide for contract services, continuous testing for police and any necessary recruitment costs for other positions funded by the criminal justice sales tax. Since 2009, the budgeted allocation has been reduced to \$7,500.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$6,125	\$7,500	\$4,875	\$7,500	\$7,500	100.0%	100.0%

Service Unit 623 – Personnel

This service unit is responsible for the administration of the human resource management program.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 410 Professional Services – This budgeted line item is for professional labor negotiations assistance in collective bargaining for Police (YPPA), Fire (IAFF), AFSCME Local 1122 contracts and management bargaining units, plus in-service training.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 623 Personnel	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$124,793	\$150,945	\$119,418	\$151,817	\$146,678	97.2%	96.6%
120 Overtime	0	500	0	0	0	0.0%	n/a
140 Retire/Term Cashout	12,252	0	0	0	0	n/a	n/a
Total	137,045	151,445	119,418	151,817	146,678	96.9%	96.6%
200 Personnel Benefits	28,973	46,866	31,969	47,004	43,131	92.0%	91.8%
300 Supplies							
310 Office & Oper Supplies	3,375	3,500	2,399	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	1,060	1,000	598	1,000	1,000	100.0%	100.0%
Total	4,435	4,500	2,997	4,500	4,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	629	2,000	579	2,000	2,000	n/a	n/a
420 Communications	2,496	4,000	2,072	3,300	4,000	100.0%	121.2%
430 Transportation/Training	769	1,000	102	1,000	1,000	100.0%	100.0%
480 Repairs & Maintenance	295	500	211	500	500	100.0%	100.0%
490 Miscellaneous	2,797	4,200	4,484	3,750	3,700	88.1%	98.7%
Total	6,986	11,700	7,448	10,550	11,200	95.7%	106.2%
Total Expenditures - SU 623	\$177,439	\$214,511	\$161,832	\$213,871	\$205,509	95.8%	96.1%

Service Unit 627 – Police and Fire Civil Service

This service unit administers the LEOFF 1 Police and Fire retiree's pension program. Revenues consist of Civil Service exam fees.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as outside legal services for the Police and/or Fire Civil Service Commission or other specialty services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 627 Police & Fire Civil Svc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$95,988	\$84,021	\$61,074	\$84,021	\$76,311	90.8%	90.8%
120 Overtime	0	1,000	0	500	1,000	100.0%	200.0%
140 Retire/Term Cashout	2,450	0	0	0	0	n/a	n/a
Total	98,438	85,021	61,074	84,521	77,311	90.9%	91.5%
200 Personnel Benefits	27,312	23,021	16,603	23,005	23,104	100.4%	100.4%
300 Supplies							
310 Office & Oper Supplies	337	1,000	637	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	1,916	0	0	0	0	n/a	n/a
Total	2,253	1,000	637	1,000	1,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	33	500	43	500	500	100.0%	100.0%
420 Communications	1,093	1,960	449	610	610	31.1%	100.0%
430 Transportation/Training	427	500	235	1,500	1,500	300.0%	100.0%
480 Repairs & Maintenance	147	250	105	250	250	100.0%	100.0%
490 Miscellaneous	803	1,100	961	1,819	1,900	172.7%	104.5%
Total	2,503	4,310	1,793	4,679	4,760	110.4%	101.7%
Total Expenditures - SU 627	\$130,506	\$113,352	\$80,107	\$113,205	\$106,175	93.7%	93.8%

Service Unit 628 – Charter Civil Service

This service unit maintains the City Charter mandated Charter Civil Services.

Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 410 Professional Services – This line item is used primarily for a consultant to perform reclassification studies. This varies from year to year based on the number of reclassification requests by employees.

Account 440 Advertising – This account provides funds for extraordinary recruitment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 628 Charter Civil Service	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$92,556	\$82,910	\$81,694	\$82,910	\$101,740	122.7%	122.7%
120 Overtime	0	500	0	500	500	100.0%	100.0%
140 Retire/Term Cashout	7,351	0	0	0	0	n/a	n/a
Total	99,907	83,410	81,694	83,410	102,240	122.6%	122.6%

200 Personnel Benefits	24,877	22,554	21,993	22,591	30,246	134.1%	133.9%
300 Supplies							
310 Office & Oper Supplies	1,567	2,500	1,104	2,500	2,500	100.0%	100.0%
350 Small Tools & Equip	2,022	500	0	500	500	100.0%	100.0%
Total	3,589	3,000	1,104	3,000	3,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	67	400	87	400	400	100.0%	100.0%
420 Communications	1,200	1,700	455	850	850	50.0%	100.0%
430 Transportation/Training	521	1,100	737	1,600	1,600	145.5%	100.0%
480 Repairs & Maintenance	236	400	176	400	400	100.0%	100.0%
490 Miscellaneous	1,338	1,700	1,536	2,050	2,050	120.6%	100.0%
Total	3,362	5,300	2,991	5,300	5,300	100.0%	100.0%
Total Expenditures - SU 628	\$131,735	\$114,264	\$107,782	\$114,301	\$140,786	123.2%	123.2%

Service Unit 629 – Diversity Promotion

This service unit is used to help support the local Martin Luther King Jr. celebration when Council approves a request.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 629 Diversity Promotion	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
310 Office & Oper Supplies	\$328	\$0	\$0	\$0	\$0	n/a	n/a

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

UNEMPLOYMENT COMPENSATION RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. Revenues to this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. This activity is recorded in one service unit, 623 Personnel.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Unemployment Compensation funds .35 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 512 Unempl Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
623 Personnel	\$207,224	\$318,064	\$122,794	\$212,964	\$293,796	92.4%	138.0%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$179,549	\$173,000	\$147,870	\$177,000	\$177,000	102.3%	100.0%
Fund Balance							
Beginning Balance	\$355,464	\$324,387	\$327,790	\$327,790	\$291,825	90.0%	89.0%
Revenues Less Expenditures	-27,675	-145,064	25,077	-35,964	-116,796	80.5%	324.8%
Ending Balance	\$327,789	\$179,323	\$352,867	\$291,826	\$175,029	97.6%	60.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$28,120	\$23,252	\$18,995	\$23,152	\$23,366	100.5%	8.0%
200 Personnel Benefits	166,255	281,066	93,900	176,066	256,795	91.4%	87.4%
Sub-Total Salaries & Benefits	194,375	304,318	112,895	199,218	280,161	92.1%	95.4%
400 Other Svcs & Charges	9,458	9,400	6,276	9,400	9,400	100.0%	3.2%
900 Intfnd Pymt f/Svcs	3,391	4,346	3,622	4,346	4,235	97.4%	1.4%
Total Expenditures	\$207,224	\$318,064	\$122,793	\$212,964	\$293,796	92.4%	100.0%

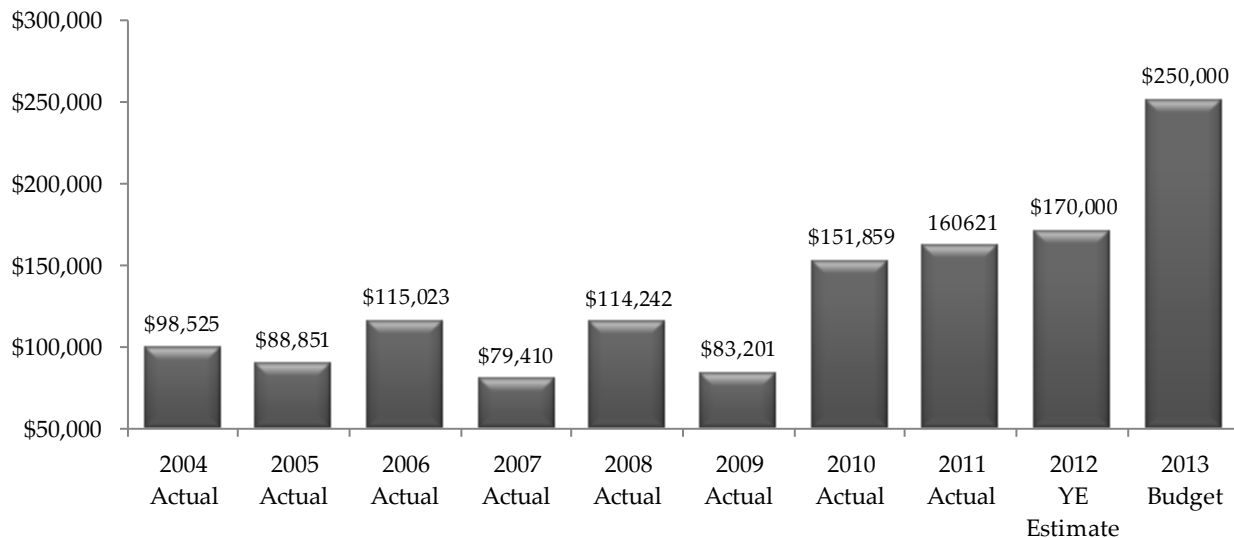
EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for the administration and payments of unemployment benefits.

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2012 Year-End Estimate and 2013 Budget



Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits/Unemployment Compensation Benefits – This account pays for unemployment claims filed by former employees as well as the benefits related to the salaries and wages paid from this fund.

Account 410 Professional Services – This account pays for our third party administrator, Talx Equifax Administrative Services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 623 Personnel	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$23,219	\$23,152	\$18,995	\$23,152	\$23,366	100.9%	100.9%
120 Overtime	0	100	0	0	0	0.0%	n/a
140 Retire/Term Cashout	4,901	0	0	0	0	n/a	n/a
Total	28,120	23,252	18,995	23,152	23,366	100.5%	100.9%
200 Personnel Benefits	166,255	281,066	93,900	176,066	256,795	91.4%	145.9%
410 Professional Services	9,458	9,400	6,276	9,400	9,400	100.0%	100.0%
990 Interfund Admin Chrgs	3,391	4,346	3,622	4,346	4,235	97.4%	97.4%
Total Expenditures - SU 623	\$207,224	\$318,064	\$122,793	\$212,964	\$293,796	92.4%	138.0%

Service Unit 645 – Interfund Distribution

Interfund revenues are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. The reserve balance is stable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$179,549	\$173,000	\$147,870	\$177,000	\$177,000	102.3%	100.0%

Service Unit 699 – General Revenues

Beginning balance is the accumulated savings from prior year activity in the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$355,464	\$324,387	\$327,790	\$327,790	\$291,825	90.0%	89.0%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

EMPLOYEES HEALTH BENEFIT RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

This fund is used to pay group medical and dental claims for covered employees and retirees and their eligible dependents. Revenues for this fund are generated from operating funds with payroll activities through monthly assessments made for each covered employee. Additionally, employees contribute monthly from payroll and retirees pay the full cost of coverage monthly from their pension checks.

In order to pay all medical/vision/dental claims and maintain reserves at acceptable levels, rates charged against all operating funds have been adjusted for 2013. The 2013 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$11,995,000.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Employee Health Benefit Reserve funds 1.45 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 513 Emp Hlth Benefit Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
623 Personnel	\$11,047,905	\$11,469,378	\$9,341,010	\$11,424,885	\$11,628,854	101.4%	101.8%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$9,727,085	\$10,416,825	\$7,852,888	\$10,103,348	\$11,167,000	107.2%	110.5%
699 General Revenues	691,027	826,360	979,433	1,621,000	828,000	100.2%	51.1%
Total Revenues	<u>\$10,418,112</u>	<u>\$11,243,185</u>	<u>\$8,832,321</u>	<u>\$11,724,348</u>	<u>\$11,995,000</u>	106.7%	102.3%
Fund Balance							
Beginning Balance	\$2,537,960	\$1,991,005	\$1,908,168	\$1,908,168	\$2,207,630	110.9%	115.7%
Revenues Less Expenditures	-629,792	-226,193	-508,689	299,463	366,146	-161.9%	122.3%
Ending Balance	<u>\$1,908,168</u>	<u>\$1,764,812</u>	<u>\$1,399,479</u>	<u>\$2,207,631</u>	<u>\$2,573,776</u>	145.8%	116.6%

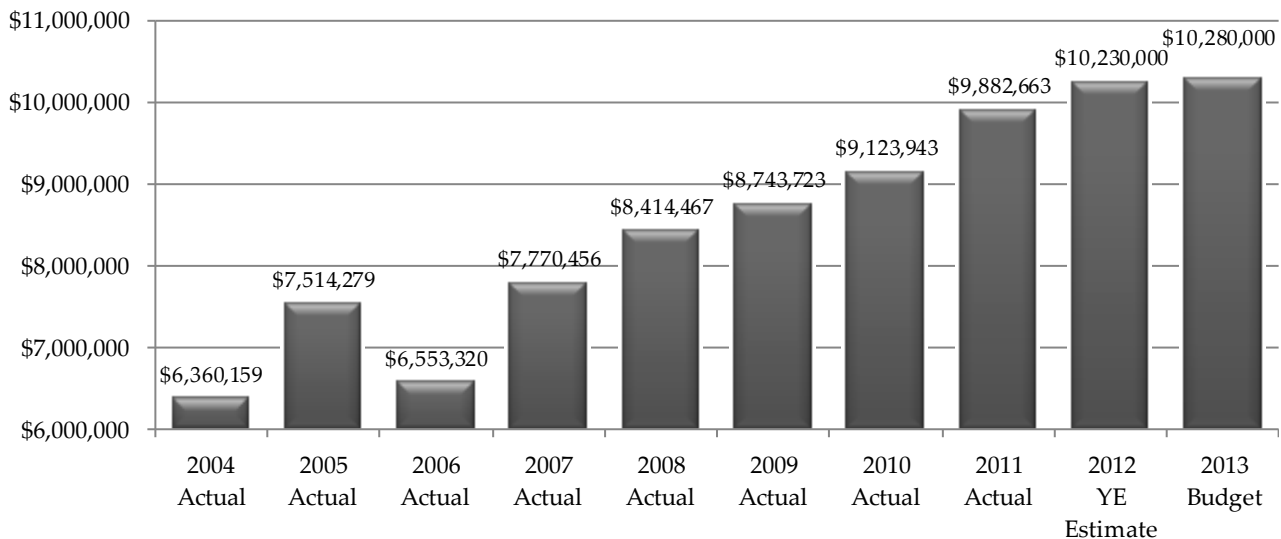
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$108,894	\$98,352	\$83,325	\$97,352	\$103,648	105.4%	0.9%
200 Personnel Benefits	9,905,794	10,238,874	8,392,114	10,259,106	10,309,508	100.7%	88.7%
Sub-Total Salaries & Benefits	10,014,688	10,337,226	8,475,439	10,356,458	10,413,156	100.7%	89.5%
300 Supplies	869	4,000	113	4,000	4,000	100.0%	0.0%
400 Other Svcs & Charges	881,274	979,525	741,602	915,800	1,062,300	108.5%	9.1%
900 Intfnd Pymt f/Svcs	151,074	148,627	123,855	148,627	149,397	100.5%	1.3%
Total Expenditures	<u>\$11,047,905</u>	<u>\$11,469,378</u>	<u>\$9,341,009</u>	<u>\$11,424,885</u>	<u>\$11,628,853</u>	101.4%	100.0%

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for the administration and payments of group medical and dental claims.

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)
Last Eight Years Actual Expenditures, 2012 Year-End Estimate and 2013 Budget



Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits – This line item also includes funding for medical, dental, and vision claims for covered employees and retirees along with their eligible dependents. Increases in this fund are attributable to medical cost inflation (estimated at 8-13%), an aging workforce with minimal turnover (including LEOFF I medical costs) and a large number of claims exceeding \$35,000. As of December 31, 2012 there are 30 claimants who claims experience have exceeded \$35,000, or a total of approximately \$3,042,207.

Account 410 Professional Services – This line item accounts for administrative service charges paid to third party administrator (TPA). Starting January 1, 2012 Employee Benefit Management Services (EBMS) became the TPA reflecting an approximate 9% cost savings from the current provider

Healthcare Management Administrators (HMA). Starting February 2-13 an on-site clinic for employees, dependents and retirees will open providing services of office visits, laboratory and prescription. Savings to the City by using this MiCare model is anticipated to be approximately \$320,000.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 623 Personnel	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$94,191	\$97,352	\$83,325	\$97,352	\$103,648	106.5%	106.5%
120 Overtime	0	1,000	0	0	0	0.0%	n/a
140 Retire/Term Cashout	14,702	0	0	0	0	n/a	n/a
Total	108,893	98,352	83,325	97,352	103,648	105.4%	106.5%
200 Personnel Benefits	9,905,794	10,238,874	8,392,114	10,259,106	10,309,508	100.7%	100.5%
300 Supplies							
310 Office & Oper Supplies	0	3,000	113	3,000	3,000	100.0%	100.0%
350 Small Tools & Equip	869	1,000	0	1,000	1,000	100.0%	100.0%
Total	869	4,000	113	4,000	4,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	485,922	548,000	407,360	471,000	484,000	88.3%	102.8%
420 Communications	112	4,725	136	500	500	10.6%	100.0%
430 Transportation/Training	605	1,000	364	1,000	3,500	350.0%	350.0%
460 Insurance	393,210	420,000	331,902	437,500	568,000	135.2%	129.8%
480 Repairs & Maintenance	0	400	0	400	400	100.0%	100.0%
490 Miscellaneous	1,425	5,400	1,840	5,400	5,900	109.3%	109.3%
Total	881,274	979,525	741,602	915,800	1,062,300	108.5%	116.0%
990 Interfund Admin Chrgs	151,074	148,627	123,855	148,627	149,397	100.5%	100.5%
Total Expenditures - SU 623	<u>\$11,047,904</u>	<u>\$11,469,378</u>	<u>\$9,341,009</u>	<u>\$11,424,885</u>	<u>\$11,628,853</u>	101.4%	101.8%

Service Unit 645 – Interfund Distribution Revenues

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

BASE PREMIUM RATES

Description	2011 Actual	2012 Budget	2011 vs. 2012	2013 Proposed	2012 vs. % Change 2013
LEOFF I Employees	\$722.79	\$748.71	\$25.92	\$959.89	12.8%
YPPA Employees	490.93	448.64	(42.29)	440.49	(1.8%)
All Other Employees	490.93	576.50	85.57	700.33	12.1%
YPPA Dependents	614.68	827.07	212.39	786.76	(5.1%)
All Other Dependent(s)	614.68	695.71	81.03	763.31	9.7%
Dental	84.52	91.96	7.44	90.82	(1.2%)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$9,727,085	\$10,416,825	\$7,852,888	\$10,103,348	\$11,167,000	107.2%	110.5%

Service Unit 699 – General Revenues

Miscellaneous revenues include retired employee contributions and investment interest. The 2013 revenue budget includes \$225,000 in stop loss recoveries. Stop loss recoveries are unpredictable in both occurrence and magnitude. This reserve is below the insurance board's policy and recommendations for reserve levels for self-insured programs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$2,537,960	\$1,991,005	\$1,908,168	\$1,908,168	\$2,207,630	110.9%	115.7%
360 Miscellaneous Revenues	691,027	826,360	979,433	1,621,000	828,000	100.2%	51.1%
Total Revenues - SU 699	<u>\$3,228,987</u>	<u>\$2,817,365</u>	<u>\$2,887,601</u>	<u>\$3,529,168</u>	<u>\$3,035,630</u>	107.7%	86.0%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

WORKER'S COMPENSATION RESERVE

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

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 for this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. In addition, this fund will provide a portion of the wage and benefit costs for the Human Resources Manager, Deputy Human Resources Manager, Human Resources Specialist and Human Resources Assistant who administer this fund and assist in developing safety training programs. This activity is recorded in one service unit, 623 Personnel.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel. Workers Compensation funds 1.25 FTE's in Human Resources (016).

BUDGET SUMMARY

Dept 514 Workers Comp Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
623 Personnel	\$1,319,074	\$1,363,785	\$806,513	\$1,064,710	\$1,244,636	91.3%	116.9%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$1,073,029	\$1,113,600	\$856,715	\$1,017,500	\$1,017,500	91.4%	100.0%
699 General Revenues	122,960	1,000	5,147	8,500	500	50.0%	5.9%
Total Revenues	<u>\$1,195,989</u>	<u>\$1,114,600</u>	<u>\$861,862</u>	<u>\$1,026,000</u>	<u>\$1,018,000</u>	91.3%	99.2%
Fund Balance							
Beginning Balance	\$1,177,333	\$1,124,244	\$1,054,247	\$1,054,247	\$1,015,537	90.3%	96.3%
Revenues Less Expenditures	-123,085	-249,185	55,350	-38,710	-226,636	91.0%	585.5%
Ending Balance	<u>\$1,054,248</u>	<u>\$875,059</u>	<u>\$1,109,597</u>	<u>\$1,015,537</u>	<u>\$788,901</u>	90.2%	77.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$89,587	\$92,389	\$68,050	\$88,077	\$69,743	75.5%	5.6%
200 Personnel Benefits	858,525	977,011	532,569	677,129	871,950	89.2%	70.1%
Sub-Total Salaries & Benefits	948,112	1,069,400	600,619	765,206	941,693	88.1%	75.7%
300 Supplies	643	5,382	1,248	5,382	5,382	100.0%	0.4%
400 Other Svcs & Charges	349,283	270,200	188,976	275,319	279,400	103.4%	22.4%
900 Intfnd Pymt f/Svcs	21,037	18,803	15,669	18,803	18,160	96.6%	1.5%
Total Expenditures	<u>\$1,319,075</u>	<u>\$1,363,785</u>	<u>\$806,512</u>	<u>\$1,064,710</u>	<u>\$1,244,635</u>	91.3%	100.0%

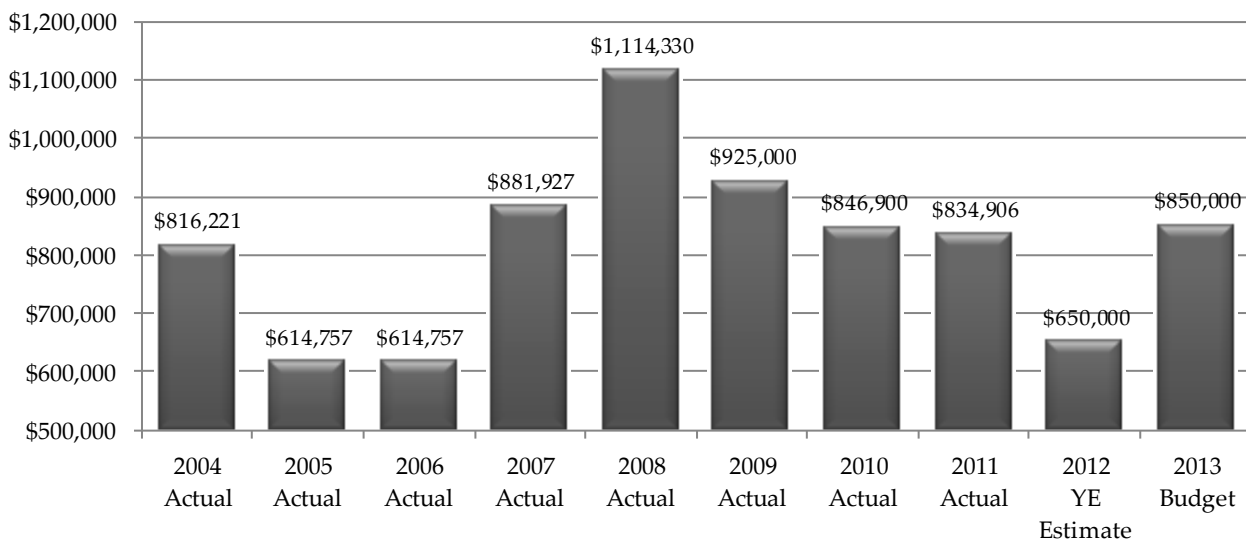
EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

This service unit is used to pay for workers compensation administration and payments.

WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2012 Year-End Estimate and 2013 Budget



Account 120 Overtime – Overtime in this service unit is primarily due to operational needs and/or unexpected staffing interruptions.

Account 200 Personnel Benefits - This line item also includes funding for industrial medical and time loss disability claims filed by employees.

Account 410 Professional Services – This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims. This line item includes funding for the Safety and Health Committee.

Account 430 Transportation/Training – This account, along with account 490, includes funding for the Safety and Health Committee.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 623 Personnel	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$82,236	\$83,439	\$63,413	\$83,439	\$69,743	83.6%	83.6%
120 Overtime	0	500	0	0	0	0.0%	n/a
140 Retire/Term Cashout	7,351	8,450	4,638	4,638	0	0.0%	0.0%
Total	89,587	92,389	68,051	88,077	69,743	75.5%	79.2%
200 Personnel Benefits	858,525	977,011	532,569	677,129	871,950	89.2%	128.8%
300 Supplies							
310 Office & Oper Supplies	643	4,982	1,248	4,982	4,982	100.0%	100.0%
350 Small Tools & Equip	0	400	0	400	400	100.0%	100.0%
Total	643	5,382	1,248	5,382	5,382	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	289,862	201,500	119,480	201,500	201,500	100.0%	100.0%
430 Transportation/Training	0	1,600	658	1,600	1,600	100.0%	100.0%
460 Insurance	58,059	62,000	67,189	67,189	71,200	114.8%	106.0%
480 Repairs & Maintenance	295	500	211	500	500	100.0%	100.0%
490 Miscellaneous	1,067	4,600	1,439	4,530	4,600	100.0%	101.5%
Total	349,283	270,200	188,977	275,319	279,400	103.4%	101.5%
990 Interfund Admin Chrgs	21,037	18,803	15,669	18,803	18,160	96.6%	96.6%
Total Expenditures - SU 623	\$1,319,075	\$1,363,785	\$806,514	\$1,064,710	\$1,244,635	91.3%	116.9%

Service Unit 645 – Interfund Distribution

Revenues for this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. This system is anticipated to cover current year costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$1,073,029	\$1,113,600	\$856,715	\$1,017,500	\$1,017,500	91.4%	100.0%

Service Unit 699 – General Revenues

This service unit includes interest revenue as well the beginning balance of accumulated savings from prior year activity in the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$1,177,333	\$1,124,244	\$1,054,247	\$1,054,247	\$1,015,537	90.3%	96.3%
360 Miscellaneous Revenues	122,960	1,000	5,147	8,500	500	50.0%	5.9%
Total Revenues - SU 699	\$1,300,293	\$1,125,244	\$1,059,394	\$1,062,747	\$1,016,037	90.3%	95.6%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM

City Manager
Human Resources Manager

Tony O'Rourke
Colleen Chapin

DEFINITION

This fund is used for the Wellness Program and the Employee Assistance Program (EAP). The Employee Assistance Program includes the Random Drug, Alcohol Testing Program and training for the City of Yakima as required by federal law.

The service units in this division are:

Service Unit 645 – Interfund Distribution
Service Unit 655 – Wellness Program
Service Unit 656 – Employee Assistance Program
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 516 Wellness/EAP Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
655 Wellness Program	\$31,898	\$60,000	\$27,776	\$59,630	\$62,000	103.3%	104.0%
656 Employee Assist Program	22,824	32,000	16,140	23,700	31,700	99.1%	133.8%
Total Expenditures	<u>\$54,722</u>	<u>\$92,000</u>	<u>\$43,916</u>	<u>\$83,330</u>	<u>\$93,700</u>	101.8%	112.4%

Revenue Summary By Service Unit

645 Interfund Distribution	\$30,000	\$60,000	\$0	\$60,000	\$60,000	100.0%	100.0%
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Fund Balance

Beginning Balance	\$147,368	\$143,483	\$122,646	\$122,646	\$99,316	69.2%	81.0%
Revenues Less Expenditures	-24,722	-32,000	-43,917	-23,330	-33,700	105.3%	144.4%
Ending Balance	<u>\$122,646</u>	<u>\$111,483</u>	<u>\$78,729</u>	<u>\$99,316</u>	<u>\$65,616</u>	58.9%	66.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Supplies	\$11,114	\$6,700	\$7,134	\$9,200	\$6,700	100.0%	7.2%
400 Other Svcs & Charges	43,608	65,300	30,378	57,630	67,000	102.6%	71.5%
600 Capital Outlays	0	20,000	6,405	16,500	20,000	100.0%	21.3%
Total Expenditures	<u>\$54,722</u>	<u>\$92,000</u>	<u>\$43,917</u>	<u>\$83,330</u>	<u>\$93,700</u>	101.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

This fund is supported by a transfer from operating funds of the City's portion of insurance premiums budgeted for unfilled/vacant positions. The increase in medical premiums in the past few years has warranted an increase in support to this fund. The insurance industry recognizes that an active wellness program is effective to improve the overall health of participants, which could positively affect future medical costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$30,000	\$60,000	\$0	\$60,000	\$60,000	100.0%	100.0%

Service Unit 655 – Wellness Program

The Wellness Program provides the opportunity to all employees to improve their physical, mental and emotional well being. It also provides an avenue for medical cost containment, all in a positive, supportive environment that promotes healthy lifestyle choices.

Account 410 Professional Services – Funds are budgeted in this line item for professional services. On September 10, 2013, the Wellness Committee will host an expanded Wellness Fair in the Yakima Convention Center. This event will promote healthy living and preventive care for all members of the City's Health Plan

Account 640 Machinery and Equipment – This account pays for exercise equipment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 655 Wellness Program	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Supplies							
310 Office & Oper Supplies	\$987	\$1,000	\$3,319	\$3,500	\$1,000	100.0%	28.6%
350 Small Tools & Equip	10,127	5,000	3,815	5,000	5,000	100.0%	100.0%
Total	11,114	6,000	7,134	8,500	6,000	100.0%	70.6%
400 Other Services & Charges							
410 Professional Services	14,714	20,000	8,837	20,000	20,000	100.0%	100.0%
420 Communications	440	2,470	0	500	500	20.2%	100.0%
430 Transportation/Training	933	1,330	0	1,330	2,500	188.0%	188.0%
480 Repairs & Maintenance	0	5,000	0	7,500	7,500	150.0%	100.0%
490 Miscellaneous	4,696	5,200	5,401	5,300	5,500	105.8%	103.8%
Total	20,783	34,000	14,238	34,630	36,000	105.9%	104.0%
640 Machinery & Equipment	0	20,000	6,405	16,500	20,000	100.0%	121.2%
Total Expenditures - SU 655	\$31,897	\$60,000	\$27,777	\$59,630	\$62,000	103.3%	104.0%

Service Unit 656 – Employee Assistance Program

The Employee Assistant Program (EAP) offers free and confidential services to all employees and their families. The EAP assists in helping people to identify and resolve personal problems that may be affecting their lives and job performance. This fund also includes job development and training activities.

Account 410 Professional Services – Funds are budgeted in this line item for professional services for the provider of EAP assistance, required drug and alcohol testing and related training.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 656 Emp Assistance Prog	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
310 Office & Oper Supplies	\$0	\$700	\$0	\$700	\$700	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	22,724	30,000	15,504	22,000	30,000	100.0%	136.4%
430 Transportation/Training	0	500	0	500	500	100.0%	100.0%
490 Miscellaneous	100	800	636	500	500	62.5%	100.0%
Total	22,824	31,300	16,140	23,000	31,000	99.0%	134.8%
Total Expenditures - SU 656	\$22,824	\$32,000	\$16,140	\$23,700	\$31,700	99.1%	133.8%

Service Unit 699 – Revenues

The beginning balance is the accumulated savings from prior year activity in the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$147,368	\$143,483	\$122,646	\$122,646	\$99,316	69.2%	81.0%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

INFORMATION TECHNOLOGY SERVICES
GENERAL FUND

City Manager
Communications & Technology Manager

Tony O'Rourke
Wayne Wantland

DEFINITION

Information Systems Division - Primary Responsibilities:

- Security and operations of the City's Information Systems infrastructure (e.g.: databases; operating systems; firewalls; anti-virus; anti-spam; communications networks; etc.)
- Maintenance, enhancement and support of:
 - Existing software applications
 - The Geographical Information Services (GIS)
 - Existing computer hardware (e.g.: computers; printers; copiers; mobile data terminals; wireless personal digital assistant (PDA) devices; data radios; microwaves; fiber optics; surveillance cameras; etc.)
- Implementation of new software application systems
- Printing services

The Information Systems Division consists of three separate service units:

Service Unit 103 – Criminal Justice .3% Sales Tax
Service Unit 631 – Information Technology Services
Service Unit 653 – Copy Center

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1233	Information Systems Manager ⁽¹⁾	1.00	0.00	0.00
2102	GIS Technician	1.00	1.00	1.00
2107	Computer Operations Technician ⁽²⁾	2.00	1.00	1.00
2108	Computer Client Services Technician ⁽²⁾	4.00	6.00	5.00
2109	Applications Developer ⁽²⁾	2.00	0.00	0.00
2110	Database Administrator	1.00	1.00	1.00
2112	Network Services Engineer	1.00	1.00	1.00
2114	Senior Applications Developer ⁽²⁾⁽³⁾	1.00	0.00	1.00
2116	Lead Client Services Technician ⁽²⁾	1.00	0.00	0.00
2117	Web Applications Developer/Admin ⁽²⁾⁽³⁾	0.00	1.00	2.00
7171	Communications & Tech Office Asst. ⁽⁴⁾	0.00	1.00	1.00
7611	Print Shop Operator	1.00	1.00	1.00

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
10201	Senior Analyst ⁽²⁾	1.00	0.00	0.00
10203	Lead Applications System Designer ⁽²⁾⁽³⁾	1.00	2.00	1.00
11901	Supervising Senior Analyst	2.00	2.00	2.00
11902	Operation Supervisor ⁽²⁾	0.00	1.00	1.00
Total Personnel ⁽⁵⁾		19.00	18.00	18.00

- (1) The Communication and Technology Manager position is the combination of the Information Systems Manager and the Public Safety Communications Manager positions with time and related budget allocated between the two divisions; the percentage allocated to each may change based on the workload demands of each division. The 2013 Budget allocates .70 FTE to Public Safety Communications and .30 FTE to Information Systems. (The position is listed as 1 FTE in the Public Safety Communications personnel chart.)
- (2) Information Technology's reorganization in 2012 resulted in the elimination of one Senior Analyst, one Senior Application Developer, two Application Developers and one Computer Operations Technician positions and the addition of a Web Application Developer/Admin and one Lead Applications System Designer positions. The Lead Client Services Technician position was replaced by Operation Supervisor position.
- (3) The 2013 budget added one Web Application Developer/Admin position, and restored the Senior Application Developer position and eliminated one Lead Applications System Designer position.
- (4) The Communications and Technology Office Assistant was a new position in 2012. This position is also split between Information Technology and Public Safety Communications. The 2013 Budget allocates .50 FTE to Information Technology and .50 FTE to Public Safety Communications.
- (5) A total of 0.5 FTE's are funded by Public Safety Communications.

BUDGET SUMMARY

Dept 052 Information Tech Svc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
103 Crim Justice Sls Tx .3% Inc	\$61,983	\$108,215	\$118,034	\$108,425	\$111,276	102.8%	102.6%
631 Information Technology	2,255,124	2,166,810	1,528,839	2,108,794	1,978,415	91.3%	93.8%
653 Copy Center	171,822	172,370	127,500	171,598	174,347	101.1%	101.6%
Total Expenditures	<u>\$2,488,929</u>	<u>\$2,447,395</u>	<u>\$1,774,373</u>	<u>\$2,388,817</u>	<u>\$2,264,038</u>	92.5%	94.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$1,227,511	\$1,244,781	\$897,707	\$1,188,760	\$1,158,208	93.0%	51.2%
200 Personnel Benefits	340,114	402,319	272,041	403,495	396,515	98.6%	17.5%
Sub-Total Salaries & Benefits	1,567,625	1,647,100	1,169,748	1,592,255	1,554,723	94.4%	68.7%
300 Supplies	158,813	187,132	73,469	187,132	153,050	81.8%	6.8%
400 Other Svcs & Charges	565,943	535,761	422,145	531,761	529,437	98.8%	23.4%
600 Capital Outlays	183,640	65,429	98,325	65,695	15,000	22.9%	0.7%
700 Debt Service	11,651	11,507	10,297	11,507	11,508	n/a	0.5%
900 Intfnd Pymt f/Svcs	1,257	467	389	467	320	68.5%	0.0%
Total Expenditures	<u>\$2,488,929</u>	<u>\$2,447,396</u>	<u>\$1,774,373</u>	<u>\$2,388,817</u>	<u>\$2,264,038</u>	92.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice .3% Sales Tax

This Service Unit is funded through the 0.3% sales tax approved by voters in 2005 and is used to enhance the efficiency, effectiveness and safety of the City's law enforcement and other Criminal Justice personnel through the expanded use of technology. These funds are used primarily to support mobile technology for the police patrol officers (ex: purchase, installation, maintenance and support of in-car computers and video cameras).

Account 110 Salaries and Wages – This account includes wages only for temporary employees, who support the patrol car technology.

Account 120 Overtime – This account helps provide personnel to respond to after-hours emergency calls, primarily in support of police or critical server support.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$20,318	\$15,000	\$24,444	\$15,000	\$14,995	100.0%	100.0%
120 Overtime	0	250	0	250	250	100.0%	100.0%
Total	20,318	15,250	24,444	15,250	15,245	100.0%	100.0%
200 Personnel Benefits	1,873	1,440	2,334	1,650	1,430	99.3%	86.7%
400 Other Services & Charges							
480 Repairs & Maintenance	39,692	91,526	91,256	91,526	94,600	103.4%	103.4%
490 Miscellaneous	100	0	0	0	0	n/a	n/a
Total	39,792	91,526	91,256	91,526	94,600	103.4%	103.4%
Total Expenditures - SU 103	\$61,983	\$108,216	\$118,034	\$108,426	\$111,275	102.8%	102.6%

Service Unit 631 – Data Processing

The Data Processing Service Unit is responsible for six areas of computer and technology support for all City departments:

- General City Business Systems which includes financial, billing, payroll, numerous other traditional business computer systems and support of the City's Website.
- Public Safety Systems which includes Fire Records, Mobile Data Terminals, Prosecutors Case Management System, Document Imaging, Mobile Digital Video System, SafetyNet Regional Area Records System and a variety of support systems. This area also provides regional technical and software services to the City of Union Gap, the City of Selah, and most of the county Fire Districts.
- Geographical Information Systems (GIS) includes mapping, geo-location research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, mobile client mapping systems for Transit and Refuse, and special project support to several systems and departments within the City.

- Automated Inventory and Maintenance Management System (AIMMS) includes Work Order Management, Equipment Tracking, Inventory Management, Purchasing, Accounts Payable and Cost Accounting.
- Client Services Support includes installation, maintenance and support of personal computers and workstations, peripheral equipment, Blackberry PDA's and other personal productivity tools, office automation systems, video conferencing, and the data communications network, including extensive wireless and mobile wireless data communications systems. This area also provides technical services to the Union Gap Police Department, Selah Police and Fire Departments and West Valley, East Valley, Gleed, Highland and Lower Valley Fire Districts.
- Computer Operations which includes the maintenance and support of the large central City and Public Safety servers, operation of all centralized software applications, data entry, and office support.

Account 120 Overtime – Overtime in this service unit is utilized predominantly for personnel to respond to after-hours emergency calls; primarily in support of police and other 24-hour operations and for after-hours server maintenance.

Account 130 Special Pay – This account provides funds for standby pay to on call personnel who provide immediate response to computer system emergencies during non-working hours. Though the Public Safety departments' systems require 24-hour computer availability several other City departments also operate around the clock and rely heavily on computer services during all hours of operation.

Account 410 Professional Services – This account contains funding for computer software licenses, data base licenses, computer virus detection subscription, Anti-SPAM e-mail service and staff training. This account also contains appropriations for most Information Systems projects, thus this budget can vary dramatically from year to year depending on project completion dates and project implementation schedules.

Account 420 Communications – This account includes internet and data back haul connections for the entire City (e.g.: network backbone and infrastructure connections to all city facilities, police, fire stations, public works, wastewater treatment plant, etc.) and for Selah, Union Gap and Yakima County.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 631 Information Technology	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$1,083,132	\$1,164,596	\$811,472	\$1,100,176	\$1,074,528	92.3%	97.7%
120 Overtime	15,866	6,000	9,294	10,000	10,000	166.7%	100.0%
130 Special Pay	10,369	16,000	13,069	16,000	16,000	100.0%	100.0%
140 Retire/Term Cashout	55,888	0	5,219	5,300	0	n/a	0.0%
Total	1,165,255	1,186,596	839,054	1,131,476	1,100,528	92.7%	97.3%

200 Personnel Benefits							
200 Personnel Benefits	321,492	381,738	253,921	382,577	372,468	97.6%	97.4%
280 Clothing & Misc	0	0	0	0	1,000	n/a	n/a
Total	321,492	381,738	253,921	382,577	373,468	97.8%	97.6%
300 Supplies							
310 Office & Oper Supplies	24,248	16,000	9,680	16,000	16,000	100.0%	100.0%
320 Fuel Consumed	1,190	1,500	750	1,500	1,500	100.0%	100.0%
350 Small Tools & Equip	76,261	104,632	25,138	104,632	70,550	67.4%	67.4%
Total	101,699	122,132	35,568	122,132	88,050	72.1%	72.1%
400 Other Services & Charges							
410 Professional Services	241,605	104,348	88,692	104,348	94,950	91.0%	91.0%
420 Communications	30,125	27,859	21,241	23,859	23,859	85.6%	100.0%
430 Transportation/Training	4,313	8,140	3,639	8,140	8,140	100.0%	100.0%
450 Oper Rentals & Leases	7,016	5,100	5,616	5,100	5,100	100.0%	100.0%
480 Repairs & Maintenance	195,385	260,000	178,561	260,000	264,000	101.5%	101.5%
490 Miscellaneous	3,338	5,000	3,833	5,000	5,000	100.0%	100.0%
Total	481,782	410,447	301,582	406,447	401,049	97.7%	98.7%
640 Machinery & Equipment	183,640	65,429	98,325	65,695	15,000	22.9%	22.8%
950 Interfund Opt Rent/Lease	1,257	467	389	467	320	68.5%	68.5%
Total Expenditures - SU 631	<u>\$2,255,125</u>	<u>\$2,166,809</u>	<u>\$1,528,839</u>	<u>\$2,108,794</u>	<u>\$1,978,415</u>	91.3%	93.8%
Revenues							
330 Intergovernmental Rev	\$24,785	\$0	\$0	\$24,000	\$24,000	n/a	100.0%
340 Chrgs f/Goods & Services	50,000	50,000	50,000	50,000	70,000	140.0%	140.0%
Total Revenues - SU 631	<u>\$74,785</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$74,000</u>	<u>\$94,000</u>	188.0%	127.0%
Revenues							
330 Intergovernmental Rev	\$24,785	\$0	\$0	\$24,000	\$24,000	n/a	100.0%
340 Chrgs f/Goods & Services	50,000	50,000	50,000	50,000	70,000	140.0%	140.0%
Total Revenues - SU 631	<u>\$74,785</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$74,000</u>	<u>\$94,000</u>	188.0%	127.0%

Service Unit 653 – Copy Center

This Service Unit provides high speed copying and professional quality offset printing and publishing services to all departments and divisions of the City. Using specialized computer software in combination with professional printing and digital reproduction equipment, the Copy Center produces a large volume of printed material for all facets of City government.

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

Account 120 Overtime – The functions that regularly require overtime include the printing of Council packets and budget documents.

Account 340 Items Purchased for Resale – This account contains supplies purchased for and billed to specific print jobs such as utility envelopes. This account is completely demand driven.

Revenues consist of printing services provided to both internal City divisions and non-city customers.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 653 Copy Center	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$41,935	\$41,934	\$34,154	\$41,934	\$41,934	100.0%	100.0%
120 Overtime	0	1,000	53	100	500	50.0%	500.0%
130 Special Pay	4	0	2	0	0	n/a	n/a
Total	41,939	42,934	34,209	42,034	42,434	98.8%	101.0%
200 Personnel Benefits							
200 Personnel Benefits	16,749	19,041	15,787	19,169	21,516	113.0%	112.2%
280 Clothing & Misc	0	100	0	100	100	100.0%	100.0%
Total	16,749	19,141	15,787	19,269	21,616	112.9%	112.2%
300 Supplies							
310 Office & Oper Supplies	16,179	15,000	7,672	15,000	15,000	100.0%	100.0%
340 Items Pchsd for Resale	40,934	50,000	30,229	50,000	50,000	100.0%	100.0%
Total	57,113	65,000	37,901	65,000	65,000	100.0%	100.0%
400 Other Services & Charges							
420 Communications	305	350	219	350	350	100.0%	100.0%
430 Transportation/Training	0	88	0	88	88	100.0%	100.0%
480 Repairs & Maintenance	44,064	33,000	29,073	33,000	33,000	100.0%	100.0%
490 Miscellaneous	0	350	15	350	350	100.0%	100.0%
Total	44,369	33,788	29,307	33,788	33,788	100.0%	100.0%
750 Debt Svc - Cap Lease/Prin	9,695	10,176	9,068	10,176	10,681	105.0%	105.0%
830 Debt Svc - Ext LTD - Int	1,956	1,331	1,229	1,331	827	62.1%	62.1%
Total Expenditures - SU 653	\$171,821	\$172,370	\$127,501	\$171,598	\$174,346	101.1%	101.6%
Revenues							
340 Chrgs f/Goods & Services	\$130,793	\$120,000	\$89,696	\$100,000	\$90,000	75.0%	90.0%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Economic Development fund was created in 2012 to separately account for expenditures associated with economic development in the City of Yakima. New Economic Development Manager and Strategic Projects Manager positions were added in late 2012 and will focus 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. The Strategic Projects Manager will focus primarily on the development of the former sawmill site.

The only service unit in this division is:

Service Unit 320 – Economic Development

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1275	Economic Development Manager	0.00	1.00	1.00
1239	Strategic Projects Manager	0.00	1.00	1.00
Total Personnel⁽¹⁾		0.00	2.00	2.00

(1) Positions were added due to a mid-year reorganization approved by Council on August 21, 2012.

BUDGET SUMMARY

Dept 025 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
320 Economic Development	\$0	\$0	\$0	\$0	\$367,217	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	2011	Amended	Actual	Estimated	Projected	from	of
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$0	\$0	\$0	\$0	\$201,332	n/a	54.8%
200 Personnel Benefits	0	0	0	0	58,885	n/a	16.0%
Sub-Total Salaries & Benefits	0	0	0	0	260,217	n/a	70.9%
300 Supplies	0	0	0	0	30,000	n/a	8.2%
400 Other Svcs & Charges	0	0	0	0	77,000	n/a	21.0%
Total Expenditures	\$0	\$0	\$0	\$0	\$367,217	n/a	100.0%

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This service unit accounts for all expenses related to the Economic Development fund, including salaries, small tools and equipment, and, in 2013, funding for a special events consultant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
SU - 320 Economic Development	2011	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
110 Salaries And Wages	\$0	\$0	\$0	\$0	\$201,332	n/a	n/a
200 Personnel Benefits	0	0	0	0	58,885	n/a	n/a
350 Small Tools & Equip	0	0	0	0	30,000	n/a	n/a
400 Other Services & Charges							
410 Professional Services	0	0	0	0	70,000	n/a	n/a
420 Communications	0	0	0	0	1,000	n/a	n/a
430 Transportation/Training	0	0	0	0	3,000	n/a	n/a
490 Miscellaneous	0	0	0	0	3,000	n/a	n/a
Total	0	0	0	0	77,000	n/a	n/a
Total Expenditures - SU 320	\$0	\$0	\$0	\$0	\$367,217	n/a	n/a

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID)

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

A Parking and Business Improvement Area (PBIA) in downtown Yakima was established in April 1996 for the purpose of assisting trade, economic viability and livability within the area. Revenues are derived from self-assessments on property owners and businesses. The City Council renewed this PBIA in May 2002, with a six (6) year "sunset" provision. In 2007, the City Council approved a small expansion of the boundaries of the original PBIA area, and increased the assessment rates as an initial move to increase the capability of the Committee for Downtown Yakima (CDY) to maintain the public spaces in downtown Yakima.

In 2008, the City Council established a larger Downtown Yakima Business Improvement District (DYBID). The DYBID was renewed by City Council in 2012 and included a new maintenance service contract. A reduction in the DYBID area was approved by City Council for the 2013 calendar year. Assessments are used to support the City's contract with Block by Block for improved delivery of a variety of downtown services, including cleaning and maintenance, safety, and business development activities.

The service units in this division are:

Service Unit 320 – Economic Development

Service Unit 612 – Community Relations

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 161 Downtown Bus Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
320 Economic Development	\$183,707	\$190,000	\$66,601	\$112,500	\$170,000	89.5%	151.1%
323 Parking Facilities	36,022	35,000	25,448	35,000	0	0.0%	0.0%
612 Community Relations	11,926	10,962	9,134	10,962	10,474	95.5%	95.5%
Total Expenditures	<u>\$231,655</u>	<u>\$235,962</u>	<u>\$101,183</u>	<u>\$158,462</u>	<u>\$180,474</u>	76.5%	113.9%
Revenue Summary By Service Unit							
320 Economic Development	\$177,170	\$200,000	\$168,555	\$200,000	\$180,000	90.0%	90.0%
323 Parking Facilities	51,797	51,340	11,721	51,340	340	0.7%	0.7%
Total Revenues	<u>\$228,967</u>	<u>\$251,340</u>	<u>\$180,276</u>	<u>\$251,340</u>	<u>\$180,340</u>	71.8%	71.8%
Fund Balance							
Beginning Balance	\$21,823	\$26,712	\$19,134	\$19,134	\$112,012	419.3%	585.4%
Revenues Less Expenditures	-2,688	15,378	79,094	92,878	-134	-0.9%	-0.1%
Ending Balance	<u>\$19,135</u>	<u>\$42,090</u>	<u>\$98,228</u>	<u>\$112,012</u>	<u>\$111,878</u>	265.8%	99.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$6,022	\$5,000	\$25,643	\$27,500	\$0	0.0%	0.0%
400 Other Svcs & Charges	214,182	220,000	66,406	120,000	170,000	77.3%	94.2%
900 Intfnd Pymt f/Svcs	11,451	10,962	9,134	10,962	10,474	95.5%	5.8%
Total Expenditures	<u>\$231,655</u>	<u>\$235,962</u>	<u>\$101,183</u>	<u>\$158,462</u>	<u>\$180,474</u>	76.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

An agreement for Professional Services with Block-by Block provides the maintenance, landscaping, special projects, and safety services in downtown Yakima.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 320 Economic Dev	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$0	\$0	\$22,151	\$22,500	\$0	n/a	0.0%
410 Professional Services	182,500	190,000	44,450	90,000	170,000	89.5%	188.9%
490 Miscellaneous	1,207	0	0	0	0	n/a	n/a
Total Expenditures - SU 320	<u>\$183,707</u>	<u>\$190,000</u>	<u>\$66,601</u>	<u>\$112,500</u>	<u>\$170,000</u>	89.5%	151.1%

Revenues

360 Miscellaneous Revenues	\$177,170	\$200,000	\$168,555	\$200,000	\$180,000	90.0%	90.0%
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Service Unit 323 – Parking Facilities

This service unit accounts for expenditures related to parking facilities. At the end of 2012, the Council passed an ordinance to discontinue charging for parking in the downtown core. Accordingly, there will be no parking related expenses in 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 323 Parking Facilities	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$6,022	\$5,000	\$3,492	\$5,000	\$0	0.0%	0.0%
410 Professional Services	30,000	30,000	21,956	30,000	0	0.0%	0.0%
Total Expenditures - SU 323	<u>\$36,022</u>	<u>\$35,000</u>	<u>\$25,448</u>	<u>\$35,000</u>	<u>\$0</u>	0.0%	0.0%

Revenues

350 Fines And Forfeits	\$30,000	\$30,000	\$0	\$30,000	\$0	0.0%	0.0%
360 Miscellaneous Revenues	21,797	21,340	11,721	21,340	340	1.6%	1.6%
Total Revenues - SU 323	<u>\$51,797</u>	<u>\$51,340</u>	<u>\$11,721</u>	<u>\$51,340</u>	<u>\$340</u>	0.7%	0.7%

Service Unit 612 – Community Relations

This is the service unit's share of other department's administrative services charges.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 612 Community Relations	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
480 Repairs & Maintenance	\$475	\$0	\$0	\$0	\$0	n/a	n/a
990 Interfund Admin Chrgs	11,451	10,962	9,134	10,962	10,474	95.5%	95.5%
Total Expenditures - SU 612	<u>\$11,926</u>	<u>\$10,962</u>	<u>\$9,134</u>	<u>\$10,962</u>	<u>\$10,474</u>	95.5%	95.5%

Service Unit 699 – General Revenues

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Through 2012, additional revenue has been provided by parking meters installed in downtown lots. Beginning in 2013, no parking fees will be charged for parking in the DYBID area.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$21,823	\$26,712	\$19,134	\$19,134	\$112,012	419.3%	585.4%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CBD CAPITAL IMPROVEMENT

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

DEFINITION

The Central Business District (CBD) Capital Improvement Fund is used for the development and ongoing implementation of capital funding programs designed to benefit the Yakima Central Business District. Improvements to the City's Central Business District are ongoing and will benefit the community and region as a whole. The Downtown Yakima Futures Initiative (DYFI) has been funded through the 321 Fund. The previous projects that have been completed as part of the DYFI, including Yakima Avenue from Ninth Street to Seventh Avenue, and Front Street from Yakima Avenue to "A" Street, 2nd, 3rd, and 8th Street between "A" Street and Chestnut, and "A" Street from Sixth Street to Front Street are all considered one project (different phases) with multiple elements requiring resources to support the design and construction envisioned.

The service units in this division are:

Service Unit 321 – Commercial Area Development

Service Unit 323 – Parking Facilities

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 321 CBD Cap Impr Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
321 Comm Area Development	\$106,630	\$132,277	\$40,946	\$64,545	\$171,000	129.3%	264.9%
Revenue Summary By Service Unit							
323 Parking Facilities	\$39,551	\$39,200	\$30,207	\$40,200	\$0	0.0%	0.0%
699 General Revenues	34,198	0	1,434	1,434	0	n/a	0.0%
Total Revenues	<u>\$73,749</u>	<u>\$39,200</u>	<u>\$31,641</u>	<u>\$41,634</u>	<u>\$0</u>	0.0%	0.0%
Fund Balance							
Beginning Balance	\$391,994	\$412,939	\$359,114	\$359,114	\$336,203	81.4%	93.6%
Revenues Less Expenditures	-32,880	-93,077	-9,305	-22,911	-91,000	97.8%	397.2%
Ending Balance	<u>\$359,114</u>	<u>\$319,862</u>	<u>\$349,809</u>	<u>\$336,203</u>	<u>\$245,203</u>	76.7%	72.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$10,544	\$1,000	\$6,746	\$3,340	\$1,000	100.0%	0.6%
400 Other Svcs & Charges	61,238	131,172	37,405	61,100	170,000	129.6%	99.4%
500 Intgov Svcs/Other Intfnd	103	105	36	105	0	0.0%	0.0%
600 Capital Outlays	34,745	0	-3,240	0	0	n/a	0.0%
Total Expenditures	106,630	132,277	40,947	64,545	171,000	129.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

This service unit is for the development and ongoing implementation of capital funding programs designed to benefit the Yakima Central Business District.

Account 410 Professional Services – This budget item is for downtown planning and anticipated downtown improvement project implementation. These funds are budgeted as a reserve for potential public expenditures in the downtown area. For 2013 the budget also includes funds for a retail study and a master plan.

Account 480 Repairs & Maintenance – This \$50,000 represents the City's contribution to the Downtown Clean and Safe initiative funded by DYBID assessments (see Fund 161).

Account 650 Construction Projects – Phase 4 of the Downtown Futures Initiative, which made improvements to 8th street between "A" and Chestnut, and made improvements to "A" Street between 3rd Street and 6th Street, was completed in 2011. The improvements to 8th Street included its realignment to enhance the entrance to the Convention Center. Other improvements on 8th Street and "A" Street included replacing the sidewalk and installing pedestrian lighting and other streetscape amenities to match the theme established by previous DYFI projects. There are no construction projects planned for 2013 in this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 321 Commercial Area Dev	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
300 Supplies							
310 Office & Oper Supplies	\$0	\$1,000	\$0	\$100	\$1,000	100.0%	n/a
350 Small Tools & Equip	10,544	0	6,746	3,240	0	n/a	0.0%
Total	10,544	1,000	6,746	3,340	1,000	100.0%	29.9%
400 Other Services & Charges							
410 Professional Services	11,238	75,000	2,205	10,000	120,000	160.0%	n/a
420 Communications	0	272	0	50	0	0.0%	0.0%
430 Transportation/Training	0	1,900	0	500	0	0.0%	0.0%
480 Repairs & Maintenance	50,000	50,000	35,200	50,000	50,000	100.0%	100.0%
490 Miscellaneous	0	4,000	0	550	0	0.0%	0.0%
Total	61,238	131,172	37,405	61,100	170,000	129.6%	278.2%
530 State/Cnty Tax & Assess	103	105	36	105	0	0.0%	0.0%
650 Construction Projects	34,745	0	-3,240	0	0	n/a	n/a
Total Expenditures - SU 321	\$106,630	\$132,277	\$40,947	\$64,545	\$171,000	129.3%	264.9%

Service Unit 323 – Parking Facilities

These funds are generated from monthly contracted parking in City owned downtown parking lots in the CBD. The 2013 budget was passed with the proposal to stop charging for parking in the downtown lots in 2013 in order to encourage citizen participation in downtown events. Subsequent to budget adoption, City Council retained the monthly parking permit program, so the revenue will still be receipted in 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 323 Parking Facilities	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
360 Miscellaneous Revenues	\$39,551	\$39,200	\$30,207	\$40,200	\$0	0.0%	0.0%

Service Unit 699 – General Revenues

Resources to fund this program will come from the unencumbered balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	391,994	412,939	359,114	359,114	336,203	81.4%	93.6%
330 Intergovernmental Rev	34,198	0	0	0	0	n/a	n/a
390 Other Financing Sources	0	0	1,434	1,434	0	n/a	0.0%
Total Revenues - SU 699	\$426,192	\$412,939	\$360,548	\$360,548	\$336,203	81.4%	93.2%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

FRONT STREET BUSINESS IMPROVEMENT AREA

City Manager
Economic Development Manager

Tony O'Rourke
Sean Hawkins

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. Eighteen businesses were assessed through the PBIA in 2012.

The North Front Street Association renewed the PBIA in 2012.

The service units in this division are:

Service Unit 321 – Commercial Area Development

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 163 Front St Bus Impr Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
321 Comm Area Development	\$3,531	\$6,298	\$1,316	\$6,298	\$5,000	79.4%	79.4%
Revenue Summary By Service Unit							
321 Comm Area Development	\$2,800	\$3,500	\$2,851	\$3,500	\$3,500	100.0%	100.0%
699 General Revenues	35	35	0	35	35	100.0%	100.0%
Total Revenues	<u>\$2,835</u>	<u>\$3,535</u>	<u>\$2,851</u>	<u>\$3,535</u>	<u>\$3,535</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$7,618	\$6,153	\$6,922	\$6,922	\$4,159	67.6%	60.1%
Revenues Less Expenditures	-696	-2,763	1,535	-2,763	-1,465	53.0%	53.0%
Ending Balance	<u>\$6,922</u>	<u>\$3,390</u>	<u>\$8,457</u>	<u>\$4,159</u>	<u>\$2,694</u>	79.5%	64.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$3,531	\$6,298	\$1,316	\$6,298	\$5,000	79.4%	100.0%

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

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 PBIA. 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 321 Commercial Area Dev	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$3,531	\$6,298	\$1,316	\$6,298	\$5,000	79.4%	79.4%
Revenues							
360 Miscellaneous Revenues	\$2,800	\$3,500	\$2,851	\$3,500	\$3,500	100.0%	100.0%

Service Unit 699 – General Revenue

Revenue in this fund consists of interest earnings.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$7,618	\$6,153	\$6,922	\$6,922	\$4,159	67.6%	60.1%
360 Miscellaneous Revenues	35	35	0	35	35	100.0%	100.0%
Total Revenues - SU 699	<u>\$7,653</u>	<u>\$6,188</u>	<u>\$6,922</u>	<u>\$6,957</u>	<u>\$4,194</u>	67.8%	60.3%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

YAKIMA REVENUE DEVELOPMENT AREA

City Manager
Strategic Project Manager

Tony O'Rourke
Joan Davenport

DEFINITION

The Yakima Revenue Development Area Fund is used to account for the revenue and expenditure activity relating to the infrastructure improvements made to the area.

BUDGET SUMMARY

Dept 323 Rev Development Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
322 Industrial Development	\$196,375	\$2,011,006	\$688,237	\$1,158,466	\$2,509,240	124.8%	216.6%

Revenue Summary By Service Unit

322 Industrial Development	\$951,251	\$1,750,000	\$305,943	\$1,205,943	\$2,850,000	162.9%	236.3%
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Fund Balance

Beginning Balance	\$0	\$0	\$754,876	\$754,876	\$802,353	n/a	106.3%
Revenues Less Expenditures	754,876	-261,006	-382,294	47,477	340,760	-130.6%	717.7%
Ending Balance	<u>\$754,876</u>	<u>-\$261,006</u>	<u>\$372,582</u>	<u>\$802,353</u>	<u>\$1,143,113</u>	<u>-438.0%</u>	<u>142.5%</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$196,375	\$1,750,000	\$427,232	\$897,460	\$1,448,235	82.8%	57.7%
600 Capital Outlays	0	0	0	0	800,000	n/a	31.9%
700 Debt Service	0	261,006	261,005	261,006	261,005	100.0%	10.4%
Total Expenditures	<u>\$196,375</u>	<u>\$2,011,006</u>	<u>\$688,237</u>	<u>\$1,158,466</u>	<u>\$2,509,240</u>	<u>124.8%</u>	<u>100.0%</u>

EXPLANATORY NARRATIVE

Service Unit 322 – Industrial Development

The Yakima Revenue Development Area was established for the purpose of financing public improvements needed to accelerate redevelopment of the former Boise Cascade/Yakima Resources sawmill and plywood plant and surrounding areas of public and private property. The City is using the Local Infrastructure Finance Tool (LIFT) to finance the infrastructure improvements. The City is allotted a share of state sales and property tax revenue to finance the improvement. LIFT

financing can be used to pay debt service for bonds incurred for allowable improvements. The City is currently working on the design of the Fair Avenue interchange, along with the Cascade Mill Parkway and the East-West Corridor.

Revenues consist of a state sales tax credit of up to \$1.0 million annually, depending on the prior year match. Yakima County has also earmarked \$925,000 for both an SIED loan and grant to be available when the project needs a cash infusion.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 322 Industrial Dev	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$196,375	\$1,750,000	\$427,232	\$897,460	\$1,448,235	82.8%	161.4%
610 Land	0	0	0	0	800,000	n/a	n/a
780 Intergovernmental Loans	0	245,213	245,212	245,213	254,788	103.9%	103.9%
830 Debt Svc - Ext LTD - Int	0	15,793	15,792	15,793	6,217	39.4%	39.4%
Total Expenditures - SU 322	\$196,375	\$2,011,006	\$688,236	\$1,158,466	\$2,509,240	124.8%	216.6%
Revenues							
310 Taxes	\$451,251	\$850,000	\$305,943	\$305,943	\$1,000,000	117.6%	326.9%
330 Intergovernmental Rev	0	0	0	0	925,000	n/a	n/a
390 Other Financing Sources	500,000	900,000	0	900,000	925,000	102.8%	102.8%
Total Revenues - SU 322	\$951,251	\$1,750,000	\$305,943	\$1,205,943	\$2,850,000	162.9%	236.3%

Service Unit 699 – General Revenues

This service unit consists of the beginning fund balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$0	\$0	\$754,876	\$754,876	\$802,353	n/a	106.3%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CONVENTION CENTER / TOURIST PROMOTION

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

This fund was established in 1978 and centralizes All-City expenditures for the support of tourist, sporting and convention activities and publicity.

The City contracts with the Yakima Valley Visitors and Convention Bureau (YVVCB) to manage the Yakima Convention Center.

The convention industry continues to be more competitive by the day. The single most competitive factor is that venues around the state are discounting rates and are offering multi-year deals. Added to the increased competition for dollars, groups are shortening their conferences, reducing the number of meals that are included in their registration and, in some instances, merging organizations, therefore eliminating some conventions. However, given the long history of outstanding service, consistent upgrades to the facilities and the outdoor plaza, there is continued excitement with our planners in booking the facility in 2013 and beyond.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 325 – Yakima Center Management
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Yakima Convention Center			
Future Days Booked	626	589	578
Event Days Held	554	515	491
Revenue			
Yakima Center	\$801,426	\$759,250	\$759,250
General Revenue	545,200	545,200	570,000
Operating Transfer from PFD	115,000	139,000	139,000
Total Revenue	\$1,461,626	\$1,443,450	\$1,468,250

BUDGET SUMMARY

Dept 170 Tourist Promotion	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
324 Tourist Promotion	\$296,546	\$320,025	\$256,883	\$306,073	\$306,073	95.6%	100.0%
325 Yakima Center Mgmt	1,112,423	1,127,348	907,550	1,136,164	1,165,226	103.4%	102.6%
Total Expenditures	<u>\$1,408,969</u>	<u>\$1,447,373</u>	<u>\$1,164,433</u>	<u>\$1,442,237</u>	<u>\$1,471,299</u>	101.7%	102.0%
Revenue Summary By Service Unit							
325 Yakima Center Mgmt	\$801,325	\$759,200	\$613,863	\$754,200	\$759,200	100.0%	100.7%
645 Interfund Distribution	115,000	139,000	104,250	139,000	139,000	100.0%	100.0%
699 General Revenues	545,301	545,250	517,449	545,250	570,050	104.5%	104.5%
Total Revenues	<u>\$1,461,626</u>	<u>\$1,443,450</u>	<u>\$1,235,562</u>	<u>\$1,438,450</u>	<u>\$1,468,250</u>	101.7%	102.1%
Fund Balance							
Beginning Balance	\$178,564	\$162,915	\$360,839	\$360,839	\$357,052	219.2%	99.0%
Revenues Less Expenditures	52,658	-3,923	71,129	-3,787	7,951	-202.7%	-210.0%
Ending Balance	<u>\$231,222</u>	<u>\$158,992</u>	<u>\$431,968</u>	<u>\$357,052</u>	<u>\$365,003</u>	229.6%	102.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$63,869	\$65,000	\$55,732	\$70,000	\$65,000	100.0%	4.5%
400 Other Svcs & Charges	1,251,865	1,281,068	1,029,166	1,281,884	1,303,830	101.8%	89.3%
700 Debt Service	0	10,952	0	0	0	0.0%	0.0%
900 Intfnd Pymt f/Svcs	93,235	90,353	79,535	90,353	91,469	101.2%	6.3%
Total Expenditures	<u>\$1,408,969</u>	<u>\$1,447,373</u>	<u>\$1,164,433</u>	<u>\$1,442,237</u>	<u>\$1,460,299</u>	100.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

This account is for sales and marketing in the various markets that affect the Tourist Promotion business. The Visitors and Convention Bureau 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 destination, and is included in the consultant fee. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima.

Account 410 Professional Services – The following chart details the components of this account:

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima. (410) ⁽¹⁾	\$165,000	\$175,000	\$175,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions. (410)	55,073	55,073	55,073
Promotion (441)	2,473	5,000	5,000
Marketing (444)	9,000	6,000	6,000
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through advertising by the YVVCB (\$25,000), and assistance in operating the Visitor Information Center (\$40,000). (41G)	65,000	65,000	65,000
Total Account 410	\$296,546	\$306,073	\$306,073

This budget includes funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's. Also included are funds for a two page, full color ad in the Yakima Valley Visitors Guide.

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 324 Tourist Promotion							
Expenses							
400 Other Services & Charges							
410 Professional Services	\$285,073	\$295,073	\$250,061	\$295,073	\$295,073	100.0%	100.0%
440 Advertising	11,473	14,000	6,822	11,000	11,000	78.6%	100.0%
Total	296,546	309,073	256,883	306,073	306,073	99.0%	100.0%
780 Intergovernmental Loans	0	10,715	0	0	0	0.0%	n/a
830 Debt Svc - Ext LTD - Int	0	237	0	0	0	0.0%	n/a
Total Expenditures - SU 324	<u>\$296,546</u>	<u>\$320,025</u>	<u>\$256,883</u>	<u>\$306,073</u>	<u>\$306,073</u>	95.6%	100.0%

Service Unit 325 – Yakima Center Management

This service unit plans, directs, administers and oversees the operations of the center.

Account 410 Professional Services – This account covers the cost for contracting security guards. Security is a mandatory service provided at the Convention Center. This account also covers management fees to the Bureau, and all payroll fees for the Convention Center staff. For 2013, there is a policy issue for a Management Fee increase of \$15,300 which will help cover increased staffing costs. The Convention Center staffing expenses includes salaries, taxes, L&I and insurance costs.

Account 440 Advertising – These funds are used to maintain the website, provide internet service to the building (both hard wired and wireless) and advertising in publications or online to attract business to the Center. In 2011 the Internet was substantially upgraded. Cost for this service has risen along with the upgrade. This is an absolute necessity in our industry and is expected from all planners and attendees.

Account 470 Public Utility Services – The following chart indicates the actual 2011 utility charges, as well as the 2012 year-end estimate and the proposed 2013 figures.

	2011 Actual	2012 Year-End Estimate	2013 Proposed Budget
Pacific Power	\$111,630	\$113,000	\$118,000
Natural Gas	41,292	41,000	42,000
Water and Refuse	23,420	27,164	28,757
Total Utility Charges	\$176,342	\$181,164	\$188,757

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 325 Yakima Center Mgmt							
Expenses							
310 Office & Oper Supplies	\$63,869	\$65,000	\$55,732	\$70,000	\$65,000	100.0%	92.9%
400 Other Services & Charges							
410 Professional Services	689,376	690,000	574,821	690,000	705,300	102.2%	102.2%
420 Communications	15,915	16,835	14,972	17,345	18,000	106.9%	103.8%
430 Transportation/Training	1,734	1,000	771	1,000	2,000	200.0%	200.0%
440 Advertising	8,425	10,000	7,338	10,000	10,000	100.0%	100.0%
450 Oper Rentals & Leases	0	200	0	200	200	100.0%	100.0%
460 Insurance	13,968	17,000	11,602	11,602	15,000	88.2%	129.3%
470 Public Utility Services	176,343	184,960	123,604	181,164	188,757	102.1%	104.2%
480 Repairs & Maintenance	44,064	46,000	36,650	56,500	50,500	109.8%	89.4%
490 Miscellaneous	5,493	6,000	2,526	8,000	8,000	133.3%	100.0%
Total	955,318	971,995	772,284	975,811	997,757	102.7%	102.2%
900 Interfund Pmt f/Services							
960 Interfund Insurance Svc	23,131	25,444	25,444	25,444	27,225	107.0%	107.0%
990 Interfund Admin Chrgs	70,104	64,909	54,091	64,909	64,244	99.0%	99.0%
Total	93,235	90,353	79,535	90,353	91,469	101.2%	101.2%
Total Expenditures - SU 325	<u>\$1,112,422</u>	<u>\$1,127,348</u>	<u>\$907,551</u>	<u>\$1,136,164</u>	<u>\$1,154,226</u>	102.4%	101.6%
Revenues							
360 Miscellaneous Revenues	\$801,325	\$759,200	\$613,863	\$754,200	\$759,200	100.0%	100.7%

Service Units 645 and 699 – Revenues

The following table details Yakima Center resources from 2011 through the 2013 proposed budget:

Yakima Center Revenue	2011 Actual	2012 Year-end Estimates	2013 Proposed Budget
Service Unit 325			
Equipment Rentals	\$63,752	\$60,000	\$60,000
Space Rent	425,125	385,000	385,000
Office Rent	1,200	1,200	1,200
Food Service	271,444	275,000	280,000
Tenant Insurance	4,200	3,000	3,000
Miscellaneous Revenue	35,574	30,000	30,000
Total Revenue SU 325	801,325	754,200	759,200

Yakima Center Revenue	2011 Actual	2012 Year-end Estimates	2013 Proposed Budget
Service Unit 645			
Public Facilities Transfer	115,000	139,000	139,000
Service Unit 699			
Beginning Fund Balance	178,565	360,839	357,052
Hotel / Motel Tax	545,200	545,200	570,000
Interest From Investments	101	50	50
Total Revenue SU 699	723,866	906,089	927,102
Total Revenue	\$1,640,191	\$1,799,289	\$1,825,302

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 645 Interfund Distribution							
Revenues							
390 Other Financing Sources	\$115,000	\$139,000	\$104,250	\$139,000	\$139,000	100.0%	100.0%

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$178,564	\$162,915	\$360,839	\$360,839	\$357,052	219.2%	99.0%
310 Taxes	545,200	545,200	517,449	545,200	570,000	104.5%	104.5%
360 Miscellaneous Revenues	101	50	0	50	50	100.0%	100.0%
Total Revenues - SU 699	<u>\$723,865</u>	<u>\$708,165</u>	<u>\$878,288</u>	<u>\$906,089</u>	<u>\$927,102</u>	130.9%	102.3%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CONVENTION CENTER / TOURISM PROMOTION AREA

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

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 and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) Budget.

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Tourism Promotion Area and budget. Revenue paid to the City of Yakima by the Department of Revenue is then disbursed in its entirety to the YVVCB to market the destination, regional event facilities and attractions to attract and service tourists and groups.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 173 Tourism Promo Area	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
324 Tourist Promotion	\$413,459	\$636,000	\$437,990	\$630,000	\$667,000	104.9%	105.9%

Revenue Summary By Service Unit

324 Tourist Promotion	\$413,459	\$636,000	\$506,167	\$630,000	\$667,000	104.9%	105.9%
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Fund Balance

Beginning Balance	\$414	\$414	\$68,722	\$68,722	\$68,722	n/a	100.0%
Revenues Less Expenditures	0	0	68,178	0	0	n/a	n/a
Ending Balance	\$414	\$414	\$136,900	\$68,722	\$68,722	n/a	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$413,459	\$636,000	\$437,990	\$630,000	\$667,000	104.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

The Yakima Valley Visitors and Convention Bureau will implement the marketing activities listed below that were approved by the TPA Commission in October. These services include advertising campaign management, sales and promotion of all meeting facilities, events and attractions for conventions/groups, sporting events, and leisure travelers. This program is designed to increase the number of overnight visitors to Yakima. Outlined below is a summary of the TPA expenditures by category for 2013:

Travel Trade Shows	\$15,000
Marketing, Familiarization Tours	147,000
Visitor Guide Distribution	11,000
Administrative	35,000
Sports / Conf. Dev / WIAA	29,000
Payroll Expenses ⁽¹⁾	301,000
Convention / Group Sales Marketing	35,000
Public Relations Campaign	32,000
Total ⁽²⁾	<u>\$605,000</u>

(1) These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc. to all event facilities and attractions in Yakima.

(2) TPA approved budget is less than City staff projections to be conservative should actual collections not meet projections.

Account 410 Professional Services – This account pays for the management agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the 2013 TPA Marketing Plan, as well as office overhead, bookkeeping and audits, equipment and software.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 324 Tourist Promotion Y	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$413,459	\$636,000	\$437,990	\$630,000	\$667,000	104.9%	105.9%
Revenues							
310 Taxes	\$413,459	\$636,000	\$506,167	\$630,000	\$667,000	104.9%	105.9%

Service Unit 699 – General Revenues

General Revenue for the Tourist Promotion Area fund is the balance carried forward from year to year. This is maintained at \$414.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$414	\$414	\$68,722	\$68,722	\$68,722	n/a	100.0%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CONVENTION CENTER / CAPITAL IMPROVEMENT

City Manager
Economic Development Manager
President and CEO – YVVCB
Convention Center General Manager

Tony O'Rourke
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases, and is contained in Service Unit 328.

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or the Public Facilities District State Sales Tax credit. The Public Facilities Board, in preparation for the next four to five years of capital expenditures, is transferring funds in 2013 to ensure adequate funding is available for future scheduled projects.

Maintaining a building of this importance to the City and the Valley is critical for its future success. Planners consistently say that the improvements and upgrades to this facility are noticeable and important in their decision making.

The service units in this division are:

Service Unit 328 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 370 Conv Ctr Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Budget	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
328 Capital Improvement	\$377,215	\$216,934	\$128,120	\$216,934	\$295,000	136.0%	136.0%
Revenue Summary By Service Unit							
699 General Revenues	\$419,191	\$226,500	\$225,651	\$312,651	\$220,500	97.4%	70.5%
Fund Balance							
Beginning Balance	\$377,465	\$281,879	\$419,440	\$419,440	\$515,157	182.8%	122.8%
Revenues Less Expenditures	41,975	9,566	97,531	95,717	-74,500	-778.8%	-77.8%
Ending Balance	<u>\$419,440</u>	<u>\$291,445</u>	<u>\$516,971</u>	<u>\$515,157</u>	<u>\$440,657</u>	151.2%	85.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$94,633	\$186,934	\$101,450	\$186,934	\$195,000	104.3%	66.1%
400 Other Svcs & Charges	271,288	30,000	26,671	30,000	100,000	333.3%	33.9%
600 Capital Outlays	11,294	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$377,215</u>	<u>\$216,934</u>	<u>\$128,121</u>	<u>\$216,934</u>	<u>\$295,000</u>	136.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

This service unit funds tables, chairs and other equipment as needed. Upgrades including new carpeting, plus roofing, lighting, sound, restroom and HVAC upgrades were completed in 2011 and 2012. In 2013 the stucco repair work will take place in addition to upgrading the security system, the forklift replacement, exterior signage improvements and parking lot repair.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 328 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$94,633	\$186,934	\$101,450	\$186,934	\$195,000	104.3%	104.3%
400 Other Services & Charges							
410 Professional Services	4,283	5,000	0	5,000	75,000	n/a	n/a
480 Repairs & Maintenance	267,006	25,000	26,671	25,000	25,000	100.0%	100.0%
Total	271,289	30,000	26,671	30,000	100,000	333.3%	333.3%
640 Machinery & Equipment	11,294	0	0	0	0	n/a	n/a
Total Expenditures - SU 328	<u>\$377,216</u>	<u>\$216,934</u>	<u>\$128,121</u>	<u>\$216,934</u>	<u>\$295,000</u>	136.0%	136.0%

Service Unit 699 – General Revenues

Hotel/Motel tax revenue and the Public Facility District generate the revenue for this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$377,465	\$281,879	\$419,440	\$419,440	\$515,157	182.8%	122.8%
310 Taxes	160,415	120,000	100,000	160,000	150,000	125.0%	93.8%
330 Intergovernmental Rev	253,276	0	46,151	46,151	0	n/a	0.0%
360 Miscellaneous Revenues	500	500	0	500	500	100.0%	100.0%
390 Other Financing Sources	5,000	106,000	79,500	106,000	70,000	66.0%	66.0%
Total Revenues - SU 699	<u>\$796,656</u>	<u>\$508,379</u>	<u>\$686,304</u>	<u>\$732,091</u>	<u>\$735,657</u>	144.7%	100.5%

CAPITOL THEATRE

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Tony O'Rourke
Sean Hawkins
Steven J. Caffery

DEFINITION

Annually, a thorough needs study is undertaken by the Theatre staff in order to update our ongoing capital plan. This is necessary in order to maintain a viable and aesthetically appealing facility.

By contract with the Capitol Theatre Committee (CTC), the City is responsible for major upkeep and maintenance of this facility as well as fire, casualty and extended coverage insurance. The CTC is responsible for programmatic, administrative and operational expenses. Because City resources are limited, the CTC has taken on the primary responsibility of addressing needs that have been outside the City's ability to fund. Over the past decade, the CTC has secured \$1,215,500 in Federal, State and Private support. Among the projects funded were the replacement of the HVAC and Theatre's sound system, rewiring the Theatre and additional women's restrooms. The costs associated with managing these projects were also shouldered by the CTC.

In 2007 the CTC and City secured the establishment of a Public Facilities District (PFD) that made the Production Center and 4th Street Theatre Expansion possible, which was constructed in 2011. This expansion to the back of the Theatre facilitates larger productions and includes a 500 seat black box theatre, now known as the 4th Street Theatre. These facility upgrades are accounted for in Fund 322-Capitol Theatre Construction, and were funded by City-issued general obligation bonds that are being 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. Of the funds raised privately by the CTC, over \$1.2 million was used to pay architectural fees, property acquisition costs and a portion of the construction – including donations of \$132,000 in cash paid directly to the City to reimburse for additional design work. The remaining \$1.8 million was used to purchase equipment, for planning & oversight, advocacy & fundraising.

Top priorities for 2013 are CTC's continuing maintenance of the newly-expanded facility and its equipment while working within budget and resource parameters. The intent is to always maintain a balance at year-end of over \$50,000 in the Depreciation Reserve Fund; however, these funds are not sufficient to maintain the 35-year old facility at levels expected by the City and community at large.

Many of the formerly purchased capital items have been in service now for over 30 years (the Theatre opened again in 1978). The useful life of many items has been grossly overextended due to prior years' policy of constant repair and small part replacement. While this served to further extend the life of this outdated equipment, it only deferred the ultimate purchase. Repair is no longer cost effective, or possible, for these capital replacement items. The necessity for City support via this process continues to be essential.

The service units in this division are:

Service Unit 433 – Performing Arts Facility
Service Unit 638 – Capital Improvements
Service Unit 645 – Interfund Distribution
Service Unit 648 – Capitol Theatre Ins. Reserve
Service Unit 699 – General Reserves

BUDGET SUMMARY

Dept 171 Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
433 Performing Arts Facility	\$200,727	\$261,400	\$261,400	\$261,400	\$263,458	100.8%	100.8%
638 Capital Improvement	84,800	84,800	75,244	84,797	84,842	100.0%	100.1%
Total Expenditures	<u>\$285,527</u>	<u>\$346,200</u>	<u>\$336,644</u>	<u>\$346,197</u>	<u>\$348,300</u>	100.6%	100.6%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$6,000	\$55,000	\$41,250	\$55,000	\$57,000	103.6%	103.6%
648 Capitol Theatre Ins. Reser	71,927	71,927	53,945	71,927	71,927	100.0%	100.0%
699 General Revenues	190,413	197,250	148,091	227,250	230,250	116.7%	101.3%
Total Revenues	<u>\$268,340</u>	<u>\$324,177</u>	<u>\$243,286</u>	<u>\$354,177</u>	<u>\$359,177</u>	110.8%	101.4%
Fund Balance							
Beginning Balance	\$114,877	\$99,527	\$97,690	\$97,690	\$105,669	106.2%	108.2%
Revenues Less Expenditures	-17,188	-22,023	-93,358	7,980	10,877	-49.4%	136.3%
Ending Balance	<u>\$97,689</u>	<u>\$77,504</u>	<u>\$4,332</u>	<u>\$105,670</u>	<u>\$116,546</u>	150.4%	110.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$25,408	\$23,400	\$27,474	\$23,400	\$23,400	100.0%	6.7%
400 Other Svcs & Charges	233,392	293,400	279,770	293,397	257,042	87.6%	73.8%
600 Capital Outlays	0	0	0	0	36,400	n/a	10.5%
900 Intfnd Pymt f/Svcs	26,727	29,400	29,400	29,400	31,458	107.0%	9.0%
Total Expenditures	<u>\$285,527</u>	<u>\$346,200</u>	<u>\$336,644</u>	<u>\$346,197</u>	<u>\$348,300</u>	100.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 433 – Performing Arts Facility

The Capitol Theatre Operating Agreement has been in place since October 4, 1988. Currently, ongoing operating repair and maintenance expenses are included in the management fee. An allocation of Hotel/Motel Tax and revenues from the Cable TV Utility Tax plus a transfer from the

Public Facilities District-Capitol Theatre Fund (Fund 174) funds the management fee and the insurance charge in Service Unit 641.

Account 410 Professional Services – This includes the City portion of the management fee and includes repair and maintenance costs as noted above.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 433 Performing Arts Fac	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$174,000	\$232,000	\$232,000	\$232,000	\$232,000	100.0%	100.0%
960 Interfund Insurance Svcs	26,727	29,400	29,400	29,400	31,458	107.0%	107.0%
Total Expenditures - SU 433	\$200,727	\$261,400	\$261,400	\$261,400	\$263,458	100.8%	100.8%

Service Unit 638 – Capital Improvements

The Capitol Theatre requests that the Depreciation Reserve Fund be utilized for items of major importance in maintaining an efficient and safe public facility operation. In 1983 the Council approved a policy issue establishing a Depreciation Reserve for the Theatre funded through a portion of the interest earnings from the Capitol Theatre Insurance Reserve Fund (Fund 198). The amount necessary to be transferred in 2013 to meet the depreciation schedule is \$71,927.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 638 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$25,408	\$23,400	\$27,474	\$23,400	\$23,400	100.0%	100.0%
400 Other Services & Charges							
450 Oper Rentals & Leases	35,586	36,400	30,186	36,400	0	0.0%	0.0%
470 Public Utility Services	258	260	302	302	302	116.2%	100.0%
480 Repairs & Maintenance	23,548	24,740	17,282	24,695	24,740	100.0%	100.2%
Total	59,392	61,400	47,770	61,397	25,042	40.8%	40.8%
620 Buildings	0	0	0	0	36,400	n/a	n/a
Total Expenditures - SU 638	\$84,800	\$84,800	\$75,244	\$84,797	\$84,842	100.0%	100.1%

Service Units 645, 648 and 699 – Revenues

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, a transfer from the Public Facilities District-Capitol Theatre fund and an operating transfer from the Capitol Theatre Reserve.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$6,000	\$55,000	\$41,250	\$55,000	\$57,000	103.6%	103.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 648 Cap Theatre Ins Rsv	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
390 Other Financing Sources	\$71,927	\$71,927	\$53,945	\$71,927	\$71,927	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$114,877	\$99,527	\$97,690	\$97,690	\$105,669	106.2%	108.2%
310 Taxes	190,163	197,000	148,091	227,000	230,000	116.8%	101.3%
360 Miscellaneous Revenues	250	250	0	250	250	100.0%	100.0%
Total Revenues - SU 699	<u>\$305,290</u>	<u>\$296,777</u>	<u>\$245,781</u>	<u>\$324,940</u>	<u>\$335,919</u>	113.2%	103.4%

CITY ADMINISTRATION
2013 BUDGET NARRATIVE

CAPITOL THEATRE / CONSTRUCTION

City Manager
Economic Development Manager
Capitol Theatre Executive Director

Tony O'Rourke
Sean Hawkins
Steven J. Caffery

DEFINITION

The Capitol Theatre Construction Fund was reactivated in 2004 to account for major facility upgrades, and is contained in Service Unit 638.

The service units in this division are:

Service Unit 638 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 322 Capitol Theatre Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
638 Capital Improvement	\$127,407	\$3,202	\$3,202	\$3,202	\$0	0.0%	0.0%
Revenue Summary By Service Unit							
638 Capital Improvement	\$0	\$0	\$2,000	\$2,000	\$0	n/a	0.0%
699 General Revenues	5,000	0	0	0	0	n/a	n/a
Total Revenues	<u>\$5,000</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$0</u>	n/a	0.0%
Fund Balance							
Beginning Balance	\$124,227	\$59,227	\$1,820	\$1,820	\$619	1.0%	34.0%
Revenues Less Expenditures	-122,407	-3,202	-1,202	-1,202	0	0.0%	0.0%
Ending Balance	<u>\$1,820</u>	<u>\$56,025</u>	<u>\$618</u>	<u>\$618</u>	<u>\$619</u>	1.1%	100.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
600 Capital Outlays	\$127,407	\$3,202	\$3,202	\$3,202	\$0	0.0%	n/a

EXPLANATORY NARRATIVE

Service Unit 638 – Capital Improvement

In 2009, a budgeted policy issue was approved by the City Council for an expansion to the Capitol Theatre. The expansion included a new Production Center (attached to the back of the Theatre)

which was completed in 2011 and a Pavilion (a support annex and administrative office on the corner of Yakima Avenue and 3rd Street) which will be completed when additional funding sources become available.

During 2008, expansion activities began with the relocation of the utilities in back of the Theatre, as well as work on the construction design for both the Production Center and the Pavilion.

In 2009, designs were finalized and approved for the Production Center, at a total project cost of \$6.6 million, higher than originally projected. Higher construction costs, coupled with a reduction in fundraising revenues due to current economic conditions, led to the decision to begin construction of the Production Center only in 2009, and wait until economic conditions improve and additional funding sources become available to construct the Pavilion. In August 2009, the City issued approximately \$7 million of general obligation bonds, which is being repaid by a 25 year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. The sales tax credit collections commenced in 2008 and provided approximately \$390,000 in the first year, which paid for the relocation of utilities in preparation for the Production Center project. The remaining 24 years of sales tax credit collections will provide debt service on the bonds.

Ground breaking for the Production Center was held on September 8, 2009. Construction was substantially completed by the end of 2011.

Account 410 Professional Services – Funds are typically budgeted in this line item for professional services, however no funds are budgeted for 2013 as the Production Center project is complete.

Account 650 Construction Projects – This account has been used to account for projects such as the recently completed Production Center.

Revenues for Service Unit 638 typically come from Public Facilities Sales Tax Credit collections (the projected excess of collections after debt service is paid on the bonds). The majority of the Public Facilities Sales Tax Credit collections is used to pay debt service on the bonds and is accounted for in Fund 174 – Public Facilities District – Capitol Theatre. For 2013, since there are no capital projects planned, any excess sales tax collections are being transferred to the Capitol Theatre Operating Fund (Fund 171).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 638 Capital Improvement	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
650 Construction Projects	\$127,407	\$3,202	\$3,202	\$3,202	\$0	0.0%	0.0%
Revenues							
390 Other Financing Sources	\$0	\$0	\$2,000	\$2,000	\$0	n/a	0.0%

Service Unit 699 – General Revenue

Revenue consists of the remaining fund balance - no new revenue is projected for 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$124,227	\$59,227	\$1,820	\$1,820	\$619	1.0%	34.0%
360 Miscellaneous Revenues	5,000	0	0	0	0	n/a	n/a
Total Revenues - SU 699	<u>\$129,227</u>	<u>\$59,227</u>	<u>\$1,820</u>	<u>\$1,820</u>	<u>\$619</u>	1.0%	34.0%

COMMUNITY RELATIONS

City Manager
Community Relations Manager

Tony O'Rourke
Randy Beehler

DEFINITION

The Community Relations Division has four primary areas of responsibility:

1. 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.

As part of a Citywide reorganization plan (adopted by the City Council in August 2012), the Community Relations Division designed an internal reorganization plan in order to accommodate development of enhanced City communications and marketing initiatives. Through the reorganization plan, which will be implemented beginning in January 2013, existing revenue sources and current staffing levels will be more efficiently and effectively utilized and will allow the division to be better positioned to provide the City with the capability to significantly improve its communications and marketing initiatives.

2. Operation of two cable television channels: 1) YCTV (Charter Cable channel 21), and 2) Y-PAC (Charter Cable channel 22).
3. Negotiation and compliance monitoring of cable and telecommunications franchises.
4. Management and administration of the City's public affairs initiatives.

As part of Citywide reorganization plan (adopted by the City Council in August 2012), oversight of the City's public affairs initiatives, which had previously been the responsibility of the Assistant City Manager, was reassigned to the Community Relations Manager. 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.

No General Fund tax revenues are expended in the Community Relations Division budget. Community Relations Division activities and operations are funded exclusively by dedicated revenue generated by cable communications system rights-of-way fees, an Access Facilities and Equipment Grant provided by Charter Communications, and other minor miscellaneous revenue sources.

The service units in this division are:

Service Unit 428 – Capital Improvement
Service Unit 434 – Cable Communications
Service Unit 612 – Community Relations
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Community Relations Division	October 2010 thru October 2011	October 2011 thru October 2012
YCTV community programming ⁽¹⁾	108 programs – 47.5 hours	102 programs – 42 hours
“Imported” Programming ⁽²⁾	173 programs – 131.25 hours	159 programs – 120.75 hours
Production Equipment (cameras, misc, etc.) Used by YCTV producers ⁽³⁾	125 hours per week	110 hours per week
Editing Equipment Use by YCTV producers ⁽⁴⁾	84 hours per week	72 hours per week
YCTV Producers Trained ⁽⁵⁾	35	41
YPAC Programming ⁽⁶⁾	322 programs – 385.5 hours	312 programs – 364.25 hours
Program Sales Revenue ⁽⁷⁾	\$470	\$289

- (1) Number of programs and hours of community programming produced through YCTV.
- (2) Number of programs and hours of “imported” YCTV programming, which consists of programs produced elsewhere and aired on YCTV at the request of local community members.
- (3) Community use of YCTV field production equipment.
- (4) Community use of YCTV editing equipment.
- (5) Number of community members trained as YCTV producers.
- (6) Number of programs and hours of public affairs programming produced through Y-PAC.
- (7) Revenue from sales of copies of YCTV and Y-PAC programs.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1255	Community Relations Manager	1.00	1.00	1.00
2245	Community Relations Specialist ⁽¹⁾	0.00	0.00	1.00
2246	Senior Community Relations Specialist ⁽¹⁾	0.00	0.00	1.00
2251	Cable Television Coordinator ⁽¹⁾	1.00	1.00	0.00
2252	Community Programming Coordinator	1.00	1.00	1.00
2253	Community Programming Assistant ⁽¹⁾	1.00	1.00	0.00
2254	Municipal Producer	1.00	1.00	1.00
Total Personnel		5.00	5.00	5.00

- (1) As part of a City-wide reorganization plan adopted by City Council in August 2012, the Cable Television Coordinator and Community Programming Assistant positions were eliminated and two new positions were created, the Community Relations Specialist and Senior Community Relations Specialist.

BUDGET SUMMARY

Dept 125 Community Relations	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
428 Capital Improvement	\$10,719	\$39,000	\$17,557	\$35,000	\$355,250	910.9%	n/a
434 Cable Communications	564,811	509,554	387,011	490,798	493,605	96.9%	100.6%
612 Community Relations	403	46,000	903	7,500	74,000	160.9%	986.7%
Total Expenditures	<u>\$575,933</u>	<u>\$594,554</u>	<u>\$405,471</u>	<u>\$533,298</u>	<u>\$922,855</u>	155.2%	173.0%

Revenue Summary By Service Unit

434 Cable Communications	\$522,537	\$494,950	\$444,114	\$529,950	\$521,750	105.4%	98.5%
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Fund Balance

Beginning Balance	\$901,959	\$741,642	\$848,564	\$848,564	\$845,215	114.0%	99.6%
Revenues Less Expenditures	-53,396	-99,604	38,643	-3,348	-401,105	402.7%	n/a
Ending Balance	<u>\$848,563</u>	<u>\$642,038</u>	<u>\$887,207</u>	<u>\$845,216</u>	<u>\$444,110</u>	69.2%	52.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$298,278	\$288,983	\$243,411	\$291,983	\$294,582	101.9%	31.9%
200 Personnel Benefits	91,305	97,516	83,103	98,060	109,839	112.6%	11.9%
Sub-Total Salaries & Benefits	389,583	386,499	326,514	390,043	404,421	104.6%	43.8%
300 Supplies	24,368	54,203	24,271	44,203	44,203	81.6%	4.8%
400 Other Svcs & Charges	26,981	83,617	26,220	42,817	95,080	113.7%	10.3%
600 Capital Outlays	100,000	37,000	0	23,000	343,250	n/a	37.2%
900 Intfnd Pymt f/Svcs	35,001	33,235	28,465	33,235	35,902	108.0%	3.9%
Total Expenditures	<u>\$575,933</u>	<u>\$594,554</u>	<u>\$405,470</u>	<u>\$533,298</u>	<u>\$922,856</u>	155.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 428 – Capital Improvement

This service unit provides accurate tracking of expenditures using funds from an Access Television Facilities and Equipment Grant provided to the City by Charter Communications as per its cable communications franchise agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Constraint has been exercised in the expenditure of Grant moneys in order to provide adequate capital funds during the final three years (2012 - 2014) of the Charter Communications franchise agreement, during which no Grant payments will be received.

In 2013, \$316,250 in Community Relations reserve funds has been budgeted in order to complete the purchase by the Community Relations Division of the YCTV/Y-PAC building and property at 124 S. 2nd Street. As detailed in a 2013 City of Yakima Budget Strategic Initiative, as part of a transaction that was completed in 1998, the building and property that now house YCTV/Y-PAC offices became assets of the City Fire Capital Fund. Since that time, the Community Relations Division has been making lease

payments to the Fire Capital Fund. Purchase of the YCTV/Y-PAC building and property has been contemplated for some time and the Community Relations Division has been accruing reserve funds in order to complete the purchase. The purchase will both provide the City Fire Capital Fund with a much-needed infusion of resources that will be used to meet the emergency response needs of the community while also relieving the Community Relations Division budget of ongoing lease payments.

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
Purchase YCTV/Y-PAC building and property from the City Fire Capital Fund	\$316,250	Community Relations Fund reserves	Provide much-needed infusion of resources to the Fire Capital Fund to meet critical emergency response needs while also eliminating lease payments from the Community Relations Division budget (see "Strategic Initiatives")
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	\$8,000	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" lighting upgrade	\$12,000	Franchise Fees	Studio "A" lighting fixtures currently in use range in age from 5 to 22 years. Replacing outdated lighting fixtures in Studio "A" with modern fluorescent fixtures will improve both video quality and safety.
YCTV/Y-PAC Streaming System	\$13,000	Franchise Fees & Access Television Facilities & Equipment Grant	More and more viewers are requesting access to YCTV/Y-PAC programming via internet streaming. The addition of streaming capability will make YCTV/Y-PAC programming available to a considerably larger audience.
Editing suite upgrade	\$12,000	Access Television Facilities and Equipment Grant	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV / Y-PAC editing suites currently in operation.
YCTV/Y-PAC Facility Upgrade	\$10,000	Access Television Facilities and Equipment Grant	In 2013, additional planned upgrades include replacement of aging flooring, upgrade of kitchen fixtures, and exterior painting.
Ancillary YCTV / Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	\$12,000	Access Television Facilities and Equipment Grant	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.
Service Units 428 and 434	\$383,250		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 428 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$10,719	\$25,000	\$17,557	\$25,000	\$25,000	100.0%	100.0%
480 Repairs & Maintenance	0	2,000	0	2,000	2,000	100.0%	100.0%
600 Capital Outlays							
620 Buildings	0	0	0	0	316,250	n/a	n/a
640 Machinery & Equipment	0	12,000	0	8,000	12,000	100.0%	150.0%
Total	0	12,000	0	8,000	328,250	n/a	n/a
Total Expenditures - SU 428	\$10,719	\$39,000	\$17,557	\$35,000	\$355,250	910.9%	n/a

Service Unit 434 – Cable Communications

The purpose of this service unit is to plan, direct, administer and support the operations of the Community Relations Division. Revenues in this service unit are generated by a 5% franchise fee applied to Charter Communications for use of public rights-of-way, sales of copies of YCTV and Y-PAC programming, non-resident user fees for use of YCTV facilities and equipment, Access Television Facilities and Equipment Grant payments from Charter Communications, and other minor miscellaneous sources.

Account 120 Overtime – This account is used for overtime expenses in rare instances when division employees are needed to staff special events or when division staffing is depleted due to absences.

Account 440 Advertising – This account is primarily used to advertise special YCTV or Y-PAC programming.

Account 630 Improvements Other Than Buildings – This account is primarily used to purchase communications equipment utilized by other City divisions and departments.

SU - 434 Cable Communications	2011 Actual	2012 Amended Budget	2012 Actual 10/31/12	2012 Estimated Year-End	2013 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$294,473	\$287,911	\$241,191	\$287,911	\$293,582	102.0%	102.0%
120 Overtime	0	1,000	184	1,000	1,000	100.0%	100.0%
130 Special Pay	1,097	72	2,036	3,072	0	0.0%	0.0%
140 Retire/Term Cashout	2,708	0	0	0	0	n/a	n/a
Total	298,278	288,983	243,411	291,983	294,582	101.9%	100.9%
200 Personnel Benefits	91,305	97,516	83,103	98,060	109,839	112.6%	112.0%
300 Supplies							
310 Office & Oper Supplies	1,141	1,750	856	1,750	1,750	100.0%	100.0%
320 Fuel Consumed	430	453	258	453	453	100.0%	100.0%
350 Small Tools & Equip	12,077	25,000	5,402	15,000	15,000	60.0%	100.0%
Total	13,648	27,203	6,516	17,203	17,203	63.2%	100.0%
400 Other Services & Charges							
420 Communications	2,189	2,630	1,588	2,630	2,630	100.0%	100.0%
430 Transportation/Training	557	1,634	395	1,584	1,609	98.5%	101.6%
440 Advertising	0	500	0	250	500	100.0%	200.0%
450 Oper Rentals & Leases	16,933	17,072	17,006	17,072	500	2.9%	2.9%
470 Public Utility Services	5,190	7,231	3,764	7,231	7,291	100.8%	100.8%
480 Repairs & Maintenance	684	5,000	1,022	3,000	5,000	100.0%	166.7%
490 Miscellaneous	1,024	3,550	1,740	3,550	3,550	100.0%	100.0%
Total	26,577	37,617	25,515	35,317	21,080	56.0%	59.7%
600 Capital Outlays							
630 Impr Other Than Bldg	100,000	5,000	0	5,000	5,000	100.0%	100.0%
640 Machinery & Equipment	0	20,000	0	10,000	10,000	50.0%	100.0%
Total	100,000	25,000	0	15,000	15,000	60.0%	100.0%

	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 434 Cable Communications	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Leas	4,012	2,565	2,137	2,565	4,569	178.1%	178.1%
960 Interfund Insurance Svc	4,199	4,619	4,619	4,619	4,943	107.0%	107.0%
990 Interfund Admin Chrgs	26,790	26,051	21,709	26,051	26,390	101.3%	101.3%
Total	35,001	33,235	28,465	33,235	35,902	108.0%	108.0%
Total Expenditures - SU 434	<u>\$564,809</u>	<u>\$509,554</u>	<u>\$387,010</u>	<u>\$490,798</u>	<u>\$493,606</u>	96.9%	100.6%
Revenues							
310 Taxes	\$507,917	\$480,000	\$431,649	\$515,000	\$520,000	108.3%	101.0%
360 Miscellaneous Revenues	14,620	14,950	12,465	14,950	1,750	11.7%	11.7%
Total Revenues - SU 434	<u>\$522,537</u>	<u>\$494,950</u>	<u>\$444,114</u>	<u>\$529,950</u>	<u>\$521,750</u>	105.4%	98.5%

Service Unit 612 – Community Relations

This service unit provides accurate tracking of expenditures directly related to implementation of specific City community relations initiatives.

Account 410 Professional Services – This account is used for services provided by outside vendors. Examples include developing promotional materials, conducting surveys, and preparing advertising. In 2013, \$50,000 has been budgeted to pay for consultant services related to the renegotiation of the City's cable communications franchise agreement.

Account 440 Advertising – This account is used for TV, radio, print, online, and other advertising for a variety of City programs and services. As part of the Community Relations Division's efforts to enhance the City's communications and marketing initiatives in 2013, \$20,000 has been budgeted in this account compared to \$1,500 having been budgeted in 2012.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 612 Community Relations	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$0	\$2,000	\$198	\$2,000	\$2,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	0	40,000	630	2,000	50,000	125.0%	n/a
440 Advertising	100	2,000	75	1,500	20,000	n/a	n/a
450 Oper Rentals & Leases	0	1,000	0	1,000	1,000	100.0%	100.0%
490 Miscellaneous	303	1,000	0	1,000	1,000	100.0%	100.0%
Total	403	44,000	705	5,500	72,000	163.6%	n/a
Total Expenditures - SU 612	<u>\$403</u>	<u>\$46,000</u>	<u>\$903</u>	<u>\$7,500</u>	<u>\$74,000</u>	160.9%	986.7%

Service Unit 699 – General Revenues

This service unit provides accurate tracking of the status of the Community Relations Division reserve fund and includes revenue primarily generated by interest earnings on the Community Relations Division reserve fund. A significant portion of the reserve fund is made up of moneys received from 1994 to 2009 in the form of Access Television Facilities and Equipment Grant payments provided by Charter Communications as per its cable communications franchise

agreement with the City. Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities. Community Relations reserve fund moneys not attributable to the Grant have been used in the past for communications equipment utilized by other City divisions and departments. Examples include fiber optic lines connecting City facilities, teleconferencing systems, and conduit used for telecommunications infrastructure.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$901,959	\$741,642	\$848,564	\$848,564	\$845,215	114.0%	99.6%

CITY MANAGEMENT
2013 BUDGET NARRATIVE

LEGAL
GENERAL FUND

City Attorney

Jeff Cutter

DEFINITION

The Legal Department provides legal support for the City.

The three service units in this division are:

Service Unit 103 – Criminal Justice

Service Unit 131 – Prosecution

Service Unit 622 – Legal Counsel

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Legal			
Traffic and Criminal Case Arraignments in Municipal Court	4,255	4,419	4,008
Trials, Motions and Other Hearings	5,126	5,227	5,000
Municipal Court Citations Filed	5,142	5,224	4,008
Cases Actually Tried	16	16	24
Cases Set for Trial	2,007	1,800	1,403
Legislation Prepared	255	182	192
Legal Opinions Prepared	48	42	42
Pending Civil Suits Filed By or Against the City	103	105	105
Damage Claims Handled	4,255	4,419	4,008

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	2.00	2.00	2.00
1322	Senior Assistant City Attorney I	1.00	1.00	1.00
1323	Assistant City Attorney II ⁽¹⁾	4.00	4.00	5.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	6.00	6.00	6.00
10512	Legal Assistant I	1.00	1.00	1.00
Total Personnel ⁽²⁾		17.00	17.00	18.00

(1) One Prosecutor added in 2013.

(2) 5.73 FTE's funded by the Risk Management Fund (515), and 1.0 FTE is funded by Police Grants Fund (152).

BUDGET SUMMARY

Dept 017 Legal	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$158,034	\$182,389	\$137,792	\$182,367	\$191,966	105.3%	105.3%
131 Prosecution	547,024	576,301	458,534	576,295	718,408	124.7%	124.7%
622 Legal Counsel	341,594	368,671	274,033	365,470	377,199	102.3%	103.2%
Total Expenditures	<u>\$1,046,652</u>	<u>\$1,127,361</u>	<u>\$870,359</u>	<u>\$1,124,132</u>	<u>\$1,287,573</u>	114.2%	114.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$740,066	\$770,798	\$629,478	\$770,798	\$879,071	114.0%	68.3%
200 Personnel Benefits	201,731	225,339	179,264	225,310	277,278	123.0%	21.5%
Sub-Total Salaries & Benefits	941,797	996,137	808,742	996,108	1,156,349	116.1%	89.8%
300 Supplies	14,771	16,500	8,557	15,500	16,500	100.0%	1.3%
400 Other Svcs & Charges	90,084	114,724	53,062	112,523	114,724	100.0%	8.9%
Total Expenditures	<u>\$1,046,652</u>	<u>\$1,127,361</u>	<u>\$870,361</u>	<u>\$1,124,131</u>	<u>\$1,287,573</u>	114.2%	100.0%

EXPLANATORY NARRATIVE

The Transportation/Training account in all legal service units is used for transportation and training for attorneys to obtain mandatory continuing legal education. Supreme Court admission to Practice Rule 11 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.

Service Unit 103 – Criminal JusticeSenior Assistant City Attorney, Cynthia I. Martinez

This service unit is funded by a 0.3% Criminal Justice Sales Tax approved by the voters in 2004. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. The 2013 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as hiring contract and/or conflict prosecutors as the need arises.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries And Wages	\$119,537	\$133,200	\$104,180	\$133,200	\$137,084	102.9%	102.9%
200 Personnel Benefits	35,411	40,839	32,379	40,817	46,532	113.9%	114.0%
310 Office & Oper Supplies	361	500	256	500	500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	0	5,000	70	5,000	5,000	100.0%	100.0%
430 Transportation/Training	908	1,100	500	1,100	1,100	100.0%	100.0%
490 Miscellaneous	1,817	1,750	407	1,750	1,750	100.0%	100.0%
Total	2,725	7,850	977	7,850	7,850	100.0%	100.0%
Total Expenditures - SU 103	\$158,034	\$182,389	\$137,792	\$182,367	\$191,966	105.3%	105.3%

Service Unit 131 – Prosecution..... Senior Assistant City Attorney, Cynthia I. Martinez

The primary purpose and function of this service unit is the prosecution of all misdemeanor and gross misdemeanor cases, including crimes of domestic violence, criminal traffic and civil infractions under Washington statutes and City ordinances adopted by the Yakima City Council; to advise the Police Department and all other departments of the City concerning enforcement of City traffic and penal codes; and to prepare legislation enacting, amending, and repealing traffic and penal code provisions in the Yakima Municipal Code. The Prosecution Division also performs such other duties as may be directed by the City Attorney. The City of Yakima Municipal Code mandates these activities.

The Prosecution Unit will grow by one prosecutor in 2013 to implement and staff a Charging Unit and a Pre-Filing Diversion Program. These two programs are part of a strategy to reduce caseload for the purpose of controlling indigent defense costs in response to a recent Washington Supreme Court ruling reducing maximum caseloads for public defenders. For additional information see the Legal Department Strategic Initiative in the 2013 Preliminary Budget Summary document.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours.

Account 410 Professional Services – The majority of this is funded by a state grant and provides services for victims of domestic violence. The Yakima YWCA performs these services under contract with the City of Yakima. The remaining funds are for outside prosecutorial legal services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 131 Prosecution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$376,454	\$389,197	\$324,296	\$389,197	\$492,492	126.5%	126.5%
120 Overtime	0	1,500	603	1,500	1,500	100.0%	100.0%
140 Retire/Term Cashout	1,393	0	0	0	0	n/a	n/a
Total	377,847	390,697	324,899	390,697	493,992	126.4%	126.4%
200 Personnel Benefits	104,796	117,776	91,763	117,769	156,588	133.0%	133.0%
300 Supplies							
310 Office & Oper Supplies	3,940	4,500	3,325	4,500	4,500	100.0%	100.0%
350 Small Tools & Equip	4,840	4,000	1,029	4,000	4,000	100.0%	100.0%
Total	8,780	8,500	4,354	8,500	8,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	24,435	27,800	17,981	27,800	27,800	100.0%	100.0%
420 Communications	8,376	9,328	5,763	9,328	9,328	100.0%	100.0%
430 Transportation/Training	3,103	3,700	2,127	3,700	3,700	100.0%	100.0%
480 Repairs & Maintenance	2,470	3,000	1,863	3,000	3,000	100.0%	100.0%
490 Miscellaneous	17,218	15,500	9,783	15,500	15,500	100.0%	100.0%
Total	55,602	59,328	37,517	59,328	59,328	100.0%	100.0%
Total Expenditures - SU 131	\$547,025	\$576,301	\$458,533	\$576,294	\$718,408	124.7%	124.7%

Service Unit 622 – Legal Counsel..... City Attorney, Jeff Cutter

The purpose and function of this service unit 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 settlement or compromise of claims or suits at law or equity to which the City may be a party involving property rights or money claims; to preserve in its office copies of all opinions rendered by the department; and to perform such other legal duties as may be required by the Charter, ordinance, the City Council, or the City Manager. The City of Yakima Municipal Code mandates these activities.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours.

Account 130 Special Pay – This line item is funded to compensate a legal assistant who has a bilingual capacity for her work as a bilingual/biliterate legal assistant that assists both the Civil and Prosecution Division in that capacity.

Account 410 Professional Services – Funds are generally budgeted in this line item for outside legal services. The legal services provided are for certain matters that require specialized legal counsel or additional attorney assistance due to very heavy caseloads. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate over time.

2012 FUNDS SPENT

622/410 Accounts - Outside Legal Counsel Services/Professional Services

Law Firm	Type of Matter	Total Paid Through 9/30
Carlson Boyd, PLLC	General	\$64
Menke, Jackson, Beyer, LLP	General Labor Issues-Council, YPPA 2011 Negotiations	2,208

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 622 Legal Counsel	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$241,872	\$245,090	\$199,724	\$245,090	\$246,184	100.4%	100.4%
120 Overtime	0	1,000	0	1,000	1,000	100.0%	100.0%
130 Special Pay	810	810	675	810	810	100.0%	100.0%
Total	242,682	246,900	200,399	246,900	247,994	100.4%	100.4%
200 Personnel Benefits	61,525	66,724	55,122	66,724	74,159	111.1%	111.1%
300 Supplies							
310 Office & Oper Supplies	4,762	6,500	3,256	5,500	6,500	100.0%	118.2%
350 Small Tools & Equip	868	1,000	690	1,000	1,000	100.0%	100.0%
Total	5,630	7,500	3,946	6,500	7,500	100.0%	115.4%
400 Other Services & Charges							
410 Professional Services	11,108	20,000	2,630	20,000	20,000	100.0%	100.0%
420 Communications	2,330	2,901	1,383	2,200	2,901	100.0%	131.9%
430 Transportation/Training	1,471	3,000	260	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	2,470	4,800	1,863	4,800	4,800	100.0%	100.0%
490 Miscellaneous	14,380	16,845	8,430	15,345	16,845	100.0%	109.8%
Total	31,759	47,546	14,566	45,345	47,546	100.0%	104.9%
Total Expenditures - SU 622	\$341,596	\$368,670	\$274,033	\$365,469	\$377,199	102.3%	103.2%

MUNICIPAL COURT
2013 BUDGET NARRATIVE

MUNICIPAL COURT
GENERAL FUND

Judge
Judge
Court Services Manager

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

DEFINITION

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

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

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

The City contracts with the County to provide probation services for convicted offenders sentenced by the Municipal Court to probation. The probationers are required to pay the County directly for their services; therefore, the City has not subsidized the program since 2009.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax
Service Unit 129 – Administration

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Infractions (Non-Criminal)			
Filings and Hearings			
Infractions Filed	9,603	8,920	8,920
Violations Charged	12,601	12,025	12,025
Mitigation Hearings	1,190	1,127	1,127
Contested Hearings	292	273	273
Show Cause Hearings	108	83	83
Other Hearings on Record and Deferred Findings	<u>2,502</u>	<u>2,240</u>	<u>2,240</u>
Total Filings and Hearings	26,296	24,668	24,668
Dispositions			
Infractions Paid	2,468	2,092	2,092
Failure to Respond	2,829	1,141	1,141
Committed	3,916	3,373	3,373
Not Committed	166	152	152
Dismissed	1,930	1,653	1,653
Amended	<u>11</u>	<u>17</u>	<u>17</u>
Total Disposed	11,320	8,428	8,428
Municipal Court Infraction Revenue ⁽¹⁾	\$960,485	\$890,000	\$890,000

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Criminal			
Filings			
Citations Filed	5,142	5,224	5,224
Violations Charged	6,183	6,356	6,356
Trial Settings			
Non Jury Trials Set	8	4	4
Jury Trials	1,999	1,796	1,796
Proceedings			
Arraignments	4,255	4,419	4,419
Non Jury Trials	1	0	0
Jury Trials	15	12	12
Other Hearings	5,110	5,215	5,215
Dispositions			
Bail Forfeitures	11	1	0
Guilty	3,739	3,895	3,895
Not Guilty	5	2	2
Dismissed	2,296	2,148	2,148
Amended	316	247	247
Deferred / Driver/other	569	529	529
Prosecution Resumed	<u>127</u>	<u>119</u>	<u>119</u>
Total Disposed	7,063	6,941	6,941
DWI Penalties	\$102,773	\$90,000	\$90,000
Criminal Traffic	147,886	145,000	145,000
Non-Traffic Misdemeanor	87,271	115,000	115,000
Recoupments	<u>186,478</u>	<u>230,000</u>	<u>230,000</u>
Total Fines ⁽¹⁾	\$524,408	\$580,000	\$580,000

(1) Does not include all parking or District Court revenue.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1422	Municipal Court Clerk	8.00	8.00	8.00
1424	Municipal Court Cashier ⁽¹⁾	0.00	0.00	1.00
1425	Municipal Court Department Assistant	0.62	0.62	0.62
Total Personnel		12.12	12.12	13.12

(1) Municipal Court Cashier position eliminated in 2010 to be reinstated in 2013 by strategic initiative.

BUDGET SUMMARY

Dept 018 Municipal Court	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$176,563	\$235,090	\$147,982	\$218,184	\$230,783	98.2%	105.8%
129 Administration	975,371	1,021,497	797,923	1,010,497	1,153,221	112.9%	114.1%
Total Expenditures	<u>\$1,151,934</u>	<u>\$1,256,587</u>	<u>\$945,905</u>	<u>\$1,228,681</u>	<u>\$1,384,004</u>	110.1%	112.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$739,640	\$778,243	\$608,234	\$750,337	\$864,909	111.1%	62.5%
200 Personnel Benefits	202,556	247,258	175,716	247,258	288,009	116.5%	20.8%
Sub-Total Salaries & Benefits	942,196	1,025,501	783,950	997,595	1,152,918	112.4%	83.3%
300 Supplies	20,185	22,000	9,010	22,000	22,000	100.0%	1.6%
400 Other Svcs & Charges	167,075	186,086	134,671	186,086	186,086	100.0%	13.4%
500 Intgov Svcs/Other Intfnd	22,478	23,000	18,274	23,000	23,000	100.0%	1.7%
Total Expenditures	<u>\$1,151,934</u>	<u>\$1,256,587</u>	<u>\$945,905</u>	<u>\$1,228,681</u>	<u>\$1,384,004</u>	110.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax

A portion of the three-tenth percent Criminal Justice Sales Tax that was approved by the voters in 2004 funds this service unit. This service unit funds two Municipal Court Clerk positions and a ½ time Court Commissioner. The 2012 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½ time Court Commissioner and costs for other accounts which support this service unit such as, the building security contract and interpreter fees.

Account 120 Overtime – This account covers the overtime necessary for clerical staff to complete daily court responsibilities related to court operations as well as working on holidays.

Account 410 Professional Services – This line item represents building security, interpreter services, and witness and juror fees associated with processing the court's caseload.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$109,360	\$129,155	\$79,686	\$113,749	\$126,442	97.9%	111.2%
120 Overtime	344	2,500	575	1,000	2,500	100.0%	250.0%
140 Retire/Term Cashout	996	0	0	0	0	n/a	n/a
Total	110,700	131,655	80,261	114,749	128,942	97.9%	112.4%
200 Personnel Benefits	35,141	53,435	27,712	53,435	51,841	97.0%	97.0%
310 Office & Oper Supplies	0	5,000	1,259	5,000	5,000	100.0%	100.0%
410 Professional Services	30,722	45,000	38,750	45,000	45,000	100.0%	100.0%
Total Expenditures - SU 103	\$176,563	\$235,090	\$147,982	\$218,184	\$230,783	98.2%	105.8%

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the Municipal Court.

Account 120 Overtime – This account covers the over time necessary for clerical staff to complete daily court responsibilities related to court operations as well as working on holidays.

Account 130 Special Pay – In the absence of the Court Services Manager, this line pays a designee a 5% increase for assuming the responsibilities of being a resource person for court staff, and/or supports bilingual certifications.

Account 410 Professional Services – This line item includes Court Certified Interpreters in various languages, Judge Pro-Tem service and witness fees. These costs are reflective of the volume of court cases and the variety of different languages for which interpretive services are required.

Account 510 Intergovernmental Professional Services – This line item includes jury fees and other miscellaneous professional services performed by other governmental agencies, as needed in support of municipal court functions. (Note: the Yakima County Superior Court handles jury duty notifications, communication and pays jury fees for the Yakima Municipal Court.)

Revenue remitted to the City of Yakima from the Yakima Municipal Court is generated from the collection of fines and penalties on Criminal Traffic, Criminal Non Traffic cases, Infraction cases and Parking violations. These dedicated fines and penalties are listed in the above table; however, they are accounted for as Police Patrol dedicated revenue in Service Unit 113. The “Judicial Salary Contributions” revenue account is state shared revenue that the City receives because it follows a predefined formula to set judicial salaries.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 129 Administration							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$620,497	\$630,148	\$526,038	\$630,148	\$730,527	115.9%	115.9%
120 Overtime	5,469	15,000	735	4,000	4,000	26.7%	100.0%
130 Special Pay	1,440	1,440	1,200	1,440	1,440	100.0%	100.0%
140 Retire/Term Cashout	1,535	0	0	0	0	n/a	n/a
Total	628,941	646,588	527,973	635,588	735,967	113.8%	115.8%
200 Personnel Benefits	167,415	193,823	148,004	193,823	236,168	121.8%	121.8%
300 Supplies							
310 Office & Oper Supplies	19,710	16,000	7,750	16,000	16,000	100.0%	100.0%
350 Small Tools & Equip	475	1,000	0	1,000	1,000	100.0%	100.0%
Total	20,185	17,000	7,750	17,000	17,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	103,896	105,000	72,686	105,000	105,000	100.0%	100.0%
420 Communications	9,461	10,586	6,269	10,586	10,586	100.0%	100.0%
430 Transportation/Training	1,340	3,000	1,010	3,000	3,000	100.0%	100.0%
480 Repairs & Maintenance	511	1,500	1,420	1,500	1,500	100.0%	100.0%
490 Miscellaneous	21,144	21,000	14,535	21,000	21,000	100.0%	100.0%
Total	136,352	141,086	95,920	141,086	141,086	100.0%	100.0%
510 Intergovernment Prof Svcs	22,478	23,000	18,274	23,000	23,000	100.0%	100.0%
Total Expenditures - SU 129	\$975,371	\$1,021,497	\$797,921	\$1,010,497	\$1,153,221	112.9%	114.1%
Revenues							
330 Judicial Salary Contrib	\$44,932	\$45,000	\$45,264	\$45,000	\$45,000	100.0%	100.0%

UTILITY CUSTOMER SERVICES
GENERAL FUND

Finance & Budget Director
Utility Services Manager

Cindy Epperson
Tammy Regimbal

DEFINITION

The Utility Customer Services Division provides business services to utility customers and the utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow up on overdue accounts, coordination of various service requests, and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc., (b) utility operating services such as ensuring accurate consumption and billing data is captured and maintained, working with operating divisions in problem solving and maintaining/improving system performance and processes; (c) customer support for online payment options (new in 2012); and support for some City Treasury functions.

Primary services provided by this division include:

- Customer service and account administration and maintenance
- Utility billing
- Customer account credit and adjustments
- Administration of delinquent accounts and collections
- Utility customer communications and notifications
- Phone support to customers

In October 2012, the City entered into a contract with The Master's Touch LLC (TMT) for statement printing and mail processing. The gross cost of the contract was estimated at \$142,400, assuming the highest variable rate on postage. We anticipated a potential 2013 annual savings of \$34,350 in "hard costs." However, actual postage costs are lower than anticipated and we are expecting an additional \$10,000 in savings for 2013 (anticipated total savings of \$44,350).

While the supervisory duties of the Water Service Specialists were moved to Water in 2012, the positions are still funded in the Utility Services division. The services these positions provide include:

- Meter reading
- Water service turn-on/shut-off
- Miscellaneous service repairs to utility system facilities and equipment

The Utility Services Division consists of the following service unit:

Service Unit 635 – Utility Customer Service

PERFORMANCE STATISTICS

Utility Services	2011 Actual	2012 Amended Budget	2013 Proposed Budget
New Accounts Started	6,051	6,710	7,460
Meters Read	122,500	123,000	123,500
Customer Service Calls Answered	68,000	65,775	60,000
Bills Issued	194,000	198,000	203,000
Suspension Notices Issued	33,000	18,200	15,000
Delinquent Bills in Collection	7,900	7,000	7,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1242	Utility Services Manager	1.00	1.00	1.00
7311	Water Service Specialist ⁽¹⁾	5.00	5.00	0.00
7315	Utility Service Representative	7.75	7.75	7.75
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		14.75	14.75	9.75

- (1) The Water Services Specialists, while still funded from Utility Services, are now supervised by Water.
 (2) Utility Services funds portions of the Finance Director (.15), Administrative Assistant (.15) an Accountant (.25) and 4.0 FTE's in Water. Utility Services also has 1.2 FTE's funded by Finance.

BUDGET SUMMARY

Dept 054 Utility Customer Svc	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
635 Utility Customer Service	\$1,218,380	\$1,342,110	\$1,055,342	\$1,319,890	\$1,324,950	98.7%	100.4%

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
Expenditure Summary By Type							
100 Salaries & Wages	\$642,806	\$700,357	\$542,234	\$673,068	\$701,306	100.1%	52.9%
200 Personnel Benefits	242,762	282,005	211,947	275,469	302,549	107.3%	22.8%
Sub-Total Salaries & Benefits	885,568	982,362	754,181	948,537	1,003,855	102.2%	75.8%
300 Supplies	20,856	24,500	16,568	24,500	24,500	100.0%	1.8%
400 Other Svcs & Charges	295,919	313,150	265,928	325,056	282,981	90.4%	21.4%
900 Intfnd Pymt f/Svcs	16,037	22,098	18,664	21,798	13,614	61.6%	1.0%
Total Expenditures	\$1,218,380	\$1,342,110	\$1,055,341	\$1,319,891	\$1,324,950	98.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 635 – Utility Customer Service

This service unit provides business services to utility customers and the utility operating divisions.

Account 120 Overtime – The functions that regularly require overtime are after hours call outs for emergencies.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services. The Utility Services Division has one budgeted bilingual position.

Account 350 Small Tools and Equipment – Items in this budget include field service items and office equipment.

Account 410 Professional Services – This account covers the cost of the maintenance and support agreement for utility customer service systems, bank fees and charges related to use of debit/credit cards and mail processing services.

Revenues from the Water, Irrigation, Wastewater and Refuse utilities fund 100% of the expenditures of this division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 635 Utility Customer Svc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$638,305	\$698,442	\$538,133	\$667,916	\$699,342	100.1%	104.7%
120 Overtime	3,108	1,000	206	1,000	1,000	100.0%	100.0%
130 Special Pay	1,110	915	777	1,034	964	105.4%	93.2%
140 Retire/Term Cashout	282	0	3,118	3,118	0	n/a	0.0%
Total	642,805	700,357	542,234	673,068	701,306	100.1%	104.2%
200 Personnel Benefits							
200 Personnel Benefits	242,228	281,505	211,947	274,969	302,049	107.3%	109.8%
280 Clothing & Misc	534	500	0	500	500	100.0%	100.0%
Total	242,762	282,005	211,947	275,469	302,549	107.3%	109.8%
300 Supplies							
310 Office & Oper Supplies	3,769	6,000	3,744	6,000	6,000	100.0%	100.0%
320 Fuel Consumed	12,525	13,500	10,020	13,500	13,500	100.0%	100.0%
350 Small Tools & Equip	4,562	5,000	2,804	5,000	5,000	100.0%	100.0%
Total	20,856	24,500	16,568	24,500	24,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	123,718	125,000	120,326	142,870	155,875	124.7%	109.1%
420 Communications	135,873	146,900	102,710	136,186	100,550	68.4%	73.8%
430 Transportation/Training	0	250	1,046	1,500	1,500	600.0%	100.0%
480 Repairs & Maintenance	2,688	5,000	0	5,000	5,000	100.0%	100.0%
490 Miscellaneous	33,640	36,000	41,847	39,500	20,056	55.7%	50.8%
Total	295,919	313,150	265,929	325,056	282,981	90.4%	87.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 635 Utility Customer Svc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Leas	13,315	19,103	15,669	18,803	10,410	54.5%	55.4%
960 Interfund Insurance Svc	2,722	2,995	2,995	2,995	3,204	107.0%	107.0%
Total	16,037	22,098	18,664	21,798	13,614	61.6%	62.5%
Total Expenditures - SU 635	<u>\$1,218,379</u>	<u>\$1,342,110</u>	<u>\$1,055,342</u>	<u>\$1,319,891</u>	<u>\$1,324,950</u>	98.7%	100.4%
Revenues							
340 Chrgs f/Goods & Services	\$1,395,566	\$1,320,250	\$784,799	\$1,143,000	\$1,325,000	100.4%	115.9%

FINANCE
2013 BUDGET NARRATIVE

PURCHASING
GENERAL FUND

Finance & Budget Director
Purchasing Manager

Cindy Epperson
Sue Ownby

DEFINITION

This division consists of one service unit, Service Unit 632 – Purchasing. City/County Purchasing functions were merged 2009. As a result, City Purchasing is responsible for City and County procurements greater in value than \$7,500 and \$5,000, respectively, with the exception of Capital Projects and Utilities.

The Purchasing Division is tasked with the execution and administration of the following:

- The timely and cost-effective procurement of goods and services in compliance with pertinent laws and regulations to assist internal customers of the City and County to fulfill their mission.
- Take advantage of opportunities to leverage the combined purchasing power of the City and County.
- Provide excellent customer service to City and County departments and divisions. Establish and maintain communications with internal customers in an effort to improve performance.
- Establish and maintain vendor relationships.

The City/County Purchasing Division strives to promote competition, impartiality, conservation of funds, transparency, accountability, and maximum return on investment.

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

The only service unit in this division is:

Service Unit 632 – Purchasing

PERFORMANCE STATICS

City	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	50	48	45
Formal Sealed Bids Processed (over \$25,000)	31	35	30
Written & Informal Quotes Processed (\$7,500 to \$25,000)	74	84	70
# Units Surplus Disposed of / Gross Revenues	469/\$161,821	225/\$171,512	350/\$150,000
Dollar Value of Purchase Orders Processed	\$14,283,558	\$12,131,312	12,000,000
Dollar Value of Tenure Contracts Administered ⁽¹⁾	\$5,937,804	\$6,387,785	\$6,000,000
Total Dollar Value of Contractual Responsibility	\$23,490,721	\$18,519,097	\$20,000,000

County	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	22	12	18
Formal Sealed Bids Processed (over \$25,000)	7	24	20
Written & Informal Quotes Processed (\$5,000 to \$25,000)	1	24	20
# Units Surplus Disposed of/Gross Revenues	808/\$164,7	543/\$112,7	500/\$100,1
Dollar Value of Purchase Orders Processed	\$3,339,712	\$1,049,677	\$2,000,000
Dollar Value of Tenure Contracts Administered ⁽¹⁾	\$11,640,411	\$13,302,963	\$12,000,000
Total Dollar Value of Contractual Responsibility	\$14,980,123	\$14,464,886	\$14,000,000
Joint (both City and County)			
Formal Sealed Bids Processed (over \$25,000)	7	7	8
Dollar Value of Tenure Contracts Administered	\$5,223,260	\$5,308,148	\$5,500,000
Total City/County Contractual Responsibility	\$38,470,844	\$38,292,131	\$34,000,000

(1) 146 City/County/Joint Contracts Administered 2012

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1232	City/County Procurement Manager	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾⁽²⁾	1.00	2.00	1.00
2233	Purchasing Assistant	1.00	1.00	1.00
2234	Buyer II ⁽²⁾	1.00	1.00	2.00
11805	Senior Buyer	1.00	1.00	1.00
Total Personnel		5.00	6.00	6.00

(1) Buyer position added in 2012.

(2) Buyer I obtained CPPB certification and was promoted to Buyer II.

BUDGET SUMMARY

Dept 019 Purchasing	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
632 Purchasing	\$447,447	\$527,535	\$404,886	\$527,195	\$541,244	102.6%	102.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$324,110	\$366,739	\$291,605	\$366,739	\$375,860	102.5%	69.4%
200 Personnel Benefits	91,961	120,600	90,871	121,061	130,739	108.4%	24.2%
Sub-Total Salaries & Benefits	416,071	487,339	382,476	487,800	506,599	104.0%	93.6%
300 Supplies	11,366	11,500	6,029	10,700	10,700	93.0%	2.0%
400 Other Svcs & Charges	20,009	28,695	16,381	28,695	23,945	83.4%	4.4%
Total Expenditures	\$447,446	\$527,534	\$404,886	\$527,195	\$541,244	102.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 632 – Purchasing

City and County Purchasing functions were merged 2009. RCW 39.34 permits local governmental units to make the most efficient use of their powers by enabling them to cooperate with each other. For the first two years, the County agreed to compensate the city for 50% of their annual Purchasing budget. For 2012, the County provided 57%, (43% City). For 2013, actual staff time was tracked for the first 6 months of 2012 and yielded a 49% County, 51% City split which will be adjusted in June of each year to allow for budget forecasting. Therefore, for 2013, the County will be providing 49% of the department's total budget and the Interlocal Agreement will be adjusted to reflect the new revenue amount.

Account 311 Office and Operative – This account is used for office and operating supplies and is down 11.43% from last year.

Account 350 Small Tools & Minor Equipment – This account is used to replace computers and purchase furniture and is unchanged from last year.

Account 420 Central Telephone – This account is used for the department's telephone equipment and service and is down 28.24% from last year

Account 430 Transportation – In the 2012 budget, a special dispensation was granted for staff to attend the National Institute of Governmental Purchasing that made a rare appearance in Seattle. The account has been reduced back to normal and is down 34.13% from last year. The account is also used to maintain CPPB and CPPO certifications, which requires continuing professional education points each year and is a requirement of respective jobs.

Account 491 Miscellaneous – Used primarily for conference registrations, as stated in the Transportation account, a special dispensation was granted for the 2012 budget in order for staff to attend the National Institute of Government Purchasing forum. It has been reduced back to normal and is down 21.05% from last year.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 632 Purchasing	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$324,110	\$366,739	\$291,595	\$366,739	\$375,860	102.5%	102.5%
130 Special Pay	0	0	10	0	0	n/a	n/a
Total	324,110	366,739	291,605	366,739	375,860	102.5%	102.5%
200 Personnel Benefits	91,961	120,600	90,871	121,061	130,739	108.4%	108.0%
300 Supplies							
310 Office & Oper Supplies	7,123	7,000	4,998	6,200	6,200	88.6%	100.0%
350 Small Tools & Equip	4,243	4,500	1,031	4,500	4,500	100.0%	100.0%
Total	11,366	11,500	6,029	10,700	10,700	93.0%	100.0%
400 Other Services & Charges							
420 Communications	4,117	5,070	2,888	5,070	4,420	87.2%	87.2%
430 Transportation/Training	3,627	7,325	1,491	7,325	4,825	65.9%	65.9%
440 Advertising	1,245	1,000	-462	1,000	1,000	100.0%	100.0%
480 Repairs & Maintenance	798	1,000	168	1,000	1,000	100.0%	100.0%
490 Miscellaneous	10,222	14,300	12,297	14,300	12,700	88.8%	88.8%
Total	20,009	28,695	16,382	28,695	23,945	83.4%	83.4%
Total Expenditures - SU 632	\$447,446	\$527,534	\$404,887	\$527,195	\$541,244	102.6%	102.7%
Revenues							
330 Intergovernmental Rev	\$226,755	\$298,572	\$225,433	\$298,572	\$270,105	90.5%	90.5%

FINANCIAL SERVICES

GENERAL FUND

Finance & Budget Director
Financial Services Manager

Cindy Epperson
Tara Lewis

DEFINITION

The Financial Services Division supports all City departments and is responsible for:

- Financial compliance and internal control oversight
- Accounting and reporting of all expenditure and revenue transactions
- Financial Statements preparation and distribution
- Design, preparation and administration of the operating and capital budgets
- Financial analysis of various operating, financial, legislative and economic development proposals
- Risk Management administration
- Investment portfolio administration
- Capital financing, and Debt Service administration (bonds, leases, loans, lines of credit)
- Receiving and recording of all City receipts (cash, electronic funds, etc.)
- Payment of all invoices (Accounts Payable)
- Payroll administration
- Administration and budget responsibilities for Trust and Agency funds; various contingency/reserve funds; and operating fund transfers.
- Administrative liaison with the Municipal Court, Public Facilities District, and intergovernmental agencies.

2013 Projects

In addition to the division's daily work, a number of projects are in process that will need Finance involvement in the coming year. Listed below are some of the more significant projects planned for 2013:

- **Implement New GASB Pronouncements** – The Governmental Accounting Standards Board (GASB) continues to issue new financial reporting requirements which often require significant additions to the City's financial reports and underlying data collection. The next major pronouncement to be implemented affects the categorization of fund balances.
- **Yakima Revenue Development Area (YRDA)** -- Work has started on the YRDA (the former Sawmill site) beginning with improvements to the Fair Avenue Extension and the East-West corridor. The City has started receiving the state share sales tax dedicated to pay for building the infrastructure in this area.
- **Automated Inventory & Maintenance Management System (AIMMS)** A computer system necessary to complete the purchasing consolidation and update the antiquated AIMMS and General Ledger has been chosen. Implementation of the computer system will be a major focus in 2013, which extends beyond Finance to all major operating divisions.
- **Policies** – Newly updated financial policies will be published.

- **Implement New State Coding Structure** – The Washington State Auditor’s office did a restructuring of its Budgeting, Accounting and Reporting System (BARS) account coding. Finance will be implementing the changes for 2013.

Summary – The Finance Department’s overarching goal is to maintain compliance with the many critical fiscal and fiduciary responsibilities held relative to our regulatory agencies, funding agencies, employees and the citizens we serve.

The only service unit in this division is:

Service Unit 624 – Finance

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Accounting Functions			
Expenditures ⁽¹⁾	\$169.4	\$211.9	\$205.7
Capital Projects ⁽¹⁾	\$26.6	\$52.4	\$54.1
Invoices Processed	24,433	23,121	24,000
Number of Grants Administered	52	40	37
Payroll Warrants Issued	9,963	9,692	9,159
Payroll and Benefits Paid ⁽¹⁾	\$62.5	\$65.9	\$68.6
Employees Paid (Perm and Part Time) Average Monthly	787	771	763
Claims Warrants Issued ⁽²⁾	12,140	11,532	11,500
Dollar Amount of Claims Paid ⁽¹⁾	\$61.0	\$53.6	\$60.0
Number of Funds	76	75	72
Number of Full Accrual Funds	29	29	29
Interfund Payment Request ⁽³⁾	362	231	250
LID’s in Process	0	0	1
Treasury Functions			
Revenue Received ⁽¹⁾	\$166.6	\$187.4	\$198.0
Invoices Generated	3,103	3,598	3,750
GO and Revenue Debt Issues Administered	18	17	19
LID’s Closed (Establish Notes and redeem LID Warrants)	0	0	0
Public Works Trust Fund Loans Administered	17	19	19
Special Assessment Notes / Bonds	5	5	5
GO and Revenue Debt Service Payments Made ⁽¹⁾	\$6.2	\$6.6	\$5.7

Impact	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Investment Income ⁽¹⁾	\$0.6	\$0.5	\$0.4
Average Total Portfolio Managed ⁽¹⁾	\$45.7	\$43.7	\$45.0

- (1) Numbers in millions.
- (2) As ACH (direct deposit) payments are used to pay more types of bills, the number of warrants is decreasing. The pension funds are using ACH to provide most of the monthly pensions. This one program is reducing warrants by about 1,000/year.
- (3) Internal utility bills are being summarized by the new Utility Customer Service System, and processed in one transaction monthly.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00
1241	Financial Services Manager ⁽¹⁾	0.00	1.00	1.00
1243	Dep. Director of Accounting & Budgeting ⁽¹⁾	1.00	0.00	0.00
2316	Financial Services Specialist	4.00	4.00	4.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant	3.00	3.00	3.00
10303	Financial Service Officer ⁽¹⁾	2.00	2.00	2.00
10305	Financial Services Technician – Payroll	2.00	2.00	2.00
10520	Utility and Finance Assistant	1.00	1.00	1.00
Total Personnel ⁽²⁾		15.00	15.00	15.00

- (1) When the Deputy Director was promoted to Director, the Division Manager position was filled.
- (2) One position is currently under filled with an accountant.
- (3) 1.15 FTE's are funded by Utility Services (054). Additionally, 1.16 FTE's of Utility Service Representatives (054) are funded by Finance.

BUDGET SUMMARY

Dept 015 Financial Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
624 Finance	\$1,395,184	\$1,423,068	\$1,152,333	\$1,429,750	\$1,478,418	103.9%	103.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$989,521	\$1,001,768	\$819,526	\$986,164	\$986,881	98.5%	66.8%
200 Personnel Benefits	268,384	275,211	243,153	297,237	340,540	123.7%	23.0%
Sub-Total Salaries & Benefits	1,257,905	1,276,979	1,062,679	1,283,401	1,327,421	104.0%	89.8%
300 Supplies	18,004	17,500	5,820	17,500	17,500	100.0%	1.2%
400 Other Svcs & Charges	105,759	113,721	68,969	113,981	117,588	103.4%	8.0%
500 Intgov Svcs/Other Intfnd	3	6	3	6	6	100.0%	0.0%
900 Intfnd Pymt f/Svcs	13,512	14,863	14,863	14,863	15,903	107.0%	1.1%
Total Expenditures	<u>\$1,395,183</u>	<u>\$1,423,069</u>	<u>\$1,152,334</u>	<u>\$1,429,751</u>	<u>\$1,478,418</u>	103.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

The Financial Services Division supports all City departments.

Account 110 Salaries and Wages – The reduction is due to the under-filling of the Deputy Finance Director with the Financial Services Manager and the Financial Services Officer with an Accountant.

Account 120 Overtime – The functions that regularly require overtime are monthly payroll processing, budget preparation/production and financial statement preparation. With one fewer Financial Services Specialist, the ongoing processing of Accounts Payable and Accounts Receivables are also requiring overtime.

Account 130 Special Pay – This account includes bilingual pay for one Utility Services Representative partially assigned to Finance.

Account 310 Office and Operating Supplies – Major components of this account are warrant (check) stock and IRS related forms, such as W-2's and 1099's, and binders for budget and other Finance related documents.

Account 410 Professional Services – This provides for fiduciary (banking and trust) services and outside consultants, such as technical support for various small software systems.

Account 430 Transportation/Training – This account provides for management and staff to attend Finance conferences and other training seminars, and to obtain continuing professional education required to maintain CPA licenses.

Account 490 Miscellaneous – This account provides for printing of the City's budget documents, financial statements and other business forms and envelopes. Dues and subscriptions to keep current on accounting issues, finance and related issues are billed in this account also. The balance of the account is for registrations for training seminars, annual rent of the post office box and other truly miscellaneous items.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 624 Finance	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$953,764	\$993,606	\$772,766	\$937,302	\$978,713	98.5%	104.4%
120 Overtime	7,867	8,000	1,438	3,500	8,000	100.0%	228.6%
130 Special Pay	76	162	138	162	168	103.7%	103.7%
140 Retire/Term Cashout	27,814	0	45,185	45,200	0	n/a	0.0%
Total	989,521	1,001,768	819,527	986,164	986,881	98.5%	100.1%
200 Personnel Benefits	268,384	275,211	243,153	297,237	340,540	123.7%	114.6%
300 Supplies							
310 Office & Oper Supplies	13,398	15,000	5,403	15,000	15,000	100.0%	100.0%
350 Small Tools & Equip	4,606	2,500	417	2,500	2,500	100.0%	100.0%
Total	18,004	17,500	5,820	17,500	17,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	58,299	61,200	35,269	62,500	66,000	107.8%	105.6%
420 Communications	12,941	15,871	8,480	14,671	14,938	94.1%	101.8%
430 Transportation/Training	4,559	6,500	5,002	6,500	6,500	100.0%	100.0%
480 Repairs & Maintenance	0	150	0	150	150	100.0%	100.0%
490 Miscellaneous	29,960	30,000	20,218	30,160	30,000	100.0%	99.5%
Total	105,759	113,721	68,969	113,981	117,588	103.4%	103.2%
530 State/Cnty Tax & Assess	3	6	3	6	6	100.0%	100.0%
960 Interfund Insurance Svcs	13,512	14,863	14,863	14,863	15,903	107.0%	107.0%
Total Expenditures - SU 624	<u>\$1,395,183</u>	<u>\$1,423,069</u>	<u>\$1,152,335</u>	<u>\$1,429,751</u>	<u>\$1,478,418</u>	103.9%	103.4%

FINANCE
2013 BUDGET NARRATIVE

POLICE PENSION
GENERAL FUND

Finance & Budget Director

Cindy Epperson
Police Pension Board

DEFINITION

This General Fund division provides for pension, disability and medical benefits to retired police officers hired prior to 3/1/70. All currently employed police officers hired prior to 10/1/77 are to be paid any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

Pension benefits for police officers that were hired after March 1, 1970 are covered by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I), but this division provides medical benefit coverage for these officers.

BUDGET SUMMARY

Dept 035 Police Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
642 Prior Pensions	\$1,471,511	\$1,186,350	\$1,046,527	\$1,263,744	\$1,297,225	109.3%	102.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
200 Personnel Benefits	\$626,953	\$628,000	\$531,804	\$631,500	\$649,000	103.3%	50.0%
300 Supplies	189	50	132	50	50	100.0%	0.0%
400 Other Svcs & Charges	844,368	558,300	514,592	632,194	648,175	116.1%	50.0%
Total Expenditures	\$1,471,510	\$1,186,350	\$1,046,528	\$1,263,744	\$1,297,225	109.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pension

Medical benefits continue to rise every year. (In 2003, total medical costs surpassed pension benefits). As the population served by this fund ages, the medical benefits will continue to escalate. For 2013 the total budget includes:

Pension Benefits	\$649,000
Medical Benefits	643,000
Administrative Costs	4,525
Total	\$1,297,225

Account 290 Pensions and Death Benefits – Pensions and death benefits paid out to retired police and their beneficiaries.

Account 310 Office and Operating Supplies – Items budgeted are mainly office supplies.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits including insurance “premiums” paid into the City’s medical benefit fund, Medicare premium payments, dental care and long term care costs. This budget has seen a savings because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 642 Prior Pensions	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	\$246	\$0	\$0	\$0	\$0	n/a	n/a
290 Pension/Death Benefits	626,707	628,000	531,804	631,500	649,000	103.3%	102.8%
Total	626,953	628,000	531,804	631,500	649,000	103.3%	102.8%
310 Office & Oper Supplies	189	50	132	50	50	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	841,504	555,500	511,306	628,844	644,700	116.1%	102.5%
420 Communications	168	0	148	100	100	n/a	100.0%
430 Transportation/Training	1,734	1,800	2,263	2,250	2,375	131.9%	105.6%
490 Miscellaneous	963	1,000	875	1,000	1,000	100.0%	100.0%
Total	844,369	558,300	514,592	632,194	648,175	116.1%	102.5%
Total Expenditures - SU 642	<u>\$1,471,511</u>	<u>\$1,186,350</u>	<u>\$1,046,528</u>	<u>\$1,263,744</u>	<u>\$1,297,225</u>	109.3%	102.6%

FINANCE
2013 BUDGET NARRATIVE

FIREMEN'S RELIEF AND PENSION

Finance & Budget Director

Cindy Epperson
Fire Pension Board

DEFINITION

This trust fund pays pensions, disability benefits and medical benefits to retired Firefighters hired prior to 3/1/70. All retired Firefighters hired prior to 10/1/77 are to be paid out of this fund any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

The Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I) pays the pension benefits of firefighters hired after March 1, 1970; but this Fund provides medical benefit coverage for these employees upon retirement.

This department has the following service units:

Service Unit 642 – Prior Pensions

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 612 Firemen's Rel & Pension	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
642 Prior Pensions	\$1,461,967	\$1,344,057	\$1,056,526	\$1,308,562	\$1,347,493	100.3%	103.0%
Revenue Summary By Service Unit							
642 Prior Pensions	\$73,456	\$72,000	\$66,576	\$66,575	\$65,000	90.3%	97.6%
699 General Revenues	1,407,344	1,315,500	1,206,294	1,315,500	1,315,500	100.0%	100.0%
Total Revenues	<u>\$1,480,800</u>	<u>\$1,387,500</u>	<u>\$1,272,870</u>	<u>\$1,382,075</u>	<u>\$1,380,500</u>	99.5%	99.9%
Fund Balance							
Beginning Balance	\$774,349	\$812,358	\$793,181	\$793,181	\$866,694	106.7%	109.3%
Revenues Less Expenditures	18,833	43,443	216,343	73,513	33,007	76.0%	44.9%
Ending Balance	<u>\$793,182</u>	<u>\$855,801</u>	<u>\$1,009,524</u>	<u>\$866,694</u>	<u>\$899,701</u>	105.1%	103.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
200 Personnel Benefits	\$640,855	\$673,500	\$596,476	\$694,750	\$721,000	107.1%	53.5%
300 Supplies	141	150	135	150	150	100.0%	0.0%
400 Other Svcs & Charges	783,261	632,100	427,992	575,355	599,800	94.9%	44.5%
900 Intfnd Pymt f/Svcs	37,710	38,307	31,923	38,307	26,543	69.3%	2.0%
Total Expenditures	<u>\$1,461,967</u>	<u>\$1,344,057</u>	<u>\$1,056,526</u>	<u>\$1,308,562</u>	<u>\$1,347,493</u>	100.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pensions

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. Because of budget constraints 2008 is the last year the City been able to set aside that much for reserves. For 2013 the total budget includes:

Pension Benefits	\$721,000
Medical Benefits	576,000
Contingency	20,000
Administrative Costs	30,493
Total	\$1,347,493

Over the past ten years, medical benefits have demonstrated an annual average increase of over 16%, while pension benefits are relatively flat. As the population served by this fund ages, the medical benefits will continue to escalate. These mandated expenses will continue to erode General Government resources until an alternative funding source is found.

Account 200 Personnel Benefits – This account is to pay medical expenses not covered by insurance for active LEOFF I members.

Account 290 Pensions and Death Benefits – Pension and death benefits paid out to entitled parties.

Account 410 Professional Services – Funds budgeted in this line item are medical benefits such as paid Medicare premiums, dental care, medical care and long term care costs. This budget has seen a savings because of a change in the Federal Medicare laws that allow the City to purchase Medicare insurance for LEOFF1 retirees who are age 65 and over. The basic and supplemental premiums are anticipated to reduce medical costs significantly.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 642 Prior Pensions	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
200 Personnel Benefits							
200 Personnel Benefits	\$0	\$500	\$0	\$500	\$500	100.0%	100.0%
290 Pension/Death Benefits	640,855	673,000	596,476	694,250	720,500	107.1%	103.8%
Total	640,855	673,500	596,476	694,750	721,000	107.1%	103.8%
310 Office & Oper Supplies	141	150	135	150	150	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	780,852	610,000	425,511	552,805	577,000	94.6%	104.4%
420 Communications	324	0	125	100	100	n/a	100.0%
430 Transportation/Training	1,398	1,400	1,731	1,750	2,000	142.9%	114.3%
490 Miscellaneous	688	20,700	625	20,700	20,700	100.0%	100.0%
Total	783,262	632,100	427,992	575,355	599,800	94.9%	104.2%
990 Interfund Admin Chrgs	37,710	38,307	31,923	38,307	26,543	69.3%	69.3%
Total Expenditures - SU 642	<u>\$1,461,968</u>	<u>\$1,344,057</u>	<u>\$1,056,526</u>	<u>\$1,308,562</u>	<u>\$1,347,493</u>	100.3%	103.0%
Revenues							
330 Intergovernmental Rev	\$73,456	\$72,000	\$66,576	\$66,575	\$65,000	90.3%	97.6%

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax and reserves. The 2013 property tax allocation represents about \$.241 per \$1,000 of assessed valuation or 7.9% of the total general property tax levy for 2013. 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 – which covers about three-fourths of the total levy allocated for this purpose.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$774,349	\$812,358	\$793,181	\$793,181	\$866,694	106.7%	109.3%
310 Taxes	1,406,844	1,315,000	1,206,294	1,315,000	1,315,000	100.0%	100.0%
360 Miscellaneous Revenues	500	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	<u>\$2,181,693</u>	<u>\$2,127,858</u>	<u>\$1,999,475</u>	<u>\$2,108,681</u>	<u>\$2,182,194</u>	102.6%	103.5%

FINANCE
2013 BUDGET NARRATIVE

STATE EXAMINER
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This division reflects the cost of the annual audit which is performed by the State Auditor's Office on all City funds pursuant to State law. These regular audits look at financial statements, along with compliance with federal, state, and local laws.

EXPLANATORY NARRATIVE

Service Unit 624 – Finance

Funds are budgeted in this line item the annual cost of audit performed by Washington State Auditors.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 624 Finance	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$114,213	\$106,000	\$88,457	\$106,000	\$110,000	103.8%	103.8%

FINANCE
2013 BUDGET NARRATIVE

NONRECURRING EXPENSES/POSITION VACANCIES
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

In 2011, this division of the General Fund was used for non-recurring expenses, such as retirement cashouts. In 2012 the use of this separate division was discontinued by Council Policy. In 2013, Council approved the 5-Year Financial Plan which calls for using a 2% vacancy rate to balance General Fund. Since vacancies can occur in any operating division in General Fund, the budget offset was segregated in total in the account. There will not be any "actual" charged. This is only a budget balancing entry.

The only service unit in this division is:

Service Unit 119 – Administration

BUDGET SUMMARY

Dept 097 Nonrecurring Expenses	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
119 Administration	\$193,841	\$0	\$0	\$0	-\$730,000	n/a	n/a

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$145,920	\$0	\$0	\$0	\$0	n/a	0.0%
400 Other Svcs & Charges	47,922	0	0	0	-730,000	n/a	100.0%
Total Expenditures	\$193,842	\$0	\$0	\$0	-\$730,000	n/a	100.0%

EXPLANATORY NARRATIVE

Service Unit 119 – Administration

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 119 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
140 Retire/Term Cashout	145,920	0	0	0	0	n/a	n/a
490 Miscellaneous	47,922	0	0	0	-730,000	n/a	n/a
Total Expenditures - SU 119	193,842	0	0	0	-730,000	n/a	n/a

FINANCE
2013 BUDGET NARRATIVE

OPERATING TRANSFERS
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This Division is used to transfer funds from the General Fund to other funds.

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

Budgeted to be transferred from the General Fund to the following funds in 2012 and 2013 are the below transfers.

Fund	2012 Year-End Estimate	2013 Proposed Budget
SunDome Debt Service	\$150,000	\$150,000
Parks and Recreation Utility Tax (3.5%)	1,181,250	1,255,625
Law and Justice Capital Utility Tax (0.5%)	168,750	179,375
Public Safety Communications Fund Portion of Telephone Tax	740,000	820,000
Fire Capital – Ladder Truck Debt Service	72,275	72,275
Yakima Redevelopment Area-State Contribution Match	900,000	0
Total Transfers	\$3,212,275	\$2,477,275

Dept 099 Operating Transfers	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$2,311,919	\$3,231,275	\$1,849,474	\$3,212,275	\$2,502,275	77.4%	77.9%
Revenues							
390 Other Financing Sources	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	100.0%	100.0%

Note: The \$900,000 for 2012 is a one-time transfer to Redevelopment Revenue Area to match LIFT expenses. If a match contribution is required in 2013, a separate appropriation will be brought before Council for approval.

FINANCE
2013 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CONVENTION CENTER

Finance & Budget Director

Cindy Epperson

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 expansion of the Yakima Convention Center 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. Note: The sales tax credit dedicated for the Capitol Theatre is accounted for in a separate fund, #174.

The service units in this division are:

Service Unit 327 – Public Facilities District

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 172 Public Facilities Dist Rev	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Budget	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
327 Public Facilities District	\$604,381	\$719,000	\$537,401	\$719,000	\$684,000	95.1%	95.1%
Revenue Summary By Service Unit							
327 Public Facilities District	\$647,812	\$645,000	\$572,012	\$680,000	\$700,000	108.5%	102.9%
699 General Revenues	750	750	0	750	750	100.0%	100.0%
Total Revenues	<u>\$648,562</u>	<u>\$645,750</u>	<u>\$572,012</u>	<u>\$680,750</u>	<u>\$700,750</u>	108.5%	102.9%
Fund Balance							
Beginning Balance	\$169,918	\$205,668	\$214,099	\$214,099	\$175,849	85.5%	82.1%
Revenues Less Expenditures	44,181	-73,250	34,611	-38,250	16,750	-22.9%	-43.8%
Ending Balance	<u>\$214,099</u>	<u>\$132,418</u>	<u>\$248,710</u>	<u>\$175,849</u>	<u>\$192,599</u>	145.4%	109.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$24,381	\$14,000	\$8,651	\$14,000	\$15,000	107.1%	2.2%
500 Intgov Svcs/Other Intfnd	580,000	705,000	528,750	705,000	669,000	94.9%	97.8%
Total Expenditures	<u>\$604,381</u>	<u>\$719,000</u>	<u>\$537,401</u>	<u>\$719,000</u>	<u>\$684,000</u>	95.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit represents transfers from other funds for debt service on the Convention Center bonds issued in 2002 (\$460,000), a transfer to the Tourist Promotion/Convention Center operating fund (\$139,000) to support operations of the expanded facility, and a transfer to the Convention Center Capital fund (\$70,000). Revenues consist of a tax credit transfer from the PFD.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 327 Public Facilities Dist	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
490 Miscellaneous	\$24,381	\$14,000	\$8,651	\$14,000	\$15,000	107.1%	107.1%
550 Interfund Subsidies	580,000	705,000	528,750	705,000	669,000	94.9%	94.9%
Total Expenditures - SU 327	<u>\$604,381</u>	<u>\$719,000</u>	<u>\$537,401</u>	<u>\$719,000</u>	<u>\$684,000</u>	95.1%	95.1%
Revenues							
330 Intergovernmental Rev	\$647,812	\$645,000	\$572,012	\$680,000	\$700,000	108.5%	102.9%

Service Unit 699 – General Revenues

Revenue in this service unit consists of interest earned on investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$169,918	\$205,668	\$214,099	\$214,099	\$175,849	85.5%	82.1%
360 Miscellaneous Revenues	750	750	0	750	750	100.0%	100.0%
Total Revenues - SU 699	<u>\$170,668</u>	<u>\$206,418</u>	<u>\$214,099</u>	<u>\$214,849</u>	<u>\$176,599</u>	85.6%	82.2%

FINANCE
2013 BUDGET NARRATIVE

PUBLIC FACILITIES DISTRICT - CAPITOL THEATRE

Finance & Budget Director

Cindy Epperson

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansions of the Yakima Convention Center and the Capitol Theatre, by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax. This fund was created in 2008 to account for the PFD revenues that are dedicated specifically to the expansion of the Capitol Theatre.

The service units in this division are:

Service Unit 327 – Public Facilities District

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 174 PFD Capitol Theatre	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
327 Public Facilities District	\$469,486	\$517,000	\$387,401	\$517,000	\$517,000	100.0%	100.0%
Revenue Summary By Service Unit							
327 Public Facilities District	\$488,241	\$500,000	\$432,758	\$513,000	\$528,000	105.6%	102.9%
699 General Revenues	500	500	0	500	500	100.0%	100.0%
Total Revenues	<u>\$488,741</u>	<u>\$500,500</u>	<u>\$432,758</u>	<u>\$513,500</u>	<u>\$528,500</u>	105.6%	102.9%
Fund Balance							
Beginning Balance	\$23,857	\$53,357	\$43,113	\$43,113	\$39,613	74.2%	91.9%
Revenues Less Expenditures	19,255	-16,500	45,357	-3,500	11,500	-69.7%	-328.6%
Ending Balance	<u>\$43,112</u>	<u>\$36,857</u>	<u>\$88,470</u>	<u>\$39,613</u>	<u>\$51,113</u>	138.7%	129.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$13,486	\$12,000	\$8,651	\$12,000	\$12,000	100.0%	2.3%
500 Intgov Svcs/Other Intfnd	456,000	505,000	378,750	505,000	505,000	100.0%	97.7%
Total Expenditures	<u>\$469,486</u>	<u>\$517,000</u>	<u>\$387,401</u>	<u>\$517,000</u>	<u>\$517,000</u>	100.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

This service unit includes administrative costs of the district of \$12,000, debt service on the Capitol Theatre bonds issued in 2009 of approximately \$448,000, and a transfer of \$57,000 to the Capitol Theatre Operating Fund.

Revenues consist of a tax credit transfer from the PFD.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 327 Public Facilities Dist	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
490 Miscellaneous	\$13,486	\$12,000	\$8,651	\$12,000	\$12,000	100.0%	100.0%
550 Interfund Subsidies	456,000	505,000	378,750	505,000	505,000	100.0%	100.0%
Total Expenditures - SU 327	<u>\$469,486</u>	<u>\$517,000</u>	<u>\$387,401</u>	<u>\$517,000</u>	<u>\$517,000</u>	100.0%	100.0%
Revenues							
330 Intergovernmental Rev	\$488,241	\$500,000	\$432,758	\$513,000	\$528,000	105.6%	102.9%

Service Unit 699 – General Revenues

Revenues consist of interest earned.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$23,857	\$53,357	\$43,113	\$43,113	\$39,613	74.2%	91.9%
360 Miscellaneous Revenues	500	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	<u>\$24,357</u>	<u>\$53,857</u>	<u>\$43,113</u>	<u>\$43,613</u>	<u>\$40,113</u>	74.5%	92.0%

FINANCE
2013 BUDGET NARRATIVE

CAPITOL THEATRE RESERVE

Finance & Budget Director

Cindy Epperson

DEFINITION

The Capitol Theatre Reserve Fund was established in 1981 using the \$1,000,000 proceeds of an insurance settlement. The fund has been maintained as a general contingency reserve.

These funds have been used over the last several years to make major improvements to the Theatre. The principal is being depleted so that interest earnings are not replenishing the capital contribution to the operating fund. A future revenue stream for ongoing capital needs of the Theatre are being identified and researched.

The service units in this division are:

Service Unit 550 – Interfund Subsidies

Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

For 2013, \$71,927 in interest earnings and reserves is budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes.

Revenues for 2013 of \$500 consist entirely of interest earnings, leaving a fund balance of \$170,995.

Dept 198 FRS/Capitol Theatre Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
648 Capitol Theatre Ins Rsv	\$71,927	\$71,927	\$53,945	\$71,927	\$71,927	100.0%	100.0%
Revenue Summary By Service Unit							
699 General Revenues	\$4,011	\$500	\$0	\$500	\$500	100.0%	100.0%
Fund Balance							
Beginning Balance	\$381,765	\$310,338	\$313,849	\$313,849	\$242,422	78.1%	77.2%
Revenues Less Expenditures	-67,916	-71,427	-53,945	-71,427	-71,427	100.0%	100.0%
Ending Balance	\$313,849	\$238,911	\$259,904	\$242,422	\$170,995	71.6%	70.5%

RISK MANAGEMENT RESERVE

Finance & Budget Director

Cindy Epperson

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for various risk management costs. The Risk Management Fund was established in 1986 when the City chose to self-insure the liability exposure portion of the City's insurance program. On December 14, 2005, the City began purchasing liability insurance coverage through a risk pool of cities, and on September 1, 2005, for the Transit division through a transit risk pool. This budget for 2013 provides for:

- Administration of the program
- Legal, claims adjustment, and broker services
- The purchase of liability, property and other miscellaneous insurance coverages

The service units in this division are:

Service Unit 641 – Insurance and Bonds

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Risk Management funds 6.33 FTE's that are included in other divisions' Authorized Personnel Charts. City Clerks (014) includes 0.6 FTE's (Public Records Officer) and Legal (017) includes 5.73 FTE's (Attorneys and Legal Assistants).

BUDGET SUMMARY

Dept 515 Risk Management Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
641 Insurance And Bonds	\$2,781,536	\$9,914,259	\$2,556,410	\$3,052,477	\$3,846,337	38.8%	126.0%
Revenue Summary By Service Unit							
641 Insurance And Bonds	\$2,609,272	\$9,786,000	\$2,646,768	\$3,039,000	\$3,481,000	35.6%	114.5%
699 General Revenues	120,056	175,000	17,640	125,000	105,000	60.0%	84.0%
Total Revenues	<u>\$2,729,328</u>	<u>\$9,961,000</u>	<u>\$2,664,408</u>	<u>\$3,164,000</u>	<u>\$3,586,000</u>	36.0%	113.3%
Fund Balance							
Beginning Balance	\$901,099	\$864,254	\$848,891	\$848,891	\$960,414	111.1%	113.1%
Revenues Less Expenditures	-52,207	46,741	107,998	111,523	-260,337	-557.0%	-233.4%
Ending Balance	<u>\$848,892</u>	<u>\$910,995</u>	<u>\$956,889</u>	<u>\$960,414</u>	<u>\$700,077</u>	76.8%	72.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$460,357	\$471,789	\$358,607	\$433,062	\$462,925	98.1%	12.0%
200 Personnel Benefits	125,758	136,264	100,562	136,217	139,606	102.5%	3.6%
Sub-Total Salaries & Benefits	586,115	608,053	459,169	569,279	602,531	99.1%	15.7%
300 Supplies	4,360	8,500	6,251	8,500	8,500	100.0%	0.2%
400 Other Svcs & Charges	2,151,561	9,261,120	2,060,502	2,438,112	3,196,500	34.5%	83.1%
900 Intfnd Pymt f/Svcs	39,500	36,586	30,488	36,586	38,806	106.1%	1.0%
Total Expenditures	<u>\$2,781,536</u>	<u>\$9,914,259</u>	<u>\$2,556,410</u>	<u>\$3,052,477</u>	<u>\$3,846,337</u>	38.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

The service unit is maintained to separately account for various risk management costs.

Account 120 Overtime – Overtime in this service unit can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours.

Account 130 Special Pay – The assignments that require special pay are for bilingual services.

Account 410 Professional Services – The professional services accounts are used to provide for the cost of outside legal services, insurance broker fees, claims adjustment services, and contractor services for repair of certain damaged property.

	2012	2013	
	Estimated	Projected	Increase /
	Year-End	Budget	(Decrease)
Outside Legal Services	\$580,000	\$657,000	\$77,000
Insurance Broker Fees	60,000	60,000	0
Claims Adjustment Fees	8,000	8,000	0
Contractor Repair Services	30,000	65,000	35,000
Yakima Resources Risk Management ⁽¹⁾	103,000	0	(103,000)
	<u>\$781,000</u>	<u>\$790,000</u>	<u>\$9,000</u>

(1) Costs related to the study of environmental issues arising from the former City of Yakima Landfill.

Account 430 Transportation/Training – This account provides for staff to attend conferences and other training seminars such as mandatory continuing legal education. Washington Supreme Court Admission to Practice Rule 11 requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years.

Account 460 Insurance – This account reflects the estimated cost of purchasing insurance coverage including: a) property insurance (including boiler and machinery), b) liability insurance, c) accidental death and dismemberment, and d) employee surety bonds. This account is increasing by 9.9% because of market conditions related to purchased insurance.

Account 490 Miscellaneous – The 2013 budget provides a reserve for payment of claims which could be incurred and for miscellaneous expenses, including required continuing education training registrations and dues and subscriptions for the legal staff.

	2012 Estimated Year-End	2013 Projected Budget	Increase / (Decrease)
Damage Claims	\$300,000	\$300,000	0
Contingency	0	100,000	100,000
Training Registrations	4,500	4,500	0
Dues and Subscriptions	11,000	11,000	0
Yakima Resources Risk Management ⁽¹⁾	0	500,000	500,000
	<u>\$315,500</u>	<u>\$915,500</u>	<u>\$600,000</u>

- (1) Costs related to the potential mitigation of environmental issues arising from the former City of Yakima Landfill. Revenues include insurance reimbursement in the same amount.

Revenues in Service Unit 641 are from operating departments and divisions for Risk Management Fund services. The 2013 budget also includes an estimate of insurance reimbursements.

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 641 Insurance And Bonds							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$459,727	\$469,159	\$358,076	\$432,432	\$462,295	98.5%	106.9%
120 Overtime	0	2,000	0	0	0	0.0%	n/a
130 Special Pay	630	630	526	630	630	100.0%	100.0%
140 Retire/Term Cashout	0	0	6	0	0	n/a	n/a
Total	460,357	471,789	358,608	433,062	462,925	98.1%	106.9%
200 Personnel Benefits	125,758	136,264	100,562	136,217	139,606	102.5%	102.5%
300 Supplies							
310 Office & Oper Supplies	2,668	3,500	2,295	3,500	3,500	100.0%	100.0%
350 Small Tools & Equip	1,692	5,000	3,955	5,000	5,000	100.0%	100.0%
Total	4,360	8,500	6,250	8,500	8,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	480,113	448,000	552,740	781,000	790,000	176.3%	101.2%
430 Transportation/Training	2,277	4,000	1,481	4,000	4,000	100.0%	100.0%
460 Insurance	1,269,509	1,395,620	1,336,302	1,337,612	1,487,000	106.5%	111.2%
490 Miscellaneous	399,662	7,413,500	169,979	315,500	915,500	12.3%	290.2%
Total	2,151,561	9,261,120	2,060,502	2,438,112	3,196,500	34.5%	131.1%
990 Interfund Admin Chrgs	39,500	36,586	30,488	36,586	38,806	106.1%	106.1%
Total Expenditures - SU 641	<u>\$2,781,536</u>	<u>\$9,914,259</u>	<u>\$2,556,410</u>	<u>\$3,052,477</u>	<u>\$3,846,337</u>	38.8%	126.0%
Revenues							
360 Miscellaneous Revenues	\$2,507,450	\$2,786,000	\$2,586,729	\$2,936,000	\$2,981,000	107.0%	101.5%
390 Other Financing Sources	101,823	7,000,000	60,038	103,000	500,000	7.1%	485.4%
Total Revenues - SU 641	<u>\$2,609,273</u>	<u>\$9,786,000</u>	<u>\$2,646,767</u>	<u>\$3,039,000</u>	<u>\$3,481,000</u>	35.6%	114.5%

Service Unit 699 – General Revenues

Reserves are programmed to be \$700,077 by the end of 2013, even after a 7.0% increase in the interfund charges to the operating divisions.

Revenues in Service Unit 699 include estimated interest from investments, and miscellaneous revenue and insurance recoveries. This fund balance is monitored for adequacy – additional transfers may be required depending on claims activity.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$901,099	\$864,254	\$848,891	\$848,891	\$960,414	111.1%	113.1%
360 Miscellaneous Revenues	120,056	170,000	174	120,000	100,000	58.8%	83.3%
390 Other Financing Sources	0	5,000	17,466	5,000	5,000	100.0%	100.0%
Total Revenues - SU 699	<u>\$1,021,155</u>	<u>\$1,039,254</u>	<u>\$866,531</u>	<u>\$973,891</u>	<u>\$1,065,414</u>	102.5%	109.4%

FINANCE
2013 BUDGET NARRATIVE

CEMETERY TRUST

Finance & Budget Director

Cindy Epperson

DEFINITION

In accordance with State law, the City maintains a trust fund for money received for endowment care when cemetery plots are sold. The corpus is to remain in trust, while interest earnings are transferred to the Cemetery Fund. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund has been supplemented by the Parks and Recreation Fund.

The service units in this division are:

Service Unit 225 – Cemetery

Service Unit 699 – General Revenues

EXPLANATORY NARRATIVE

Service Unit 225 revenue is from endowment care when cemetery plots are sold. Service Unit 699 revenue is from interest earnings. The same amount is then transferred to the Cemetery Fund (thus, shown as both revenue and an expense in the 2013 budget). The Trust fund balance at the end of 2013 is estimated to be \$626,420.

Dept 610 Cemetery Trust	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
699 General Revenues	\$9,811	\$5,500	\$0	\$5,500	\$5,500	100.0%	100.0%
Revenue Summary By Service Unit							
225 Cemetery	\$12,321	\$11,000	\$7,272	\$11,000	\$11,000	100.0%	100.0%
699 General Revenues	9,811	5,500	0	5,500	5,500	100.0%	100.0%
Total Revenues	<u>\$22,132</u>	<u>\$16,500</u>	<u>\$7,272</u>	<u>\$16,500</u>	<u>\$16,500</u>	100.0%	100.0%
Fund Balance							
Beginning Balance	\$592,099	\$603,099	\$604,420	\$604,420	\$615,420	102.0%	101.8%
Revenues Less Expenditures	12,321	11,000	7,272	11,000	11,000	100.0%	100.0%
Ending Balance	<u>\$604,420</u>	<u>\$614,099</u>	<u>\$611,692</u>	<u>\$615,420</u>	<u>\$626,420</u>	102.0%	101.8%

FINANCE
2013 BUDGET NARRATIVE

YAKCORPS AGENCY

Finance & Budget Director
Financial Services Manager

Cindy Epperson
Tara Lewis

DEFINITION

Fund 632 is an Agency Fund established to account for the fiscal activity of the Yakima Consortium for Regional Public Safety (YAKCORPS). YAKCORPS consists of a variety of local agencies and governments. It was formed to operate and maintain a county-wide multi-discipline public safety system. The Interlocal Agreement provides for the structure, governance, operations and funding of the Consortium and its activities.

EXPLANATORY NARRATIVE

As the fiscal agent 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 held in agency for the consortium and are not available to support City operations and programs.

Dept 632 YAKCORPS Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
124 Communications	\$121,514	\$497,725	\$178,108	\$497,725	\$511,700	102.8%	102.8%
Revenue Summary By Service Unit							
124 Communications	\$163,627	\$526,756	\$588,818	\$526,756	\$511,700	97.1%	97.1%
Fund Balance							
Beginning Balance	\$0	\$21,030	\$42,113	\$42,113	\$71,144	338.3%	168.9%
Revenues Less Expenditures	42,113	29,031	410,710	29,031	0	0.0%	0.0%
Ending Balance	<u>\$42,113</u>	<u>\$50,061</u>	<u>\$452,823</u>	<u>\$71,144</u>	<u>\$71,144</u>	142.1%	100.0%

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The chart below is a summary of all the General Obligation and Revenue bond issues that have activity in the current budget year. The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

					2013			
Fund	Description	Date of Issue	Mat Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	Convention Center Addition (Unrefunded)	05/08/07	06/01/12	\$6,735,000	\$0	\$0	\$0	\$0
272	Convention Center Addition (Refunding 1996 Bonds)	05/08/07	05/01/26	4,910,000	4,855,000	260,000	0	4,595,000
273	Capitol Theatre Expansion	08/28/10	12/01/32	7,035,000	6,305,000	195,000	0	6,110,000
281	Parks Capital Projects	12/05/05	12/01/15	755,000	260,000	80,000	0	180,000
281	River Road Street Project	05/08/07	05/01/17	1,765,000	980,000	180,000	0	800,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	600,000	50,000	0	550,000
281	Downtown Revitalization Project	05/08/07	05/01/22	1,490,000	1,090,000	90,000	0	1,000,000
281	3rd Avenue & Mead/Pedestrian Crossing	08/28/08	12/01/19	2,190,000	1,455,000	185,000	0	1,270,000
281	Fire Ladder Truck	08/28/08	12/01/21	760,000	555,000	55,000	0	500,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	841,653	98,534	0	743,119
283	Criminal Justice/I-82 (Refunding 1994 Bonds)	06/17/03	12/01/13	4,155,000	500,000	500,000	0	0
284	Fire (Refunding 1995 Bonds)	09/07/04	12/01/14	2,300,000	560,000	275,000	0	285,000
285	GO Line of Credit – Parks Capital – Kiwanis Dev ⁽¹⁾			0			0	0
287	Convention Center Exp (Refunding 1996 Bonds)	09/07/04	11/01/19	4,175,000	2,500,000	330,000	0	2,170,000
	Street Project	2013	2033	0	0	0	5,000,000	5,000,000
Sub-Total				\$38,515,528	\$20,501,653	\$2,298,534	\$5,000,000	\$23,203,119
Revenue Bonds								
486	Water (Refunding 1998 Bonds)	06/05/08	11/01/18	\$1,883,951	\$1,210,000	\$180,000	\$0	\$1,030,000
488	Wastewater	06/05/08	11/01/27	5,440,000	4,555,000	225,000	0	4,330,000
491	Irrigation	09/14/04	09/01/34	5,215,000	4,345,000	125,000	0	4,220,000
493	Wastewater (Series A)	12/22/03	11/01/14	7,390,000	1,060,000	805,000	0	255,000
493	Wastewater (Series B)	12/22/03	11/01/23	9,400,000	9,355,000	0	0	9,355,000
	Wastewater ⁽²⁾	2013	2033	0	0	0	6,000,000	6,000,000
Sub-Total				\$29,328,951	\$20,525,000	\$1,335,000	\$6,000,000	\$25,190,000
Grand Total				\$67,844,479	\$41,026,653	\$3,633,534	\$11,000,000	\$48,393,119

(1) Line of credit was allowed to expire. Short-term financings are being accomplished by interfund loans.

(2) Preliminary estimate – subject to change.

FINANCE
2013 BUDGET NARRATIVE

2002 & 2011 PFD LONG-TERM GENERAL OBLIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

The Public Facilities District Convention Center (PFDCC) was created in 2001 to provide a mechanism to fund an expansion project for the Yakima Convention Center. General Obligation Bonds of \$6,735,000 were issued in June 2002 for this project. This bond issue was refunded in 2007 which resulted in debt service savings of about \$12,000 annually. These bonds are accounted for in service unit 328.

The Public Facilities District Capitol Theatre (PFDCT) was created in 2009 to fund the Capitol Theatre expansion project. General Obligation Bonds of \$7,035,000 (Series A and B) were issued in August 2009 for Capitol Theatre Expansion project – Series B were issued as “Buy America Bonds”, with the Federal Government funding a portion of the interest payments. These bonds are accounted for in service unit 638.

EXPLANATORY NARRATIVE

See chart below for details regarding the General Obligation bonds issued for this fund.

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2013	Bonds Outstanding 12/31/13	Coupons Maturing 2013
Service Unit 328 – Capital Improvement/Convention Center						
5/8/07 Unrefunded	6/1/12	\$1,280,000	\$1,280,000	\$0	\$0	\$0
5/8/07 Refunding 1996 Bonds	5/1/26	4,910,000	55,000	260,000	4,595,000	200,145
Total		<u>\$6,190,000</u>	<u>\$1,335,000</u>	<u>\$260,000</u>	<u>\$4,595,000</u>	<u>\$200,145</u>
Service Unit 638 – Capital Improvement/Capitol Theatre						
8/28/09 GO Bond Series A	12/1/18	\$2,055,000	\$730,000	\$195,000	\$1,130,000	\$361,855
8/28/09 GO Bond Series B	12/1/32	4,980,000	0	0	4,980,000	0
Total		<u>\$7,035,000</u>	<u>\$730,000</u>	<u>\$195,000</u>	<u>\$6,110,000</u>	<u>\$361,855</u>
Fund Total		<u><u>\$13,225,000</u></u>	<u><u>\$2,065,000</u></u>	<u><u>\$455,000</u></u>	<u><u>\$10,705,000</u></u>	<u><u>\$562,000</u></u>

Service Unit 328 Capital Improvement – \$460,698 is provided by a transfer from the PFDCC Fund #172 to support debt service payments of \$460,145. The fund balance allocated to Convention Center activity at the end of 2013 is estimated to be \$159,935.

Service Unit 638 Capital Improvement – Revenues for the Capitol Theatre bonds consist of a transfer of \$448,000 from the Public Facilities District Convention Center fund #174, and a Federal subsidy of \$108,896, for total revenue of \$556,896 to support debt service payments

of \$556,855. The projected year-end fund balance allocated to Capitol Theatre activities for 2013 is \$12,563.

Dept 272 PFD Conv Ctr GO Debt	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
328 Capital Improvement	\$456,031	\$460,698	\$358,025	\$460,698	\$460,145	99.9%	99.9%
638 Capital Improvement	558,105	557,555	183,778	557,555	556,855	99.9%	99.9%
Total Expenditures	<u>\$1,014,136</u>	<u>\$1,018,253</u>	<u>\$541,803</u>	<u>\$1,018,253</u>	<u>\$1,017,000</u>	99.9%	99.9%
Revenue Summary By Service Unit							
328 Capital Improvement	\$460,000	\$460,698	\$345,000	\$460,698	\$460,698	100.0%	100.0%
638 Capital Improvement	558,896	558,896	389,948	558,896	556,896	99.6%	99.6%
Total Revenues	<u>\$1,018,896</u>	<u>\$1,019,594</u>	<u>\$734,948</u>	<u>\$1,019,594</u>	<u>\$1,017,594</u>	99.8%	99.8%
Fund Balance							
Beginning Balance	\$165,804	\$170,564	\$170,563	\$170,563	\$171,904	100.8%	100.8%
Revenues Less Expenditures	4,759	1,341	193,145	1,341	594	44.3%	44.3%
Ending Balance	<u>\$170,563</u>	<u>\$171,905</u>	<u>\$363,708</u>	<u>\$171,904</u>	<u>\$172,498</u>	100.3%	100.3%

FINANCE
2013 BUDGET NARRATIVE

2005 & 2006 LONG-TERM GENERAL OBLIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation Bond Issues. It will also provide redemption for 2003 SunDome 2005 Parks, and 2007 & 2011 Fire & Streets Capital bond issues.

This fund will also provide redemption for the 2013 Limited Tax General Obligation Bonds to be issued in 2013 to fund City's road improvement.

All of these issues are Limited Tax General obligation Bonds and therefore a separate reserve is not required. Tracking of the separate issues can be accomplished by project number. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2013 is estimated to be \$10,883.

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.

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2013	Bonds Outstanding 12/31/13	Coupons Maturing 2013
2134	12/01/05	12/01/16	\$755,000	\$495,000	\$85,000	\$175,000	\$11,700
SunDome	06/17/03	12/01/23	1,430,528	487,260	0	943,268	0
1944	05/08/07	05/01/17	1,765,000	785,000	180,000	800,000	43,515
2105	05/08/07	05/01/22	815,000	215,000	50,000	550,000	24,735
2165	05/08/07	05/01/22	1,490,000	400,000	90,000	1,000,000	44,915
2230	08/28/10	12/01/19	2,190,000	735,000	185,000	1,270,000	53,788
Fire Truck	08/28/10	12/01/21	760,000	205,000	55,000	500,000	20,938
2253	2013	2033	5,000,000	0	0	5,000,000	0
Total			\$14,205,528	\$3,322,260	\$645,000	\$10,238,268	\$199,591

Project	Description	Revenue Sources
2134	Parks Capital projects including: Aquatic Spray Toys, Kiwanis Skate Park, 4th Kiwanis ball field, and a feasibility study for a regional aquatic center	Parks and Recreation Property Tax Allocation
SunDome	SunDome Expansion	Business License fee, first 1/4% Real Estate Excise Tax (REET 1)
1944	River Road and North 16 th Avenue to Fruitvale Blvd. Project	Gas Tax
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax
2230	Grind & Overlay / Pedestrian Enhancement / Summitview Signalization	First & Second 1/4% Real Estate Excise Tax
Fire Capital	Ladder Truck	General Property Tax
2353	Street Improvement Project	Gas Tax

Dept 281 LTGO Parks/Fire/St	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$988,113	\$977,718	\$413,450	\$977,718	\$1,290,844	132.0%	132.0%

Revenue Summary By Service Unit

645 Interfund Distribution	\$987,389	\$986,989	\$493,495	\$986,989	\$1,286,989	130.4%	130.4%
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Fund Balance

Beginning Balance	\$6,191	\$5,067	\$5,467	\$5,467	\$14,738	290.9%	269.6%
Revenues Less Expenditures	-724	9,271	80,045	9,271	-3,855	-41.6%	-41.6%
Ending Balance	<u>\$5,467</u>	<u>\$14,338</u>	<u>\$85,512</u>	<u>\$14,738</u>	<u>\$10,883</u>	75.9%	73.8%

FINANCE
2013 BUDGET NARRATIVE

1994 LONG-TERM GENERAL OBLIGATION LEVY BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 1994 Limited Levy General Obligation Bonds. Resources for redemption are provided from utility taxes on cable television utilities for the portion of the bond issue related to construction of the Criminal Justice Center (originally \$425,000). The portion of the issue used to assist construction of the I-82 Interchange is supported by the Street Fund (\$50,000) and Arterial Gas Tax (\$70,000) before 2003. In 2003, this bond issue was refunded, and remaining annual debt service was reduced from \$545,000 to \$515,000.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2013</u>	<u>Bonds Outstanding 12/31/13</u>	<u>Coupons Maturing 2013</u>
6/17/03	12/1/13	\$4,155,000	\$3,655,000	\$500,000	\$0	\$15,625
<i>Refunding 1994 Bonds</i>						

Service Units 111, 645 & 699 – Revenues

For 2013, Cable Television Utility Tax is scheduled to contribute \$400,000, the Street Fund will contribute \$46,667, and Arterial Gas Tax will support \$65,333. The fund balance at the end of 2013 is estimated to be \$100,741

<u>Dept 283 GO LTD Levy Bnd Red</u>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>
	<u>2011</u>	<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2013</u>	<u>% Chng</u>	<u>% Chng</u>
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 10/31/12</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
528 Capital Improvements	\$514,275	\$515,175	\$15,088	\$515,175	\$515,625	100.1%	100.1%

Revenue Summary By Service Unit

111 Crime Prevention	\$399,996	\$400,000	\$362,594	\$400,000	\$400,000	100.0%	100.0%
645 Interfund Distribution	112,000	112,000	112,000	112,000	112,000	100.0%	100.0%
Total Revenues	<u>\$511,996</u>	<u>\$512,000</u>	<u>\$474,594</u>	<u>\$512,000</u>	<u>\$512,000</u>	100.0%	100.0%

Fund Balance

Beginning Balance	\$109,820	\$107,545	\$107,541	\$107,541	\$104,366	97.0%	97.0%
Revenues Less Expenditures	-2,279	-3,175	459,506	-3,175	-3,625	114.2%	114.2%
Ending Balance	<u>\$107,541</u>	<u>\$104,370</u>	<u>\$567,047</u>	<u>\$104,366</u>	<u>\$100,741</u>	96.5%	96.5%

FINANCE
2013 BUDGET NARRATIVE

1995 UNLIMITED TAX GENERAL OBLIGATION FIRE BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 1995 General Obligation Bonds through a voted Special Property Tax Levy. The Streets portion of this debt was paid off in 1999. The Parks portion was fully redeemed in 2002. The remaining debt service relates to the construction of Fire Station #4 in 1995, and will be retired in 2014. This bond issue was refunded in 2004 at a net present value savings of about \$142,000.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2013</u>	<u>Bonds Outstanding 12/31/13</u>	<u>Coupons Maturing 2013</u>
9/7/05	12/1/14	\$2,300,000	\$1,740,000	\$275,000	\$285,000	\$19,600
<i>Refunding 1995 Bonds</i>						

Service Unit 699 – General Revenues

The levy for 2013 is set to collect \$293,000 (or approximately 5.3 cents per thousand). The fund balance is estimated to be \$188,038 at the end of 2013.

Dept 284 GO Street,Parks & Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Actual 10/31/12</u>	<u>Estimated Year-End</u>	<u>Projected Budget</u>	<u>from 2 to 5</u>	<u>from 4 to 5</u>
528 Capital Improvements	\$292,800	\$293,875	\$14,438	\$293,875	\$294,600	100.2%	100.2%
Revenue Summary By Service Unit							
699 General Revenues	\$291,639	\$293,000	\$275,116	\$293,000	\$293,000	100.0%	100.0%
Fund Balance							
Beginning Balance	\$191,674	\$191,874	\$190,513	\$190,513	\$189,638	98.8%	99.5%
Revenues Less Expenditures	-1,161	-875	260,679	-875	-1,600	182.9%	182.9%
Ending Balance	<u>\$190,513</u>	<u>\$190,999</u>	<u>\$451,192</u>	<u>\$189,638</u>	<u>\$188,038</u>	98.4%	99.2%

FINANCE
2013 BUDGET NARRATIVE

LONG TERM GENERAL OBLIGATION LINE OF CREDIT

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of the City's General Obligation Line of Credit. The line can be used for capital / infrastructure needs too large for normal reserves and too small for a 10 or 20 year bond issue. (General rule of thumb: \$750,000 is break-even in relation to normal underwriting costs.) Interest on the outstanding balance is tied to a formula that resets June 1 of each year. The current line of credit has a 5-year term that matured in June 1, 2012, with a maximum borrowing of \$5 million. The Finance Department does not intend to renegotiate another line of credit.

EXPLANATORY NARRATIVE

Service Unit 529 – Administration

All prior balances on the line of credit have been paid in full in 2008. There are no draw downs scheduled on the line credit for 2013.

Dept 285 GO Line Of Credit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
529 Administration	\$0	\$114,000	\$0	\$0	\$0	0.0%	n/a
Revenue Summary By Service Unit							
645 Interfund Distribution	\$0	\$114,000	\$0	\$0	\$0	0.0%	n/a

FINANCE
2013 BUDGET NARRATIVE

1996 LONG TERM GENERAL OBLIGATION CONVENTION CENTER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 1996 Ltd. Levy General Obligation Bonds used to expand/remodel the Convention Center. Resources for redemption are provided by the Room Tax on City motels and hotels and investment interest. In 2004, this bond issue was refunded and average annual debt service was reduced from \$448,000 to \$427,000. The fund balance at the end of 2013 is estimated to be \$65,305.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvements

	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2013	Bonds Outstanding 12/31/13	Coupons Maturing 2013	
<u>Date of Issue</u>							
9/7/04	11/1/19	\$4,175,000	\$1,675,000	\$330,000	\$2,170,000	\$98,315	
Refunding 1996 Bonds							
Dept 287 GO LTD Bond Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
<u>Exp Summary By Service Unit</u>	<u>Actual</u>	<u>Budget</u>	<u>10/31/12</u>	<u>Year-End</u>	<u>Budget</u>	<u>2 to 5</u>	<u>4 to 5</u>
328 Capital Improvement	\$426,753	\$430,315	\$55,158	\$430,315	\$428,315	99.5%	99.5%
Revenue Summary By Service Unit							
699 General Revenues	\$428,750	\$428,750	\$322,430	\$428,750	\$428,750	100.0%	100.0%
Fund Balance							
Beginning Balance	\$64,437	\$66,434	\$66,435	\$66,435	\$64,870	97.6%	97.6%
Revenues Less Expenditures	1,998	-1,565	267,272	-1,565	435	-27.8%	-27.8%
Ending Balance	\$66,435	\$64,869	\$333,707	\$64,870	\$65,305	100.7%	100.7%

FINANCE
2013 BUDGET NARRATIVE

LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of LID Notes and Warrants as revenues become available from assessment payments.

Pursuant to RCW 35.54, the City maintains a Local Improvement Guarantee Fund (Fund 221) for the purpose of guaranteeing, to the extent of the fund, the payment of local improvement bonds, notes, and warrants issued to pay for any local improvements.

EXPLANATORY NARRATIVE

General Revenues consist of beginning fund balance and special assessment from property owners for the following LID projects:

LID#	Description
1056	S. 7th, 8th, & 9th Ave Wastewater main
1057	N 84th Ave & Hawthorn Dr. Wastewater main
1058	N 90th Ave, 94th Pl., W. Yakima Ave Wastewater main
1060	N 85th Ave & Kail Dr. Wastewater main
1061	Simpson Lane Wastewater main

Below is anticipated debt service on the outstanding notes.

Dept 289 LID Debt Svc Control	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
699 General Revenues	\$155,933	\$285,000	\$130,704	\$285,000	\$285,000	100.0%	100.0%
Revenue Summary By Service Unit							
699 General Revenues	\$178,040	\$274,000	\$165,825	\$274,000	\$274,000	100.0%	100.0%
Fund Balance							
Beginning Balance	\$25,243	\$14,243	\$47,350	\$47,350	\$36,350	255.2%	76.8%
Revenues Less Expenditures	22,107	-11,000	35,121	-11,000	-11,000	100.0%	100.0%
Ending Balance	<u>\$47,350</u>	<u>\$3,243</u>	<u>\$82,471</u>	<u>\$36,350</u>	<u>\$25,350</u>	781.7%	69.7%

FINANCE
2013 BUDGET NARRATIVE

2012 WATER / WASTEWATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of Wastewater Revenue Bonds from Wastewater Operating Revenues. The current debt issue being repaid from this fund is the 2013 revenue bonds. The 2013 preliminary budget includes the issuance of a Revenue bond to support continued mandated improvements at the Wastewater Treatment Plant, although this may be postponed until 2014 depending on timing of expenses and potential state loan awards.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund will have the existing reserve fund (Fund 489) that has an estimated balance at the end of 2013 of \$973,200, and will be in compliance with the requirements.

EXPLANATORY NARRATIVE

Service Unit 238 – Capital Improvements

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2013	Debt Outstanding 12/31/13	Interest / Coupons Maturing 2013
2013 Revenue Bond		2032	\$6,000,000	\$0	\$0	\$6,000,000	\$0

No debt service is budgeted for 2013.

Dept 484 Water/WW Rev Red	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget		
238 Capital Improvement	\$544,707	\$0	\$0	\$0	\$0	n/a	n/a

Revenue Summary By Service Unit

645 Interfund Distribution	\$544,707	\$0	\$0	\$0	\$0	n/a	n/a
699 General Revenues	400	0	0	0	0	n/a	n/a
Total Revenues	<u>\$545,107</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a	n/a

Fund Balance

Beginning Balance	\$114,128	\$114,528	\$114,528	\$114,528	\$114,528	100.0%	100.0%
Revenues Less Expenditures	400	0	0	0	0	n/a	n/a
Ending Balance	<u>\$114,528</u>	<u>\$114,528</u>	<u>\$114,528</u>	<u>\$114,528</u>	<u>\$114,528</u>	100.0%	100.0%

FINANCE
2013 BUDGET NARRATIVE

2008 WATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 2008 Water Revenue Bonds (refunding 1998 revenue bonds) from Water Operating revenues. The refunding resulted in an economic gain of \$56,094.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 481) that has an estimated balance at the end of 2013 of \$271,607, and is in compliance with bond covenants.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvements

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2013	Debt Outstanding 12/31/13	Interest / Coupons Maturing 2013
2008 Revenue Bond <i>Refunding 1998 Bond</i>	6/5/08	11/1/18	\$1,883,951	\$673,951	\$180,000	\$1,030,000	\$52,700

Dept 486 Water Rev Bond Red	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
348 Capital Improvement	\$237,793	\$234,700	\$29,850	\$234,700	\$232,700	99.1%	99.1%

Revenue Summary By Service Unit

645 Interfund Distribution	\$237,793	\$234,700	\$117,350	\$234,700	\$232,700	99.1%	99.1%
699 General Revenues	25	25	0	25	25	100.0%	100.0%
Total Revenues	<u>\$237,818</u>	<u>\$234,725</u>	<u>\$117,350</u>	<u>\$234,725</u>	<u>\$232,725</u>	99.1%	99.1%

Fund Balance

Beginning Balance	\$4,841	\$4,866	\$4,866	\$4,866	\$4,891	100.5%	100.5%
Revenues Less Expenditures	25	25	87,500	25	25	100.0%	100.0%
Ending Balance	<u>\$4,866</u>	<u>\$4,891</u>	<u>\$92,366</u>	<u>\$4,891</u>	<u>\$4,916</u>	100.5%	100.5%

FINANCE
2013 BUDGET NARRATIVE

2008 WASTEWATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of 2008 Wastewater Revenue Bonds from Wastewater Operating revenues. This fund also provided redemption for the 1996 Revenue bond which matured in 2008.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 483) that has an estimated balance at the end of 2013 of \$148,463.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2013</u>	<u>Debt Outstanding 12/31/13</u>	<u>Interest / Coupons Maturing 2013</u>
	6/5/08	11/1/27	\$5,440,000	\$885,000	\$225,000	\$4,330,000	\$189,813

Dept 488 Wastewater Rev Bnd	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
232 Wastewater Treatment	\$411,613	\$413,413	\$99,206	\$413,413	\$414,813	100.3%	100.3%

Revenue Summary By Service Unit

645 Interfund Distribution	\$411,613	\$413,413	\$206,707	\$413,413	\$414,813	100.3%	100.3%
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Fund Balance

Beginning Balance	\$0	\$1	\$1	\$1	\$1	100.0%	100.0%
Revenues Less Expenditures	1	0	107,500	0	0	n/a	n/a
Ending Balance	<u>\$1</u>	<u>\$1</u>	<u>\$107,501</u>	<u>\$1</u>	<u>\$1</u>	100.0%	100.0%

FINANCE
2013 BUDGET NARRATIVE

2004 IRRIGATION BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund 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 issue. Because of the long-term nature of this project, the bond issues will be separated based on estimated spend down schedules; \$5.215 million were issued in August 2004; the balance will be issued as needed. The capital rate approved for the irrigation rebuild is generating enough to pay debt service and to cash flow the ongoing capital projects. Future borrowings are anticipated to be shorter-term interfund loans.

Because of the timing of project expenses, this borrowing was postponed and is planned to take the form of an interfund loan until we can ultimately determine the bonding requirement.

Revenue bond issues typically have reserve requirements set forth in bond covenants. This bond redemption fund does not have a related reserve fund because a surety bond (insurance) was purchased when the bonds were sold. The bond redemption fund balance at the end of 2013 is \$35,436.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Debt Maturing 2013</u>	<u>Debt Outstanding 12/31/13</u>	<u>Interest / Coupons Maturing 2013</u>
9/1/04	9/1/34	\$5,215,000	\$870,000	\$125,000	\$4,220,000	\$196,504

Dept 491 2003 Irr Rev Bnd Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$319,234	\$640,554	\$320,554	\$320,554	\$321,504	50.2%	100.3%

Revenue Summary By Service Unit

645 Interfund Distribution	\$319,234	\$640,554	\$160,277	\$320,544	\$321,504	50.2%	100.3%
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Fund Balance

Beginning Balance	\$35,436	\$35,436	\$35,436	\$35,436	\$35,436	100.0%	100.0%
Revenues Less Expenditures	0	0	-160,277	0	0	n/a	n/a
Ending Balance	<u>\$35,436</u>	<u>\$35,436</u>	<u>-\$124,841</u>	<u>\$35,436</u>	<u>\$35,436</u>	n/a	n/a

2003 WASTEWATER BONDS

Finance & Budget Director

Cindy Epperson

DEFINITION

This fund provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. This Revenue Bond was issued in December 2003, in an amount of \$17,545,000 with a 20-year repayment term. This issue included two series: a) Series A in the amount of \$7,390,000 for settlement of odor litigation, and b) Series B in the amount of \$10,155,000 for capital projects. This fund is not projected to build a fund balance currently since the revenue is a transfer from the operating fund; cash flow is not an issue as transfers can be made when debt service is due.

On May 31st, 2012, the City issued \$9,400,000 par value in Water and Wastewater Revenue Bond to refund 2003 Water and Wastewater Revenue Bonds, Series B maturing in 2023. This transaction resulted in an economic gain of \$1,233,532 and a reduction of \$180,000 in future debt service payments.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 494) that has an estimated balance at the end of 2013 of \$208,872, and is in compliance with the requirements.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

	Original Issue	Redeemed in Prior Years	Debt Maturing 2013	Debt Outstanding 12/31/13	Interest / Coupons Maturing 2013		
Date of Issue							
Series A 12/1/03	\$7,390,000	\$6,330,000	\$805,000	\$255,000	\$41,444		
Series B 12/1/03	10,155,000	10,155,000	0	0	0		
2012 Rev Bond (Ref 03B)	9,400,000	45,000	0	9,355,000	312,100		
Total	\$26,945,000	\$16,530,000	\$805,000	\$9,610,000	\$353,544		

Dept 493 2003 WW Rev Bnd Red	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
232 Wastewater Treatment	\$1,348,706	\$1,347,457	\$906,006	\$1,272,769	\$1,158,544	86.0%	91.0%

Revenue Summary By Service Unit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
645 Interfund Distribution	\$1,348,707	\$1,347,457	\$1,293,507	\$1,347,457	\$1,158,544	86.0%	86.0%

Fund Balance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Beginning Balance	\$3	\$3	\$4	\$4	\$74,692	n/a	n/a
Revenues Less Expenditures	1	0	387,500	74,688	0	n/a	0.0%
Ending Balance	<u>\$4</u>	<u>\$3</u>	<u>\$387,504</u>	<u>\$74,692</u>	<u>\$74,692</u>	n/a	100.0%

CITYWIDE LOG OF OUTSIDE AND INTERGOVERNMENTAL AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests throughout the 2013 budget. Since these agencies are funded from various sources, and thus included within the various sections of this budget, this chart was developed to assist the reader in locating budget information relating to these agencies.

Note: Budget information relating to those agencies listed under the "Intergovernmental Budget Section" in the chart below is included within this section.

Section/Description	Fund / Dept ⁽¹⁾	2011 Actual	2012 Amended Budget	2013 Preliminary Budget
City Management				
Association of Washington Cities (Council)	GF	\$57,528	\$61,986	\$62,189
Community & Economic Development				
Committee for Downtown Yakima (CDY)/Downtown Impr	CBD Cap	50,000	50,000	50,000
Yakima County Development Association (YCDA)	Econ Dev	30,000	30,000	30,000
CED Total		80,000	80,000	80,000
Fire				
Yakima 4th of July Committee	GF/Fire	2,000	2,500	1,000
Outside & Intergovernmental Agencies				
Yakima Valley Office of Emergency Management (OEM)	GF/IG	59,643	62,812	67,118
Yakima County Interlocal Agreement – Matures 06/01/20	GF/IG	39,095	39,095	39,095
Yakima Valley Conference of Governments (YVCOG)	GF/IG	40,359	43,263	63,983
Debt Service – CERB Loan – Matures 07/01/16	GF/IG	35,601	35,602	35,601
Yakima Regional Clean Air Agency (YRCAA)	GF/IG	33,940	36,427	36,652
Yakima Co. Div. of Alcohol & Other Substance Abuse Svcs	GF/IG	21,794	25,000	18,000
District Court	GF/IG	1,417	1,100	1,100
BYRNE Grant – Community Policing	GF/IG	25,000	0	0
General Fund Total		256,849	243,299	261,549
Grand Total		<u>\$396,377</u>	<u>\$387,785</u>	<u>\$404,738</u>

(1) GF = General Fund IG = Intergovernmental

FINANCE
2013 BUDGET NARRATIVE

INTERGOVERNMENTAL
GENERAL FUND

Finance & Budget Director

Cindy Epperson

DEFINITION

This division, included in General Fund, is used to pay the City's obligations to other intergovernmental agencies. It is also used to account for the outside agency requests that are supported by General Fund. (Refer to chart at the beginning of this budget section for a summary log of all outside agencies and intergovernmental agencies, citywide).

The service units in this division are:

Service Unit 129 – Emergency Services

Service Unit 319 – Clean Air

Service Unit 411 – Health

Service Unit 611 – Legislation

BUDGET SUMMARY

Dept 095 Intergovernmental	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
129 Emergency Services	\$59,643	\$62,812	\$62,812	\$62,812	\$67,118	106.9%	106.9%
319 Clean Air	33,940	36,427	36,427	36,427	36,652	100.6%	100.6%
411 Physical Health Support	21,794	22,000	19,706	25,000	18,000	81.8%	72.0%
611 Legislation	141,472	119,060	118,460	119,060	169,779	142.6%	142.6%
Total Expenditures	<u>\$256,849</u>	<u>\$240,299</u>	<u>\$237,405</u>	<u>\$243,299</u>	<u>\$291,549</u>	121.3%	119.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$66,776	\$44,363	\$43,764	\$44,363	\$95,083	214.3%	32.6%
500 Intgov Svcs/Other Intfnd	154,471	160,334	158,040	163,334	160,865	100.3%	55.2%
700 Debt Service	35,601	35,602	35,601	35,602	35,601	100.0%	12.2%
Total Expenditures	<u>\$256,848</u>	<u>\$240,299</u>	<u>\$278,618</u>	<u>\$243,299</u>	<u>\$291,549</u>	121.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 129 – Emergency Services

By virtue of RCW 38.52.070 and an agreement dated April 3, 1984, a joint operation is maintained under the title of “Yakima Valley Office of Emergency Management.” Funding for this activity is based upon a per capita charge for that portion of the Emergency Services budget that is not reimbursed by the Federal Government through the State agency. The population estimate used to prorate the charges among the various cities and Yakima County is based on the latest official population estimates of the State Office of Financial Management.

The 2013 Preliminary budget amount is based on an assessment of \$.7301 per capita on a population estimate of 91,930.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 129 Emergency Services	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergovernment Prof Svc:	\$59,643	\$62,812	\$62,812	\$62,812	\$67,118	106.9%	106.9%

Service Unit 319 – Clean Air

This service unit reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093. The per capita rate is held at \$.40.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 319 Clean Air	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergovernment Prof Svc:	\$33,940	\$36,427	\$36,427	\$36,427	\$36,652	100.6%	100.6%

Service Unit 411 – Health

This account 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, in accordance with state law. This has been reduced in the 2013 budget since the State reduced its distribution of these revenues related to liquor sales.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 411 Physical Hlth Support	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
510 Intergovernment Prof Svcs	\$21,794	\$22,000	\$19,706	\$25,000	\$18,000	81.8%	72.0%

Service Unit 611 – Legislation

This service unit represents several different entities.

- Council approved hiring a consultant to review Airport service and propose a course of action to improve boardings at the Yakima Air Terminal.
- The COG assessment is based on 40¢ per capita against the City of Yakima's 2013 population estimate of 91,930. Additionally, there is an assessment related to the local governments share of federal transportation project funding. Because Yakima was successful in obtaining a \$5.75 million allocation of STP Regional funding for the Martin Luther King Jr. railroad grade separation project, the City's assessment increased by \$20,720.
- Account 500 represents an interlocal agreement with Yakima County to allocate a portion of the County's debt service for Public Works Trust Fund loans done for street improvements in recent annexation areas. The 2013 budget includes \$39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.
- Account 700 & 800 represents principal and interest on a Community Economic Revitalization Board (CERB) loan. This was a twenty-year loan incurred in 1997 and is scheduled to be totally repaid in 2016.

Funding information for 2012 and 2013 are shown in the charts below.

	2012	2013	Increase / (Decrease)
Account 410 Professional Services (Outside Agencies)			
District Court	\$1,100	\$1,100	\$0
Airport Consultant	0	30,000	30,000
	<u>1,100</u>	<u>31,100</u>	<u>30,000</u>
Account 490 Miscellaneous			
Yakima Valley Conference of Governments (COG) Assess ⁽¹⁾	43,263	63,983	20,720
Account 500 Intergovernmental Services			
Yakima County - Interlocal Agreement	39,095	39,095	0
Account 700 and 800 Debt Service			
Community Economic Revitalization Board (CERB) Loan	<u>35,602</u>	<u>35,601</u>	<u>(1)</u>
Total Service Unit	<u>\$119,060</u>	<u>\$169,779</u>	<u>\$50,719</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 611 Legislation	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$26,417	\$1,100	\$501	\$1,100	\$31,100	n/a	n/a
490 Miscellaneous	40,359	43,263	43,263	43,263	63,983	147.9%	147.9%
Total	66,776	44,363	43,764	44,363	95,083	214.3%	214.3%
520 Intergov't Agreements	39,095	39,095	39,095	39,095	39,095	100.0%	100.0%
780 Intergovernmental Loans	25,820	27,240	27,240	27,240	28,738	105.5%	105.5%
830 Debt Svc - Ext LTD - Int	9,782	8,362	8,362	8,362	6,863	82.1%	82.1%
Total Expenditures - SU 611	<u>\$141,473</u>	<u>\$119,060</u>	<u>\$118,461</u>	<u>\$119,060</u>	<u>\$169,779</u>	<u>142.6%</u>	<u>142.6%</u>

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

URBAN AREA HEARINGS EXAMINER
GENERAL FUND

Community Development Director
Supervising Planner

Steve Osguthorpe
Bruce Benson

DEFINITION

This division's responsibility is to provide a single regulatory hearing system for the Yakima Urban Area. The Hearing Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues as authorized by adopted City or County ordinances. The Hearings Examiner and the Hearings Examiner Pro Tem are retained through professional services contracts.

The service unit in this division is:

Service Unit 313 – Land Use Regulation

PERFORMANCE STATISTICS

Urban Area Hearings Examiner	2011 Actual	2012 Actual	2013 Projected
Cases	9	10	10

BUDGET SUMMARY

Dept 020 Urb Area Hrgs Exam	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Exp Summary By Service Unit							
313 Land Use Regulation	\$12,405	\$31,000	\$15,429	\$26,000	\$26,000	83.9%	100.0%

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
Expenditure Summary By Type							
400 Other Svcs & Charges	\$12,405	\$31,000	\$15,429	\$26,000	\$26,000	83.9%	100.0%

EXPLANATORY NARRATIVE

The number of public hearings conducted by the Hearing Examiner has been significantly reduced as a cost containment measure. This has been accomplished by some public hearing cases being considered by the City of Yakima Planning Commission. The billing rate for professional services of the Hearing Examiner is \$140 per hour.

Service Unit – 313 Land Use Regulation

This service unit funds Hearing Examiner services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 313 Land Use Regulation	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$12,405	\$30,000	\$15,429	\$25,000	\$25,000	83.3%	100.0%
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0%	100.0%
Total Expenditures - SU 313	<u>\$12,405</u>	<u>\$31,000</u>	<u>\$15,429</u>	<u>\$26,000</u>	<u>\$26,000</u>	83.9%	100.0%

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

ENVIRONMENTAL PLANNING
GENERAL FUND

Community Development Director
Supervising Planner

Steve Osguthorpe
Bruce Benson

DEFINITION

The Division of Environmental Planning is responsible for both current planning and long range land use actions within the City of Yakima. Current Planning tasks for Land Use Reviews are a major function of the Planning Division. Most permit processes are regulatory and have required public participation, public notice and permitting steps defined in State law. Regulatory reform requirements in Washington State law also dictate processing timelines and public hearing requirements. Ensuring the City of Yakima complies with these regulatory requirements is a primary task of the Division. Current Planning includes all applications filed under the authorities of the State Environmental Policy Act, Zoning, Subdivision, Shoreline, and other regulatory permits issued by the City. Providing information and assistance to the public regarding development is also a primary function of the current planning staff. Counter assistance by a planner is a service the staff provides at this time, in an effort to support economic development within the city.

Long-range planning efforts are primarily directed towards the preparation, administration and amendments to the Yakima Urban Area Comprehensive Plan. Additional long-range planning functions include support for required city functions such as preparation of amendments to the development regulations, the Yakima Urban Area Zoning Ordinance, State Environmental Policy Act (SEPA) ordinance, Critical Areas and FEMA ordinance, master plans, neighborhood plans, overlays, Shoreline ordinance and subdivision ordinances. Support of other City Departments to provide data for facility planning and grant information is also a responsibility of the Planning Division such as the efforts of the Water, Wastewater, Stormwater, Transportation and Parks planning. Long-range planning also involves the research, development and processing of annexation requests and drafting growth policy. Considerable effort has been spent in the last three years to streamline the development process and to reduce staff and public procedures. The actions include reducing the review requirements of many land uses, shifting some public hearings from the Hearing Examiner to the Planning Commission, implementing a postcard notice system to reduce mailing and copy costs, raising the level of exempt projects to the maximum allowed by State Law under the SEPA, and extending the length of time for preliminary plat approvals.

Planning Division staff supports the Yakima Urban Area Hearings Examiner, the newly formed City of Yakima Planning Commission, the Historic Preservation Commission, and the City Council including various advisory groups and Council Committees.

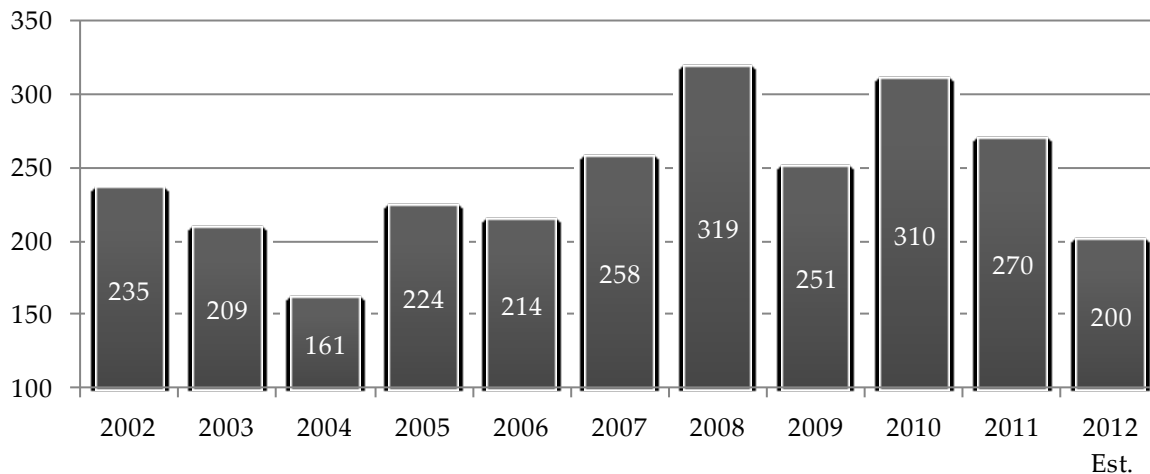
The service units in this division are:

Service Unit 221 – Environmental Protection
Service Unit 310 – Comprehensive Planning
Service Unit 319 – Administration

LAND USE PERMIT ACTIVITY

Land Use Applications	2010 Actual	2011 Actual	2012 through 9/30/2012
Administrative Adjustment	19	20	19
Administrative Modifications	27	17	9
Annexations	4	0	0
Appeals	2	3	3
Binding Site Plans, Plat Alterations	1	1	0
Class 2	22	34	10
Class 3, Overlays, H.E. Referral	13	6	7
Comprehensive Plan Amendments	9	8	6
Easement Release	0	0	0
Final Long Plat	1	4	1
Final Short Plat	16	8	4
Interpretations	0	0	0
Non-Conforming Use Expansion	1	0	1
Parade & Special Event Permits	67	45	49
Planned Development	3	1	0
Preliminary Long Plats	6	3	0
Preliminary Short Plats	16	14	5
Rezone	10	10	6
ROW Vacations	2	1	2
SEPA checklists	35	48	29
Shorelines, Critical Areas	6	6	5
Short Plat Amendment	3	1	2
Short Plat Exemptions	30	25	22
Transportation Concurrency	14	14	7
Variances	2	1	2
Total Permits	310	270	189

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1150	Director of Community & Economic Dev ⁽¹⁾	1.00	0.00	0.00
1150	Director of Community Development ⁽¹⁾	0.00	0.00	1.00
1254	Planning Manager/Strategic Project Mgr ⁽²⁾	1.00	1.00	0.00
3311	Assistant Planner ⁽³⁾	2.00	2.00	1.00
3312	Planning Technician ⁽⁴⁾	1.00	1.00	0.00
3320	Community Development Specialist ⁽⁵⁾	0.00	1.00	0.00
3321	Associate Planner ⁽⁵⁾	2.00	1.00	2.00
11201	Supervising Planner	1.00	1.00	1.00
11601	Comm./Econ Develop Office Admin ⁽⁶⁾	1.00	0.00	1.00
Total Personnel ⁽⁹⁾		9.00	7.00	6.00

- (1) The new Community Development Director was appointed on November 5, 2012, and the Economic Development Director position was created in department 025.
- (2) The Planning Manager has been Acting Director since February 2011. The Planning Manager position will be replaced with the Strategic Project Manager in Economic Development (025) in 2013.
- (3) For 2013, one Assistant Planner was promoted to Associate Planner, and the Assistant Planner position was eliminated.
- (4) The Community Development Office Administration position will be filled and the Planning Technician position will be eliminated in 2013.
- (5) The Community Development Specialist, .25 of which was funded by ONDS, retired in 2012 and the position was eliminated.
- (6) A total of 1.42 FTE's are funded by Codes (022), City Hall Maintenance (051), and Parks (131).

BUDGET SUMMARY

Dept 021 Environmental Planning	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
310 Comprehensive Planning	\$473,304	\$429,233	\$344,881	\$429,748	\$343,550	80.0%	79.9%
319 Administration	169,891	192,869	118,059	163,405	116,852	60.6%	71.5%
Total Expenditures	\$643,195	\$622,102	\$462,940	\$593,153	\$460,402	74.0%	77.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$480,675	\$446,785	\$345,806	\$423,440	\$311,686	69.8%	67.7%
200 Personnel Benefits	132,399	130,429	101,164	130,966	107,745	82.6%	23.4%
Sub-Total Salaries & Benefits	613,074	577,214	446,970	554,406	419,431	72.7%	91.1%
300 Supplies	4,818	7,920	2,374	7,920	7,920	100.0%	1.7%
400 Other Svcs & Charges	24,460	36,556	13,253	30,416	31,416	85.9%	6.8%
900 Intfnd Pymt f/Svcs	843	411	343	411	1,735	422.1%	0.4%
Total Expenditures	\$643,195	\$622,101	\$462,940	\$593,153	\$460,502	74.0%	100.0%

Service Unit 221 – Environmental Protection

Revenues consist of environmental review and land use application fees. These revenues are typically included with Service Unit 310 – Comprehensive Planning.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 221 Environ Protection	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
320 Licenses And Permits	\$12,115	\$8,000	\$7,685	\$8,000	\$8,000	100.0%	100.0%

Service Unit 310 – Comprehensive Planning

This service unit is responsible for both current planning and long range land use actions within the City of Yakima.

Account 110 Salaries and Wages – A reduction in 2013 salaries will result from the shifting of the Planning Manager to the Strategic Project Manager in Economic Development (025) and the reallocation of .40 FTE of an Associate Planner to the Parks Department. The Planning Technician position will be eliminated from the 2013 budget as a budget reduction measure and the Community Development Office Administrator position will be filled.

Account 130 Special Pay – The areas that require special pay frequently are for bilingual services.

Account 410 Professional Services – This line item is used for outside consultants.

Account 440 Advertising – The Advertising account is used for public notice newspaper ads as well as the posting of the applicant's property with land use action signs.

Revenues consist of environmental review and land use application fees. These revenues are included with Service Unit 310.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 310 Comp Planning	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$343,927	\$284,878	\$247,362	\$298,257	\$227,664	79.9%	76.3%
120 Overtime	0	500	87	0	0	0.0%	n/a
130 Special Pay	1,268	1,265	1,131	1,265	0	0.0%	0.0%
140 Retire/Term Cashout	0	9,893	1,779	1,780	0	0.0%	0.0%
Total	345,195	296,536	250,359	301,302	227,664	76.8%	75.6%
200 Personnel Benefits	101,696	94,446	80,525	95,060	81,499	86.3%	85.7%
300 Supplies							
310 Office & Oper Supplies	4,818	5,500	2,010	5,500	5,500	100.0%	100.0%
320 Fuel Consumed	0	220	0	220	220	100.0%	100.0%
350 Small Tools & Equip	0	1,000	0	1,000	1,000	100.0%	100.0%
Total	4,818	6,720	2,010	6,720	6,720	100.0%	100.0%

400 Other Services & Charges							
410 Professional Services	813	1,500	285	1,500	1,500	100.0%	100.0%
420 Communications	7,804	7,731	4,185	5,866	6,866	88.8%	117.0%
430 Transportation/Training	32	1,000	193	1,000	1,000	100.0%	100.0%
440 Advertising	4,913	12,000	4,746	10,000	10,000	83.3%	100.0%
480 Repairs & Maintenance	0	300	0	300	300	100.0%	100.0%
490 Miscellaneous	8,032	9,000	2,578	8,000	8,000	88.9%	100.0%
Total	21,594	31,531	11,987	26,666	27,666	87.7%	103.8%
Total Expenditures - SU 310	<u>\$473,303</u>	<u>\$429,233</u>	<u>\$344,881</u>	<u>\$429,748</u>	<u>\$343,549</u>	80.0%	79.9%

Revenues

320 Licenses And Permits	\$3,575	\$4,000	\$3,000	\$4,000	\$4,000	100.0%	100.0%
330 Intergovernmental Rev	0	20,000	6,086	20,000	0	0.0%	0.0%
340 Chrgs f/Goods & Services	69,200	56,000	29,397	46,000	46,000	82.1%	100.0%
Total Rev - SU's 310 & 313	<u>\$72,775</u>	<u>\$80,000</u>	<u>\$38,483</u>	<u>\$70,000</u>	<u>\$50,000</u>	62.5%	71.4%

Service Unit 319 – Administration

The purpose of this service unit is to plan, direct administer and support the operations of the department.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 319 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$135,401	\$150,119	\$95,448	\$122,008	\$83,293	55.5%	68.3%
130 Special Pay	79	130	0	130	728	560.0%	560.0%
Total	135,480	150,249	95,448	122,138	84,021	55.9%	68.8%
200 Personnel Benefits	30,702	35,983	20,638	35,906	26,246	72.9%	73.1%
300 Supplies							
310 Office & Oper Supplies	0	500	363	500	500	100.0%	100.0%
350 Small Tools & Equip	0	700	0	700	700	100.0%	100.0%
Total	0	1,200	363	1,200	1,200	100.0%	100.0%
400 Other Services & Charges							
420 Communications	401	1,275	0	0	0	0.0%	n/a
430 Transportation/Training	0	800	0	800	800	100.0%	100.0%
480 Repairs & Maintenance	0	200	0	200	200	100.0%	100.0%
490 Miscellaneous	2,465	2,750	1,267	2,750	2,750	100.0%	100.0%
Total	2,866	5,025	1,267	3,750	3,750	74.6%	100.0%
950 Interfund Opt Rent/Lease	843	411	343	411	1,735	422.1%	422.1%
Total Expenditures - SU 319	<u>\$169,891</u>	<u>\$192,868</u>	<u>\$118,059</u>	<u>\$163,405</u>	<u>\$116,952</u>	60.6%	71.6%

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

CODE ADMINISTRATION
GENERAL FUND

Community Development Director
Code Administration Manager

Steve Osguthorpe
Joe Caruso

DEFINITION

This portion of the Code Administration Division is responsible for the enforcement of all development codes related to structural, fire, life safety and health requirements. In addition, this division enforces land use regulations; operates the City's customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, issues general and regulatory licenses, oversees the City's Animal Control program, administers the weed abatement program and other City nuisance ordinances; and operates the City's Code Enforcement hotline.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax (Animal Control Officer)

Service Unit 141 – Structures Safety

Service Unit 145 – Dangerous Building Repair and Demolition

Service Unit 149 – Code Administration

Service Unit 223 – Animal Control

Service Unit 626 – Permits/Licenses

PERFORMANCE STATISTICS

	2010 Actual	2011 Actual	2012 Actual 9/30/2012
Service Unit 145 – Dangerous Building Repair and Demolition			
Abatement Charges/Appeals	39	67	51
Service Unit 149 – Code Administration			
Building Permits	1,202	1,130	902
Fire Permits	138	88	107
Mechanical Permits	522	459	365
Plumbing Permits	412	375	293
Sign Permits	107	82	77
Plan Review Fees	477	482	349
Water / Sewer Application Processing Fee	181	130	80
Examinations	9	22	9
Right-of-Way Use Permits	15	15	12
Total	3,063	2,850	2,245

Service Unit 223 – Animal Control			
Dog Licenses Issued	1,535	1,233	1,138
Business Licenses	5,438	6,119	6,638
Regulatory Licenses	545	486	604
Amusement Devices	15	11	10
Penalties on Business Licenses	504	562	612
Total	8,037	8,411	9,002

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1252	Code Administration Manager ⁽¹⁾	0.00	1.00	1.00
4310	Plans Examiner I (Residential) ⁽²⁾	1.00	1.00	0.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00
4419	Code Compliance Officer	3.00	3.00	3.00
4420	Fire Code Inspector ⁽³⁾	1.00	0.00	0.00
4421	Code Inspector ⁽⁴⁾	4.00	3.00	3.00
4430	Permit Project Coordinator ⁽⁵⁾	0.00	0.00	1.00
4441	Permit Technician	3.00	3.00	3.00
6510	Animal Control Officer	1.00	1.00	1.00
11251	Supervising Code Inspector	1.00	1.00	1.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
Total Personnel ⁽⁶⁾		17.00	16.00	16.00

(1) The Code Administration Manager position was filled in 2012.

(2) The Plans Examiner I position was eliminated in August 2012.

(3) The Fire Code Inspector position was eliminated from the 2012 budget due to financial constraints.

(4) One Code Inspector was eliminated from the 2012 budget due to financial constraints.

(5) One Permit Project Coordinator position was created for the 2013 budget funded by 20% Water, 5% Irrigation, 50% Wastewater and 25% General Funds.

(6) Code Administration funds .78 FTE's in Environmental Planning (021) and has 4.25 FTE's funded by Economic Development (123), Wastewater (473), Water (474), and/or Irrigation (475).

BUDGET SUMMARY

Dept 022 Code Administration	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Justice Sls Tx .3% Inc	\$73,054	\$78,635	\$64,254	\$78,763	\$81,671	103.9%	103.7%
145 Dang Bldg Repair & Demo	35,728	15,000	18,100	25,000	30,000	200.0%	120.0%
149 Administration	882,129	843,836	642,879	839,509	914,982	108.4%	109.0%
223 Animal Control	127,431	125,000	94,714	125,000	129,000	103.2%	103.2%
626 Licensing	137,097	146,294	111,067	142,877	182,378	124.7%	127.6%
Total Expenditures	\$1,255,439	\$1,208,765	\$931,014	\$1,211,149	\$1,338,031	110.7%	110.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$756,505	\$707,705	\$555,951	\$702,912	\$765,814	108.2%	57.2%
200 Personnel Benefits	243,392	251,498	196,026	252,537	302,156	120.1%	22.6%
Sub-Total Salaries & Benefits	999,897	959,203	751,977	955,449	1,067,970	111.3%	79.8%
300 Supplies	34,437	36,231	23,435	34,870	37,231	102.8%	2.8%
400 Other Svcs & Charges	205,059	198,235	142,773	205,735	217,235	109.6%	16.2%
900 Intfnd Pymt f/Svcs	16,046	15,096	12,830	15,096	15,595	103.3%	1.2%
Total Expenditures	<u>\$1,255,439</u>	<u>\$1,208,765</u>	<u>\$931,015</u>	<u>\$1,211,150</u>	<u>\$1,338,031</u>	110.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3%

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

Account 120 Overtime – The Animal Control Officer’s overtime has been reduced from \$5,000 to \$500 for both the 2012 year-end estimate and 2013 budget. This reduction was due to the annual contract with the Humane Society of Central Washington for conducting emergency callouts.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$46,931	\$46,931	\$38,878	\$46,931	\$47,278	100.7%	100.7%
120 Overtime	8	500	25	500	500	100.0%	100.0%
Total	<u>46,939</u>	<u>47,431</u>	<u>38,903</u>	<u>47,431</u>	<u>47,778</u>	100.7%	100.7%
200 Personnel Benefits							
200 Personnel Benefits	19,273	21,608	18,067	21,736	24,193	112.0%	111.3%
280 Clothing & Misc	0	150	150	150	150	100.0%	100.0%
Total	<u>19,273</u>	<u>21,758</u>	<u>18,217</u>	<u>21,886</u>	<u>24,343</u>	111.9%	111.2%
300 Supplies							
310 Office & Oper Supplies	453	500	224	500	500	100.0%	100.0%
320 Fuel Consumed	2,970	3,500	2,555	3,500	3,500	100.0%	100.0%
Total	<u>3,423</u>	<u>4,000</u>	<u>2,779</u>	<u>4,000</u>	<u>4,000</u>	100.0%	100.0%
400 Other Services & Charges							
420 Communications	1,040	2,133	1,594	2,133	2,133	100.0%	100.0%
480 Repairs & Maintenance	6	300	0	300	300	100.0%	100.0%
Total	<u>1,046</u>	<u>2,433</u>	<u>1,594</u>	<u>2,433</u>	<u>2,433</u>	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Leas	1,012	1,516	1,264	1,516	1,516	100.0%	100.0%
960 Interfund Insurance Svc	1,361	1,497	1,497	1,497	1,601	106.9%	106.9%
Total	<u>2,373</u>	<u>3,013</u>	<u>2,761</u>	<u>3,013</u>	<u>3,117</u>	103.5%	103.5%
Total Expenditures - SU 103	<u>\$73,054</u>	<u>\$78,635</u>	<u>\$64,254</u>	<u>\$78,763</u>	<u>\$81,671</u>	103.9%	103.7%

Service Unit 141 – Structures Safety

See chart below for an explanation of revenue sources.

	2011	2012	2013
Code Administration Revenue	Actual	Amended Budget	Proposed Budget
Building Permits	\$634,459	\$550,000	\$530,000
Fire Permits	12,747	23,000	13,000
Mechanical Permits	35,090	45,000	35,000
Plumbing Permits	66,039	65,000	65,000
Sign Permits	7,783	10,000	8,000
Plan Review Fees	385,286	300,000	300,000
Total	\$1,141,404	\$993,000	\$951,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 141 Structures Safety	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
320 Licenses And Permits	\$756,193	\$538,000	\$696,295	\$693,000	\$651,000	121.0%	93.9%
340 Chrgs f/Goods & Services	385,286	245,000	313,032	300,000	300,000	122.4%	100.0%
Total	\$1,141,479	\$783,000	\$1,009,327	\$993,000	\$951,000	121.5%	95.8%

Service Unit 145 – Dangerous Building Repair and Demolition

Continuing to follow the City Council's focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective. Throughout the year, the Community Review Board (CRB) has reviewed cases at least once a month, and more commonly twice a month. Since the CRB's inception in 1999, the CRB has assessed Administrative fees for cases, some of which have been repeat offenses.

The proposed expenditures for this Service Unit are due to anticipated future expenditures related to the abatement of dangerous buildings. The abatement expenses include items such as: title reports, contractor cleanup costs, County Auditor filing fee, property owner notification by certified mail, and printing cost. Staff makes every effort to have the insurance company, other agencies or the property owner voluntarily abate the property in order to eliminate the City from covering the cost up front and placing a lien on the property.

These funds help offset the cost to abate the nuisance violations. The abatement cost collection has been received on an irregular basis due to the property owners' lack of willingness or inability to pay. If fees are not paid in a timely manner, a Summary of Decision and a Director's Determination of Material Breach is filed with the County Assessor, which indicates the City has an outstanding financial interest in the property. The City will receive funds due and owing for administrative and clean up fees when the property is sold. In addition, the property owner is provided an opportunity to make payments to the City until the outstanding nuisance abatement obligation is paid. Therefore, there are three potential methods by which the city collects the abatement and administration fees for nuisance or dangerous conditions on private property, which include: a

payment plan with the property owner, a lien on the property, and / or place the cleanup costs on the property's County Auditor tax statement.

At the beginning of October 2007, Code Administration Division senior staff implemented a proactive program to address the City Council's focus on improving neighborhood conditions and quality of life. This program will allow each code compliance officer to focus on selected areas within their assigned area to actively review properties that have nuisance violations. In addition, the code compliance officers will continue to address the citizen complaints received on the Code Hotline.

Revenues consist of reimbursement of abatement costs, associated expenses and administrative fees. These revenues are included with Service Unit 149 – Code Administration in the Priorities of Government chart.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 145 Dang Bldg Rep & Demo	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$35,728	\$15,000	\$18,100	\$25,000	\$30,000	200.0%	120.0%
Revenues							
310 Taxes	\$14,263	\$7,000	\$16,592	\$14,000	\$15,000	214.3%	107.1%
340 Chrgs f/Goods & Services	19,128	10,000	9,292	10,000	10,000	100.0%	100.0%
Total Revenues - SU 145	\$33,391	\$17,000	\$25,884	\$24,000	\$25,000	147.1%	104.2%

Service Unit 149 – Code Administration

Through the end of September 2012, 902 permits were issued with a construction valuation of \$61,797,594 compared to the same time period in 2011 when 886 building permits were issued with a construction valuation of \$51,759,129.

The 149 service unit includes the expenditure accounts for several staff subgroups within the division, which include code inspectors, plans examiners, code compliance officers, fire inspectors, supervisors, and a portion of management expenditures. The 2013 Budget will include a new position replacing a Plans Examiner position. A new Permit Project Coordinator will accept and coordinate all projects with other divisions, which will help expedite the permit issuing process.

Account 110 Salaries and Wages – Overall, Salary costs will decrease in 2013 due to the elimination of one Code Inspector position. See supplemental budget reduction information.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services performed by staff.

Account 410 Professional Services – This account is used primarily to pay for the professional services of consultants.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 149 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$599,291	\$544,091	\$423,338	\$540,669	\$585,890	107.7%	108.4%
120 Overtime	0	0	1,764	705	0	n/a	0.0%
130 Special Pay	28	65	3	70	0	0.0%	0.0%
140 Retire/Term Cashout	0	8,159	9,618	9,618	0	0.0%	0.0%
Total	599,319	552,315	434,723	551,062	585,890	106.1%	106.3%
200 Personnel Benefits	193,739	192,605	149,067	193,392	228,782	118.8%	118.3%
300 Supplies							
310 Office & Oper Supplies	8,677	11,361	9,919	10,000	9,361	82.4%	93.6%
320 Fuel Consumed	11,558	12,870	7,713	12,870	17,870	138.9%	138.9%
340 Items Pchsd for Resale	114	500	0	500	500	100.0%	100.0%
350 Small Tools & Equip	9,927	7,500	2,946	7,500	5,500	73.3%	73.3%
Total	30,276	32,231	20,578	30,870	33,231	103.1%	107.6%
400 Other Services & Charges							
410 Professional Services	2,054	3,000	0	3,000	3,000	100.0%	100.0%
420 Communications	33,525	32,602	20,159	32,602	32,602	100.0%	100.0%
430 Transportation/Training	175	1,000	30	500	1,000	100.0%	200.0%
480 Repairs & Maintenance	3,049	4,300	3,118	4,300	4,300	100.0%	100.0%
490 Miscellaneous	6,825	13,700	5,136	11,700	13,700	100.0%	117.1%
Total	45,628	54,602	28,443	52,102	54,602	100.0%	104.8%
950 Interfund Opt Rent/Lease	13,169	12,083	10,069	12,083	12,478	103.3%	103.3%
Total Expenditures - SU 149	<u>\$882,131</u>	<u>\$843,836</u>	<u>\$642,880</u>	<u>\$839,509</u>	<u>\$914,983</u>	108.4%	109.0%
Revenues							
340 Chrgs f/Goods & Services	\$7,955	\$60,830	\$5,938	\$18,330	\$38,630	63.5%	210.7%

Service Unit 223 – Animal Control

Account 120 Overtime – The animal control officers overtime is caused by animal incident requests at the end of their assigned shift, which is minimal.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services, which will be not required in 2013.

Account 310 Office and Operating Supplies – This account is used for supplies and equipment required for Animal Control Officers, such as cameras, professional organization membership, office supplies and animal kennels. This account line is also used for the animal licenses renewal processing.

Account 410 Professional Services – The professional services budget is devoted entirely to the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds.

See the following chart for revenue details.

Animal Control Revenue	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Dog Licenses Issued	\$23,934	\$24,000	\$24,000
Dog Impound Fines	2,725	2,000	2,000
Total	\$26,659	\$26,000	\$26,000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 223 Animal Control	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$2,748	\$0	\$0	\$0	\$0	n/a	n/a
130 Special Pay	7	0	0	0	0	n/a	n/a
Total	2,755	0	0	0	0	n/a	n/a
200 Personnel Benefits	880	0	0	0	0	n/a	n/a
300 Supplies							
310 Office & Oper Supplies	475	0	78	0	0	n/a	n/a
320 Fuel Consumed	264	0	0	0	0	n/a	n/a
Total	739	0	78	0	0	n/a	n/a
400 Other Services & Charges							
410 Professional Services	122,396	125,000	94,579	125,000	129,000	103.2%	103.2%
420 Communications	159	0	57	0	0	n/a	n/a
Total	122,555	125,000	94,636	125,000	129,000	103.2%	103.2%
950 Interfund Opt Rent/Lease	504	0	0	0	0	n/a	n/a
Total Expenditures - SU 223	<u>\$127,433</u>	<u>\$125,000</u>	<u>\$94,714</u>	<u>\$125,000</u>	<u>\$129,000</u>	103.2%	103.2%
Revenues							
320 Licenses And Permits	\$23,934	\$24,000	\$19,983	\$24,000	\$24,000	100.0%	100.0%
340 Chrgs f/Goods & Services	2,725	2,000	2,000	2,000	2,000	100.0%	100.0%
Total Revenues - SU 223	<u>\$26,659</u>	<u>\$26,000</u>	<u>\$21,983</u>	<u>\$26,000</u>	<u>\$26,000</u>	100.0%	100.0%

Service Unit 626 – Permits and Licensing

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

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

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

This service unit 626 includes the expenditure accounts for the Permit Technicians and Permit Technician supervision within the division. Additionally, this service unit issues heating journeyman and side sewer installer licenses, and acts as the information center for the City. The service unit also provides administrative support for the Code Inspectors, Animal Control Officers, Code Compliance Officers, and the Planning staff, the Community Review Board and Board of Appeals, as well as acting as the City's Complaint Center.

The Codes department also administers the Business Licenses but it is a General Fund revenue not intended to support their operations, and therefore not included in this narrative.

Account 120 Overtime – Overtime in this service unit is budgeted at zero for 2013 as it is rarely used.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services provided by staff.

See chart below for revenue details.

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Regulatory Licenses	\$19,684	\$20,000	\$20,000
Amusement Devices	3,097	3,200	3,200
Penalties on Business Licenses	6,382	5,500	4,500
Total	\$29,163	\$28,700	\$27,700

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 626 Licensing	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$107,470	\$107,915	\$82,303	\$104,375	\$131,894	122.2%	126.4%
120 Overtime	0	0	22	0	0	n/a	n/a
130 Special Pay	23	43	0	43	253	588.4%	588.4%
Total	107,493	107,958	82,325	104,418	132,147	122.4%	126.6%
200 Personnel Benefits	29,501	37,136	28,742	37,259	49,031	132.0%	131.6%
400 Other Services & Charges							
430 Transportation/Training	0	200	0	200	200	100.0%	100.0%
490 Miscellaneous	104	1,000	0	1,000	1,000	100.0%	100.0%
Total	104	1,200	0	1,200	1,200	100.0%	100.0%
Total Expenditures - SU 626	\$137,098	\$146,294	\$111,067	\$142,877	\$182,378	124.7%	127.6%
Revenues							
320 Licenses And Permits	\$29,163	\$27,700	\$28,069	\$28,700	\$27,700	100.0%	96.5%
340 Chrgs f/Goods & Services	551	500	233	500	500	100.0%	100.0%
Total Revenues - SU 626	\$29,714	\$28,200	\$28,302	\$29,200	\$28,200	100.0%	96.6%

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

CITY HALL MAINTENANCE
GENERAL FUND

Community Development Director
Code Administration Manager

Steve Osguthorpe
Joe Caruso

DEFINITION

The function of this service unit is to provide centralized building rehabilitation and maintenance of electrical equipment, air conditioning equipment, boilers, hot water, steam heating system, and toilet and restroom facilities as well as card access security and custodial services for City Hall, Law and Justice Center, YPAL (Yakima Police Athletic League) and Y-PAC (Yakima Public Affairs Channel). Preventative maintenance on equipment is limited due to current staffing levels. In 2012, we were able to hire one PTE (part-time employee) with floor care experience to facilitate normal waxing and carpet cleaning, which has helped to get the floor cleaning schedule back on a normal maintenance track.

Cleaning staff provides only basic janitorial services in the public areas of City Hall due to significant maintenance budget cuts over the past several years. This has required the City Hall staff and employees to maintain their individual department's basic cleaning. Some departments have been able to maintain the minimal routine cleaning, but that approach relies upon using higher hourly rate employees to carry out some custodial services. City Hall is the only city facility with the reduced janitorial services, yet the City Hall building has the highest public interchange.

The City Hall security system continues to provide a more secure environment for City employees and customers. Designated personnel are able to monitor video, automatically unlock and lock doors at different times of the day as needed, and easily activate or deactivate card controls for staff and contractors when necessary. Having the Capitol Theater, YPD (Yakima Police Department) and WWTP (Wastewater Treatment Plant) security systems administered through the City Hall system continues to work well and allows consistency in our services. Information Technology continues to work closely with us to give a seamless support system.

As funds become available, it would be in the best interest of the City to continue to add City-owned facilities to the centralized security system for better control of City assets and safety for both staff and the public.

The City Hall Building Superintendent continues to supply all city employees with new or replacement City identification cards. This is an integral part of the overall security in this world of identity theft. It is imperative that all City employees have City issued identification on their person during work hours.

There have been minimal major projects undertaken this year due to limitations in both funding and staffing.

City Hall Projects Completed in 2012

- In the City Hall main Information Technologies' server room we added a new A/C unit to keep the temperature at or below 68 degrees. The old units were not able to keep up if one went down, which was an increasing occurrence.
- We have updated our City Hall HVAC control from a DOS based system, which was installed around 1996, to Johnson Controls Metasys, a Microsoft Windows based program. We can monitor and adjust the system through the internet, and will soon be able to receive system alarm notifications after hours.
- The City secured federal funding to replace outdated high energy use light fixture and HVAC units in several facilities throughout the City. In City Hall, we were able to replace light fixtures in the basement and first floor, along with exterior lighting, and added an A/C unit in the Council Chambers. At Y-PAC, we replaced a small number of the older light fixtures and one HVAC unit. We were not able to update all fixtures to energy efficient units at City Hall or Y-PAC due to cost overruns at the Public Works facility.
- The WWTP is now on the City security system (as of October 30, 2012). There was a card reader added at their main front door, on a small walk gate on the East side of the office, and to their vehicle gate on the West side of the main office.
- The Finance Department had five major office moves this last year. A large copy room was framed, sheet-rocked, insulated, and painted, and new carpet was installed to create a new office. Many of these areas have been repainted along with the carpets cleaned.
- Y-PAC's exterior was repainted.
- We have worked with the SECC (Southeast Community Center) on a small remodel job in the northeast area of the building to house a clinic run by Yakima Valley Neighborhood Health. Tri-Valley Construction removed 1,150 sq ft of asbestos containing material) floor tile and mastic, along with 200 sq ft of wet, molded wood flooring and joists, which were then replaced. We also re-plumbed supply and drain lines in this area of the building.
- Also at the SECC, a nonfunctioning proprietary HVAC control unit was replaced with locking programmable thermostats, which will save money in maintenance contract fees.

The service unit in this division is:

Service Unit 633 – Facility Maintenance

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent ⁽¹⁾	1.00	1.00	1.00
Total Personnel ⁽²⁾		2.00	2.00	2.00

(1) The Building Superintendent's salary is funded 50% by Police and 50% by City Hall Maintenance funds.

(2) City Hall Maintenance funds .24 FTE's in Environmental Planning (021).

BUDGET SUMMARY

Dept 051 City Hall Maintenance	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
633 Facility Maintenance	\$346,080	\$357,016	\$273,737	\$357,104	\$372,923	104.5%	104.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$107,508	\$92,794	\$58,618	\$92,794	\$98,288	105.9%	26.4%
200 Personnel Benefits	27,668	27,500	17,353	27,522	28,781	104.7%	7.7%
Sub-Total Salaries & Benefits	135,176	120,294	75,971	120,316	127,069	105.6%	34.1%
300 Supplies	18,555	18,293	11,644	18,293	18,293	100.0%	4.9%
400 Other Svcs & Charges	100,771	117,974	85,701	118,041	119,390	101.2%	32.0%
900 Intfnd Pymt f/Svcs	91,579	100,456	100,422	100,456	108,172	107.7%	29.0%
Total Expenditures	\$346,081	\$357,017	\$273,738	\$357,106	\$372,924	104.5%	100.0%

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

The function of this service unit is to provide centralized building rehabilitation and maintenance for City Hall, Law and Justice Center, YPAL and Y-PAC.

Account 110 Salaries and Wages – A portion of the Building Superintendent's and Building Maintenance Specialist's salaries (50% of each) are allocated to the Police Department.

Account 120 Overtime – This account covers after hour's emergencies and snow and ice removal.

Account 130 Special Pay – This account is used to pay differential pay for the Building Maintenance Specialist for time worked after 6:00 pm.

Account 410 Professional Services – Yakima Herald bid notifications and annual inspections of life and safety infrastructure.

Account 470 Public Utility Services – The following chart indicates the actual 2011 utility charges, as well as the 2012 and 2013 budgets. The utility charges can change from year to year as a result of weather and rate changes.

Utility Accounts	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Pacific Power	\$58,641	\$65,688	\$66,673
Natural Gas	12,594	20,649	19,616
Water, Wastewater, Refuse & Stormwater	11,628	14,071	15,467
Total Utility Charges	\$82,863	\$100,408	\$101,756

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 633 Facility Maintenance	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$105,750	\$89,916	\$57,100	\$89,916	\$95,289	106.0%	106.0%
120 Overtime	1,707	2,500	1,241	2,500	2,500	100.0%	100.0%
130 Special Pay	51	378	277	378	498	131.7%	131.7%
Total	107,508	92,794	58,618	92,794	98,287	105.9%	105.9%
200 Personnel Benefits	27,668	27,500	17,353	27,522	28,781	104.7%	104.6%
300 Supplies							
310 Office & Oper Supplies	15,766	15,880	10,115	15,880	15,880	100.0%	100.0%
320 Fuel Consumed	229	413	229	413	413	100.0%	100.0%
350 Small Tools & Equip	2,560	2,000	1,299	2,000	2,000	100.0%	100.0%
Total	18,555	18,293	11,643	18,293	18,293	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	726	1,000	0	1,000	1,000	100.0%	100.0%
420 Communications	2,828	3,168	1,995	3,168	3,168	100.0%	100.0%
430 Transportation/Training	0	465	0	465	465	100.0%	100.0%
470 Public Utility Services	82,937	100,340	70,509	100,407	101,757	101.4%	101.3%
480 Repairs & Maintenance	13,431	12,000	12,369	12,000	12,000	100.0%	100.0%
490 Miscellaneous	849	1,000	828	1,000	1,000	100.0%	100.0%
Total	100,771	117,973	85,701	118,040	119,390	101.2%	101.1%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Leas	436	199	165	199	897	450.8%	450.8%
960 Interfund Insurance Svc	91,143	100,257	100,257	100,257	107,275	107.0%	107.0%
Total	91,579	100,456	100,422	100,456	108,172	107.7%	107.7%
Total Expenditures - SU 633	\$346,081	\$357,016	\$273,737	\$357,105	\$372,923	104.5%	104.4%

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

ECONOMIC DEVELOPMENT FUND

Community Development Director

Steve Osguthorpe

DEFINITION

The Economic Development Fund is used to account for economic development activity other than that provided by the Department of Housing and Urban Development (HUD) which is accounted for in Fund 124 Neighborhood Development.

The service units in this division are:

Service Unit 149 – Administration

Service Unit 322 – Industrial Development

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Economic Development funds 2.5 FTE's in Code Administration.

BUDGET SUMMARY

Dept 123 Economic Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
149 Administration	\$162,510	\$180,299	\$141,626	\$174,710	\$178,597	99.1%	102.2%
322 Industrial Development	161,196	171,337	69,479	95,733	53,735	31.4%	56.1%
Total Expenditures	<u>\$323,706</u>	<u>\$351,636</u>	<u>\$211,105</u>	<u>\$270,443</u>	<u>\$232,332</u>	66.1%	85.9%
Revenue Summary By Service Unit							
149 Administration	\$169,848	\$175,000	\$141,540	\$175,000	\$175,000	100.0%	100.0%
322 Industrial Development	0	45,000	0	0	0	0.0%	n/a
699 General Revenues	179,680	52,000	91,547	100,800	54,000	103.8%	53.6%
Total Revenues	<u>\$349,528</u>	<u>\$272,000</u>	<u>\$233,087</u>	<u>\$275,800</u>	<u>\$229,000</u>	84.2%	83.0%
Fund Balance							
Beginning Balance	\$198,520	\$225,990	\$224,342	\$224,342	\$229,698	101.6%	102.4%
Revenues Less Expenditures	25,822	-79,636	21,982	5,357	-3,332	4.2%	-62.2%
Ending Balance	<u>\$224,342</u>	<u>\$146,354</u>	<u>\$246,324</u>	<u>\$229,699</u>	<u>\$226,366</u>	154.7%	98.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$131,434	\$166,086	\$97,306	\$118,715	\$118,888	71.6%	51.2%
200 Personnel Benefits	44,560	68,870	44,320	55,996	59,709	86.7%	25.7%
Sub-Total Salaries & Benefits	175,994	234,956	141,626	174,711	178,597	76.0%	76.9%
400 Other Svcs & Charges	147,712	116,680	69,479	95,733	53,735	46.1%	23.1%
Total Expenditures	<u>\$323,706</u>	<u>\$351,636</u>	<u>\$211,105</u>	<u>\$270,444</u>	<u>\$232,332</u>	66.1%	100.0%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for nine years. Five loans have been approved to date, totaling \$6,945,000. Of the five loans, three (Pepper's, Sports Center and Trailwagons) have satisfied their debt. All payments received by the City go to pay off loans made by the U.S. Department of Housing and Urban Development (HUD) to the City to create this Economic Development Loan Fund.

Additional Section 108 Loan capacity was approved by HUD for 2013 to be devoted primarily to public facilities and infrastructure improvements.

In accordance with State law, a portion of the state's real estate excise tax receipts is redirected to assist cities and counties with the lowest taxing capacity. Following two good years of city/county assistance receipts in 2006 and 2007, revenues decreased in 2008 as the housing market experienced a sharp decline. In 2009, real estate excise tax receipts fell another 40 percent, however a legislative transfer in the State's operating budget allocated another \$2.5 million to cities and counties on July 1 of 2011 and 2012. The City of Yakima currently meets the parameters established in the law to continue to receive assistance and, therefore, expects to receive approximately \$54,000 in 2013, which should be roughly equal to the 2012 distribution. Since economic development is a high strategic priority, and it is unknown how long this distribution will last, this revenue is being allocated to this fund to support economic development activities within the City and to market Yakima's incentive programs through the media, on the City's web site, and in other formats.

Service Unit 149 Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department. Revenues in this service unit consist of an operating transfer from Fund 124 to pay for code compliance services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 149 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$121,164	\$118,715	\$97,305	\$118,715	\$118,888	100.1%	100.1%
130 Special Pay	3	0	1	0	0	n/a	n/a
Total	121,167	118,715	97,306	118,715	118,888	100.1%	100.1%
200 Personnel Benefits	41,343	61,584	44,320	55,996	59,709	97.0%	106.6%
Total Expenditures - SU 149	<u>\$162,510</u>	<u>\$180,299</u>	<u>\$141,626</u>	<u>\$174,711</u>	<u>\$178,597</u>	99.1%	102.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 149 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$121,164	\$118,715	\$97,305	\$118,715	\$118,888	100.1%	100.1%
130 Special Pay	3	0	1	0	0	n/a	n/a
Total	121,167	118,715	97,306	118,715	118,888	100.1%	100.1%
200 Personnel Benefits	41,343	61,584	44,320	55,996	59,709	97.0%	106.6%
Total Expenditures - SU 149	\$162,510	\$180,299	\$141,626	\$174,711	\$178,597	99.1%	102.2%
Revenues							
340 Chrgs f/Goods & Services	\$169,848	\$175,000	\$141,540	\$175,000	\$175,000	100.0%	100.0%

Service Unit 322 Industrial Development

This service unit is used for economic development activity other than that done in ONDS.

Account 410 Professional Services – The budget will support economic development activities including professional services agreements.

Account 440 Advertising –Funds support outreach and marketing of economic programs and benefits.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 322 Industrial Development	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$10,237	\$47,227	\$0	\$0	\$0	0.0%	n/a
130 Special Pay	30	144	0	0	0	0.0%	n/a
Total	10,267	47,371	0	0	0	0.0%	n/a
200 Personnel Benefits	3,217	7,286	0	0	0	0.0%	n/a
400 Other Services & Charges							
410 Professional Services	142,550	110,000	68,074	90,000	50,000	45.5%	55.6%
430 Transportation/Training	3,830	4,000	672	4,000	1,000	25.0%	25.0%
440 Advertising	0	2,000	0	1,000	2,000	100.0%	200.0%
470 Public Utility Services	731	680	733	733	735	108.1%	100.3%
490 Miscellaneous	602	0	0	0	0	n/a	n/a
Total	147,713	116,680	69,479	95,733	53,735	46.1%	56.1%
Total Expenditures - SU 322	\$161,197	\$171,337	\$69,479	\$95,733	\$53,735	31.4%	56.1%
Revenues							
340 Chrgs f/Goods & Services	\$0	\$45,000	\$0	\$0	\$0	0.0%	n/a

Service Unit 699 – General Revenues

Revenues consist of City Assistance payments as described above and a transfer from Fund 124 to pay for Code Compliance services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$198,520	\$225,990	\$224,342	\$224,342	\$229,698	101.6%	102.4%
330 Intergovernmental Rev	52,630	52,000	44,747	54,000	54,000	103.8%	100.0%
390 Other Financing Sources	127,050	0	46,800	46,800	0	n/a	0.0%
Total Revenues - SU 699	<u>\$378,200</u>	<u>\$277,990</u>	<u>\$315,889</u>	<u>\$325,142</u>	<u>\$283,698</u>	102.1%	87.3%

NEIGHBORHOOD DEVELOPMENT

Community Development Director
ONDS Manager

Steve Osguthorpe
Archie Matthews

DEFINITION

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

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

It is the mission of the City of Yakima Office of Neighborhood Development Services to assist in providing safe, affordable housing, a suitable living environment, and expanding economic opportunities principally to the low and moderate income (LMI) neighborhoods and residents of the City.

2013 Programs

Funding for the City's successful Paint-Out-Graffiti Program has been provided by the Public Services allocation of CDBG since 2007 and this formula will continue in 2013. This category is subject to a 15% cap on expenditures, which will limit outside funding requests. Other commitments within the Public Services allocation include the ONDS contract with OIC for management of the Southeast Community Center, Fair Housing Counseling, and Senior/Disabled Energy Assistance Program. ONDS and OIC successfully applied for and were awarded a designation by HUD certifying OIC as a qualified Community Based Development Organization (CBDO), which now enables the OIC Southeast Community Center to be paid for with CDBG, but outside the 15% cap of Public Service.

In 2008 HUD also required changes in how the City bills some staff time and other expenditures to administer program delivery, and this is reflected in the 2013 budget. Some items previously charged as programmatic expenses must now be charged as administrative costs. Since the entitlement programs have a maximum that can be charged to this category, it has been necessary to continue to pay some of these costs from non-federal sources.

In 2010, the City of Yakima was awarded \$650,614 of Federal HUD funds from the State of Washington Department of Commerce as part of the Neighborhood Stabilization Program (NSP). This program allowed the City of Yakima to purchase four parcels of foreclosed and/or distressed properties that were

subdivided into thirteen (13) individual lots. These lots are to be redeveloped to include new single family homes to be sold to qualified first time home buyers by December of 2013. Additional funding for construction was being sought from the Washington State department of Commerce, but if that funding was not forthcoming, the City of Yakima Neighborhood Development Services is prepared to use 2012 and 2013 HOME allocations for construction of these homes. Seven (7) of these homes are constructed and sold to qualified first time homebuyer's, with five (5) more homes constructed and currently for sale and the remaining home is still under construction.

Section 108 Revolving Loan Program

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 (Fund 123).

This City budget is the One Year Action Plan for fiscal year 2013, which will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. CDBG entitlement funds are awarded after the first of next year. Because the entitlement awards are estimated in this budget, the Community Development Block Grant and HOME revenues, along with corresponding expenditures, may be adjusted when the awards are received.

The service units in this division are:

Service Unit 330 – Housing Development

Service Unit 331 – Community Development Block Grant (CDBG) Program

Service Unit 332 – Home Ownership HOPE 3

Service Unit 333 – CDBG Fair Housing Counseling

Service Unit 334 – CDBG Paint-Out-Graffiti Program

Service Unit 337 – HOME Program

Service Unit 339 – CDBG Administration

Service Unit 340 – Non-Federal Program

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Neighborhood Development Programs			
Waiting List (families applying for assistance to rehabilitate their property or purchase their first home.)	112	90	100
Community Service Programs (Youth Programs) – Contracts	1	1	1
Neighborhood Cleanup/Improvement – Sites	45	40	40
Paint Program – Homes ⁽¹⁾	25	20	20
Economic Development – Jobs Created	28	0	5
Public Facilities – Facilities	2	2	2

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Neighborhood Development Programs			
Infrastructure (Side Sewers, Water lines, etc) – Households Assisted	4	3	3
Paint-Out-Graffiti – Hours	4,530	4,500	4,500
Paint-Out-Graffiti – Locations	2,507	2,500	2,500
Elderly / Disabled Rehab Program – Homes	121	120	120
Lead Based Paint Clearance – Properties	50	50	50
Volunteer Hours for all Programs – Hours ⁽¹⁾	11,982	12,000	12,000
CDBG Fair Housing Counseling			
Landlord/Tenant Referrals and Housing Information (Calls/walk-ins)	6,103	6,100	6,100
HOME Program			
Down Payment Assistance – Families	23	0	0
First Time Home Ownership Subsidy – Families	5	2	5
Special Needs Housing, in Partnership with CHDO – Units	0	0	0
New Construction, in Partnership with CHDO – Homes	7	5	2

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00
5123	Neighborhood Development Rehab Spec ⁽¹⁾	1.00	1.00	0.00
5130	Home Remodeling Technician	1.00	1.00	1.00
5151	Housing Loan Specialist ⁽²⁾	0.75	0.75	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
Total Personnel		7.75	7.75	7.00

- (1) For 2013, the Neighborhood Development Rehab Specialist is not being filled due to budget constraints.
(2) For 2013, Housing Loan position is being under filled as a Department Assistant II.

BUDGET SUMMARY

Dept 124 Comm Development	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
331 CDBG Programs	\$1,066,484	\$1,827,889	\$837,101	\$1,748,184	\$664,250	36.3%	38.0%
332 Homeownership-Hope 3	49,089	48,000	30,800	47,868	34,700	72.3%	72.5%
333 Housing Counseling	41,500	52,279	32,010	48,949	51,540	98.6%	105.3%
334 Graffiti Abatement	54,049	83,329	29,168	56,979	52,187	62.6%	91.6%
337 Home Program	1,295,802	1,347,851	429,051	1,397,516	434,235	32.2%	31.1%
339 Administration	278,521	217,571	174,951	202,997	186,981	85.9%	92.1%
340 Non-Federal Programs	10,108	13,500	12,218	18,200	13,500	100.0%	74.2%
Total Expenditures	<u>\$2,795,553</u>	<u>\$3,590,419</u>	<u>\$1,545,299</u>	<u>\$3,520,693</u>	<u>\$1,437,393</u>	40.0%	40.8%
Revenue Summary By Service Unit							
330 Housing Development	\$1,221,765	\$2,084,971	\$767,779	\$2,027,232	\$866,602	41.6%	42.7%
337 Home Program	1,282,456	1,348,684	475,684	1,739,312	431,908	32.0%	24.8%
340 Non-Federal Programs	7,041	3,400	4,507	4,600	4,500	132.4%	97.8%
699 General Revenues	270,157	122,500	94,926	123,000	108,400	88.5%	88.1%
Total Revenues	<u>\$2,781,419</u>	<u>\$3,559,555</u>	<u>\$1,342,896</u>	<u>\$3,894,144</u>	<u>\$1,411,410</u>	39.7%	36.2%
Fund Balance							
Beginning Balance	\$283,879	\$891,338	\$269,747	\$269,747	\$643,198	72.2%	238.4%
Revenues Less Expenditures	-14,133	-30,864	-202,403	373,452	-25,983	84.2%	-7.0%
Ending Balance	<u>\$269,746</u>	<u>\$860,474</u>	<u>\$67,344</u>	<u>\$643,199</u>	<u>\$617,215</u>	71.7%	96.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$392,639	\$403,477	\$309,561	\$386,052	\$363,757	90.2%	25.3%
200 Personnel Benefits	138,383	159,443	116,869	148,738	154,057	96.6%	10.7%
Sub-Total Salaries & Benefits	531,022	562,920	426,430	534,790	517,814	92.0%	36.0%
300 Supplies	32,639	58,312	15,594	28,450	27,600	47.3%	1.9%
400 Other Svcs & Charges	2,144,447	2,939,187	1,074,941	2,927,453	874,765	29.8%	60.9%
600 Capital Outlays	32,272	0	0	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	55,172	30,000	28,334	30,000	17,214	57.4%	1.2%
Total Expenditures	<u>\$2,795,552</u>	<u>\$3,590,419</u>	<u>\$1,545,299</u>	<u>\$3,520,693</u>	<u>\$1,437,393</u>	40.0%	100.0%

EXPLANATORY NARRATIVE

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

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

SALARY DISTRIBUTION – NEIGHBORHOOD DEVELOPMENT FUND: 100 AND 200 OBJECTS

Service Unit	2011 Actual	2012 Year-End Estimate	2013 Proposed Budget
331 CDBG Program Delivery Costs	\$195,208	\$232,131	\$207,264
332 Homeownership – HOPE 3 Delivery Costs	18,417	11,066	0
333 Fair Housing Counseling Delivery Costs	38,840	46,249	48,440
334 Paint-Out-Graffiti Program Delivery Costs	45,150	39,029	40,187
337 HOME Program Delivery Costs	87,867	78,473	102,749
339 CDBG Administration Costs	145,539	126,727	117,874
Total	\$531,021	\$533,675	\$516,514

In 2011 and 2012 a Planning position was partially funded by ONDS, however with no new funding allocations currently projected from either HUD or the state and the retirement of the employee in that position, the Planning position was eliminated mid-year 2012 and will not be filled in 2013, which is reflected in the ONDS non-federal HOPE 3 salary account line above. For 2013, a reallocation of salaries among all service units, plus the under-filling of the Home Loan Specialist position will result in an overall salary decrease for 2013.

2013 CDBG ESTIMATED EXPENDITURES

(Does Not Include Any Carry Forward Dollars)

Public Input Recommendations

	2013 Program Expenses	2013 Program Delivery Expenses	2013 Admin	2013 Total Estimated Expenses
HUD Programs (CDBG)				
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$145,004	\$203,125	-	\$348,129
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	12,000	39,228	-	51,228
Fair Housing Counseling 570.201(k)	3,000	47,343	-	50,343
Senior/Disabled Energy Assistance Program	10,000	-	-	10,000
Total	170,004	289,696	-	459,700
Public Facilities 570.201(c)				
Southeast Community Center/Miller Park Activity Center (or other public facilities in the neighborhood)	5,000	-	-	-
Public Infrastructure	934	-	-	-
Total	5,934	-	-	5,934
Community Based Development Organization (CBDO)	75,000	-	-	75,000
Code Compliance 570.202(c)	169,848	-	-	169,848
Economic Development 570.203(b)	50,000	-	-	50,000
Administrative CDBG Costs 570.206	-	-	190,120	190,120
Grand Estimated Totals for Year 2013⁽¹⁾	\$470,786	\$289,696	\$190,120	\$950,602

- (1) Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2013. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2013. Appropriate adjustments will be made, if needed, when HUD awards are received. Carry forward from 2012 will be encumbered when amount is known in spring 2013.

2013 CDBG ESTIMATED REVENUE

Account Number and Description	2013
124-330-0000-33114-2CY – CDBG – Current Year	\$843,202
124-699-0000-36140-PII – CDBG – Program Interest Income	7,400
124-699-0000-38500-PRG – CDBG – Program Income	100,000
2013 Estimated CDBG Revenues	\$950,602

Any 2012 carry forward dollars will be accounted for in the 2013 Encumbrance Ordinance. Because entitlement awards are estimated in this budget, the Community Development Block Grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

Service Unit 330 – Housing Development

This service unit includes revenues from intergovernmental agencies and miscellaneous revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 330 Housing Development	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
330 Intergovernmental Rev	\$1,159,352	\$2,060,171	\$750,910	\$2,003,832	\$843,202	40.9%	42.1%
360 Miscellaneous Revenues	8,002	6,800	4,666	6,400	6,400	94.1%	100.0%
380 Nonrevenues	54,411	18,000	12,203	17,000	17,000	94.4%	100.0%
Total Revenues - SU 330	<u>\$1,221,765</u>	<u>\$2,084,971</u>	<u>\$767,779</u>	<u>\$2,027,232</u>	<u>\$866,602</u>	41.6%	42.7%

Service Unit 331 – 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.

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

Account 130 Special Pay – The areas that require special pay frequently are bilingual services.

Account 410 Professional Services and 480 Repairs and Maintenance – The dollars in these two lines are allocated to all the programs in CDBG. The 2013 program expenditure budget is based on an informed estimate of the funds to be received from HUD. Distribution of the actual amount of the entitlement into the various projects listed below will be changed at a future date to coincide with the amount of the entitlement received for fiscal year 2013. Any current grant funds unspent at the end of 2012 will be included in the encumbrance appropriation for 2013. The following chart describes this account in detail for 2013:

CDBG #	Program	Consolidated Plan 2013 Program
0000.41E	Community Service	\$25,000
CBDO.41	Community Based Development Organization (CBDO)	75,000
0000.48T	Economic Development	50,000
0000.48U	Public Facilities	5,934
HS02.48E	Elderly / Disabled Rehabilitation	145,004
0000.41C	Code Compliance Services	169,848
Total of Account 400 Other Services and Charges ⁽¹⁾		\$470,786

- (1) All numbers are estimates based on the projection of “new” CDBG grant funds. In addition, what money remains unspent at the end of 2012 in a line item is carried forward into the following year, 2013. Program dollars will be reconciled when final figures are available to reflect all carry forwards and actual “new” CDBG grant funds. Fair Housing Counseling and Paint-Out-Graffiti are found in Service Unit 333 and 334 respectively; therefore, they are not itemized in this chart. In the 2013 Estimated Budget they are found under the category of Community / Public Service.

The State of Washington had received Federal funds for the Neighborhood Stabilization Program (NSP). The City of Yakima has qualified for \$650,614 of the NSP funding to conduct acquisition and redevelopment of foreclosed properties through rehabilitation or clearance and construction of new single family affordable housing within the city limits of Yakima. These properties are expected to be completed within the 2013 budget year.

Some of these accounts will be increased with the 2013 encumbrance appropriation if there are dollars to carry forward.

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 331 CDBG Programs							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$138,405	\$186,148	\$133,311	\$161,819	\$139,923	75.2%	86.5%
120 Overtime	0	500	0	500	500	100.0%	100.0%
130 Special Pay	405	488	465	1,300	1,209	247.7%	93.0%
Total	138,810	187,136	133,776	163,619	141,632	75.7%	86.6%
200 Personnel Benefits	56,398	80,491	56,311	69,412	66,832	83.0%	96.3%
400 Other Services & Charges							
410 Professional Services	235,211	348,307	201,557	259,848	254,848	73.2%	98.1%
480 Repairs & Maintenance	603,794	1,211,955	445,458	1,255,305	200,938	16.6%	16.0%
Total	839,005	1,560,262	647,015	1,515,153	455,786	29.2%	30.1%
650 Construction Projects	32,272	0	0	0	0	n/a	n/a
Total Expenditures - SU 331	\$1,066,485	\$1,827,889	\$837,102	\$1,748,184	\$664,250	36.3%	38.0%

Service Unit 332 – Home Ownership HOPE 3

Service Unit 332 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. Since the CDBG and HOME administration dollars are limited, the related staff salaries

and benefits are budgeted in this service unit. HUD defines the staff time spent reviewing loans for affordability and monthly loan payment collection as administration costs, not program activity related costs. In 2013 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.

Account 110 Salaries and Wages – Funds are currently not budgeted in 2013.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as contract collection.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 332 Homeownership-Hope 3	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$14,506	\$8,495	\$8,495	\$8,495	\$0	0.0%	0.0%
130 Special Pay	0	0	2	2	0	n/a	0.0%
Total	14,506	8,495	8,497	8,497	0	0.0%	0.0%
200 Personnel Benefits	3,911	2,706	2,572	2,572	0	0.0%	0.0%
400 Other Services & Charges							
410 Professional Services	13,569	12,800	10,674	14,900	12,800	100.0%	85.9%
480 Repairs & Maintenance	17,103	24,000	9,058	21,900	21,900	91.3%	100.0%
Total	30,672	36,800	19,732	36,800	34,700	94.3%	94.3%
Total Expenditures - SU 332	\$49,089	\$48,001	\$30,801	\$47,869	\$34,700	72.3%	72.5%

Service Unit 333 – CDBG Fair Housing Counseling

Account 110 Salaries and Wages – Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations.

Account 120 Overtime – Overtime in this service unit is budgeted at a very low level as the cost is rarely incurred.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 333 Housing Counseling	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$28,391	\$33,224	\$21,068	\$32,289	\$33,276	100.2%	103.1%
120 Overtime	0	100	0	100	100	100.0%	100.0%
130 Special Pay	525	556	497	556	782	140.6%	140.6%
Total	28,916	33,880	21,565	32,945	34,158	100.8%	103.7%
200 Personnel Benefits	9,924	13,399	8,127	13,404	14,382	107.3%	107.3%
420 Communications	2,660	5,000	2,318	2,600	3,000	60.0%	115.4%
Total Expenditures - SU 333	\$41,500	\$52,279	\$32,010	\$48,949	\$51,540	98.6%	105.3%

Service Unit 334 – Paint-Out-Graffiti Program

Service Unit 334 was created as a result of the June, 2006, HUD monitoring visit of federally funded programs for year 2005. The HUD officials felt ONDS should no longer use CDBG funds for the paint-out-graffiti program. In the spring of 2007, HUD reversed its decision and the Paint-Out-Graffiti Program using CDBG dollars was allowed for the entire year 2007. ONDS opted to perform this activity under “Public Services”, which is the best fit for eligibility.

Account 110 Salaries and Wages – Larger adjustments in this account are due to a semi-annual review of employees’ actual time spent within each service unit and a subsequent realignment of salary allocations. Although many volunteer hours are spent performing the paint-out-graffiti program, staff must oversee, schedule, supervise, etc. these volunteers as well as order supplies as needed.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 334 Graffiti Abatement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$32,913	\$27,750	\$16,209	\$27,750	\$27,994	100.9%	100.9%
130 Special Pay	145	239	121	239	145	60.7%	60.7%
Total	33,058	27,989	16,330	27,989	28,139	100.5%	100.5%
200 Personnel Benefits	12,093	10,979	6,349	11,040	12,047	109.7%	109.1%
300 Supplies							
310 Office & Oper Supplies	4,046	16,950	2,853	6,950	5,000	29.5%	71.9%
320 Fuel Consumed	4,760	6,000	3,635	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	93	21,412	0	5,000	1,000	4.7%	20.0%
Total	8,899	44,362	6,488	17,950	12,000	27.1%	66.9%
Total Expenditures - SU 334	\$54,050	\$83,330	\$29,167	\$56,979	\$52,186	62.6%	91.6%

Service Unit 337 – Home Program

The HOME program is of more recent origin, and can only assist low/moderate income persons with issues relating to housing. These services can range from new construction of single family or rental housing and down payment assistance to assistance with rents. While lacking the flexibility of the Block Grant program, the HOME program has provided valuable services to hundreds of families here in Yakima. By combining both programs under one strategy, the City of Yakima has provided a diversified approach to helping the many local residents these programs serve.

The HOME program can provide a variety of assistance to help meet affordable housing needs. The Yakima City Council has chosen to concentrate its investment of HOME funds (with the exception of assistance through nonprofits such as CHDO’s) exclusively for home ownership activities.

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

case basis and funding decisions are made based on the community benefit of each. The participating jurisdiction has two years to spend these funds.

One such CHDO project is North 3rd Street Affordable Housing project - the construction of approximately 14 single family residential houses within the development located along N. 3rd Street between "S" street and "T" street. This development is in conjunction with two Community Housing Development Organizations, OIC of Washington and Habitat for Humanity. OIC of Washington will construct the majority of the homes, with Habitat for Humanity building the remainder. Both of these organizations have been long standing CHDO's certified to qualify for HOME CHDO set aside funds. Although the physical construction of these single family homes are expected to be completed in 2012, homeownership assistance in the form of First Time Home buyer subsidy assistance could carry through into 2013 until the homes are sold in turn.

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 buyers 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.

2013 HOME ESTIMATED REVENUES

<u>Account Number and Description</u>	<u>2013</u>
124-337-0000-33114-2HM – HUD HOME Program	\$373,908
124-337-0000-36140-HMI – HOME Program Interest Income	13,000
124-337-0000-38500-HMP – HOME Program Income	45,000
HOME Revenue Totals:	<u>\$431,908</u>

2013 HOME ESTIMATED EXPENDITURES

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

<u>Home Project Categories</u>	<u>Program Expenses</u>	<u>Program Delivery Expenses</u>	<u>2013 Admin</u>	<u>2013 Total Estimated Expenses</u>
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2013 HOME Entitlement)	\$56,086	\$8,000		\$64,086
New Construction	275,400	49,231		324,631
Administrative HOME Costs			43,191	43,191
Grand Estimated Total Expenses for Year 2013	<u>\$331,486</u>	<u>\$57,231</u>	<u>\$43,191</u>	<u>\$431,908</u>

- (1) Entitlement is estimated, as Congress has not yet approved the national HUD budget. Program Income is estimated, as the figure is unknown until the money is received. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward will be encumbered when amount is known, in spring 2013.

Account 110 Salaries and Wages – Larger adjustments in this account are due to a semi-annual review of employees' actual time spent within each service unit and a subsequent realignment of salary allocations. These salary lines are monitored, as recommended by the State Auditor, in order to

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

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 480 Repairs and Maintenance – These lines have been designated in the City’s chart of accounts as the place for HOME expenditures, both CHDO and non-CHDO. CHDO’s are outside professional organizations providing a variety of housing services to the community. This line includes a minimum of 15% of the total HOME Grant entitlement that is contracted through nonprofits to carry out CHDO eligible housing programs. The CHDO budget reflects greater than the 15% minimum of the current allocation. This budget will be increased by unspent money in 2012 that will be carried forward in 2013.

Revenues consist of the contract collection of loans, any payoffs, and interest accrued.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 337 Home Program	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$66,672	\$49,178	\$48,099	\$58,542	\$73,722	149.9%	125.9%
130 Special Pay	250	228	369	298	721	316.2%	241.9%
140 Retire/Term Cashout	0	0	114	114	0	n/a	0.0%
Total	66,922	49,406	48,582	58,954	74,443	150.7%	126.3%
200 Personnel Benefits	20,946	19,515	15,545	19,633	28,306	145.0%	144.2%
480 Repairs & Maintenance	1,207,934	1,278,929	364,924	1,318,929	331,486	25.9%	25.1%
Total Expenditures - SU 337	<u>\$1,295,802</u>	<u>\$1,347,850</u>	<u>\$429,051</u>	<u>\$1,397,516</u>	<u>\$434,235</u>	32.2%	31.1%
Revenues							
330 Intergovernmental Rev	\$546,877	\$1,201,684	\$378,373	\$1,057,924	\$373,908	31.1%	35.3%
360 Miscellaneous Revenues	14,463	12,000	12,164	12,000	13,000	108.3%	108.3%
380 Nonrevenues	721,117	135,000	85,148	669,388	45,000	33.3%	6.7%
Total Revenues - SU 337	<u>\$1,282,457</u>	<u>\$1,348,684</u>	<u>\$475,685</u>	<u>\$1,739,312</u>	<u>\$431,908</u>	32.0%	24.8%

Service Unit 339 – CDBG Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department.

Account 120 Overtime – Overtime in this service unit is budgeted at a minimal level and rarely used.

Account 130 Special Pay – The areas that require special pay are primarily for bilingual services.

Account 410 Professional Services – This line is used for such costs as monthly security, legal fees, etc.

Account 440 Advertising – HUD requires public notification in newspaper display and/or legal ads in English and Spanish papers, on the radio, etc. for multiple citizen participation meetings to gather public input.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 339 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$109,102	\$95,413	\$79,661	\$92,850	\$84,065	88.1%	90.5%
130 Special Pay	1,325	1,158	1,151	1,200	1,320	114.0%	110.0%
Total	110,427	96,571	80,812	94,050	85,385	88.4%	90.8%
200 Personnel Benefits	35,111	32,353	27,965	32,678	32,489	100.4%	99.4%
300 Supplies							
310 Office & Oper Supplies	8,521	4,500	1,643	2,600	5,100	113.3%	196.2%
320 Fuel Consumed	2,797	4,950	2,481	3,400	4,000	80.8%	117.6%
350 Small Tools & Equip	12,423	4,500	4,982	4,500	6,500	144.4%	144.4%
Total	23,741	13,950	9,106	10,500	15,600	111.8%	148.6%
400 Other Services & Charges							
410 Professional Services	1,546	1,600	1,330	1,200	2,000	125.0%	166.7%
420 Communications	7,123	7,034	5,482	6,234	6,534	92.9%	104.8%
430 Transportation/Training	1,416	3,348	0	1,000	1,000	29.9%	100.0%
440 Advertising	5,314	4,500	2,163	2,600	3,000	66.7%	115.4%
470 Public Utility Services	7,623	6,614	5,747	6,853	7,639	115.5%	111.5%
480 Repairs & Maintenance	15,829	3,500	772	1,000	1,000	28.6%	100.0%
490 Miscellaneous	15,218	18,100	13,241	16,883	15,120	83.5%	89.6%
Total	54,069	44,696	28,735	35,770	36,293	81.2%	101.5%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Leas	11,113	10,000	8,334	10,000	5,214	52.1%	52.1%
960 Interfund Insurance Svc	44,059	20,000	20,000	20,000	12,000	60.0%	60.0%
Total	55,172	30,000	28,334	30,000	17,214	57.4%	57.4%
Total Expenditures - SU 339	\$278,520	\$217,570	\$174,952	\$202,998	\$186,981	85.9%	92.1%

Service Unit 340 – Non-Federal Program

This service unit 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. This revenue can be used for local match for grants or other appropriate purposes. The annual maintenance budget for Southeast Community Center (originally purchased with CDBG support) is included in Account 480 Repairs and Maintenance. This service unit is budgeted to be available for local match for the HOME Program and the balance is carried forward in the unencumbered balance each year.

Revenues consist of contract collections of portfolio loans, payoffs, and interest accrued.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 340 Non-Federal Programs	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services & Charges							
480 Repairs & Maintenance	\$7,802	\$10,000	\$9,378	\$15,000	\$11,900	119.0%	79.3%
490 Miscellaneous	2,306	3,500	2,840	3,200	1,600	45.7%	50.0%
Total Expenditures - SU 340	\$10,108	\$13,500	\$12,218	\$18,200	\$13,500	100.0%	74.2%

Revenues

360 Miscellaneous Revenues	\$864	\$400	\$1,227	\$1,600	\$1,500	375.0%	93.8%
380 Nonrevenues	6,177	3,000	3,280	3,000	3,000	100.0%	100.0%
Total Revenues - SU 340	<u>\$7,041</u>	<u>\$3,400</u>	<u>\$4,507</u>	<u>\$4,600</u>	<u>\$4,500</u>	132.4%	97.8%

Service Unit 699 – General Revenues

This service unit includes revenues from CDBG program and interest income and miscellaneous revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$283,879	\$891,338	\$269,747	\$269,747	\$643,198	72.2%	238.4%
360 Miscellaneous Revenues	9,749	8,500	6,693	9,000	8,400	98.8%	93.3%
380 Nonrevenues	260,408	114,000	88,233	114,000	100,000	87.7%	87.7%
Total Revenues - SU 699	<u>\$554,036</u>	<u>\$1,013,838</u>	<u>\$364,673</u>	<u>\$392,747</u>	<u>\$751,598</u>	74.1%	191.4%

COMMUNITY DEVELOPMENT
2013 BUDGET NARRATIVE

TROLLEY

Community Development Director

Steve Osguthorpe

DEFINITION

The Trolley Fund is to be used for improvements of the historic Yakima Valley Transport System (YVTS), and is paid for primarily by outside agency grants. A small amount of revenue is generated by telecommunication lease agreements.

The service units in this division are:

Service Unit 326 – Trolley

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 162 Trolley	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
326 Trolley	\$36,103	\$75,021	\$1,075	\$74,581	\$3,938	5.2%	5.3%
Revenue Summary By Service Unit							
699 General Revenues	\$47,912	\$65,229	\$3,498	\$67,151	\$1,618	2.5%	2.4%
Fund Balance							
Beginning Balance	\$4,551	\$16,176	\$16,360	\$16,360	\$8,930	55.2%	54.6%
Revenues Less Expenditures	11,808	-9,792	2,433	-7,430	-2,320	23.7%	31.2%
Ending Balance	\$16,359	\$6,384	\$18,793	\$8,930	\$6,610	103.5%	74.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$982	\$11,368	\$730	\$10,928	\$3,938	34.6%	100.0%
600 Capital Outlays	35,122	63,653	345	63,653	0	0.0%	0.0%
Total Expenditures	\$36,104	\$75,021	\$1,075	\$74,581	\$3,938	5.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

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

Account 650 Capital Expenditures – In 2012, this account included expenditures for the Trolley Enhancement project, which is being paid for by a Department of Transportation grant. This project is scheduled to be completed in 2012. If it is not, the balance will be carried forward into 2013 in the annual encumbrance ordinance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 326 Trolley	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$203	\$0	\$0	\$0	\$0	n/a	n/a
420 Communications	557	676	514	676	676	100.0%	100.0%
470 Public Utility Services	221	692	216	252	262	37.9%	104.0%
480 Repairs & Maintenance	0	10,000	0	10,000	3,000	30.0%	30.0%
Total	981	11,368	730	10,928	3,938	34.6%	36.0%
650 Construction Projects	35,122	63,653	345	63,653	0	0.0%	0.0%
Total Expenditures - SU 326	<u>\$36,103</u>	<u>\$75,021</u>	<u>\$1,075</u>	<u>\$74,581</u>	<u>\$3,938</u>	5.2%	5.3%

Service Unit 699 – General Revenue

Revenues budgeted consist of interest and telecommunications lease revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$4,551	\$16,176	\$16,360	\$16,360	\$8,930	55.2%	54.6%
330 Intergovernmental Rev	35,122	63,653	0	63,653	0	0.0%	0.0%
360 Miscellaneous Revenues	12,790	1,576	3,498	3,498	1,618	102.7%	46.3%
Total Revenues - SU 699	<u>\$52,463</u>	<u>\$81,405</u>	<u>\$19,858</u>	<u>\$83,511</u>	<u>\$10,548</u>	13.0%	12.6%

POLICE
2013 BUDGET NARRATIVE

POLICE
GENERAL FUND

Police Chief

Dominic Rizzi

DEFINITION

The Police Department has the basic purpose of maintenance of the public order and the control of conduct legislatively defined as crime.

This responsibility is discharged through operational functions designed to prevent crime, provide protection to persons and property, as well as detect, investigate, and apprehend offenders. The primary mission of the Yakima Police Department is enforcement of federal, state, county and city ordinances and statutes through a community partnership, which promotes safe, secure neighborhoods.

The following service units currently comprise this department:

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Service Unit 112 – Investigative Division

Service Unit 113 – Preventive Patrol Division

Service Unit 114 – Police Support Services Division

Service Unit 115 – Detention Division

Service Unit 117 – Police Special Operations

Service Unit 119 – Administration

Service Unit 323 – Parking Facilities

Service Unit 633 – Facility Maintenance

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Investigation			
Part I Crimes Against Property Cleared	780	800	800
Part I Crimes Against Persons Cleared	1,128	1,200	1,200
Preventative Patrol			
Service Requests Received	81,663	77,451	75,000
Traffic Accidents Reported	1,840	2,000	2,200
Officers Per 1,000 Population	1.5	1.4	1.6
UCR Part I Arrests ⁽¹⁾	972	N/A	N/A
All Other Arrests (except Traffic)	4,096	4,000	4,000
Traffic Violations Cited	15,740	15,500	15,000

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Police Support Services			
Commissioned Police Officers	139	145	149
Case Numbered Events Processed ⁽¹⁾	81,663	77,451	75,000
Infraction Citations Processed	12,416	12,000	12,500
Property Received	7,078	7,000	7,200
Property Disposed	1,063	1,200	1,300
Events Requiring Services	59,746	60,000	62,000
Detention Services			
Misdemeanor Arrests	2,358	2,400	2,400
Misdemeanor Commitments	836	900	900
Total Prisoner Days Served (excluding contract jails)	24,678	25,000	25,000
Average Cost Per Prisoner Per Day Wapato Jail ⁽²⁾	50.67	-	-
Average Cost Per Prisoner Per Day Toppenish Jail ⁽²⁾	45.30	-	-
Average Cost Per Prisoner Per Day Sunnyside Jail ⁽²⁾	46.77	-	-
Average Cost Per Prisoner Per Day (Yakima County DOC) ⁽²⁾	79.75	54.80	54.80
Elec. Home Monitoring Avg. Cost Per Monitored Individual Per Day ⁽³⁾	5.10	5.10	5.10
Parking Facilities			
Parking Citations Issued	2,197	2,100	2,100
Unmetered Space Available – Downtown Business District	930	930	930
Spaces Available City Lots	410	410	410

- (1) In April 2011, Spillman Records Management System (RMS) was implemented. The Spillman RMS issues a case number to all service requests.
- (2) Electronic Home Monitoring has returned a modest profit since 2010.
- (3) Washington State law enforcement agencies must transition from UCR (Uniform Crime Reporting) to NIBRS (National Incident Based Reporting System) effective January 1, 2013. The NIBRS format illustrates the volume, diversity, and complexity of crime more effectively than the UCR format, and the numbers are not comparable between reporting formats.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1434	Case Specialist	1.00	1.00	1.00
6121	Police Officer ⁽¹⁾	107.00	113.00	116.00
6122	Police Officer (Lateral)	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6126	Police Lieutenant	5.00	5.00	5.00
6127	Police Captain	3.00	3.00	3.00
6212	Assistant Evidence Technician	1.00	1.00	1.00
6215	Community Services Officer ⁽²⁾	0.00	0.00	2.00
6221	Corrections Officer	11.00	11.00	11.00
6235	Corrections Administrative Specialist ⁽³⁾	1.00	1.00	0.00
6252	Police Services Specialist I	16.00	16.00	16.00
6253	Police Services Specialist II	4.00	4.00	4.00

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
6610	Parking Enforcement Officer	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00
11710	Police Services Supervisor	2.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00
11740	Crime & Intelligence Analyst Supervisor ⁽⁴⁾	1.00	0.00	0.00
Total Personnel ⁽⁵⁾		183.00	188.00	192.00

- (1) Council approved six additional Police Officer positions to be funded by Utility Tax increase in 2011, two Officer positions were added to expand the Gang Unit to two teams and one officer was added to the Violent Offender Task Force in 2013 (see policy issue).
- (2) Two Community Services Officer (noncommissioned) positions were added in 2013 (see policy issue).
- (3) The Corrections Administrative Specialist position was eliminated in 2013 and the duties of the position will be assumed by jail and administrative staff.
- (4) Crime and Intelligence Analyst Supervisor position eliminated for 2012.
- (5) 4.15 FTE's are funded by Police Grants (152) and Transit (462). This fund also pays for 1 FTE in City Hall Maintenance (051).

BUDGET SUMMARY

Dept 031 Police	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Just Sls Tx .3% Inc	\$1,043,724	\$1,118,765	\$599,906	\$1,119,339	\$1,145,618	102.4%	102.3%
104 Byrne Grant / Great Prog	13,858	150	0	0	0	0.0%	n/a
112 Investigation	2,200,003	2,186,841	1,902,609	2,192,612	3,058,631	139.9%	139.5%
113 Preventive Patrol	8,854,613	10,231,028	8,584,006	10,356,934	11,419,176	111.6%	110.3%
114 Police Support Services	1,185,670	1,246,479	1,045,014	1,248,779	1,328,368	106.6%	106.4%
115 Detention Services	1,436,300	1,514,344	1,233,141	1,534,276	1,515,754	100.1%	98.8%
117 Police Special Operations	3,813,797	3,745,947	2,404,971	3,558,337	2,684,527	71.7%	75.4%
119 Administration	3,752,660	3,709,183	3,106,629	3,667,436	3,608,339	97.3%	98.4%
323 Parking Facilities	111,471	120,988	80,241	126,329	102,065	84.4%	80.8%
633 Facility Maintenance	72	430,240	184,712	425,358	447,454	104.0%	105.2%
Total Expenditures	<u>\$22,412,168</u>	<u>\$24,303,965</u>	<u>\$19,141,229</u>	<u>\$24,229,400</u>	<u>\$25,309,932</u>	104.1%	104.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$14,052,421	\$14,885,001	\$11,836,483	\$14,328,051	\$15,812,219	106.2%	62.5%
200 Personnel Benefits	3,527,733	4,027,105	3,252,130	4,011,739	4,227,402	105.0%	16.7%
Sub-Total Salaries & Benefits	17,580,154	18,912,106	15,088,613	18,339,790	20,039,621	106.0%	79.2%
300 Supplies	830,383	937,873	770,046	1,065,073	888,000	94.7%	3.5%
400 Other Svcs & Charges	1,275,533	1,628,656	1,049,573	1,641,804	1,654,287	101.6%	6.5%
500 Intgov Svcs/Other Intfnd	2,301,398	2,321,164	1,656,322	2,321,164	2,321,164	100.0%	9.2%
600 Capital Outlays	0	0	102,506	357,400	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	424,698	504,168	474,168	504,168	406,860	80.7%	1.6%
Total Expenditures	<u>\$22,412,166</u>	<u>\$24,303,967</u>	<u>\$19,141,228</u>	<u>\$24,229,399</u>	<u>\$25,309,932</u>	104.1%	100.0%

EXPLANATORY NARRATIVE

The impact of the budget increase for the 2013 budget from actual expenditures in 2011 and estimated expenditures in 2012 involve the addition of two police officer positions and two civilian employees to restructure the current Gang and Community Services units. One additional police officer was also added to the Violent Offender Task Force in 2013.

The City Council and the Police Department place a high priority on combating gang crime. The addition of two officers and transfer of two officers from the Community Services unit will enable the department to have Gang Unit officers on duty 7 days a week. The Council and Police Department also continue to work proactively to reduce gang crime by the City of Yakima Gang Free Initiative.

SALARY DISTRIBUTION (BY SERVICE UNIT)

Service Unit	2011 Actual	2012 Amended Budget	2012 Year End Estimate	2013 Proposed Budget	2012 Budget vs.	2013 Budget vs. 2012
103	\$472,730	\$475,416	\$475,416	\$499,967	\$24,551	\$24,551
112	1,500,240	1,542,182	1,542,182	2,210,018	667,836	667,836
113	5,885,871	6,648,562	6,405,440	7,847,345	1,198,783	1,441,905
114	757,250	754,916	754,916	821,430	66,514	66,514
115	718,085	822,239	795,490	808,500	(13,739)	13,010
117	2,736,844	2,562,646	2,287,000	1,707,976	(854,670)	(579,024)
119	356,174	461,455	420,950	366,134	(95,321)	(54,816)
323	70,645	73,690	73,690	49,811	(23,879)	(23,879)
633	0	82,863	82,863	82,570	(293)	(293)
Total	<u>\$12,497,839</u>	<u>\$13,423,969</u>	<u>\$12,837,947</u>	<u>\$14,393,751</u>	<u>\$969,782</u>	<u>\$1,555,804</u>

Service Unit 103 – Criminal Justice Sales Tax 0.3% IncreaseCaptain Jeff Schneider

This service unit 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 service unit would otherwise be paid from 113 – Patrol or 119 – Administration (Jail costs). See the Preliminary Budget Summary, Section II for a more detailed explanation of this source of revenue.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – The functions that regularly require overtime are court testimony, shift coverage to maintain minimum shift staffing, and completion of required reports prior to days off. Overtime containment measures are in effect.

Account 130 Special Pay – This account pays special premium pays, such as bilingual pay, education incentive, and shift differential, many of which are based on the employee’s base rate of pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers’ compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 410 Professional Services – This line accounts for expenses related to fit for duty evaluations and other professional service needs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$472,730	\$475,416	\$402,106	\$475,416	\$499,967	105.2%	105.2%
120 Overtime	57,101	60,000	50,777	60,000	60,000	100.0%	100.0%
130 Special Pay	19,865	21,234	19,438	21,234	23,402	110.2%	110.2%
140 Retire/Term Cashout	545	0	0	0	0	n/a	n/a
Total	550,241	556,650	472,321	556,650	583,369	104.8%	104.8%
200 Personnel Benefits							
200 Personnel Benefits	121,301	128,820	111,237	129,393	128,373	99.7%	99.2%
280 Clothing & Misc	98	0	0	0	0	n/a	n/a
Total	121,399	128,820	111,237	129,393	128,373	99.7%	99.2%
300 Supplies							
310 Office & Oper Supplies	9,414	5,000	2,713	5,000	5,000	100.0%	100.0%
320 Fuel Consumed	0	60,000	0	60,000	60,000	100.0%	100.0%
350 Small Tools & Equip	5,127	5,000	5,264	5,000	5,000	100.0%	100.0%
Total	14,541	70,000	7,977	70,000	70,000	100.0%	100.0%
410 Professional Services	0	5,000	75	5,000	5,000	100.0%	100.0%
510 Intergovernment Prof Svc	350,000	350,000	0	350,000	350,000	100.0%	100.0%
960 Interfund Insurance Svcs	7,542	8,296	8,296	8,296	8,877	107.0%	107.0%
Total Expenditures - SU 103	<u>\$1,043,723</u>	<u>\$1,118,766</u>	<u>\$599,906</u>	<u>\$1,119,339</u>	<u>\$1,145,619</u>	102.4%	102.3%

Service Unit 104 – GREAT (Gang Resistance Ed. & Training) Program Capt. Jeff Schneider

This service unit funded one position, through the Byrne Second Chance Yakima Federal Grant and for that reason was tracked in a separate service unit. Most gang related activities were conducted in Service Unit 117, Special Operations during 2011. Accordingly the remainder of this service unit was combined into Service Unit 117 beginning in 2012.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 104 Byrne Grt/GREAT Prog	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$9,994	\$0	\$0	\$0	\$0	n/a	n/a
120 Overtime	645	0	0	0	0	n/a	n/a
130 Special Pay	574	150	0	0	0	0.0%	n/a
Total	11,213	150	0	0	0	0.0%	n/a
200 Personnel Benefits	2,644	0	0	0	0	n/a	n/a
Total Expenditures - SU 104	\$13,857	\$150	\$0	\$0	\$0	0.0%	n/a

Service Unit 112 – InvestigationCaptain Rod Light

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

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants. This Service Unit is served with 25 positions.

Account 120 Overtime – This service unit, in particular, cannot anticipate overtime needs in advance as their overtime is driven by violent crimes that must be investigated. However, as previously mentioned, overtime containment measures are in effect.

Account 130 Special Pay – This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers’ compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 410 Professional Services – This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for prisoner transports for suspects in major crimes.

Revenues consist of primarily the issuance of permits and charges for miscellaneous services such as fingerprint services and accident report copies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 112 Investigation	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$1,500,240	\$1,542,182	\$1,342,407	\$1,542,182	\$2,214,740	143.6%	143.6%
120 Overtime	91,590	100,000	100,331	100,000	100,000	100.0%	100.0%
130 Special Pay	77,154	86,716	70,202	86,716	128,057	147.7%	147.7%
140 Retire/Term Cashout	85,382	12,000	0	12,000	12,000	100.0%	100.0%
Total	1,754,366	1,740,898	1,512,940	1,740,898	2,454,797	141.0%	141.0%
200 Personnel Benefits							
200 Personnel Benefits	430,029	434,744	376,429	436,364	588,634	135.4%	134.9%
280 Clothing & Misc	381	0	0	0	0	n/a	n/a
Total	430,410	434,744	376,429	436,364	588,634	135.4%	134.9%
400 Other Services & Charges							
410 Professional Services	11,191	10,000	10,835	14,000	14,000	140.0%	100.0%
480 Repairs & Maintenance	4,034	1,200	2,405	1,350	1,200	100.0%	88.9%
Total	15,225	11,200	13,240	15,350	15,200	135.7%	99.0%
Total Expenditures - SU 112	\$2,200,001	\$2,186,842	\$1,902,609	\$2,192,612	\$3,058,631	139.9%	139.5%
Revenues							
320 Licenses And Permits	\$17,292	\$15,000	\$21,066	\$20,000	\$17,000	113.3%	85.0%
340 Chrgs f/Goods & Services	29,241	29,500	25,834	27,000	27,500	93.2%	101.9%
Total Revenues - SU 112	\$46,533	\$44,500	\$46,900	\$47,000	\$44,500	100.0%	94.7%

Service Unit 113 – Preventive Patrol..... Captain Jeff Schneider

This service unit 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. Three additional officers will be added to the 2013 budget to provide gang enforcement coverage 7 days a week.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants. There are 82 positions in this service unit.

Account 120 Overtime – The functions that regularly require overtime are shift coverage to maintain minimum shift staffing, court testimony, and completing required report prior to days off. Special events such as cruise nights, parades, rallies, and marches also contribute to the overtime expenses in this service unit, as Patrol is frequently called upon to maintain order at these events. Overtime containment measures are in effect.

Account 130 Special Pay – This account pays for negotiated premiums such as shift differential pay, education incentive and bilingual pay.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers’

compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 350 Small Tools and Equipment – This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment.

Account 410 Professional Services – The account funds professional evaluations such as fit-for-duty evaluations.

Revenues consist of Traffic fines and penalties, Gambling Tax from local Bingo, Pull Tabs, Card and Amusement games. Other revenue sources are reimbursements from special events and programs such as the School Resource Officer program and the Central Washington State Fair.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 113 Preventive Patrol	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$5,885,871	\$6,648,562	\$5,456,887	\$6,405,440	\$7,824,153	117.7%	122.1%
120 Overtime	369,364	451,000	316,935	360,000	380,000	84.3%	105.6%
130 Special Pay	188,993	230,408	174,920	218,670	252,830	109.7%	115.6%
140 Retire/Term Cashout	71,067	20,000	48,433	20,000	20,000	100.0%	100.0%
Total	6,515,295	7,349,970	5,997,175	7,004,110	8,476,983	115.3%	121.0%
200 Personnel Benefits							
200 Personnel Benefits	1,504,040	1,819,678	1,461,038	1,797,844	2,054,193	112.9%	114.3%
280 Clothing & Misc	95,614	132,579	158,772	132,579	133,000	100.3%	100.3%
Total	1,599,654	1,952,257	1,619,810	1,930,423	2,187,193	112.0%	113.3%
300 Supplies							
310 Office & Oper Supplies	0	1,000	0	1,000	1,000	100.0%	100.0%
320 Fuel Consumed	405,060	350,000	316,820	350,000	350,000	100.0%	100.0%
350 Small Tools & Equip	22,805	117,800	155,924	243,000	48,000	40.7%	19.8%
Total	427,865	468,800	472,744	594,000	399,000	85.1%	67.2%
400 Other Services & Charges							
410 Professional Services	11,940	6,000	7,898	6,000	6,000	100.0%	100.0%
450 Oper Rentals & Leases	22,354	5,000	3,319	5,000	5,000	100.0%	100.0%
480 Repairs & Maintenance	277,506	269,000	230,556	280,000	285,000	105.9%	101.8%
Total	311,800	280,000	241,773	291,000	296,000	105.7%	101.7%
640 Machinery & Equipment	0	0	102,506	357,400	0	n/a	0.0%
950 Interfund Opt Rent/Lease	0	180,000	150,000	180,000	60,000	33.3%	33.3%
Total Expenditures - SU 113	<u>\$8,854,614</u>	<u>\$10,231,027</u>	<u>\$8,584,008</u>	<u>\$10,356,933</u>	<u>\$11,419,176</u>	111.6%	110.3%
Revenues							
310 Taxes	\$847,147	\$869,000	\$841,550	\$867,000	\$867,000	99.8%	100.0%
330 Intergovernmental Rev	350,033	449,898	267,774	498,024	696,840	154.9%	139.9%
340 Chrgs f/Goods & Services	1,057	0	388	0	0	n/a	n/a
350 Fines And Forfeits	1,485,835	1,555,700	1,241,233	1,470,000	1,470,000	94.5%	100.0%
360 Miscellaneous Revenues	100	0	1	0	0	n/a	n/a
Total Revenues - SU 113	<u>\$2,684,172</u>	<u>\$2,874,598</u>	<u>\$2,350,946</u>	<u>\$2,835,024</u>	<u>\$3,033,840</u>	105.5%	107.0%

Service Unit 114 – Police Support ServicesSupervisor Crystal O’Neal

This service unit 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.

Account 120 Overtime – The functions that regularly require overtime are shift coverage and serious backlogs of data entry. Other divisions of the department are not able to function unless police reports are entered into the Records Management System. Reduced staffing in this unit has made shift coverage challenging and at times has created a backlog of over 1000 police reports to be entered. Overtime has been used to remedy this backlog, but has been authorized judiciously. Overtime containment measures are in effect.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 114 Police Support Services	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$757,250	\$754,916	\$687,673	\$754,916	\$846,246	112.1%	112.1%
120 Overtime	100,863	65,000	50,523	65,000	65,000	100.0%	100.0%
130 Special Pay	7,698	87,876	7,876	87,876	8,380	9.5%	9.5%
Total	865,811	907,792	746,072	907,792	919,626	101.3%	101.3%
200 Personnel Benefits	284,525	300,686	283,834	302,987	370,742	123.3%	122.4%
300 Supplies							
310 Office & Oper Supplies	1,740	1,000	0	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	1,889	4,000	1,845	4,000	4,000	100.0%	100.0%
Total	3,629	5,000	1,845	5,000	5,000	100.0%	100.0%
400 Other Services & Charges							
450 Oper Rentals & Leases	28,398	28,000	11,856	28,000	28,000	100.0%	100.0%
480 Repairs & Maintenance	3,307	5,000	1,406	5,000	5,000	100.0%	100.0%
Total	31,705	33,000	13,262	33,000	33,000	100.0%	100.0%
Total Expenditures - SU 114	<u>\$1,185,670</u>	<u>\$1,246,478</u>	<u>\$1,045,013</u>	<u>\$1,248,779</u>	<u>\$1,328,368</u>	106.6%	106.4%

Service Unit 115 – Detention Services..... Captain Jeff Schneider

This prisoner detention service unit provides for the care and custody of offenders arrested for and convicted of misdemeanor crimes within the City of Yakima and sentenced to the City jail.

Account 120 Overtime – Historically, the functions that require overtime in this unit are prisoner transports and shift staffing. Overtime was incurred primarily due to transporting prisoners from lower valley contract jails for court appearances. In 2012, the Police Department contracted exclusively with the Yakima County Department of Corrections, eliminating or drastically reducing the required time to transport prisoners for court appearances. The city jail had one vacant position for most of 2012. Minimum shift staffing is required for both corrections officer and inmate safety. The vacant position has needed to be filled by hiring overtime throughout the year. The jail is currently at full staffing, reducing some of the need for overtime.

Account 130 Special Pay – This line is covers negotiated special pay premiums.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers’ compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 410 Professional Services – This account is for the medical services contract.

Revenues consist of Electronic Home Monitoring fees and inmate vending machine receipts. Income is also received from Union Gap Jail housing contract.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 115 Detention Services	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$718,085	\$822,239	\$639,702	\$795,490	\$779,772	94.8%	98.0%
120 Overtime	106,766	60,000	92,987	105,100	60,000	100.0%	57.1%
130 Special Pay	999	10,400	9,883	10,400	11,490	110.5%	110.5%
Total	825,850	892,639	742,572	910,990	851,262	95.4%	93.4%
200 Personnel Benefits	281,967	319,405	273,141	320,986	342,191	107.1%	106.6%
300 Supplies							
310 Office & Oper Supplies	184,132	165,000	133,803	165,000	185,000	112.1%	112.1%
350 Small Tools & Equip	1,449	1,000	795	1,000	1,000	100.0%	100.0%
Total	185,581	166,000	134,598	166,000	186,000	112.0%	112.0%
400 Other Services & Charges							
410 Professional Services	142,390	135,000	82,244	135,000	135,000	100.0%	100.0%
490 Miscellaneous	512	1,300	586	1,300	1,300	100.0%	100.0%
Total	142,902	136,300	82,830	136,300	136,300	100.0%	100.0%
Total Expenditures - SU 115	<u>\$1,436,300</u>	<u>\$1,514,344</u>	<u>\$1,233,141</u>	<u>\$1,534,276</u>	<u>\$1,515,753</u>	100.1%	98.8%
Revenues							
330 Intergovernmental Rev	\$51,425	\$20,000	\$27,700	\$31,500	\$6,500	32.5%	20.6%
340 Chrgs f/Goods & Services	149,338	164,000	127,574	159,000	164,000	100.0%	103.1%
Total Revenues - SU 115	<u>\$200,763</u>	<u>\$184,000</u>	<u>\$155,274</u>	<u>\$190,500</u>	<u>\$170,500</u>	92.7%	89.5%

Service Unit 117 – Special Operations..... Captain Greg Copeland

This unit oversees the Gang Enforcement Team, School Resource Officers, Community Services, Police Athletic League, Training Divisions and the GREAT program.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – Because of the diverse nature of this unit, causes for overtime vary greatly. Most units in the division, such as SRO’s, GREAT, and Community Services, frequently adjust their schedules to contribute to overtime containment.

Account 130 Special Pay – This line item includes negotiated special pay premiums tied directly to salaries and therefore tied to the anticipated increase.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 410 Professional Services – In 2012 and 2013, this account will fund the Gang Free Initiative Coordinator contract.

Account 440 Advertising – This line provides advertising and public service announcements for National Night Out and other community events.

Revenues consist of reimbursements of overtime from the Washington State Traffic Safety Commission for special emphasis overtime and safety equipment, from the Yakima County for the Violent Crimes Task Force officer, and some income from seizures/property forfeitures from the Gang Unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 117 Police Special Ops	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$2,736,844	\$2,562,646	\$1,647,687	\$2,287,000	\$1,733,263	67.6%	75.8%
120 Overtime	224,421	125,000	157,875	200,000	200,000	160.0%	100.0%
130 Special Pay	102,238	104,730	55,941	89,657	51,174	48.9%	57.1%
140 Retire/Term Cashout	11,975	8,400	27,081	34,333	8,400	100.0%	24.5%
Total	3,075,478	2,800,776	1,888,584	2,610,990	1,992,837	71.2%	76.3%
200 Personnel Benefits	688,293	705,771	450,245	705,947	452,289	64.1%	64.1%
300 Supplies							
310 Office & Oper Supplies	2,079	3,000	4,754	5,000	3,000	100.0%	60.0%
350 Small Tools & Equip	0	2,000	0	2,000	2,000	100.0%	100.0%
Total	2,079	5,000	4,754	7,000	5,000	100.0%	71.4%
400 Other Services & Charges							
410 Professional Services	42,551	215,000	55,879	215,000	215,000	100.0%	100.0%
440 Advertising	3,776	17,000	2,120	17,000	17,000	100.0%	100.0%
450 Oper Rentals & Leases	1,619	2,400	3,387	2,400	2,400	100.0%	100.0%
Total	47,946	234,400	61,386	234,400	234,400	100.0%	100.0%
Total Expenditures - SU 117	<u>\$3,813,796</u>	<u>\$3,745,947</u>	<u>\$2,404,969</u>	<u>\$3,558,337</u>	<u>\$2,684,526</u>	71.7%	75.4%
Revenues							
330 Intergovernmental Rev	\$80,119	\$40,000	\$11,975	\$12,000	\$0	0.0%	0.0%
360 Miscellaneous Revenues	0	0	3,301	5,000	0	n/a	0.0%
Total Revenues - SU 117	<u>\$80,119</u>	<u>\$40,000</u>	<u>\$15,276</u>	<u>\$17,000</u>	<u>\$0</u>	0.0%	0.0%

Service Unit 119 – AdministrationChief Dominic Rizzi

The purpose of this service unit is to plan, direct, oversee and support the operations of the Yakima Police Department.

Account 110 Salaries and Wages – There is one sergeant budgeted in this service unit who is covered by the YPPA labor agreement, which extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 120 Overtime – Staff in this division range from commissioned command staff members to non-commissioned office and building support staff. Overtime in this service unit is primarily due to time sensitive assignments such as payroll completion and urgent facilities repairs. Overtime containment measures are in effect for this service unit.

Account 130 Special Pay – This account pays for various special pays, and is increased due to the transfer of positions into this Service Unit.

Account 200 Personnel Benefits – – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 280 Miscellaneous Benefits – This line pays for pre-employment physicals for police officer applicants. The Department was awarded the COPS Hiring Recovery Program grant and filled 7 positions in 2012 that required pre-employment physicals.

Account 310 Office and Operating Supplies – This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items. These accounts have been closely monitored throughout the year to contain costs.

Account 410 Professional Services – This line covers several professional service expenses, including building security, range master services, arbitration expenses, and pre-booking in custody medical treatment.

Account 440 Advertising – This line covers advertising, such as bid calls and recruitment.

Account 490 Miscellaneous – This group of accounts covers training registrations, professional association dues, and subscriptions. The Washington State Criminal Justice Training Commission has begun charging departments a little over \$3000 per recruit to attend the Basic Law Enforcement Academy, which is a charge not incurred in previous years.

Account 510 Intergovernmental Professional Services – This account pays for incarceration fees at the Yakima County Department of Corrections, Wapato City Jail, Toppenish City Jail and Sunnyside City Jail. Jail costs are also budgeted in the 103 Service Unit. Several jail cost containment options are currently being studied and implemented.

Some grant revenue from the State Criminal Alien Assistance Program is recognized in this Service Unit as revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 119 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$356,174	\$461,455	\$346,466	\$420,950	\$373,612	81.0%	88.8%
120 Overtime	9,262	10,000	2,770	4,000	10,000	100.0%	250.0%
130 Special Pay	1,256	2,156	1,342	2,156	1,556	72.2%	72.2%
140 Retire/Term Cashout	10,106	0	0	0	0	n/a	n/a
Total	376,798	473,611	350,578	427,106	385,168	81.3%	90.2%
200 Personnel Benefits							
200 Personnel Benefits	95,451	115,961	85,355	115,884	89,975	77.6%	77.6%
280 Clothing & Misc	1,244	10,000	6,348	10,000	10,000	100.0%	100.0%
Total	96,695	125,961	91,703	125,884	99,975	79.4%	79.4%
300 Supplies							
310 Office & Oper Supplies	163,429	142,073	65,250	142,073	142,000	99.9%	99.9%
350 Small Tools & Equip	32,605	35,000	46,885	35,000	35,000	100.0%	100.0%
Total	196,034	177,073	112,135	177,073	177,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	217,620	224,008	206,390	224,000	176,000	78.6%	78.6%
420 Communications	186,901	229,239	134,493	207,167	229,239	100.0%	110.7%
430 Trans/Training	41,530	40,000	21,948	40,000	40,000	100.0%	100.0%
440 Advertising	1,559	3,000	1,668	3,000	3,000	100.0%	100.0%
450 Oper Rentals & Leases	4,928	5,890	3,942	5,890	5,890	100.0%	100.0%
470 Public Utility Services	181,516	6,364	134,950	5,926	5,919	93.0%	99.9%
480 Repairs & Maintenance	49,268	4,000	5,999	4,000	4,000	100.0%	100.0%
490 Miscellaneous	31,254	133,000	70,630	160,353	173,000	130.1%	107.9%
Total	714,576	645,501	580,020	650,336	637,048	98.7%	98.0%
510 Intergovernment Prof Svc	1,951,398	1,971,164	1,656,322	1,971,164	1,971,164	100.0%	100.0%
960 Interfund Insurance Svcs	417,157	315,872	315,872	315,872	337,984	107.0%	107.0%
Total Expenditures - SU 119	<u>\$3,752,658</u>	<u>\$3,709,182</u>	<u>\$3,106,630</u>	<u>\$3,667,435</u>	<u>\$3,608,339</u>	97.3%	98.4%
Revenues							
330 Intergovernmental Rev	\$20,711	\$20,000	\$0	\$20,000	\$20,000	100.0%	100.0%
360 Miscellaneous Revenues	2,700	0	4,650	4,650	0	n/a	0.0%
Total Revenues - SU 119	<u>\$23,411</u>	<u>\$20,000</u>	<u>\$4,650</u>	<u>\$24,650</u>	<u>\$20,000</u>	100.0%	81.1%

Service Unit 323 – Parking Facilities Captain Jeff Schneider

This service unit is responsible for parking enforcement within the City of Yakima.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants. There is 1 employee paid entirely out of this service unit, with several others with ancillary parking duties, such as supervision, fleet maintenance, and accounting being partially funded from this service unit.

Account 120 Overtime – Overtime in this service unit is primarily due to the employees with ancillary parking duties. Very little overtime is paid out of this account.

Account 130 Special Pay – There are employees that perform ancillary parking duties that are partially funded out of this service unit and a portion of their special pay come from this account.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers' compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Account 410 Professional Services – This fund pays for collection services for unpaid parking tickets, access to vehicle registrations, and service for the electronic ticketing system.

Revenues in this service unit consist of parking fines.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 323 Parking Facilities							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$70,645	\$73,690	\$47,365	\$73,690	\$51,105	69.4%	69.4%
120 Overtime	5,658	5,000	1,912	5,000	5,000	100.0%	100.0%
130 Special Pay	947	962	277	962	34	3.5%	3.5%
140 Retire/Term Cashout	118	0	0	0	0	n/a	n/a
Total	77,368	79,652	49,554	79,652	56,139	70.5%	70.5%
200 Personnel Benefits	22,145	24,723	17,128	24,826	20,904	84.6%	84.2%
310 Office & Oper Supplies	653	1,000	0	1,000	1,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	70	250	6,200	7,000	10,000	n/a	142.9%
420 Communications	1,427	1,000	1,039	1,000	1,000	100.0%	100.0%
470 Public Utility Services	9,807	14,363	6,321	12,851	13,022	90.7%	101.3%
Total	11,304	15,613	13,560	20,851	24,022	153.9%	115.2%
Total Expenditures - SU 323	<u>\$111,470</u>	<u>\$120,988</u>	<u>\$80,242</u>	<u>\$126,329</u>	<u>\$102,065</u>	84.4%	80.8%
Revenues							
350 Fines And Forfeits	\$84,111	\$90,000	\$67,251	\$85,000	\$85,000	94.4%	100.0%
360 Miscellaneous Revenues	1,262	150	483	150	150	100.0%	100.0%
Total Revenues - SU 323	<u>\$85,373</u>	<u>\$90,150</u>	<u>\$67,734</u>	<u>\$85,150</u>	<u>\$85,150</u>	94.5%	100.0%

Service Unit 633 – Facility MaintenanceCaptain Jeff Schneider

This service unit is responsible for the maintenance of the police facility within the City of Yakima.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 633 Facility Maintenance	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$0	\$82,863	\$69,346	\$82,863	\$85,038	102.6%	102.6%
120 Overtime	0	0	6,877	7,000	7,000	n/a	100.0%
130 Special Pay	0	0	465	0	0	n/a	n/a
Total	0	82,863	76,688	89,863	92,038	111.1%	102.4%
200 Personnel Benefits	0	34,737	28,603	34,928	37,099	106.8%	106.2%
310 Office & Oper Supplies	0	45,000	35,993	45,000	45,000	100.0%	100.0%
400 Other Services & Charges							
470 Public Utility Services	72	192,641	2,819	190,567	198,317	102.9%	104.1%
480 Repairs & Maintenance	0	75,000	40,608	65,000	75,000	100.0%	115.4%
Total	72	267,641	43,427	255,567	273,317	102.1%	106.9%
Total Expenditures - SU 633	\$72	\$430,241	\$184,711	\$425,358	\$447,454	104.0%	105.2%

POLICE
2013 BUDGET NARRATIVE

PUBLIC SAFETY COMMUNICATIONS

Police Chief
Communications & Technology Manager

Dominic Rizzi
Wayne Wantland

DEFINITION

The responsibilities of this division are to provide emergency call answering, dispatching, records keeping and communications support for the public safety departments and agencies served. In addition, the division provides repair and maintenance of a variety of equipment for all City departments. The goal of the division is to provide quality, efficient, cost-effective emergency communications, maintenance and communications support to the citizens and those departments and agencies served.

The Manager Position and the Communications & Technology Office Assistant position are shared between the Information Technology Services and Public Safety Communications.

The Public Safety Communications Department has the following service units:

Service Unit 103 – Criminal Justice Sales Tax .3% Increase

Service Unit 120 – 9-1-1 Call Takers

Service Unit 124 – Communications

Service Unit 645 – Interfund Distribution

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1291	Communications & Technology Manager	1.00	1.00	1.00
4520	Electronics Technician I	1.00	1.00	1.00
4521	Electronics Technician II	1.00	1.00	1.00
4522	Electronic Supervisor	1.00	1.00	1.00
6410	9-1-1 Call Taker ⁽¹⁾	13.00	13.00	15.00
6412	Public Safety Dispatcher	12.00	12.00	12.00
6415	Public Safety Lead Dispatcher	5.00	5.00	5.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00
Total Personnel ⁽²⁾		36.00	36.00	38.00

(1) Due to increased workload throughout the communications center the call taking staff was increased by two positions. This is funded in most part by the 911 contract (see Policy Issue).

(2) Public Safety Communications funds .50 FTE's in Information Systems and has .30 FTE's funded by Information Systems (052).

BUDGET SUMMARY

Dept 151 Public Safety Comm	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Just Sls Tx .3% Inc	\$159,287	\$152,747	\$116,866	\$154,180	\$177,800	116.4%	115.3%
120 911 Call-Takers	1,625,413	1,917,676	1,441,181	1,766,979	1,770,568	92.3%	100.2%
124 Communications	1,221,194	1,487,801	1,108,023	1,492,597	1,556,786	104.6%	104.3%
Total Expenditures	<u>\$3,005,894</u>	<u>\$3,558,224</u>	<u>\$2,666,070</u>	<u>\$3,413,756</u>	<u>\$3,505,154</u>	98.5%	102.7%

Revenue Summary By Service Unit

103 Crim Just Sls Tx .3% Inc	\$131,500	\$152,500	\$223,623	\$156,000	\$177,500	116.4%	113.8%
124 Communications	2,330,336	2,408,593	1,922,021	2,184,593	2,169,578	90.1%	99.3%
645 Interfund Distribution	890,000	840,000	605,000	840,000	920,000	109.5%	109.5%
699 General Revenues	769	1,250	2,503	1,250	1,250	100.0%	100.0%
Total Revenues	<u>\$3,352,605</u>	<u>\$3,402,343</u>	<u>\$2,753,147</u>	<u>\$3,181,843</u>	<u>\$3,268,328</u>	96.1%	102.7%

Fund Balance

Beginning Balance	\$248,820	\$296,552	\$595,530	\$595,530	\$363,616	122.6%	61.1%
Revenues Less Expenditures	346,710	-155,881	87,077	-231,913	-236,826	151.9%	102.1%
Ending Balance	<u>\$595,530</u>	<u>\$140,671</u>	<u>\$682,607</u>	<u>\$363,617</u>	<u>\$126,790</u>	90.1%	34.9%

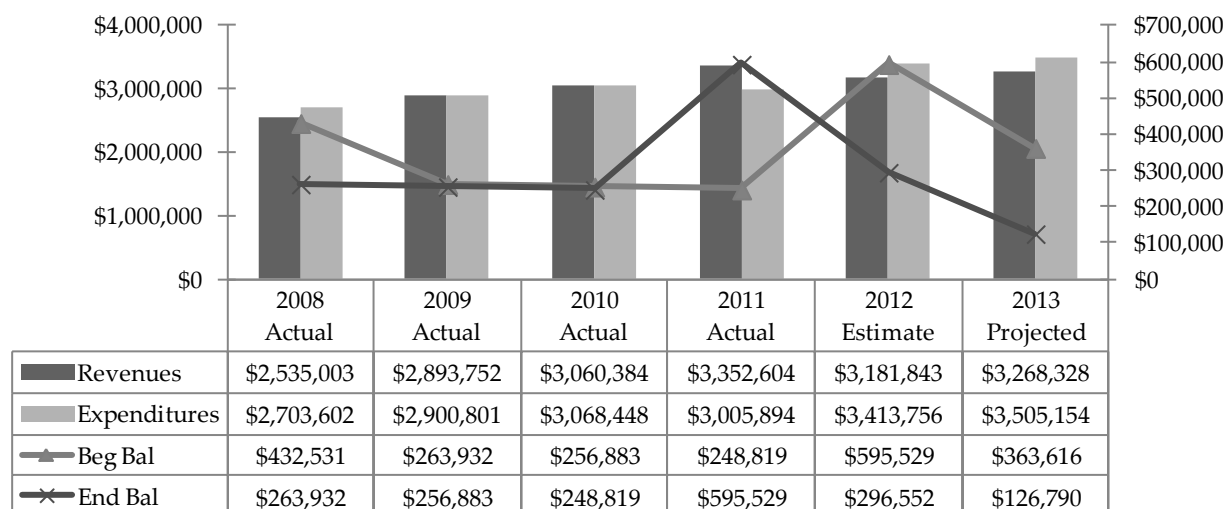
151 Public Safety Communications

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,785,993	\$2,102,590	\$1,613,304	\$2,102,782	\$2,170,789	103.2%	61.9%
200 Personnel Benefits	604,796	749,275	560,781	741,648	901,596	120.3%	25.7%
Sub-Total Salaries & Benefits	2,390,789	2,851,865	2,174,085	2,844,430	3,072,385	107.7%	87.7%
300 Supplies	42,690	61,549	69,807	61,549	55,100	89.5%	1.6%
400 Other Svcs & Charges	396,070	387,774	253,667	270,741	168,666	43.5%	4.8%
600 Capital Outlays	0	70,000	0	50,000	0	0.0%	0.0%
700 Debt Service	34,912	34,912	29,093	34,912	26,185	n/a	0.7%
900 Intfnd Pymt f/Svcs	141,433	152,125	139,419	152,125	182,818	120.2%	5.2%
Total Expenditures	<u>\$3,005,894</u>	<u>\$3,558,225</u>	<u>\$2,666,071</u>	<u>\$3,413,757</u>	<u>\$3,505,154</u>	98.5%	100.0%

EXPLANATORY NARRATIVE

Within this division, there are three primary service units. Service unit 103 is funded through the .3% Criminal Justice Sales Tax and allows the division to meet the demands being placed on it from the Criminal Justice departments in the City. Service Unit 120 provides the 9-1-1 call answering services for the entire Yakima County. Service Unit 124 provides public safety dispatching, which includes Police and Fire, and electronic repair and maintenance for all City departments and other user agencies under contract. These computations exclude the 9-1-1 Communication accounts, which have no direct impact on city revenues as it is funded through the 9-1-1 contracts with Yakima County.

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



Service Unit 103 – Criminal Justice Sales Tax .3% Increase

The communications center is a significant partner with the criminal justice system in the city and, therefore, receives a small portion of this revenue stream to help offset the cost attributed to support of the criminal justice departments. This revenue funds two dispatcher positions that support law enforcement activities. Revenues come from the .3% Criminal Justice Sales tax.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$105,141	\$102,435	\$77,917	\$102,435	\$114,482	111.8%	111.8%
120 Overtime	14,332	9,000	8,718	9,000	9,000	100.0%	100.0%
130 Special Pay	74	0	462	600	600	n/a	100.0%
Total	119,547	111,435	87,097	112,035	124,082	111.3%	110.8%
200 Personnel Benefits	39,740	41,312	29,769	42,145	53,718	130.0%	127.5%
Total Expenditures - SU 103	\$159,287	\$152,747	\$116,866	\$154,180	\$177,800	116.4%	115.3%
Revenues							
310 Taxes	\$131,500	\$152,500	\$223,623	\$156,000	\$177,500	116.4%	113.8%

Service Unit 120 – 9-1-1 Call Takers

This service unit provides 9-1-1 call taking for the entire Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that we must have a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, we must use existing personnel to meet factor number one.

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continual for certified personnel) and special assignment pay as needed.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 120 911 Call-Takers	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$738,941	\$932,829	\$711,527	\$912,252	\$937,143	100.5%	102.7%
120 Overtime	93,518	55,000	65,023	65,000	55,000	100.0%	84.6%
130 Special Pay	2,715	2,025	2,486	3,025	2,953	145.8%	97.6%
140 Retire/Term Cashout	0	0	18,015	15,034	0	n/a	0.0%
Total	835,174	989,854	797,051	995,311	995,096	100.5%	100.0%
200 Personnel Benefits							
200 Personnel Benefits	275,702	375,398	292,499	371,490	449,355	119.7%	121.0%
280 Clothing & Misc	1,910	2,300	2,811	3,200	2,300	100.0%	71.9%
Total	277,612	377,698	295,310	374,690	451,655	119.6%	120.5%
300 Supplies							
310 Office & Oper Supplies	6,869	6,000	4,279	6,000	6,000	100.0%	100.0%
350 Small Tools & Equip	1,980	10,000	1,466	10,000	10,000	100.0%	100.0%
Total	8,849	16,000	5,745	16,000	16,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	0	3,000	1,500	3,000	3,000	100.0%	100.0%
420 Communications	298,988	280,000	56,368	45,000	45,000	16.1%	100.0%
430 Trans/Training	11,191	7,000	8,664	15,000	10,000	142.9%	66.7%
480 Repairs & Maintenance	38,861	40,000	125,163	125,000	50,000	125.0%	40.0%
490 Miscellaneous	13,304	17,000	11,963	15,853	17,000	100.0%	107.2%
Total	362,344	347,000	203,658	203,853	125,000	36.0%	61.3%
640 Machinery & Equipment	0	35,000	0	25,000	0	0.0%	0.0%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	23,533	25,887	25,887	25,887	27,699	107.0%	107.0%
990 Interfund Admin Chrgs	117,900	126,238	113,532	126,238	155,119	122.9%	122.9%
Total	141,433	152,125	139,419	152,125	182,818	120.2%	120.2%
Total Expenditures - SU 120	\$1,625,412	\$1,917,677	\$1,441,183	\$1,766,979	\$1,770,569	92.3%	100.2%

Service Unit 124 – Communications

This service unit provides the administration, dispatching and electronic maintenance functions for the division. This service unit is funded from a variety of sources (i.e. dispatching services, electronic maintenance alarm monitoring, etc.) with a majority of the revenue being provided through an Interfund transfer from the telephone utility tax.

Account 120 Overtime – Overtime in this service unit is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue).

Account 130 Special Pay – The areas that require special pay frequently are bilingual pay (continuous for certified personnel), trainer pay and MSAG/Geofile maintenance pay. MSAG/Geofile maintenance is the task of keeping the 911 records correct as well as the information on the mapping system which requires constant updating.

Account 410 Professional Services – This line item is used when professional assistance is needed, such as instructors for this service unit.

Revenues consist of primary the Telephone Utility tax, but augmented by dispatching user fees to other agencies that we dispatch for, alarm monitoring fees and electronic and technical services the Electronics Shop and IS staff provide to other agencies.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 124 Communications	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$770,709	\$961,536	\$661,565	\$930,896	\$1,011,275	105.2%	108.6%
120 Overtime	56,955	39,000	51,888	49,000	39,000	100.0%	79.6%
130 Special Pay	1,219	765	1,429	1,265	1,337	174.8%	105.7%
140 Retire/Term Cashout	2,389	0	14,275	14,275	0	n/a	0.0%
Total	831,272	1,001,301	729,157	995,436	1,051,612	105.0%	105.6%
200 Personnel Benefits							
200 Personnel Benefits	285,692	328,265	233,835	322,312	394,224	120.1%	122.3%
280 Clothing & Misc	1,752	2,000	1,867	2,500	2,000	100.0%	80.0%
Total	287,444	330,265	235,702	324,812	396,224	120.0%	122.0%
300 Supplies							
310 Office & Oper Supplies	27,485	37,449	30,894	37,449	31,000	82.8%	82.8%
340 Items Pchsd for Resale	0	0	25,111	0	0	n/a	n/a
350 Small Tools & Equip	6,356	8,100	8,056	8,100	8,100	100.0%	100.0%
Total	33,841	45,549	64,061	45,549	39,100	85.8%	85.8%
400 Other Services & Charges							
410 Professional Services	2,056	1,000	7,590	3,500	3,500	350.0%	100.0%
420 Communications	13,392	21,967	32,031	44,406	22,266	101.4%	50.1%
430 Trans/Training	2,027	2,325	1,429	3,000	3,000	129.0%	100.0%
450 Oper Rentals & Leases	0	3,400	0	3,400	3,400	100.0%	100.0%
480 Repairs & Maintenance	10,297	4,500	2,887	4,500	4,500	100.0%	100.0%
490 Miscellaneous	5,954	7,582	6,073	8,082	7,000	92.3%	86.6%
Total	33,726	40,774	50,010	66,888	43,666	107.1%	65.3%
640 Machinery & Equipment	0	35,000	0	25,000	0	0.0%	0.0%
750 Dbt Svc - Cap Lease/Prin	31,883	31,737	29,093	33,087	25,735	81.1%	77.8%
830 Debt Svc - Ext LTD - Int	3,028	3,174	0	1,825	450	14.2%	24.7%
Total Expenditures - SU 124	<u>\$1,221,194</u>	<u>\$1,487,800</u>	<u>\$1,108,023</u>	<u>\$1,492,597</u>	<u>\$1,556,787</u>	104.6%	104.3%
Revenues							
330 Intergovernmental Rev	\$2,234,841	\$2,313,117	\$1,839,074	\$2,093,117	\$2,078,102	89.8%	99.3%
340 Chrgs f/Goods & Services	81,665	85,648	73,402	81,648	81,648	95.3%	100.0%
360 Miscellaneous Revenues	13,829	9,828	9,544	9,828	9,828	100.0%	100.0%
Total Revenues - SU 124	<u>\$2,330,335</u>	<u>\$2,408,593</u>	<u>\$1,922,020</u>	<u>\$2,184,593</u>	<u>\$2,169,578</u>	90.1%	99.3%

Service Unit 645 – Interfund Distribution

This service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection and operating transfer from Emergency Services Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$890,000	\$840,000	\$605,000	\$840,000	\$920,000	109.5%	109.5%

Service Unit 699 – General Revenues

This service unit provides revenue support to the Division from the carryover of previous years and any miscellaneous income received.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$248,820	\$296,552	\$595,530	\$595,530	\$363,616	122.6%	61.1%
360 Miscellaneous Revenues	769	1,250	2,503	1,250	1,250	100.0%	100.0%
Total Revenues - SU 699	\$249,589	\$297,802	\$598,033	\$596,780	\$364,866	122.5%	61.1%

POLICE
2013 BUDGET NARRATIVE

POLICE GRANTS

Police Chief

Dominic Rizzi

DEFINITION

This fund was initially created in 2011 to account for Police Grants. Grant funded activities tend to generate inconsistent streams of revenue, reimbursements and expenditures which are better managed outside of the General Fund. Although not a “grant” by definition, the revenue generated by seizures of property and cash from drug-related cases involve use and accounting restrictions similar to grant funds. Therefore, such revenues are accounted for with their respective expenditures in this fund.

The following service units comprise this department:

Service Unit 112 – Investigation

Service Unit 113 – Preventive Patrol

Service Unit 117 – Police Special Operations

Service Unit 131 – Prosecution

AUTHORIZED PERSONNEL

Police Grants fund 3.15 FTE’s that are included in Police (052) and 1 FTE in the Legal Department (017).

BUDGET SUMMARY

Dept 152 Police Grants	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
112 Investigation	\$372,978	\$297,859	\$190,820	\$246,383	\$226,400	76.0%	91.9%
113 Preventive Patrol	539,948	585,149	504,819	575,591	295,288	50.5%	51.3%
117 Police Special Operations	118,585	170,587	69,438	170,239	0	0.0%	0.0%
131 Prosecution	116,256	120,804	95,573	120,804	123,190	102.0%	102.0%
Total Expenditures	<u>\$1,147,767</u>	<u>\$1,174,399</u>	<u>\$860,650</u>	<u>\$1,113,017</u>	<u>\$644,878</u>	54.9%	57.9%
Revenue Summary By Service Unit							
112 Investigation	\$424,188	\$466,666	\$567,005	\$500,000	\$354,000	75.9%	70.8%
113 Preventive Patrol	539,948	588,777	430,679	576,700	290,711	49.4%	50.4%
117 Police Special Operations	121,903	170,587	69,438	170,587	0	0.0%	0.0%
Total Revenues	<u>\$1,086,039</u>	<u>\$1,226,030</u>	<u>\$1,067,122</u>	<u>\$1,247,287</u>	<u>\$644,711</u>	52.6%	51.7%
Fund Balance							
Beginning Balance	\$331,146	\$507,148	\$269,417	\$269,417	\$403,687	79.6%	149.8%
Revenues Less Expenditures	-61,728	51,631	206,471	134,269	-167	-0.3%	-0.1%
Ending Balance	<u>\$269,418</u>	<u>\$558,779</u>	<u>\$475,888</u>	<u>\$403,686</u>	<u>\$403,520</u>	72.2%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$733,012	\$752,785	\$542,267	\$712,777	\$424,339	56.4%	65.8%
200 Personnel Benefits	180,791	178,451	148,713	192,602	87,039	48.8%	13.5%
Sub-Total Salaries & Benefits	913,803	931,236	690,980	905,379	511,378	54.9%	79.3%
300 Supplies	21,637	62,404	47,437	36,027	14,900	23.9%	2.3%
400 Other Svcs & Charges	205,508	163,600	105,233	154,611	118,600	72.5%	18.4%
500 Intgov Svcs/Other Intfnd	6,819	17,160	17,001	17,001	0	0.0%	0.0%
Total Expenditures	<u>\$1,147,767</u>	<u>\$1,174,400</u>	<u>\$860,651</u>	<u>\$1,113,018</u>	<u>\$644,878</u>	54.9%	100.0%

EXPLANATORY NARRATIVE

Service Unit 112 – Investigation

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, DEA and others. State and federal regulations allow seized property that is ultimately legally forfeited to be used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, the revenue from such seizures is accounted for in this fund and only expenditures meeting legal criteria for its use are charged against that revenue. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate. (See also Service Unit 131 for prosecution costs related to these cases.)

Account 120 Overtime – Overtime in this service unit is primarily used to pay overtime to the City Narcotics Unit officers.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as translation services, auction services, preparing seized vehicles for auction, etc.

Revenues consist of seized and forfeited assets.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 112 Investigation	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$64,654	\$52,200	\$34,874	\$52,200	\$0	0.0%	0.0%
120 Overtime	99,513	100,000	35,489	70,000	100,000	100.0%	142.9%
130 Special Pay	3,211	162	1,267	162	0	0.0%	0.0%
140 Retire/Term Cashout	165	0	0	0	0	n/a	n/a
Total	167,543	152,362	71,630	122,362	100,000	65.6%	81.7%
200 Personnel Benefits	39,746	16,819	20,809	30,521	0	0.0%	0.0%
310 Office & Oper Supplies	16,912	22,677	34,367	12,500	14,400	63.5%	115.2%
410 Professional Services	148,777	106,000	64,015	81,000	112,000	105.7%	138.3%
Total Expenditures - SU 112	<u>\$372,978</u>	<u>\$297,858</u>	<u>\$190,821</u>	<u>\$246,383</u>	<u>\$226,400</u>	76.0%	91.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 112 Investigation	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
330 Intergovernmental Rev	\$93,904	\$50,000	\$49,322	\$50,000	\$50,000	100.0%	100.0%
360 Miscellaneous Revenues	330,283	404,000	517,683	450,000	304,000	75.2%	67.6%
380 Nonrevenues	0	12,666	0	0	0	0.0%	n/a
Total Revenues - SU 112	<u>\$424,187</u>	<u>\$466,666</u>	<u>\$567,005</u>	<u>\$500,000</u>	<u>\$354,000</u>	75.9%	70.8%

Service Unit 113 – Preventive Patrol

This service unit accounts for various grants of the Police Department. The COPS Hiring Recovery Program Grant funds 7 officer positions. The purpose of this Recovery Act grant is to provide police officer jobs to expand the department and / or prevent layoff thereby enhancing economic recovery. These officers backfill patrol positions for 2 officers assigned as School Resource Officers, 1 Yakima Housing Authority Officer, and 4 of the 6 positions that were eliminated in the 2010 and 2011 budgets. The grant reimburses only entry level salary and benefit costs for 3 years. Overtime and special pay for these officers is charged to the General Fund.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Yakima Police Patrolman’s Association (YPPA). The YPPA labor agreement extends through 2013 and provides for a cost of living adjustment for Police Officers and Sergeants.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of about 9%, and unemployment insurance of 25%; along with the normal roll-ups related to base wage adjustments. Dental insurance was reduced by (3.8%), and workers’ compensation by (12%). The Law Enforcement Officers and Firefighter (LEOFF) retirement contributions were unchanged.

Revenues consist of COPS Hiring Recovery Program grant.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 113 Preventive Patrol	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$409,953	\$433,337	\$364,256	\$423,329	\$226,439	52.3%	53.5%
120 Overtime	5,089	0	19,184	0	0	n/a	n/a
130 Special Pay	3,664	12,680	11,935	12,680	6,695	52.8%	52.8%
Total	<u>418,706</u>	<u>446,017</u>	<u>395,375</u>	<u>436,009</u>	<u>233,134</u>	52.3%	53.5%
200 Personnel Benefits	<u>121,244</u>	<u>139,132</u>	<u>109,445</u>	<u>139,582</u>	<u>62,154</u>	44.7%	44.5%
Total Expenditures - SU 113	<u>\$539,950</u>	<u>\$585,149</u>	<u>\$504,820</u>	<u>\$575,591</u>	<u>\$295,288</u>	50.5%	51.3%
Revenues							
330 Intergovernmental Rev	\$539,948	\$588,777	\$430,679	\$576,700	\$290,711	49.4%	50.4%

Service Unit 117 – Police Special Operations

The primary activities in this service unit were funded by the Recovery Act Byrne Disparate Agencies Grant. The City was the fiscal agent and primary grantee of this federal award which was intended to fund youth gang prevention activities and technology and minor equipment needs for the City, County and various other cities in the Yakima Valley. This service unit also accounted for Police Department participation in County and other agency grants. The grant period ends for this service unit in early 2013. All funds were expended by the end of 2012.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 117 Police Special Ops	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
120 Overtime	\$52,461	\$63,200	\$0	\$63,200	\$0	0.0%	0.0%
300 Supplies							
310 Office & Oper Supplies	2,294	3,927	70	3,927	0	0.0%	0.0%
350 Small Tools & Equip	2,317	35,300	13,000	19,100	0	0.0%	0.0%
Total	4,611	39,227	13,070	23,027	0	0.0%	0.0%
410 Professional Services	54,694	51,000	39,367	67,011	0	0.0%	0.0%
520 Intergov't Agreements	6,819	17,160	17,001	17,001	0	0.0%	0.0%
Total Expenditures - SU 117	<u>\$118,585</u>	<u>\$170,587</u>	<u>\$69,438</u>	<u>\$170,239</u>	<u>\$0</u>	0.0%	0.0%
Revenues							
330 Intergovernmental Rev	\$120,868	\$170,587	\$69,438	\$170,587	\$0	0.0%	0.0%
360 Miscellaneous Revenues	1,035	0	0	0	0	n/a	n/a
Total Revenues - SU 117	<u>\$121,903</u>	<u>\$170,587</u>	<u>\$69,438</u>	<u>\$170,587</u>	<u>\$0</u>	0.0%	0.0%

Service Unit 131 – Prosecution

This service unit accounts for 1 FTE in the Legal Department that prosecutes the drug related crimes of the Narcotics unit. Revenue from seized and forfeited property is generated in this fund from the prosecution of these cases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 131 Prosecution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$82,714	\$91,205	\$75,263	\$91,205	\$91,205	100.0%	100.0%
140 Retire/Term Cashout	11,590	0	0	0	0	n/a	n/a
Total	94,304	91,205	75,263	91,205	91,205	100.0%	100.0%
200 Personnel Benefits	19,801	22,499	18,459	22,499	24,885	110.6%	110.6%
310 Office & Oper Supplies	115	500	0	500	500	100.0%	100.0%
400 Other Services & Charges							
420 Communications	1,317	3,250	458	3,250	3,250	100.0%	100.0%
430 Trans/Training	0	1,100	389	1,100	1,100	100.0%	100.0%
490 Miscellaneous	719	2,250	1,004	2,250	2,250	100.0%	100.0%
Total	2,036	6,600	1,851	6,600	6,600	100.0%	100.0%
Total Expenditures - SU 131	<u>\$116,256</u>	<u>\$120,804</u>	<u>\$95,573</u>	<u>\$120,804</u>	<u>\$123,190</u>	102.0%	102.0%

Service Units 699 – General Revenues

The numbers shown are the beginning balance for the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$331,146	\$507,148	\$269,417	\$269,417	\$403,687	79.6%	149.8%

POLICE
2013 BUDGET NARRATIVE

LAW AND JUSTICE CAPITAL

Police Chief

Dominic Rizzi

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 following service units comprise this department:

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Service Unit 111 – Crime Prevention

Service Unit 124 – Communications

Service Unit 518 – Capital Improvement

Service Unit 645 – Interfund Distribution

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 333 Law & Justice Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
103 Crim Just Sls Tx .3% Inc	\$4,485	\$12,000	\$0	\$48,117	\$26,000	216.7%	54.0%
111 Crime Prevention	425,053	440,775	383,886	388,775	406,636	92.3%	104.6%
124 Communications	303,331	500,340	207,304	499,455	0	0.0%	0.0%
518 Capital Improvement	87,479	103,000	33,864	103,000	100,000	97.1%	97.1%
Total Expenditures	\$820,348	\$1,056,115	\$625,054	\$1,039,347	\$532,636	50.4%	51.2%
Revenue Summary By Service Unit							
103 Crim Just Sls Tx .3% Inc	\$27,200	\$12,000	\$21,140	\$47,500	\$26,000	216.7%	54.7%
111 Crime Prevention	188,736	153,775	121,075	341,930	156,636	101.9%	45.8%
124 Communications	371,739	406,100	297,157	499,451	0	0.0%	0.0%
645 Interfund Distribution	156,205	165,000	135,235	170,000	177,000	107.3%	104.1%
699 General Revenues	250	250	0	250	250	100.0%	100.0%
Total Revenues	\$744,130	\$737,125	\$574,607	\$1,059,131	\$359,886	48.8%	34.0%
Fund Balance							
Beginning Balance	\$330,557	\$238,207	\$254,340	\$254,340	\$274,124	115.1%	107.8%
Revenues Less Expenditures	-76,217	-318,990	-50,447	19,784	-172,750	54.2%	-873.2%
Ending Balance	\$254,340	-\$80,783	\$203,893	\$274,124	\$101,374	-125.5%	37.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Supplies	\$80,768	\$162,548	\$32,754	\$146,665	\$132,636	81.6%	24.9%
400 Other Svcs & Charges	67,668	110,227	34,195	110,227	90,000	81.6%	16.9%
600 Capital Outlays	430,746	513,340	333,106	512,455	10,000	1.9%	1.9%
900 Intfnd Pymt f/Svcs	241,165	270,000	225,000	270,000	300,000	111.1%	56.3%
Total Expenditures	<u>\$820,347</u>	<u>\$1,056,115</u>	<u>\$625,055</u>	<u>\$1,039,347</u>	<u>\$532,636</u>	50.4%	100.0%

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

This service unit 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. Revenues come from the .3% Criminal Justice Sales tax. See the Preliminary Budget Executive Summary, Section II for a more detailed explanation of this source of revenue.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 103 Crim Just Sls Tx .3% Inc	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
350 Small Tools & Equip	\$4,485	\$12,000	\$0	\$48,117	\$26,000	216.7%	54.0%
Revenues							
310 Taxes	\$27,200	\$12,000	\$21,140	\$47,500	\$26,000	216.7%	54.7%

Service Unit 111 – Crime Prevention

This service unit primarily accounts for the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT. There are also expenditures from grant funds for special projects or programs related to Crime Prevention.

Account 410 Professional Services – In prior years this account was used for the Justice Assistance Grant. In 2011 and 2012 this grant will be used for Emphasis Patrols and will be accounted for in Fund 152 – Police Grants as the expenditures are not capital in nature.

Account 950 Interfund Operating Rental and Leases – These funds support the replacement of the Police Department fleet. These funds will purchase approximately nine fleet replacement vehicles in 2013.

Revenues consist of Cable Television Tax Revenue and private and federal grant reimbursement for capital purchases.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 111 Crime Prevention	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$76,283	\$150,548	\$32,754	\$98,548	\$106,636	70.8%	108.2%
410 Professional Services	0	20,227	0	20,227	0	0.0%	0.0%
640 Machinery & Equipment	107,605	0	126,132	0	0	n/a	n/a
950 Interfund Opt Rent/Lease	241,165	270,000	225,000	270,000	300,000	111.1%	111.1%
Total Expenditures - SU 111	<u>\$425,053</u>	<u>\$440,775</u>	<u>\$383,886</u>	<u>\$388,775</u>	<u>\$406,636</u>	92.3%	104.6%
Revenues							
310 Taxes	\$107,707	\$80,000	\$31,677	\$135,000	\$115,000	143.8%	85.2%
330 Intergovernmental Rev	81,029	73,775	89,398	206,930	41,636	56.4%	20.1%
Total Revenues - SU 111	<u>\$188,736</u>	<u>\$153,775</u>	<u>\$121,075</u>	<u>\$341,930</u>	<u>\$156,636</u>	101.9%	45.8%

Service Unit 124 – Communications

This service unit was created to account for the Integrated Regional Public Safety System (IPSS) Project. As fiscal agent for the Project, the City will administer the funding to plan, implement and manage a common communications and records management system for the Yakima Consortium for Regional Public Safety (YAKCORPS). Funding for the Project consisted primarily of Federal Earmark Grants administered by the Department of Justice COPS Office. All phases of this project should be substantially complete by the end of 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 124 Communications	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
410 Professional Services	\$25,236	\$0	\$3,101	\$0	\$0	n/a	n/a
640 Machinery & Equipment	278,095	500,340	204,204	499,455	0	0.0%	0.0%
Total Expenditures - SU 124	<u>\$303,331</u>	<u>\$500,340</u>	<u>\$207,305</u>	<u>\$499,455</u>	<u>\$0</u>	0.0%	0.0%
Revenues							
330 Intergovernmental Rev	\$371,739	\$406,100	\$297,157	\$499,451	\$0	0.0%	0.0%

Service Unit 518 – Capital Improvement

The main expense in this account is security upgrades to the Law and Justice Center.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 518 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$37,650	\$65,000	\$20,036	\$65,000	\$65,000	100.0%	100.0%
480 Repairs & Maintenance	4,782	25,000	11,058	25,000	25,000	100.0%	100.0%
Total	42,432	90,000	31,094	90,000	90,000	100.0%	100.0%
600 Capital Outlays							
620 Buildings	0	3,000	2,770	3,000	0	0.0%	0.0%
640 Machinery & Equip	45,047	10,000	0	10,000	10,000	100.0%	100.0%
Total	45,047	13,000	2,770	13,000	10,000	76.9%	76.9%
Total Expenditures - SU 518	<u>\$87,479</u>	<u>\$103,000</u>	<u>\$33,864</u>	<u>\$103,000</u>	<u>\$100,000</u>	97.1%	97.1%

Service Units 645 and 699 – Revenues

Revenues consist of Interfund transfers and Beginning Fund Balances.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$156,205	\$165,000	\$135,235	\$170,000	\$177,000	107.3%	104.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$330,557	\$238,207	\$254,340	\$254,340	\$274,124	115.1%	107.8%
360 Miscellaneous Revenues	250	250	0	250	250	100.0%	100.0%
Total Revenues - SU 699	<u>\$330,807</u>	<u>\$238,457</u>	<u>\$254,340</u>	<u>\$254,590</u>	<u>\$274,374</u>	115.1%	107.8%

FIRE
2013 BUDGET NARRATIVE

FIRE
GENERAL FUND

Fire Chief

Dave Willson

DEFINITION

The mission of the Yakima Fire Department (YFD) is to protect life and property and to preserve the environment during incidents involving structural fires, medical emergencies and other disasters – natural or man-made. Additionally, YFD provides fire and injury prevention training to the community with a focus on teaching school-age children. YFD participates, and is in compliance with the National Incident Management System (NIMS) for statistical incident data tracking as well as to ensure responder accountability and safety.

Fire Stations are strategically located throughout the community to provide for timely response and mitigation of emergency incidents.

The Fire Department has the following service units:

Service Unit 121 – Auxiliary

Service Unit 122 – Fire Suppression

Service Unit 123 – Investigation

Service Unit 125 – Training

Service Unit 129 – Administration

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Auxiliary			
Fire	415	371	390
Rupture/Explosions	8	8	8
Hazardous Condition	107	145	152
Service Call	438	388	407
Good Intent (response to report of fire / other hazardous conditions)	684	790	830
False Call	533	481	505
Other (miscellaneous request for service)	8	20	21
EMS/Rescue	6257	7150	7500
Investigation			
Juvenile Fire Setter Counseling	5	5	5
Investigate and Determine the Cause of the Fires	210	167	200
Accelerant Detection Canine Utilizations (started 1/1/05)	12	6	0

- *Structural Fires* – Structure fires usually require four or more companies per response.
- *Other Fires* – Includes vehicle, aircraft, outside of structure fires, and grass fires.
- *Hazardous Conditions* – Include liquid spills, hazardous material leaks, spills or incidents.
- *Electrical Hazards* – Events that pose risk to health and welfare of people, property or environment.
- *Service Call* – Includes such alarms as smell of smoke, carbon monoxide alarms sounding, assisting invalids, lock-outs and various other calls not requiring a “lights and siren” emergency response.
- *Automatic Alarms* – Alarms from on-site monitoring systems.
- *Other Emergencies* – Calls that are unique in nature that are not able to be categorized.
- *EMS/Rescue* – Consist of all types of medical and traumatic injury calls, including: cardiac difficulties and arrest, breathing difficulties and arrest, vehicles accidents, and varied technical rescue services.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
4420	Fire Code Inspector ⁽¹⁾	0.00	0.00	2.00
6321	Firefighter	57.00	57.00	55.00
6323	Fire Lieutenant (Shift)	12.00	12.00	12.00
6325	Fire Captain (Shift)	6.00	6.00	6.00
6327	Battalion Chief (Shift)	3.00	3.00	3.00
6343	Deputy Fire Marshal	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00
6352	Fire Training Assistant ⁽²⁾	1.00	0.00	0.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6441	Secretary II	1.00	1.00	1.00
8230	Maintenance Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
Total Personnel ⁽³⁾		87.00	87.00	86.00

(1) Unfunded vacant position

(2) Fire Training Assistant moved from YV-Tech program to shift Lieutenant position.

(3) 8.00 FTE's funded by Emergency Services (150).

BUDGET SUMMARY

Dept 032 Fire	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011 Actual	2012 Amended Budget	2012 Actual 10/31/12	2012 Estimated Year-End	2013 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
Exp Summary By Service Unit							
121 Fire Auxiliary	\$9,961	\$10,900	\$5,111	\$12,235	\$11,800	108.3%	96.4%
122 Fire Suppression	7,756,998	8,430,347	6,651,791	8,332,041	8,631,366	102.4%	103.6%
123 Fire Investigation	9,808	24,550	5,626	24,205	204,063	831.2%	843.1%
125 Fire Training	301,382	191,499	140,744	200,548	208,707	109.0%	104.1%
129 Administration	669,438	723,199	581,344	752,533	809,250	111.9%	107.5%
Total Expenditures	<u>\$8,747,587</u>	<u>\$9,380,495</u>	<u>\$7,384,616</u>	<u>\$9,321,562</u>	<u>\$9,865,186</u>	105.2%	105.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$6,520,414	\$6,935,227	\$5,456,004	\$6,810,021	\$7,148,119	103.1%	72.5%
200 Personnel Benefits	1,607,553	1,838,943	1,449,206	1,820,465	2,019,768	109.8%	20.5%
Sub-Total Salaries & Benefits	8,127,967	8,774,170	6,905,210	8,630,486	9,167,887	104.5%	92.9%
300 Supplies	228,222	241,720	185,825	272,120	257,600	106.6%	2.6%
400 Other Svcs & Charges	220,979	247,380	176,456	301,731	274,276	110.9%	2.8%
500 Intgov Svcs/Other Intfnd	0	100	0	100	100	100.0%	0.0%
700 Debt Service	63,941	0	0	0	40,000	n/a	0.4%
900 Intfnd Pymt f/Svcs	106,477	117,125	117,125	117,125	125,324	107.0%	1.3%
Total Expenditures	<u>\$8,747,586</u>	<u>\$9,380,495</u>	<u>\$7,384,616</u>	<u>\$9,321,562</u>	<u>\$9,865,187</u>	105.2%	100.0%

EXPLANATORY NARRATIVE

The Department provides service in a wide variety of areas such as Fire Suppression, Public Fire Prevention Education, Injury Prevention Education, Hazardous Materials Response, Basic Life Support Emergency Medical Response, Disaster Planning, Aircraft Fire and Rescue Response, Cave-in/Building Collapse Rescue, Fire Investigation, Confined Space Rescue, High and Low Angle Rescue, Incident Command, and Involvement in Community Projects. Each of these services requires extensive education and training on a continuous basis for our personnel. The majority of the training is being done by personnel in-house; however, to provide up-to-date and state-of-the-art training, it necessitates that we send our personnel to some outside training programs to maintain a high level of professionalism. This year the Department will continue to focus on expanding our training center education activities. This will provide on-site training for our personnel using statewide and national experts in the related fields.

The Department has devoted a large percentage of available training funds toward state and federally mandated training for structured Firefighter training, Aircraft Fire and Rescue, specialized rescue, Emergency Medical certification, hazardous materials response, Incident Command and National Incident Management System (NIMS) training.

The equipment replacement reserve within the Fire Capital Fund was established a number of years ago, and has provided the Fire Department with the ability to replace equipment without a major impact on the General Fund or a need to pursue bonding revenue. The fund was set up using the City code provisions, which established a structured method for building equipment replacement reserves. It is based on the estimated life, salvage value, inflation, and the original cost of the major Fire Department rolling stock. In 2013, the funding of this account is from the Emergency Services Fund; contribution from the General Fund continues to be eliminated again this year due to budget constraint. This level of funding is barely adequate to provide enough revenue to meet the immediate apparatus replacement needs that exist today. Future apparatus, facilities and equipment needs are not addressable with this level of funding.

Service Unit 121 – Auxiliary.....Fire Chief Mark Soptich

The “Reserves” consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. Activities of this group include:

- *Operational Support* – The Reserves’ role at an emergency scene focuses around firefighter rehabilitation and safety by refilling breathing air bottles, providing hydration and energy foods, monitoring firefighter’s vital signs and establishing shelter for firefighters during extreme weather conditions.
- *Public Education* – The Reserves assist with events such as EDITH House and career fairs.
- *Chaplaincy* – Reserve members with Chaplain training provide counseling and crisis intervention at the emergency scene and Critical Incident Stress Debriefing (CISD) for responders.

Account 350 Small Tools and Equipment – This account is used for equipment replacement as needed (i.e., smoke detectors, blood pressure (BP) cuffs, reflective safety vests, puppets and sports drinks.) The Reserve’s applied for, and awarded, grant money which accounts for the additional funding in 2012.

Account 410 Professional Services – This account provides for background checks on Reserve candidates. The fund is used some years more than others depending on new reserve candidate applications

Account 4R0 Reserve Firefighters – This fund is for compensation of costs incurred by reserves responding to emergencies and performing public services. The reserves are paid a small amount per incident to help offset the costs of gas money that they incur driving to the fire station from their homes for volunteer work for the city. This compensation is paid on a quarterly basis.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 121 Fire Auxiliary	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
120 Overtime	\$0	\$0	\$300	\$300	\$0	n/a	0.0%
200 Personnel Benefits							
200 Personnel Benefits	0	0	674	1,035	900	n/a	87.0%
280 Clothing & Misc	1,603	1,600	523	1,600	1,600	100.0%	100.0%
Total	1,603	1,600	1,197	2,635	2,500	156.3%	94.9%
350 Small Tools & Equip	1,443	1,500	125	1,500	1,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	648	800	487	800	800	100.0%	100.0%
480 Repairs & Maintenance	1,198	500	83	500	500	100.0%	100.0%
490 Miscellaneous	1,460	1,500	419	1,500	1,500	100.0%	100.0%
4R0 Reserve Fire Fighters	3,610	5,000	2,500	5,000	5,000	100.0%	100.0%
Total	6,916	7,800	3,489	7,800	7,800	100.0%	100.0%
Total Expenditures - SU 121	\$9,962	\$10,900	\$5,111	\$12,235	\$11,800	108.3%	96.4%

Service Unit 122 – Suppression.....Deputy Fire Chief Bob Stewart

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

Account 110 Salaries and Wages – The exceptions in this department to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF).

Account 120 Overtime – This account provides funding for emergency call back of off-duty personnel during large scale incidents.

Account 130 Special Pay – This account funds special pays which include differentials for Self Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, and Hazard Materials Technicians.

Account 280 Clothing and Miscellaneous – This account funds the purchase and maintenance of Personal Protective Equipment (PPE) and uniforms. In addition, it funds physical exams for newly hired members and those members over the age of thirty-five.

Account 310 Office and Operating Supplies – The majority of this line item funds the repair and maintenance of emergency vehicles (fire engines and ladder trucks).

Account 410 Professional Services – This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display.

Revenues consist of revenues from fire protection services (other governmental agencies).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$5,404,140	\$5,937,232	\$4,687,016	\$5,684,149	\$5,912,368	99.6%	104.0%
120 Overtime	265,778	215,500	183,705	212,500	230,500	107.0%	108.5%
130 Special Pay	92,846	92,765	82,348	90,952	90,344	97.4%	99.3%
140 Retire/Term Cashout	172,185	107,243	49,033	222,033	173,000	161.3%	77.9%
Total	5,934,949	6,352,740	5,002,102	6,209,634	6,406,212	100.8%	103.2%
200 Personnel Benefits							
200 Personnel Benefits	1,420,184	1,609,719	1,297,512	1,587,019	1,744,927	108.4%	109.9%
280 Clothing & Misc	71,318	112,407	64,023	115,007	100,000	89.0%	87.0%
Total	1,491,502	1,722,126	1,361,535	1,702,026	1,844,927	107.1%	108.4%
300 Supplies							
310 Office & Oper Supplies	93,621	93,500	88,170	105,500	99,000	105.9%	93.8%
320 Fuel Consumed	74,842	82,500	60,188	82,500	82,500	100.0%	100.0%
350 Small Tools & Equip	22,458	26,951	21,130	36,951	24,500	90.9%	66.3%
Total	190,921	202,951	169,488	224,951	206,000	101.5%	91.6%
400 Other Services & Charges							
410 Professional Services	2,000	1,000	2,953	1,000	1,000	100.0%	100.0%
420 Communications	7,656	7,065	12,043	15,885	15,885	224.8%	100.0%
450 Oper Rentals & Leases	646	1,000	392	1,000	1,000	100.0%	100.0%
470 Public Utility Services	98,306	113,365	77,593	112,746	113,742	100.3%	100.9%
480 Repairs & Maintenance	21,677	20,000	11,884	45,000	30,000	150.0%	66.7%
490 Miscellaneous	9,344	10,000	13,801	19,700	12,500	125.0%	63.5%
Total	139,629	152,430	118,666	195,331	174,127	114.2%	89.1%
530 State/Cnty Tax & Assess	0	100	0	100	100	100.0%	100.0%
Total Expenditures - SU 122	\$7,757,001	\$8,430,347	\$6,651,791	\$8,332,042	\$8,631,366	102.4%	103.6%
Revenues							
360 Miscellaneous Revenues	\$150	\$0	\$150	\$150	\$0	n/a	0.0%

Service Unit 123 – Investigation Fire Chief Mark Soptich

This service unit is responsible for determining the origin and cause of all fires and explosions occurring within the City, and identifying criminal acts as related to the incidence of fire. The goal of this service unit is to determine accurately the cause of fires and gather evidence and prosecution of persons guilty of arson, as well as facts and information that may be pertinent to protect failure and safety concerns. Investigations lead to claims and restitution for all fires (accidental and intentional). Subrogation and insurance restitution has expanded the role of fire investigation. To increase efficiency and be more cost effective, the YFD utilizes “shift investigators”. This allows Firefighters that are already on duty, assigned to a fire engine, to investigate a significant number of fires. This takes a tremendous workload off of our two day investigators while reducing overtime costs.

This unit is also responsible for the delivery of the Juvenile Fire Stopper Program, Public Safety Education and Media Relations in the City. Additionally, this unit performs background checks on new hires, conducts special internal investigations for the department, and issues public disclosure releases as per applicable RCW.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF). The 2013 projected budget includes funding for the proposed Fire Inspector positions.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency scene callback, investigations or courtroom proceedings.

Account 130 Special Pay – This money is to provide the “stipend” or skill pay for the shift fire investigators.

Account 410 Professional Services – This account is utilized to cover expenses associated with conducting background investigations for firefighter candidates as well as the on-duty Polygraph Technician at YPD.

Revenues consist of investigation fees from other governmental agencies (i.e. Yakima County).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 123 Fire Investigation	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$0	\$0	\$0	\$0	\$106,411	n/a	n/a
120 Overtime	1,862	15,000	3,348	15,000	25,000	166.7%	166.7%
130 Special Pay	69	0	82	100	0	n/a	0.0%
140 Retire/Term Cashout	228	0	0	0	0	n/a	n/a
Total	2,159	15,000	3,430	15,100	131,411	876.1%	870.3%
200 Personnel Benefits							
200 Personnel Benefits	457	0	808	355	50,303	n/a	n/a
280 Clothing & Misc	0	0	0	0	2,000	n/a	n/a
Total	457	0	808	355	52,303	n/a	n/a

300 Supplies							
310 Office & Oper Supplies	1,219	2,000	424	2,000	2,000	100.0%	100.0%
320 Fuel Consumed	0	0	0	0	3,000	n/a	n/a
350 Small Tools & Equip	4,354	4,600	136	4,000	6,600	143.5%	165.0%
Total	5,573	6,600	560	6,000	11,600	175.8%	193.3%
400 Other Services & Charges							
410 Professional Services	1,135	1,200	298	1,000	2,000	166.7%	200.0%
420 Communications	289	350	219	350	1,350	385.7%	385.7%
430 Trans/Training	0	500	0	500	2,500	500.0%	500.0%
490 Miscellaneous	195	900	312	900	2,900	322.2%	322.2%
Total	1,619	2,950	829	2,750	8,750	296.6%	318.2%
Total Expenditures - SU 123	\$9,808	\$24,550	\$5,627	\$24,205	\$204,064	831.2%	843.1%
Revenues							
330 Intergovernmental Rev	\$652	\$1,000	\$664	\$500	\$500	50.0%	100.0%
340 Chrgs f/Goods & Services	0	500	0	500	500	n/a	n/a
Total Revenues - SU 123	\$652	\$1,500	\$664	\$1,000	\$1,000	n/a	n/a

Service Unit 125 – TrainingFire Chief Dave Willson

The purpose of this service unit is to provide development and coordination of all education, training and certification programs for the Fire Department. Five major areas of activity exist within the Training Division of the Department; (1) fire suppression training, (2) emergency medical training, (3) special operations training (hazardous materials, terrorism mitigation and tactical rescue), and (4) fire investigation training, and (5) recruit academy training.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers and Fire Fighters (LEOFF).

Account 120 Overtime – This account provides for off-duty mandated training, such as ARFF, HazMat Team and Recruit Fire Academy instructors.

Account 130 Special Pay – This account funds the special pay/skills stipends for training officers that are also members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators.

Account 410 Professional Services – This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors and cadet instructor requirements, and all schools and classes by Yakima Firefighters.

Revenue consists of fire training program fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 125 Fire Training	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$196,484	\$102,876	\$86,218	\$102,876	\$108,818	105.8%	105.8%
120 Overtime	11,464	4,000	1,340	4,000	4,000	100.0%	100.0%
130 Special Pay	3,359	6,310	2,610	6,310	6,490	102.9%	102.9%
140 Retire/Term Cashout	2,569	2,000	0	2,000	2,000	100.0%	100.0%
Total	213,876	115,186	90,168	115,186	121,308	105.3%	105.3%
200 Personnel Benefits	43,641	24,278	20,367	24,326	27,532	113.4%	113.2%
300 Supplies							
310 Office & Oper Supplies	18,254	16,169	6,317	25,169	24,000	148.4%	95.4%
350 Small Tools & Equip	909	1,500	97	1,500	1,500	100.0%	100.0%
Total	19,163	17,669	6,414	26,669	25,500	144.3%	95.6%
400 Other Services & Charges							
410 Professional Services	22,328	28,000	22,796	28,000	25,000	89.3%	89.3%
420 Communications	724	467	292	467	467	100.0%	100.0%
490 Miscellaneous	1,650	5,900	706	5,900	8,900	150.8%	150.8%
Total	24,702	34,367	23,794	34,367	34,367	100.0%	100.0%
Total Expenditures - SU 125	<u>\$301,382</u>	<u>\$191,500</u>	<u>\$140,743</u>	<u>\$200,548</u>	<u>\$208,707</u>	109.0%	104.1%
Revenues							
330 Intergovernmental Rev	\$54,803	\$8,000	\$10,499	\$10,400	\$10,400	130.0%	100.0%
360 Miscellaneous Revenues	0	0	75	0	0	n/a	n/a
Total Revenues - SU 125	<u>\$54,803</u>	<u>\$8,000</u>	<u>\$10,574</u>	<u>\$10,400</u>	<u>\$10,400</u>	130.0%	100.0%

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct, control, and coordinate all operations of the Fire Department. The goal of this division is to accomplish planning, control, and coordination of all the programs and services of the Fire Department in the most efficient and cost effective manner.

Account 110 Salaries and Wages – The exceptions to the salary freeze are those employees operating under the Law Enforcement Officers, Fire Fighters (LEOFF/PERS).

Account 120 Overtime – This line item is maintained to fund the overtime caused by extra hours worked for payroll and weekend work by the Assistant and Secretary II.

Account 410 Professional Services – This line item includes negotiation consultants and legal advisors.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$366,603	\$451,802	\$358,375	\$463,802	\$481,188	106.5%	103.7%
120 Overtime	0	500	1,629	3,000	5,000	#####	166.7%
140 Retire/Term Cashout	2,829	0	0	3,000	3,000	n/a	100.0%
Total	369,432	452,302	360,004	469,802	489,188	108.2%	104.1%
200 Personnel Benefits	70,351	90,940	65,298	91,123	92,506	101.7%	101.5%
310 Office & Oper Supplies	11,122	13,000	9,238	13,000	13,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	12,742	2,500	2,546	2,500	2,500	100.0%	100.0%
420 Communications	23,170	25,453	15,636	24,853	24,853	97.6%	100.0%
430 Trans/Training	4,168	12,280	3,329	12,280	12,280	100.0%	100.0%
450 Oper Rentals & Leases	0	700	0	700	700	100.0%	100.0%
480 Repairs & Maintenance	1,306	2,900	1,158	2,900	2,900	100.0%	100.0%
490 Miscellaneous	6,729	6,000	7,009	18,250	6,000	100.0%	32.9%
Total	48,115	49,833	29,678	61,483	49,233	98.8%	80.1%
750 Dbt Svc - Cap Lease/Prin	53,724	0	0	0	35,000	n/a	n/a
830 Debt Svc - Ext LTD - Int	10,218	0	0	0	5,000	n/a	n/a
960 Interfund Insurance Svcs	106,477	117,125	117,125	117,125	125,324	107.0%	107.0%
Total Expenditures - SU 129	\$669,439	\$723,200	\$581,343	\$752,533	\$809,251	111.9%	107.5%

FIRE
2013 BUDGET NARRATIVE

EMERGENCY SERVICES

Fire Chief
Deputy Fire Chief

Dave Willson
Bob Stewart

DEFINITION

The Emergency Services Fund was created to account for the EMS Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of Emergency Medical Services to the citizens of Yakima and to those citizens that are visiting within the City limits and in need of assistance. This fund provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment. The Countywide EMS levy passed for 10 year renewal in November 2014. The current levy expires on December 31 of 2013.

The Emergency Services Department has the following service units:

Service Unit 122 – Fire Suppression
Service Unit 126 – Emergency Services
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL/PERFORMANCE STATISTICS

There are 8.00 Emergency Services FTE's funded through the Fire Fund (032). Performance Statistics for this fund are also found within the Fire narrative.

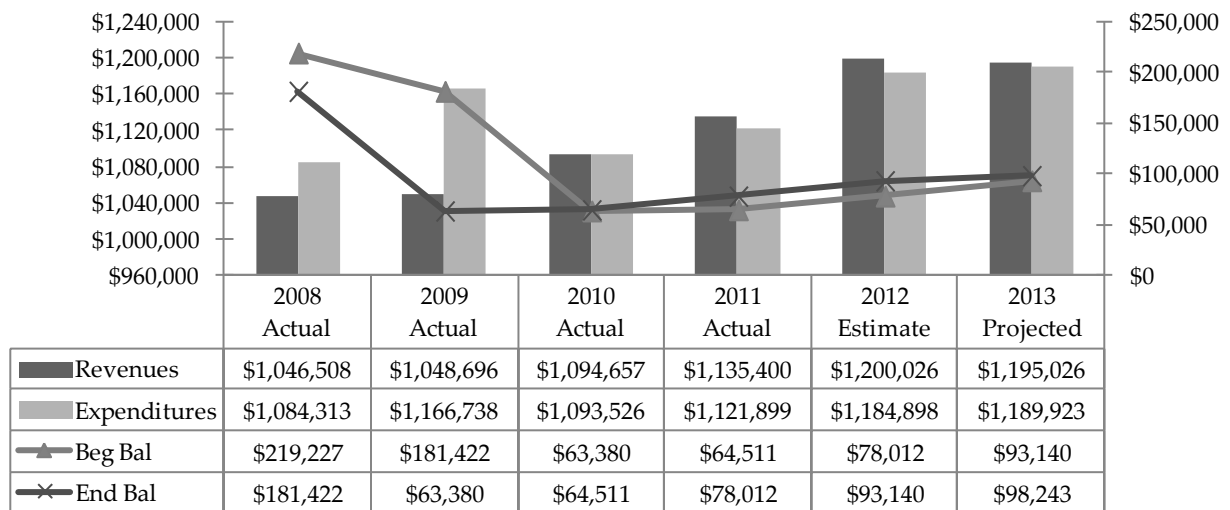
BUDGET SUMMARY

Dept 150 Emergency Services	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	\$692,608	\$855,130	\$609,615	\$811,947	\$806,873	94.4%	99.4%
126 Emergency Services	329,291	266,900	163,056	272,951	283,050	106.1%	103.7%
645 Interfund Distribution	100,000	100,000	50,000	100,000	100,000	100.0%	100.0%
Total Expenditures	<u>\$1,121,899</u>	<u>\$1,222,030</u>	<u>\$822,671</u>	<u>\$1,184,898</u>	<u>\$1,189,923</u>	97.4%	100.4%
Revenue Summary By Service Unit							
699 General Revenues	\$1,135,400	\$1,196,026	\$1,125,134	\$1,200,026	\$1,195,026	99.9%	99.6%
Fund Balance							
Beginning Balance	\$64,511	\$64,553	\$78,012	\$78,012	\$93,141	144.3%	119.4%
Revenues Less Expenditures	13,501	-26,004	302,462	15,129	5,103	-19.6%	33.7%
Ending Balance	<u>\$78,012</u>	<u>\$38,549</u>	<u>\$380,474</u>	<u>\$93,141</u>	<u>\$98,244</u>	254.9%	105.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$738,433	\$790,758	\$571,171	\$756,625	\$757,552	95.8%	63.7%
200 Personnel Benefits	160,364	200,529	148,857	197,530	200,031	99.8%	16.8%
Sub-Total Salaries & Benefits	898,797	991,287	720,028	954,155	957,583	96.6%	80.5%
300 Supplies	25,718	31,000	29,297	31,000	31,000	100.0%	2.6%
400 Other Svcs & Charges	1,645	1,930	534	1,930	1,930	100.0%	0.2%
500 Intgov Svcs/Other Intfnd	100,000	100,000	50,000	100,000	100,000	100.0%	8.4%
900 Intfnd Pymt f/Svcs	95,739	97,813	22,813	97,813	99,410	101.6%	8.4%
Total Expenditures	<u>\$1,121,899</u>	<u>\$1,222,030</u>	<u>\$822,672</u>	<u>\$1,184,898</u>	<u>\$1,189,923</u>	97.4%	100.0%

EXPLANATORY NARRATIVE

EMERGENCY SERVICES FUND FINANCIAL DATA



Service Unit 122 – Fire Suppression

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

Account 110 Salaries and Wages – Wage freezes are not applicable to members of the bargaining unit unless agreed upon in the labor agreement.

Account 120 Overtime – Overtime in this service unit is primarily due to manpower shortages.

Account 130 Special Pay – This account funds the special pay/skills stipends for firefighters that also are members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 122 Fire Suppression	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$505,927	\$610,244	\$449,703	\$576,783	\$561,807	92.1%	97.4%
120 Overtime	19,978	40,000	17,502	30,000	40,000	100.0%	133.3%
130 Special Pay	16,252	17,041	13,992	16,840	17,380	102.0%	103.2%
140 Retire/Term Cashout	14,324	11,471	0	15,000	15,000	130.8%	100.0%
Total	556,481	678,756	481,197	638,623	634,187	93.4%	99.3%
200 Personnel Benefits	136,127	176,374	128,419	173,324	172,686	97.9%	99.6%
Total Expenditures - SU 122	\$692,608	\$855,130	\$609,616	\$811,947	\$806,873	94.4%	99.4%

Service Unit 126 – Emergency Services

This service unit provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment.

Account 120 Overtime – Overtime in this service unit is primarily used for emergency callback.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 126 Emergency Services	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$114,341	\$105,002	\$87,625	\$105,002	\$110,365	105.1%	105.1%
120 Overtime	12,141	7,000	2,350	7,000	7,000	100.0%	100.0%
130 Special Pay	65	0	0	0	0	n/a	n/a
140 Retire/Term Cashout	55,406	0	0	6,000	6,000	n/a	100.0%
Total	181,953	112,002	89,975	118,002	123,365	110.1%	104.5%
200 Personnel Benefits	24,238	24,155	20,438	24,206	27,345	113.2%	113.0%
300 Supplies							
310 Office & Oper Supplies	19,240	25,000	24,273	25,000	25,000	100.0%	100.0%
350 Small Tools & Equip	6,478	6,000	5,024	6,000	6,000	100.0%	100.0%
Total	25,718	31,000	29,297	31,000	31,000		
400 Other Services & Charges							
430 Trans/Training	0	930	0	930	930	100.0%	100.0%
490 Miscellaneous	1,645	1,000	534	1,000	1,000	100.0%	100.0%
Total	1,645	1,930	534	1,930	1,930	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Lea	75,000	75,000	0	75,000	75,000	100.0%	100.0%
960 Interfund Insurance Sv	20,739	22,813	22,813	22,813	24,410	107.0%	107.0%
Total	95,739	97,813	22,813	97,813	99,410	101.6%	101.6%
Total Expenditures - SU 126	\$329,293	\$266,900	\$163,057	\$272,951	\$283,050	106.1%	103.7%

Service Unit 645 – Interfund Distribution

This service unit is EMS money that is directed to communications.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$100,000	\$100,000	\$50,000	\$100,000	\$100,000	100.0%	100.0%

Service Unit 699 – General Revenues

The majority of this revenue comes from the EMS levy, and is calculated by the County Emergency Medical Department using a multi factor formula. The remaining revenue is generated by interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$64,511	\$64,553	\$78,012	\$78,012	\$93,141	144.3%	119.4%
330 Intergovernmental Rev	1,135,350	1,195,726	1,125,141	1,199,726	1,194,726	99.9%	99.6%
360 Miscellaneous Revenues	50	300	-7	300	300	100.0%	100.0%
Total Revenues - SU 699	<u>\$1,199,911</u>	<u>\$1,260,579</u>	<u>\$1,203,146</u>	<u>\$1,278,038</u>	<u>\$1,288,167</u>	102.2%	100.8%

FIRE
2013 BUDGET NARRATIVE

FIRE CAPITAL

Fire Chief
Deputy Fire Chief

Dave Willson
Bob Stewart

DEFINITION

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

The Fire Capital Department has the following service units:

Service Unit 122 – Fire Suppression
Service Unit 125 – Fire Training
Service Unit 126 – Emergency Services
Service Unit 699 – General Revenues

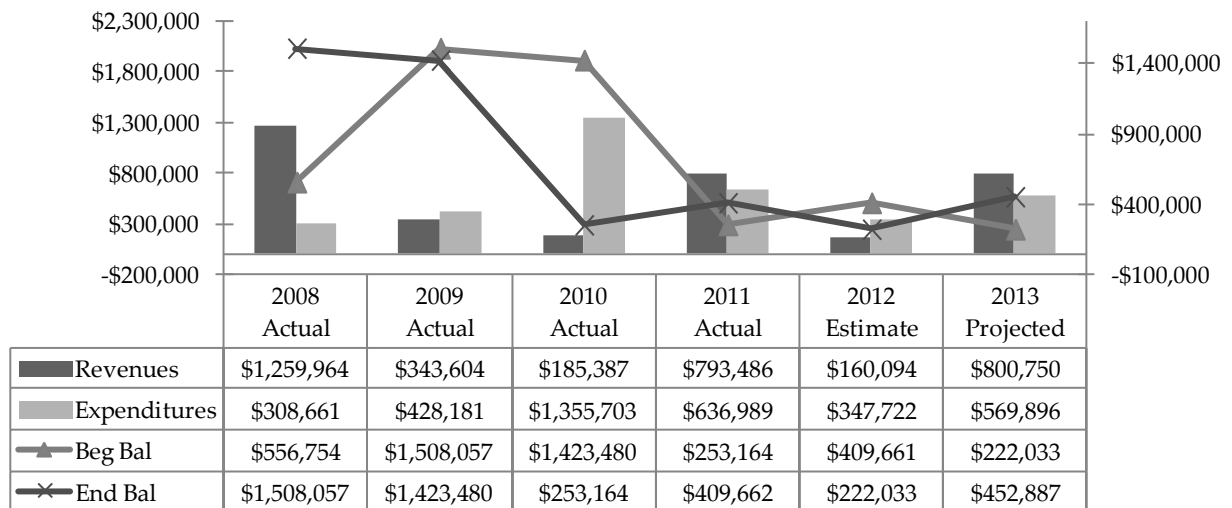
BUDGET SUMMARY

Dept 332 Fire Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
122 Fire Suppression	\$636,989	\$347,722	\$182,519	\$347,722	\$569,896	163.9%	163.9%
Revenue Summary By Service Unit							
124 Communications	\$7,809	\$0	\$7,809	\$0	\$0	n/a	n/a
125 Fire Training	8,670	0	0	0	0	n/a	n/a
126 Emergency Services	75,000	75,000	0	75,000	75,000	100.0%	100.0%
699 General Revenues	702,008	51,072	61,804	85,094	725,750	n/a	852.9%
Total Revenues	<u>\$793,487</u>	<u>\$126,072</u>	<u>\$69,613</u>	<u>\$160,094</u>	<u>\$800,750</u>	635.2%	500.2%
Fund Balance							
Beginning Balance	\$253,164	\$221,892	\$409,661	\$409,661	\$222,033	100.1%	54.2%
Revenues Less Expenditures	156,497	-221,650	-112,906	-187,628	230,854	-104.2%	-123.0%
Ending Balance	<u>\$409,661</u>	<u>\$242</u>	<u>\$296,755</u>	<u>\$222,033</u>	<u>\$452,887</u>	n/a	204.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$19,064	\$18,000	\$12,006	\$18,000	\$18,000	100.0%	3.2%
400 Other Svcs & Charges	18,025	67,361	38,461	67,361	50,000	74.2%	8.8%
600 Capital Outlays	617,036	192,402	122,371	192,402	433,500	225.3%	76.1%
700 Debt Service	-17,135	69,959	9,681	69,959	68,396	97.8%	12.0%
Total Expenditures	<u>\$636,990</u>	<u>\$347,722</u>	<u>\$182,519</u>	<u>\$347,722</u>	<u>\$569,896</u>	163.9%	100.0%

EXPLANATORY NARRATIVE

FIRE CAPITAL FUND FINANCIAL DATA



Service Unit 122 – Fire Suppression

Fire Operation Expenditures are itemized in the following table.

Item	Cost	Funding Source	Justification
Mine Safety Appliance (MSA) Supplies	\$12,000	Fire Capital Funds 122 - R & M	Mandated overhaul for self contained apparatus (SCBA).
Small Tools & Equipment	\$6,000	Fire Capital Funds 350 - Small Tools	Hose & fitting equipment
Repair and Maintenance Contractor Costs for Fire Stations	\$50,000	Fire Capital Funds 122 – R & M Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Staff Vehicle and MDC Replacement	\$433,500	Fire Capital Funds 122 – M & E	These funds will be used to replace machinery and equipment.
Fire Engine / Pumper / Capital Lease Debt Service	\$68,396	Fire capital Funds	10 year lease program for fire apparatus replacement. (Issue date -03/15/2011, Maturity date – 12/01/2020, Interest rate – 3.01762%)
Total	\$569,896		

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 122 Fire Suppression	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
300 Supplies							
310 Office & Oper Supplies	\$11,368	\$12,000	\$11,633	\$12,000	\$12,000	100.0%	100.0%
350 Small Tools & Equip	7,695	6,000	372	6,000	6,000	100.0%	100.0%
Total	19,063	18,000	12,005	18,000	18,000	100.0%	100.0%
480 Repairs & Maintenance	18,025	67,361	38,461	67,361	50,000	74.2%	74.2%
600 Capital Outlays							
630 Impr Other Than Bldg	3,411	104,649	93,210	104,649	0	0.0%	0.0%
640 Machinery & Equip	613,625	87,753	29,161	87,753	433,500	494.0%	494.0%
Total	617,036	192,402	122,371	192,402	433,500	225.3%	225.3%
750 Dbt Svc - Cap Lease/Prin	0	50,598	0	50,598	52,116	103.0%	103.0%
800 Debt Svc - Interest							
810 Debt Svc - Interest	-23,153	0	0	0	0	n/a	n/a
830 Debt Svc - Ext LTD/Int	6,017	19,361	9,681	19,361	16,280	84.1%	84.1%
Total	-17,136	19,361	9,681	19,361	16,280	84.1%	84.1%
Total Expenditures - SU 122	\$636,988	\$347,722	\$182,518	\$347,722	\$569,896	163.9%	163.9%

Service Units 125, 126 And 699 – General Revenues

Revenues are detailed in the following table.

Description	2011	2012	2013
	Actual	Amended	Proposed
	Budget	Budget	Budget
Capital Component of Reimbursements f/Other Agencies (i.e. response to State fires)	\$39,243	\$34,500	\$34,500
Interest from Investments	3,000	0	0
Lease Revenue from YPAC	16,472	16,572	0
Sale of Salvage/Fixed Assets	16,445	34,022	316,250
Capital Lease – Fire Apparatus	576,847	0	0
Transfer from First 1/4% Real Estate Excise Tax (REET 1)	50,000	0	0
Total – 699 General Revenues	\$702,007	\$85,094	\$350,750

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 125 Fire Training	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$8,670	\$0	\$0	\$0	\$0	n/a	n/a
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
SU - 126 Emergency Services							
Revenues							
360 Miscellaneous Revenues	\$75,000	\$75,000	\$0	\$75,000	\$75,000	100.0%	100.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$253,164	\$221,892	\$409,661	\$409,661	\$222,033	100.1%	54.2%
330 Intergovernmental Rev	39,243	34,500	31,610	34,500	34,500	100.0%	100.0%
360 Miscellaneous Revenues	20,917	16,572	24,072	44,472	0	0.0%	0.0%
390 Other Financing Sources	641,847	0	6,122	6,122	691,250	n/a	n/a
Total Revenues - SU 699	\$955,171	\$272,964	\$471,465	\$494,755	\$947,783	347.2%	191.6%

WASTEWATER OPERATING FUND

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

The functions of this division include the collection and treatment of sanitary wastewater to protect the environment, public health and welfare; assess and comply with regulatory agency requirements; and promote economic development.

Discussion

The City of Yakima owns and operates wastewater treatment and collection facilities serving a population of nearly 120,000 which includes the City of Yakima, City of Union Gap, Terrace Heights Sewer District (with the City of Moxee), and areas of Yakima County (outside City limits) through a 4-Party Agreement. The performance criteria for this operation are in accordance with the City's National Pollutant Discharge Elimination System (NPDES) permit issued by the Washington State Department of Ecology (Ecology).

The City's 2004 Wastewater Facility Plan (Facility Plan) presents the plan of action and corresponding expense, based upon regulatory mandated and projected growth in our customer base, for a 20-year horizon. Wastewater staff is currently updating its Facility Plan to incorporate many regulatory and environmental issues not identified within the 2004 Facility Plan. The City of Yakima is responsible for securing adequate collection, treatment and administrative programs to meet wastewater obligations. As such, continued investment into the system is required. The City's financing options include loans, bonds, or cash funded through system users.

Construction costs will impact our ability to finance all of the capital improvements projects (CIP). Over ninety percent (90%) of the projects identified since the 2004 Facility Plan are mandated renewal or regulatory projects as outlined in our NPDES permit with Ecology. The updated Facility Plan currently in process will also address new regulatory and environmental issues. New issues include the Total Maximum Daily Load (TMDL) Study to be conducted by Ecology on the Yakima River to reduce the loading of both phosphorous and nitrogen and the Gap-to-Gap Levee Set Back Project in which the City will be required to relocate its outfall. This project will have a direct impact on the City's ability to continue discharging up to 13 million gallons of treated effluent to the river each day. Staff continues its due diligence in addressing different alternatives and a comprehensive approach to both of these issues.

A rate study consisting of a ten-year review of the Wastewater Division's regulatory requirements for both the WWTP and the sanitary sewer collection system was conducted by FCS Group in 2011. Its purpose was to examine the adequacy of our charges, propose a limited number of policy changes which will affect cost allocations (subsidies), recommend changes to the connection charge program for ease of implementation, and put forth rate recommendations for a series of charges necessary to comply with the maintenance, program and capital needs of the division. Several

capital projects began construction in 2012 which has drawn down the end fund balance for Wastewater Facility Project Fund 478 and is scheduled to continue through 2013 and 2014.

The 2013 budget provides for staffing levels and equipment adjustments consistent with the adopted Mandated 2004 Wastewater Facility Plan and continues implementation of Facility Plan requirements. The 2013 budget is dependent upon proposals from the recent rate study previously approved by City Council including a rate increase of 5.1% in 2013 and the implementation of a 2011 Policy Issue to obtain a revenue bond in early 2013 for Fund 478.



* Rate Study conducted in 2011 by Financial Consulting Solutions Group, Inc (FCS) recommended an annual rate adjustment of 5.1% for 2012-2019 followed by 3% in 2020.

In conjunction with this Budget, there are three Budgeted Major Policy Issues.

- WWTP Security Upgrade – increase the security of the WWTP while enhancing the aesthetics along the Greenway Trail in preparation of the Gap-to-Gap Levee Setback Project.
- Asset Management Software – to effectively manage the City’s Utility assets providing an opportunity to track and increase asset life, prevent and predict equipment failures; lowering the total cost of maintenance saving public money.
- Biosolids Screen Project – for the City to remain in compliance with the new biosolids regulations with the Department of Ecology by reducing the current screen size of ¼-inch down to 3/8-inch; reducing the amount of contaminants (foreign objects) entering the biosolids process.

Revenues generated through the Wastewater Connection Charge are utilized to finance growth driven capital improvements and are necessary to minimize subsidy of such costs by existing customers. Connection Charge revenues have decreased the past few years due to the slowdown of new development. These revenues are received into the 2013 Operating Budget Fund 473, and then transferred to capital funds 476 and 478.

The increase in expenditures within the operation and maintenance (O & M) Fund is primarily due to increases in non-labor item costs such as fuel, utilities, chemicals, and commodities which are required by the treatment process.

The service units in this division are:

Service Unit 211 – Wastewater Collection

Service Unit 215 – Rudkin Road Pump Station

Service Unit 218 – Capital Improvement

Service Unit 232 – Wastewater Treatment

Service Unit 233 – Pretreatment

Service Unit 645 – Interfund Distribution

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Rudkin Road Pump Station			
Million Gallons/Yr. Pumped			
Yakima	439.93	400	400
Union Gap	186.44	250	250
Total Million Gallons/Yr. Pumped	626.37	650	650
Pumping Costs	\$76,660	\$81,160	\$83,089
Cost Per Million Gallons Pumped	\$122	\$125	\$128
Billion Gallons/Yr. Treated	3.541	3.6	3.6
Laboratory Tests/Month	940	940	1,056
Permitted Hydraulic Capacity (average day peak month)	21.5	21.5	21.5
Average Day Peak Month	11.2	10.9	11.0
Percent of Permit Capacity	52%	51%	51%
Peak Day	12.85	12.56	13.0
Pounds of Organic Pollutants Treated (BOD)	11,363,082	10,000,000	12,000,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	41,063	34,610	40,000
Percent of Permit Capacity	77%	65%	75%**
Pounds of Total Suspended Solids (TSS)	8,727,269	7,800,000	9,000,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	29,548	21,000	30,000
Percent of Permit Capacity	77%	54%	78%
Biosolids (Dry Tons)	1,711	1,584	1,600
Treatment Costs	\$5,910,556	\$6,310,572	\$6,729,714
Total Facility Debt Service & Cash Contribution for Capital ⁽²⁾	4,562,996	2,357,406	4,034,440

Capital Projects	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Flow Treated (mg)	3,541	3,600	3,600
Cost Per Million Gallons Treated ⁽¹⁾	\$1,669	\$1,753	\$1,869

- (1) Total Cost per Million Gallons Treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2012, 1¢ of Operations and Maintenance Resources treated 4.68 gallons of wastewater.
- (2) Increased loading is anticipated in 2013 due to extended Del Monte season. Loadings from industrial waste will be reduced with new Upflow Anaerobic Sludge Blanket (UASB) process

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
7123	Department Assistant III ⁽¹⁾	2.00	1.50	1.50
8241	Industrial Maintenance Mechanic	4.00	4.00	4.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00
8312	WWTP Operator II	7.00	7.00	7.00
8313	WWTP Operator III	8.00	8.00	8.00
8321	Laboratory Technician	2.50	2.50	2.50
8322	Pretreatment Technician	3.00	3.00	3.00
8323	Pretreatment Crew Leader	2.00	2.00	2.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00
8326	Laboratory Chemist	1.00	1.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
8732	Wastewater Maintenance Specialist II	13.00	13.00	13.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00
11102	Utility Engineer	3.00	3.00	3.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor	1.00	1.00	1.00
15101	Assistant Wastewater Manager	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00
15103	WWTP Chief Operator	4.00	4.00	4.00
15104	Pretreatment Supervisor	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00
Total Budgeted Personnel ⁽²⁾		69.50	69.00	69.00

- (1) Position downgraded from full-time to part-time in 2012.
- (2) Wastewater funds 2.75 FTE's in Engineering (041), .15 FTE in Codes (022), and .4 FTE in Water (474). 7.165 FTE's are funded by Stormwater.

BUDGET SUMMARY

Dept 473 Sewer Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
211 Wastewater Collection	\$5,056,384	\$6,473,356	\$4,945,563	\$6,615,023	\$7,209,796	111.4%	109.0%
215 Rudkin Road	76,660	81,160	63,803	81,305	83,089	102.4%	102.2%
232 Wastewater Treatment	5,910,556	6,310,572	4,538,512	6,258,937	6,729,714	106.6%	107.5%
233 Wastewater Pre-Treatmer	827,484	876,076	727,201	905,353	951,182	108.6%	105.1%
234 Industrial Waste	0	0	0	39	0	n/a	0.0%
645 Interfund Distribution	6,573,934	5,695,976	3,081,926	5,432,205	4,543,431	79.8%	83.6%
Total Expenditures	<u>\$18,445,018</u>	<u>\$19,437,140</u>	<u>\$13,357,005</u>	<u>\$19,292,862</u>	<u>\$19,517,212</u>	100.4%	101.2%

Revenue Summary By Service Unit

211 Wastewater Collection	\$12,837,777	\$15,500,926	\$13,271,453	\$16,044,443	\$16,858,589	108.8%	105.1%
215 Rudkin Road	31,165	23,800	10,829	23,800	23,800	100.0%	100.0%
218 Capital Improvement	470,850	350,000	633,857	500,000	500,000	142.9%	100.0%
232 Wastewater Treatment	1,933,592	2,211,593	1,894,892	2,272,093	2,272,093	102.7%	100.0%
233 WW Pre-Treatment	682,183	695,530	753,437	699,530	723,680	104.0%	103.5%
645 Interfund Distribution	232,939	232,939	132,939	232,939	274,554	117.9%	117.9%
699 General Revenues	5,918	1,200	13,466	11,943	1,200	100.0%	10.0%
Total Revenues	<u>\$16,194,424</u>	<u>\$19,015,988</u>	<u>\$16,710,873</u>	<u>\$19,784,748</u>	<u>\$20,653,916</u>	108.6%	104.4%

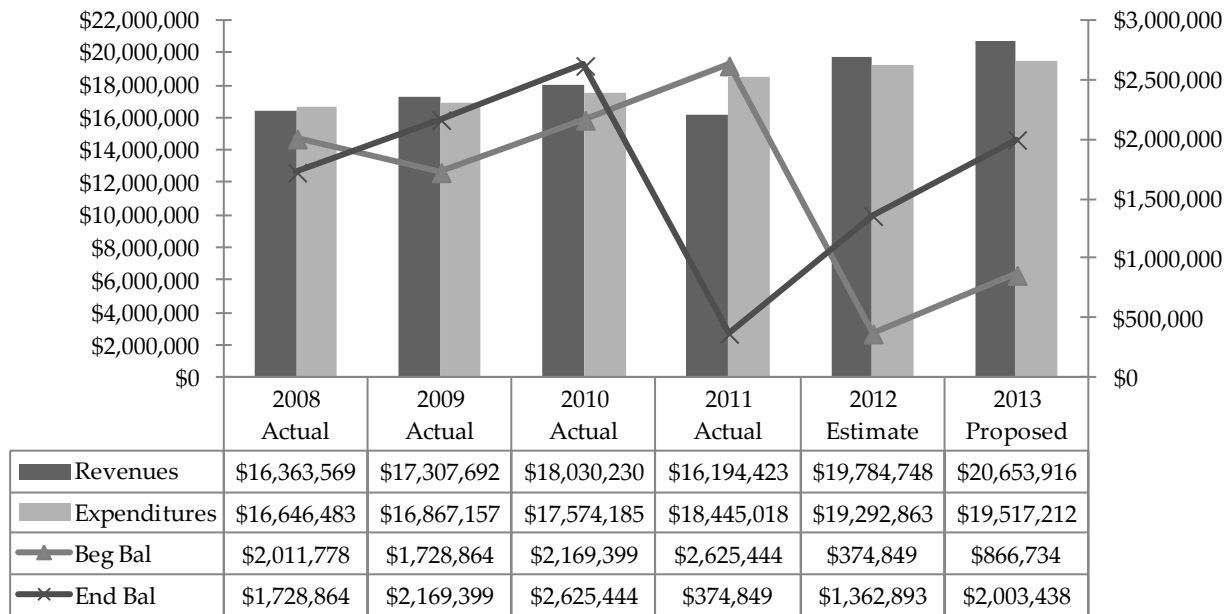
Fund Balance

Beginning Balance	\$2,625,444	\$1,362,894	\$374,849	\$374,849	\$866,735	63.6%	231.2%
Revenues Less Expenditures	-2,250,594	-421,151	3,361,634	491,885	1,136,704	-269.9%	231.1%
Ending Balance	<u>\$374,850</u>	<u>\$941,743</u>	<u>\$3,736,483</u>	<u>\$866,734</u>	<u>\$2,003,439</u>	212.7%	231.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$3,692,916	\$3,833,318	\$2,949,196	\$3,621,346	\$3,971,124	103.6%	20.3%
200 Personnel Benefits	1,325,100	1,414,610	1,079,968	1,373,118	1,613,597	114.1%	8.3%
Sub-Total Salaries & Benefits	5,018,016	5,247,928	4,029,164	4,994,464	5,584,721	106.4%	28.6%
300 Supplies	692,783	737,240	481,582	840,026	954,500	129.5%	4.9%
400 Other Svcs & Charges	1,318,424	1,575,813	911,915	1,577,411	1,613,902	102.4%	8.3%
500 Intgov Svcs/Other Intfnd	8,061,331	8,492,687	5,067,638	8,566,173	7,719,254	90.9%	39.6%
600 Capital Outlays	176,403	155,000	52,229	155,000	255,000	164.5%	1.3%
700 Debt Service	812,629	806,615	794,000	807,032	948,177	117.6%	4.9%
900 Intfnd Pymt f/Svcs	2,365,431	2,421,858	2,020,478	2,352,758	2,441,658	100.8%	12.5%
Total Expenditures	<u>\$18,445,017</u>	<u>\$19,437,141</u>	<u>\$13,357,006</u>	<u>\$19,292,864</u>	<u>\$19,517,212</u>	100.4%	100.0%

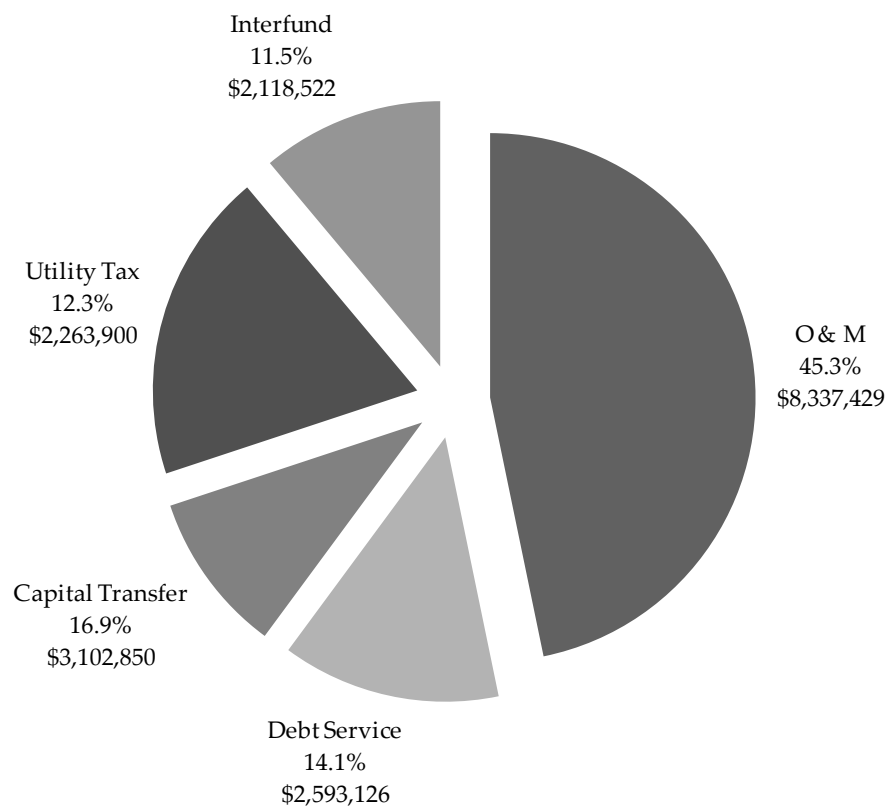
EXPLANATORY NARRATIVE

WASTEWATER OPERATING FUND FINANCIAL DATA



WASTEWATER OPERATING FUND

2013 budget – \$19,517,212



Service Unit 211 – Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 335 miles of sanitary wastewater lines, maintaining 10 lift stations, infiltration reduction through slip-lining and rehabilitation of manholes, root control program, assisting other City divisions with street improvement projects, and emergency response throughout the system. Inside City and Outside City operating revenues generate the revenues for service unit 211.

The City's AIMMS (Automated Inventory and Maintenance Management System) program is utilized to track all emergency call outs and all maintenance activity. From this information, a "hot spots" list and map are created. Extra emphasis maintenance is scheduled to prevent additional emergencies in those identified areas. Most of these "hot spots" are maintained twice yearly, with a few requiring more frequent work (up to six times per year). The pretreatment fat, oil, grease control (FOG) program and the collection system root control program are decreasing the need for maintenance in many of the "hot spots." The Wastewater Division has a goal of a maximum of five years between routine maintenance of pipes, however, because of minimal pipe slope, much of the system requires more frequent maintenance. Staff continually evaluates the scheduled frequency and adjusts as appropriate. To cover "hot spots" as well as "routine" maintenance to achieve the five-year goal, collection staff needs to maintain a minimum of 220 miles (1,160,000 ft.) of pipe each year. Through October 2012, staff cleaned a total of 1,077,236 feet of pipe (hydro cleaned 949,147 ft., rodded 128,089 ft.). Staff will achieve the "minimum" number of feet of pipe by year end.

Another important function of the Collection Crew is to respond to emergency call-outs after-hours. Thus far during 2012, there have been 11 emergency call outs that were determined to be the City's responsibility, and were attributed to grease, roots, and rags. This is an increase of 6 emergency call-outs as reported in 2011. In addition, crews responded to 47 emergency call outs this year that were determined to be the customer's responsibility, all of which were caused by plugged laterals. The ongoing efforts of the Collection Crews' preventative maintenance program on the sanitary sewer lines continue to limit the number of emergency call-outs.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of the existing collection system and of new developer construction, and locating stubs. About 126,210 lineal feet of pipe has been televised in 2012 to date as part of the crew's routine inspection program aimed at identifying problem areas such as voids within pipes, infiltration, etc. In addition, 1,840 feet has been televised for new construction inspections, 699 feet for stormwater drainage, and 662 for irrigation. The camera utilized for the "condition assessment" of the wastewater collection system was put into service in July of this year and has already scanned and assessed over 70,000 feet of pipe; allowing the City to begin prioritizing repair/replacement projects to reduce "emergency repairs." This work will be associated with the proposed Policy Issue for "Asset Management Software."

Observation's reported for repair:

- | | |
|---|-----|
| ➤ Broken pipe | 67 |
| ➤ Cracked pipe | 352 |
| ➤ Manhole (inflow and infiltration issue) | 2 |

Wastewater Collections continues to aggressively pursue infiltration control and are experiencing positive results of this program. The City has put together a manhole rehabilitation program in which the older brick manholes are relined with fiber-impregnated cementitious grout; effectively sealing all cracks and voids within the existing deteriorated mortar. In addition, the City also performs “cured in place pipe (CIPP) repair.” The CIPP process is useful for the permanent repair of cracks or voids in sewer pipes, without having to excavate the pipe for replacement. Both processes have proven to be quite effective in reducing infiltration. The following work was completed:

➤ Locate and raised	31
➤ Channel work	34
➤ Replace w/ locking lid & ring	15
➤ Replace lid only	5
➤ Replace lid and ring	5
➤ Cure-in-Place Pipe Repair	5

Account 120 Overtime – Overtime is required for emergency after-hour service calls generally for sewer back-ups.

Account 130 Special Pay – Special pay is required for “standby” for after-hour emergency service calls.

Account 310 Office and Operating Supplies – Items budgeted include pipe fittings, lift station parts, manhole grade rings, and other materials for routine minor repairs.

Account 3GC Pipe Preservation Supplies – This account provides materials necessary for repair work of sanitary sewer pipes and manholes.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as consulting engineers and legal services.

Account 440 Advertising – This line item provides for advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 211 Wastewater Collection	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$1,103,159	\$1,241,179	\$933,933	\$1,127,421	\$1,333,267	107.4%	118.3%
120 Overtime	5,011	12,000	7,470	12,000	12,000	100.0%	100.0%
130 Special Pay	5,300	8,327	8,448	11,327	7,696	92.4%	67.9%
140 Retire/Term Cashout	55,572	0	0	0	10,000	n/a	n/a
Total	1,169,042	1,261,506	949,851	1,150,748	1,362,963	108.0%	118.4%
200 Personnel Benefits							
200 Personnel Benefits	462,400	483,664	360,101	479,380	578,684	119.6%	120.7%
280 Clothing & Misc	1,816	2,500	335	3,000	3,000	120.0%	100.0%
Total	464,216	486,164	360,436	482,380	581,684	119.6%	120.6%

300 Supplies							
310 Office & Oper Supplies	42,483	54,214	56,424	60,000	75,000	138.3%	125.0%
320 Fuel Consumed	75,740	53,000	53,259	80,000	80,000	150.9%	100.0%
350 Small Tools & Equip	920	2,500	1,684	2,500	2,500	100.0%	100.0%
3G0 Grouting Chemicals	0	20,000	0	20,000	30,000	150.0%	150.0%
Total	119,143	129,714	111,367	162,500	187,500	144.5%	115.4%
400 Other Services & Charges							
410 Professional Services	9,840	8,500	1,674	8,500	8,500	100.0%	100.0%
420 Communications	6,139	5,035	3,789	5,660	5,660	112.4%	100.0%
430 Transportation/Training	1,817	1,800	569	1,800	1,800	100.0%	100.0%
440 Advertising	265	300	0	300	300	100.0%	100.0%
450 Oper Rentals & Leases	0	2,000	0	2,000	2,000	100.0%	100.0%
470 Public Utility Services	24,533	36,000	17,430	27,225	28,024	77.8%	102.9%
480 Repairs & Maintenance	4,283	16,000	10,501	16,000	16,000	100.0%	100.0%
490 Miscellaneous	4,066	5,900	4,263	7,200	7,200	122.0%	100.0%
Total	50,943	75,535	38,226	68,685	69,484	92.0%	101.2%
500 Intergovernmental Svcs							
530 State/Cnty Tax/Assess	122,143	132,900	100,581	132,900	132,900	100.0%	100.0%
540 Interfund Tax/Assess	1,888,297	3,086,426	2,371,459	3,384,000	3,562,000	115.4%	105.3%
Total	2,010,440	3,219,326	2,472,040	3,516,900	3,694,900	114.8%	105.1%
640 Machinery & Equipment	3,805	50,000	24,440	50,000	50,000	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	194,708	184,450	154,084	184,450	177,335	96.1%	96.1%
960 Interfund Insurance Svc	348,279	383,107	383,107	383,107	409,924	107.0%	107.0%
990 Interfund Admin Chrgs	695,808	683,554	452,012	616,254	676,005	98.9%	109.7%
Total	1,238,795	1,251,111	989,203	1,183,811	1,263,264	101.0%	106.7%
Total Expenditures - SU 211	<u>\$5,056,384</u>	<u>\$6,473,356</u>	<u>\$4,945,563</u>	<u>\$6,615,024</u>	<u>\$7,209,795</u>	111.4%	109.0%
Revenues							
340 Chrgs f/Goods & Services	\$13,130,803	\$15,490,426	\$13,263,277	\$16,033,943	\$16,848,089	108.8%	105.1%
360 Miscellaneous Revenues	163,243	10,500	8,176	10,500	10,500	100.0%	100.0%
380 Nonrevenues	-456,269	0	0	0	0	n/a	n/a
Total Revenues - SU 211	<u>\$12,837,777</u>	<u>\$15,500,926</u>	<u>\$13,271,453</u>	<u>\$16,044,443</u>	<u>\$16,858,589</u>	108.8%	105.1%

Service Unit 215 – Rudkin Road Pump Station

Through September 2012, total flow at Rudkin Road remains the same from last year. For budget purposes, the Wastewater Division projects no change for total flow from 2012 to 2013. Revenues are received from the City of Union Gap to cover the following expenditures: (a) O & M costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt Service (which is contractually allocated in Yakima at 42.3%, and in Union Gap 57.7%). There is currently no active debt service at the Rudkin Road Lift Station (See 473 Revenue Chart in general narrative section at beginning.)

Account 120 Overtime – Overtime may be required to address after-hour issues with the Rudkin Road lift station.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 215 Rudkin Road	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$17,103	\$17,650	\$13,967	\$18,197	\$17,682	100.2%	97.2%
120 Overtime	985	1,600	911	1,600	1,600	100.0%	100.0%
130 Special Pay	0	0	102	100	100	n/a	100.0%
140 Retire/Term Cashout	0	0	0	0	1,000	n/a	n/a
Total	18,088	19,250	14,980	19,897	20,382	105.9%	102.4%
200 Personnel Benefits	6,386	6,624	5,525	7,113	7,390	111.6%	103.9%
310 Office & Oper Supplies	3,905	2,500	641	2,500	2,500	100.0%	100.0%
400 Other Services & Charges							
420 Communications	0	117	73	117	117	100.0%	100.0%
470 Public Utility Services	17,870	20,026	13,193	19,035	19,320	96.5%	101.5%
480 Repairs & Maintenance	0	500	0	500	500	100.0%	100.0%
Total	17,870	20,643	13,266	19,652	19,937	96.6%	101.5%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	1,934	1,666	1,388	1,666	1,482	89.0%	89.0%
960 Interfund Insurance Svc	14,215	15,637	15,637	15,637	16,731	107.0%	107.0%
990 Interfund Admin Chrgs	14,263	14,841	12,367	14,841	14,667	98.8%	98.8%
Total	30,412	32,144	29,392	32,144	32,880	102.3%	102.3%
Total Expenditures - SU 215	\$76,661	\$81,161	\$63,804	\$81,306	\$83,089	102.4%	102.2%
Revenues							
340 Chrgs f/Goods & Services	\$31,165	\$23,800	\$10,829	\$23,800	\$23,800	100.0%	100.0%

Service Unit 218 – Capital Improvement / LID Revenue

This is the revenue from wastewater connection charges, which will ultimately be redistributed either to the 476 Fund (Wastewater Construction Fund), and/or to the 478 Fund (Wastewater Facility Project).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 218 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
370 Prop/Trust Gains & Other	\$470,850	\$350,000	\$633,857	\$500,000	\$500,000	142.9%	100.0%

Service Unit 232 – Wastewater Treatment

Service Unit 232 includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.7 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,100 complete 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 Service Unit 233) and Stormwater. 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) based on ammonia removal. Our rated capacity under this permit is based on engineering studies

discussed in the 2004 Facility Plan. During 2011, the average daily flow during the peak month (September) was 11.33- mgd and the highest daily flow being 12.85- mgd occurring on May 15th. It is too early to capture the 2012 average day peak month and the highest daily flow. However, we anticipate the trend to continue in 2013 which is significantly below 1996 when the average day peak month was 18.19 - mgd and peak day was 19.52 - mgd. This reduction is due to continued reductions in both infiltration (groundwater leaking into Wastewaters) and inflow (illegal connections to Wastewater).

Through September 2012, total flow to the facility is down 5.9% from 2011. During this same time period both Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) levels have decreased by 9.3% and 13.0% respectively.

To help reduce operational and capital project costs, the Wastewater Division is currently installing an anaerobic bio-reactor to treat high strength wastewater from local industrial fruit processors by mid- 2013. By separating the high strength industrial loading from the rest of the domestic sanitary sewer, significant capacity is immediately restored for future users, while being able to treat both processes far more cost effectively; saving approximately \$10,000,000 in operational and capital costs over the next ten-years as previously identified in the 2004 Facility Plan.

Per the 1997 Settlement Agreement, wholesale billing to Union Gap and Terrace Heights are based upon their respective loadings to the treatment facility. Each year, the operating and maintenance expense is divided into Hydraulic (20%), BOD (40%), and SS (40%) components. The divided expense is further allocated to each customer based upon their actual loading. The 2011 actual, projected 2012, and estimated 2013 percent allocations are indicated on the following table.

	2011 Actual	2012 Projected	2013 Estimated
Million Gallons Treated (Total)			
Yakima (%)	3,541	3,600	3,600
Union Gap (%)	88.6%	88.5%	88.3%
Terrace Heights (%)	5.4%	5.4%	5.6%
BOD Treated (lbs.) (Includes Dry Matter)	6.1%	6.1%	6.1%
Yakima (%)	11,363,082	10,000,000	12,000,000
Union Gap (%)	93.4%	92.4%	93.6%
Terrace Heights (%)	3.2%	3.6%	3.0%
TSS Treated (lbs.) (Includes Dry Matter.)	3.4%	4.1%	3.5%
Yakima (%)	8,727,269	7,800,000	9,000,000
Union Gap (%)	94.3%	92.2%	92.9%
Terrace Heights (%)	2.5%	3.4%	3.1%

In addition to charges due to actual treatment costs, 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 2011 actual cost distribution for each entity along with the total estimated 2012 and projected 2013 Debt service and Cash Contribution for Capital Improvement Projects.

SHARED DEBT SERVICE

	Estimated	Projected	----- 2011 Actual -----		
	2012	2013		Union	Terrace
	Total	Total	Yakima	Gap	Heights
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	\$2,162,135	\$2,252,940	\$2,516,748	\$150,886	\$74,512
Treatment Cash Contribution	181,500	1,781,500	1,699,850	81,000	40,000
Total	\$2,343,635	\$4,034,440	\$4,216,598	\$231,886	\$114,512

Revenues are detailed as follows:

CAPITAL RESERVE

(Contributions into 472 Fund Yearly – \$150,000)

	Yakima	Union	Terrace
		Gap	Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	\$10,988	\$1,013	\$500
Total Yearly Allocation	<u>\$131,850</u>	<u>\$12,150</u>	<u>\$6,000</u>

NOTE: The percentages presented are based on contractual allocations.

Account 120 Overtime – Overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with the construction project due to interruptions of normal treatment processes and the installation of new equipment.

Account 3BI and 3CH Chemicals – This account purchases the various chemicals needed to properly operate the wastewater treatment plant.

Account 410 Professional Services – This fund provides limited professional consulting services and legal consultation with regards to permit and water quality regulations, and may include regulatory consultation for limited discharge permit issues.

Account 440 Advertising – This account provides funds for required legal (SEPA, SERP, Permits) and bidding notices.

Account 4DO DOE WW Discharge Permit Fee – This account pays for the permit issued by the Department of Ecology for the City's wastewater discharge permit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 232 Wastewater Treatment	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$1,916,666	\$2,021,754	\$1,536,279	\$1,899,644	\$2,013,185	99.6%	106.0%
120 Overtime	57,065	65,000	43,130	65,000	65,000	100.0%	100.0%
130 Special Pay	0	36	8,033	3,000	0	0.0%	0.0%
140 Retire/Term Cashout	76,720	0	17,901	17,901	30,000	n/a	167.6%
Total	2,050,451	2,086,790	1,605,343	1,985,545	2,108,185	101.0%	106.2%
200 Personnel Benefits							
200 Personnel Benefits	696,947	750,343	577,434	715,085	832,888	111.0%	116.5%
280 Clothing & Misc	3,505	2,500	801	2,500	2,500	100.0%	100.0%
Total	700,452	752,843	578,235	717,585	835,388	111.0%	116.4%
300 Supplies							
310 Office & Oper Supplies	312,307	312,526	209,743	312,526	350,000	112.0%	112.0%
320 Fuel Consumed	20,230	27,000	10,943	27,000	27,000	100.0%	100.0%
350 Small Tools & Equip	11,540	10,000	9,651	20,000	20,000	200.0%	100.0%
3B0 Chemicals	33,075	40,000	13,993	40,000	50,000	125.0%	125.0%
3C0 Chemicals	179,536	200,000	116,876	260,000	300,000	150.0%	115.4%
Total	556,688	589,526	361,206	659,526	747,000	126.7%	113.3%
400 Other Services & Charges							
410 Professional Services	65,473	62,915	53,002	62,915	60,000	95.4%	95.4%
420 Communications	18,082	17,334	12,444	18,557	18,557	107.1%	100.0%
430 Transportation/Training	6,599	6,000	5,176	6,000	6,000	100.0%	100.0%
440 Advertising	228	500	362	1,000	1,000	200.0%	100.0%
450 Oper Rentals & Leases	1,852	3,000	60	3,000	3,000	100.0%	100.0%
470 Public Utility Services	792,466	887,579	588,671	893,820	914,783	103.1%	102.3%
480 Repairs & Maintenance	229,272	350,000	72,072	350,000	350,000	100.0%	100.0%
490 Miscellaneous	21,279	28,500	19,105	26,000	33,500	117.5%	128.8%
4D0 DOE W/W Dschrg Pmt	82,171	85,700	95,103	95,104	105,000	122.5%	110.4%
Total	1,217,422	1,441,528	845,995	1,456,396	1,491,840	103.5%	102.4%
500 Intergovernmental Services							
530 State/Cnty Tax/Assess	199,560	250,100	184,925	250,100	250,100	100.0%	100.0%
550 Interfund Subsidies	0	35,000	0	35,000	35,000	100.0%	100.0%
Total	199,560	285,100	184,925	285,100	285,100	100.0%	100.0%
640 Machinery & Equipment	172,598	100,000	27,789	100,000	200,000	200.0%	200.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	117,925	104,890	87,408	104,890	95,958	91.5%	91.5%
960 Interfund Insurance Svc	305,633	336,196	336,196	336,196	359,730	107.0%	107.0%
990 Interfund Admin Chrgs	589,825	613,699	511,415	613,699	606,513	98.8%	98.8%
Total	1,013,383	1,054,785	935,019	1,054,785	1,062,201	100.7%	100.7%
Total Expenditures - SU 232	<u>\$5,910,554</u>	<u>\$6,310,572</u>	<u>\$4,538,512</u>	<u>\$6,258,937</u>	<u>\$6,729,714</u>	106.6%	107.5%
Revenues							
340 Chrgs f/Goods & Services	\$1,846,221	\$2,128,216	\$1,816,715	\$2,188,716	\$2,188,716	102.8%	100.0%
360 Miscellaneous Revenues	9,193	5,200	0	5,200	5,200	100.0%	100.0%
370 Prop/Trust Gains & Other	78,177	78,177	78,177	78,177	78,177	100.0%	100.0%
Total Revenues - SU 232	<u>\$1,933,591</u>	<u>\$2,211,593</u>	<u>\$1,894,892</u>	<u>\$2,272,093</u>	<u>\$2,272,093</u>	102.7%	100.0%

Service Unit 233 – Pretreatment

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. Pretreatment staff currently includes one Pretreatment Supervisor, two Pretreatment Crew Leaders, three Pretreatment Technicians and one Environmental Compliance Specialist.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose significant risk to public health and the City's ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit. A condition of §6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes and regulates 26 SIU's and approximately 460 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2012 the Pretreatment Program performed compliance inspections on 24 of the 26 SIU's. In addition, each SIU is required to be sampled a minimum of once per year by the City in accordance with the City's NPDES permit. Year -to date, the Pretreatment Program has sampled and inspected approximately 420 of the MIU's.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). Heavy FOG concentrations have the potential to cause Wastewater backups within the collection system, causing flooding of wastewater into residential homes and businesses. It also interferes with the treatment process at the POTW. The FOG Program focuses on educating and reinforcing best management practices with food service establishment personnel, particularly with the managers. Wastewater discharges are sampled for FOG to ensure grease traps or oil interceptors are being cleaned on a regular basis and that FOG concentrations do not exceed the local discharge limit of 100 mg/L. The Pretreatment Program's goal is to inspect and test each food establishment at least once every quarter. The efforts of the Pretreatment Program are paying significant dividends. The number of grease related sewer backups has decreased dramatically since Pretreatment began emphasizing best management practices with the food service establishments. In addition, there has been a reduction in the number of FOG violations issued to food service establishments; decreasing operating costs for the Wastewater Division.

To ensure that dischargers who violate the City's Wastewater Use and Pretreatment Ordinance are brought back into compliance in a consistent and timely manner, the Pretreatment Program continues to follow and implement its Enforcement Response Plan (ERP). The ERP is a guidance document that provides a menu of graduated enforcement options to assist City personnel in determining appropriate enforcement actions to implement towards violators of the Sewer Use and Pretreatment Regulations.

The City's NPDES permit also requires Whole Effluent Toxicity (WET) tests. Chronic WET testing is conducted on the treated effluent being discharged to the Yakima River during spring/summer to measure survival and reproduction of the test species Ceriodaphnia dubia and summer/fall to measure survival and growth of the test species Pimephales promelas. An outside Lab is contracted to conduct such tests as required by the City's NPDES permit.

Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. The wastewater discharge permits are assessed at 90% of Ecology's annual fee schedule Chapter 173-224 WAC. In addition to permit fees, revenue is received from Pretreatment Program charges to minor (MIU's) and significant industrial users (SIU's), and from Terrace Heights and Union Gap for sampling and testing performed.

Account 120 Overtime – Overtime in this service unit is due to weekend sampling of Terrace Heights and Union Gap, as well as whole effluent toxicity (WET) testing.

Account 3C0 Chemicals – This account is used for chemicals that may be utilized in determining connections to the sanitary sewer system such as smoke/dye testing.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as outside lab fees associated with Whole Effluent Toxicity (WET) testing of the effluent.

Account 440 Advertising – This line item provides required legal advertising for public notices of permits issued to the industries by the City.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 233 WW Pre-Treatment	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$454,334	\$464,272	\$378,271	\$463,336	\$467,774	100.8%	101.0%
120 Overtime	1,003	1,500	385	1,500	1,500	100.0%	100.0%
130 Special Pay	0	0	366	320	320	n/a	100.0%
140 Retire/Term Cashout	0	0	0	0	10,000	n/a	n/a
Total	455,337	465,772	379,022	465,156	479,594	103.0%	103.1%
200 Personnel Benefits							
200 Personnel Benefits	153,873	168,479	135,820	165,539	188,635	112.0%	114.0%
280 Clothing & Misc	172	500	-49	500	500	100.0%	100.0%
Total	154,045	168,979	135,771	166,039	189,135	111.9%	113.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 233 WW Pre-Treatment	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
300 Supplies							
310 Office & Oper Supplies	6,487	8,000	4,929	8,000	10,000	125.0%	125.0%
320 Fuel Consumed	6,560	7,000	3,439	7,000	7,000	100.0%	100.0%
350 Small Tools & Equip	0	250	0	250	250	100.0%	100.0%
3C0 Chemicals	0	250	0	250	250	100.0%	100.0%
Total	13,047	15,500	8,368	15,500	17,500	112.9%	112.9%
400 Other Services & Charges							
410 Professional Services	28,088	30,000	12,264	25,000	25,000	83.3%	100.0%
420 Communications	1,662	2,857	1,349	2,390	2,390	83.7%	100.0%
430 Transportation/Training	0	1,000	0	1,000	1,000	100.0%	100.0%
440 Advertising	924	1,500	0	1,500	1,500	100.0%	100.0%
480 Repairs & Maintenance	0	750	0	750	750	100.0%	100.0%
490 Miscellaneous	1,513	2,000	817	2,000	2,000	100.0%	100.0%
Total	32,187	38,107	14,430	32,640	32,640	85.7%	100.0%
540 Interfund Taxes & Assess	90,026	98,900	122,747	139,000	144,000	145.6%	103.6%
640 Machinery & Equipment	0	5,000	0	5,000	5,000	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	13,134	12,330	10,276	12,330	11,864	96.2%	96.2%
960 Interfund Insurance Svc	3,555	3,910	3,910	3,910	4,184	107.0%	107.0%
990 Interfund Admin Chrgs	66,152	67,578	52,678	65,778	67,265	99.5%	102.3%
Total	82,841	83,818	66,864	82,018	83,313	99.4%	101.6%
Total Expenditures - SU 233	<u>\$827,483</u>	<u>\$876,076</u>	<u>\$727,202</u>	<u>\$905,353</u>	<u>\$951,182</u>	108.6%	105.1%
Revenues							
320 Licenses And Permits	\$682,183	\$695,530	\$753,437	\$699,530	\$723,680	104.0%	103.5%

Service Unit 234 – Industrial Waste

The following table details the changes that have occurred in this account from 2011 through the proposed 2013 budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 234 Industrial Waste	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
490 Miscellaneous	\$0	\$0	\$0	\$39	\$0	n/a	0.0%

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2011 through the proposed 2013 budget:

	2011 Actual	2012 Year-End Estimate	2013 Proposed Budget
Operating Transfer to Capital (476 / 478)	\$2,615,000	\$2,250,000	\$1,100,000
Connection Charge Transfer (476 / 478)	470,850	350,000	500,000
Terrace Heights Debt Coverage Contribution ⁽¹⁾ (478)	40,000	60,000	60,000
Union Gap Debt Coverage Contribution ⁽¹⁾ (478)	81,000	121,500	121,500
Operating Transfer for Utility Services System (392)	120,000	0	0
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	\$3,458,700	\$2,913,350	\$1,913,350

- (1) Union Gap and Terrace Heights have agreed to participate in debt service “coverage” costs as part of the “Settlement Agreement.” The revenues (shown in the 232 narrative) are transferred to the 478 Fund for Treatment Facility improvements; thus, the expenditure is shown here.

The City has received loans for projects which require yearly principal and interest payments from the annual revenue, which consist of residual equity and operating transfers. The following table details debt service:

	2011 Actual	2012 Year-End Estimate	2013 Proposed Budget	Maturity Date
Revenue Bonds				
2008 Wastewater/Water (refunding 1998)	\$499,769	\$0	\$0	09/01/2012
2003 Wastewater Series A & B	1,348,707	1,272,769	1,158,544	11/01/2023
2008 Wastewater	411,613	413,413	413,413	11/01/2027
Intergovernmental Loans				
Sewer Collection System Improvements	62,657	62,349	0	7/01/2013
1994 Wastewater Facility Rehabilitation	174,768	173,917	172,211	7/01/2013
1994 Wastewater Collection System Improvement	42,331	42,126	41,717	7/01/2014
1995 Headworks/Digester Rehabilitation	170,726	169,910	168,277	7/01/2015
1995 King Street Collection System	12,211	12,153	12,036	7/01/2015
2001 Fruitvale Neighborhood Water Wastewater Project	81,700	81,507	81,119	7/01/2021
2005 River Road – 16th to 40th Ave	133,254	132,944	132,322	7/01/2025
2007 Ultra Violet Disinfection	136,564	131,709	130,493	7/01/2027
1992 Fruitvale Canal Wasteway Transfer	16,875	0	0	7/01/2012
1995 Fair Avenue Improvements Transfer	25,641	25,641	25,641	7/01/2015
Railroad Grade Separation Stormwater Loan	(1,580)	0	84,306	
2012 IW Reactor, Pump station & NE Power Distribution	0	417	210,002	9/01/2031
Total	\$3,115,235	\$2,518,855	\$2,630,081	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	\$5,126,939	\$4,392,720	\$2,262,285	\$4,068,032	\$2,888,113	65.7%	71.0%
560 Interfund Transfers	42,516	25,641	25,641	25,641	25,641	100.0%	100.0%
5C0 Conn Charge Trns	470,850	350,000	0	350,000	500,000	142.9%	142.9%
5T0 Debt Cov Trns TH	40,000	40,000	0	60,000	60,000	150.0%	100.0%
5U0 Debt Cov Trns UG	81,000	81,000	0	121,500	121,500	150.0%	100.0%
Total	5,761,305	4,889,361	2,287,926	4,625,173	3,595,254	73.5%	77.7%
780 Intergovernmental Loans	771,455	771,456	771,455	771,456	909,726	117.9%	117.9%
830 Debt Svc - Ext LTD - Int	41,174	35,159	22,545	35,576	38,451	109.4%	108.1%
Total Expenditures - SU 645	<u>\$6,573,934</u>	<u>\$5,695,976</u>	<u>\$3,081,926</u>	<u>\$5,432,205</u>	<u>\$4,543,431</u>	79.8%	83.6%
Revenues							
380 Nonrevenues	\$32,939	\$32,939	\$32,939	\$32,939	\$32,939	100.0%	100.0%
390 Other Financing Sources	200,000	200,000	100,000	200,000	241,615	120.8%	120.8%
Total Revenues - SU 645	<u>\$232,939</u>	<u>\$232,939</u>	<u>\$132,939</u>	<u>\$232,939</u>	<u>\$274,554</u>	117.9%	117.9%

Service Unit 699 – General Revenues

This service unit reflects the changes from prior year activity in the service unit, the contributions by Yakima, Union Gap, and Terrace Heights, and the sale of fixed assets and salvage.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	2,625,444	1,362,894	374,849	374,849	866,735	63.6%	231.2%
360 Miscellaneous Revenues	5,918	1,200	6,912	6,300	1,200	100.0%	19.0%
390 Other Financing Sources	0	0	6,554	5,643	0	n/a	0.0%
Total Revenues - SU 699	<u>\$2,631,362</u>	<u>\$1,364,094</u>	<u>\$388,315</u>	<u>\$386,792</u>	<u>\$867,935</u>	63.6%	224.4%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

WASTEWATER CAPITAL RESERVE

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair or capital improvements to the Wastewater Treatment Facility.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 238 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 472 Wastewater Cap Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	\$42,261	\$50,000	\$8,600	\$50,000	\$50,000	100.0%	100.0%
Revenue Summary By Service Unit							
238 Capital Improvement	\$20,443	\$18,150	\$15,393	\$18,150	\$18,150	100.0%	100.0%
645 Interfund Distribution	131,850	131,850	131,850	131,850	131,850	100.0%	100.0%
699 General Revenues	500	500	0	500	500	100.0%	100.0%
Total Revenues	\$152,793	\$150,500	\$147,243	\$150,500	\$150,500	100.0%	100.0%
Fund Balance							
Beginning Balance	\$628,016	\$728,516	\$738,547	\$738,547	\$839,047	115.2%	113.6%
Revenues Less Expenditures	110,531	100,500	138,643	100,500	100,500	100.0%	100.0%
Ending Balance	\$738,547	\$829,016	\$877,190	\$839,047	\$939,547	113.3%	112.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$42,261	\$50,000	\$8,600	\$50,000	\$50,000	100.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

This service unit is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 218 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
480 Repairs & Maintenance	\$42,261	\$50,000	\$8,600	\$50,000	\$50,000	100.0%	100.0%

Service Unit 238 – Capital Improvement

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 4-Party Agreement. See Capital Contribution under the 473 budget, Service Unit 232.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 238 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
340 Chrgs f/Goods & Services	\$20,443	\$18,150	\$15,393	\$18,150	\$18,150	100.0%	100.0%

Service Unit 645 – Interfund Distribution

This is the City of Yakima's share to the yearly fund contribution.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$131,850	\$131,850	\$131,850	\$131,850	\$131,850	100.0%	100.0%

Service Unit 699 – General Revenues

This service unit reflects the changes from prior year activity in the service unit and the interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$628,016	\$728,516	\$738,547	\$738,547	\$839,047	115.2%	113.6%
360 Miscellaneous Revenues	500	500	0	500	500	100.0%	100.0%
Total Revenues - SU 699	<u>\$628,516</u>	<u>\$729,016</u>	<u>\$738,547</u>	<u>\$739,047</u>	<u>\$839,547</u>	115.2%	113.6%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

WASTEWATER COLLECTION SYSTEM PROJECT FUND

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

The 476 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.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 476 Wastewater Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	\$1,011,268	\$6,418,253	\$611,638	\$2,678,000	\$6,365,000	99.2%	237.7%
Revenue Summary By Service Unit							
218 Capital Improvement	\$1,386,000	\$2,850,000	\$1,776,223	\$3,400,000	\$1,200,000	42.1%	35.3%
Fund Balance							
Beginning Balance	\$5,012,921	\$2,389,311	\$5,387,653	\$5,387,653	\$6,109,653	255.7%	113.4%
Revenues Less Expenditures	374,732	-3,568,253	1,164,585	722,000	-5,165,000	144.7%	-715.4%
Ending Balance	\$5,387,653	-\$1,178,942	\$6,552,238	\$6,109,653	\$944,653	-80.1%	15.5%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$279,320	\$327,253	\$140,336	\$670,000	\$100,000	30.6%	1.6%
600 Capital Outlays	731,949	6,091,000	471,302	2,008,000	6,265,000	102.9%	98.4%
Total Expenditures	\$1,011,269	\$6,418,253	\$611,638	\$2,678,000	\$6,365,000	99.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

This account consists of the following projects:

Fund 476 – Sewer Construction	2013 Capital
Unassigned Improvements / Repairs	\$500,000
Project 2228 Congdon Sewer Main	100,000
Improvements Other Than Buildings (LID City Participation)	100,000
Project 2261 Automated Meter Reading	1,165,000
Project 2329 Toscana Dev. Castlevale/Fechter	300,000
Project 1911 Sewer System Evaluation	100,000
Project 2264 Speedway / Race St. (Eng. Design/Construction)	1,700,000
Project 2263 Building – Dry Storage	200,000
Project 2327 Industrial Waste Extension	2,200,000
Total Sewer Construction	\$6,365,000

- Project 2261 (Automated Meter Reading) – The is a joint project with the Water/Irrigation Division to convert the City's existing manual read water service meters to automatic meter reading; provide accurate water usage for billing purposes.
- Project 2329 (Toscana Dev. Castlevale/Fechter) – The objective of this project is to decommission the Carriage Hill Lift-Station; providing gravity-flow sewer.
- Project 1911 (Sewer System Evaluation) – This will provide the City an evaluation of the condition and capacity of existing collection pipes, identify and prioritize collection pipe repair/replacement and provide a comprehensive development plan for pipe extensions to areas currently without domestic sewer service.
- Project 2264 (Speedway / Race St. (Eng. Design/Construction)) – Extending the Speedway Interceptor will provide greater capacity with the collection system while decommissioning both the Beech St and Race St Lift-Station.
- Project 2327 (Industrial Waste Extension) – This project will connect existing strong waste customers, while attracting new industries, to a dedicated industrial waste line that will be treated more effectively using an anaerobic digester; lowering operational costs and stabilizing future wastewater rates for residential, commercial, and industrial users.

Revenues into 476 Fund usually include a capital transfer from 473 Wastewater Operating Fund, and investment / reserve interest, and Wastewater Connection Charge (WCC) being divided between both the 476 Fund and 478 Fund. For 2013, the only source of revenue into 476 Fund is a Public Trust Fund Loan in the amount of \$1,200,000.

Development in the North and West Yakima City limits and urban growth areas continue to increase the demand for Wastewater trunkage and LID participation to the City. Through enactment and timely updates of the Wastewater Connection Charge and Cost of Service Evaluation, the City will continue financial assistance with the development of community and homeowner wastewater extensions to service new and existing neighborhoods.

Account 410 Professional Services – The Sewer System evaluation included in this line item is required under the City's permit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 218 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$156,572	\$300,000	\$37,390	\$320,000	\$100,000	33.3%	31.3%
480 Repairs & Maintenance	122,747	27,253	102,946	350,000	0	0.0%	0.0%
Total	279,319	327,253	140,336	670,000	100,000	30.6%	14.9%
600 Capital Outlays							
620 Buildings	0	150,000	0	0	200,000	133.3%	n/a
630 Impr Other Than Bldg	0	100,000	42,386	100,000	100,000	100.0%	100.0%
640 Machinery & Equipment	0	1,265,000	0	100,000	1,165,000	92.1%	n/a
650 Construction Projects	731,949	4,576,000	428,916	1,808,000	4,800,000	104.9%	265.5%
Total	731,949	6,091,000	471,302	2,008,000	6,265,000	102.9%	312.0%
Total Expenditures - SU 218	<u>\$1,011,268</u>	<u>\$6,418,253</u>	<u>\$611,638</u>	<u>\$2,678,000</u>	<u>\$6,365,000</u>	99.2%	237.7%
Revenues							
380 Nonrevenues	\$0	\$0	\$526,223	\$800,000	\$1,200,000	n/a	150.0%
390 Other Financing Sources	1,386,000	2,850,000	1,250,000	2,600,000	0	0.0%	0.0%
Total Revenues - SU 218	<u>\$1,386,000</u>	<u>\$2,850,000</u>	<u>\$1,776,223</u>	<u>\$3,400,000</u>	<u>\$1,200,000</u>	42.1%	35.3%

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$5,012,921	\$2,389,311	\$5,387,653	\$5,387,653	\$6,109,653	255.7%	113.4%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

WASTEWATER FACILITIES PROJECT

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

The Yakima Wastewater Facilities Project Fund serves to direct funds and provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund channels resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan, Biosolids Management Plan, and other planning documents. The 2013 budget includes significant continued expenditures for the first and second phases of mandated facility improvements, rehabilitation, and professional services related to construction activities in the vicinity of the Treatment Facility.

The service units in this division are:

Service Unit 238 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 478 Wastewater Facility	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
238 Capital Improvement	\$1,533,538	\$15,855,000	\$4,073,061	\$9,714,280	\$14,040,000	88.6%	144.5%

Revenue Summary By Service Unit

238 Capital Improvement	\$1,857,706	\$6,121,000	\$1,026,470	\$8,940,030	\$13,781,500	225.2%	154.2%
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Fund Balance

Beginning Balance	\$3,142,560	\$5,217,095	\$3,466,727	\$3,466,727	\$2,692,477	51.6%	77.7%
Revenues Less Expenditures	324,167	-9,734,000	-3,046,591	-774,250	-258,500	2.7%	33.4%
Ending Balance	<u>\$3,466,727</u>	<u>-\$4,516,905</u>	<u>\$420,136</u>	<u>\$2,692,477</u>	<u>\$2,433,977</u>	-53.9%	90.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$387,480	\$1,358,000	\$460,827	\$798,000	\$1,480,000	109.0%	10.5%
600 Capital Outlays	1,146,058	14,497,000	3,612,234	8,916,280	12,560,000	86.6%	89.5%
Total Expenditures	<u>\$1,533,538</u>	<u>\$15,855,000</u>	<u>\$4,073,061</u>	<u>\$9,714,280</u>	<u>\$14,040,000</u>	88.6%	100.0%

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue is derived from Wastewater Connection Charges (WCC), contracts, operating transfers, investment interest, revenue bonds, State Revolving Fund (SRF) loans, and/or Public Works Trust Fund (PWTF) loans and Terrace Heights / Union Gap local share of cash in accordance with the 4-Party Agreement. A revenue bond will be required in early 2013 to finance the scheduled projects. This was a 2011 Policy Issue previously approved by City Council.

Service Unit 238 – Capital Improvement

The 2012 project budget consists of the following:

	2013 Capital Budget
Fund 478 – Wastewater Facility Project	
Project 2254 Security Upgrades (2013 Policy Issue)	\$200,000
Project 2305 Industrial Waste Anaerobic	6,660,000
Project 2307 Biogas Enhancements	700,000
Project 2308 Biosolids Improvements	5,000,000
Project 2326 Biosolids Screen (2013 Policy Issue)	0
Total Wastewater Facility Project	\$12,560,000

- Project 2254 (WWTP Security Upgrades) – this is a proposed Policy Issue to increase the security of the WWTP while enhancing the aesthetics along the Greenway Trail in preparation of the Gap-to-Gap Levee Setback Project.
- Project 2305, 2306 & 2341 (Industrial Waste Anaerobic) – the installation of an Upflow Anaerobic Sludge Blanket (UASB) reactor to treat high strength food process wastewater more effectively and the upgrade of the electrical power distribution system on the north end of the WWTP.
- Project 2307 (Biogas Enhancements) – installation of two new methane fired boilers and hot water piping to heat the Primary Digesters and other WWTP buildings; installation of a grease-receiving station to enhance biogas production for fueling a new biosolids dryer.
- Project 2308 (Biosolids Improvements) – installation of a new biosolids dryer to meet “Class A” biosolids requirements with the Department of Ecology.
- Project 2326 (Biosolids Screen) – this is a proposed Policy Issue for the City to remain in compliance with the new biosolids regulations with the Department of Ecology by reducing the current screen size of ¼-inch down to 3/8-inch; reducing the amount of contaminants (foreign objects) entering the biosolids process. Due to the significant cost, the City has postponed this project until funding is available. The City is currently under a compliance schedule for the installation of such screens and will continue to work with Ecology to officially submit a request for an extension.

The revenue estimates consists of debt coverage participation from Union Gap and Terrace Heights in accordance with the 4-Party Agreement; Capital and Connection Charge transfers from the 473 Wastewater Operating Fund, revenue bonds, State Revolving Fund (SRF) loans, and/or Public Works Trust Fund (PWTF) loans.

Fund 478 – Wastewater Facility Project	2013 Capital Budget
Professional Services	\$170,000
Project 2267 NPDES/TMDL implementation	1,300,000
Project 2234 State Route 24 Levy Setback	10,000
Total Professional Services	\$1,480,000

- Professional Services – used for ongoing project and Facility Plan Development.
- Project 2267 (NPDES/TMDL Implementation) – development of an alternative outfall via riparian streams and restored floodway in response to the Gap-to-Gap Levee Setback Project. Working with the Department of Ecology to establish design and effluent criteria on which to base the new outfall.
- Project 2234 (SR 24 Levee Setback – Flood Management) – funds to utilize in the City’s efforts to manage a flood event at the WWTP prior to the set back of the east levee (Gap-to-Gap Levee Setback Project).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 238 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$387,480	\$1,358,000	\$460,827	\$798,000	\$1,480,000	109.0%	185.5%
600 Capital Outlays							
620 Buildings	22,624	0	0	0	0	n/a	n/a
630 Impr Other Than Bldg	59,854	140,000	77,046	140,000	200,000	142.9%	142.9%
650 Construction Projects	1,063,581	14,357,000	3,535,187	8,776,280	12,360,000	86.1%	140.8%
Total	1,146,059	14,497,000	3,612,233	8,916,280	12,560,000	86.6%	140.9%
Total Expenditures - SU 238	<u>\$1,533,539</u>	<u>\$15,855,000</u>	<u>\$4,073,060</u>	<u>\$9,714,280</u>	<u>\$14,040,000</u>	88.6%	144.5%
Revenues							
380 Nonrevenues	\$36,856	\$6,000,000	\$1,026,470	\$8,758,530	\$12,000,000	200.0%	137.0%
390 Other Financing Sources	1,820,850	121,000	0	181,500	1,781,500	n/a	981.5%
Total Revenues - SU 238	<u>\$1,857,706</u>	<u>\$6,121,000</u>	<u>\$1,026,470</u>	<u>\$8,940,030</u>	<u>\$13,781,500</u>	225.2%	154.2%

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$3,142,560	\$5,217,095	\$3,466,727	\$3,466,727	\$2,692,477	51.6%	77.7%

STORMWATER OPERATIONS

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's Eastern Washington Phase II Municipal Stormwater Permit and the State mandated Underground Injection Control (UIC) Program (WAC 173-218). The Federal and State mandated responsibilities include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements.

Discussion

Per Intergovernmental Local Agreement, the City is a partner of the Regional Stormwater Policy Group (RSPG) along with lead agency Yakima County, and the Cities of Union Gap and Sunnyside. The RSPG has successfully demonstrated cost savings for the surrounding communities by addressing compliance activities required of the stormwater permit as an established coalition, rather than by each municipality addressing the same issues independently.

Support assistance is expected to increase in the future years as the National Pollutant Discharge Elimination System (NPDES) permit and UIC guidelines are ramped-up; increasing mandated regulations. Just one example of increasing regulations that will impact the City is by February 2013, the City is required to complete UIC well assessments. The purpose of the well assessment is to evaluate potential risks to groundwater from the use of UIC wells, commonly known as drywells. Additional assessment, treatment and monitoring will also continue to increase in accordance with the City's next 5-year stormwater permit issued by the Department of Ecology (Ecology) will become effective August 1, 2014. These increased compliance activities will definitely have a larger impact on the Stormwater Program; directly affecting future stormwater utility rates for the community.

Since the City's current stormwater permit will remain in effect for the next two years, the City will maintain the current annual rate of \$43 per equivalent residential unit (ERU) established for 2012, to be extended for 2013 and 2014; complying with the Council's past directive to keep stormwater utility rates reflective of a "minimal compliance" program.

The service units in this division are:

Service Unit 213 – Surface Drainage Collection
Service Unit 645 – Interfund Distributions

AUTHORIZED PERSONNEL

For 2013, the total authorized personnel funded by this division is 8.97 FTE's. Wastewater Division employees perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. They also provides support for laboratory testing, smoke testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, registering UIC's installed prior to February 3, 2006, safety repairs, emergency response to localized flooding, Vector waste handling and response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Wastewater				
1272	Wastewater Manager	0.15	0.15	0.15
7123	Department Assistant III	0.20	0.18	0.18
8313	WWTP Operator III	0.02	0.02	0.02
8321	Laboratory Technician	0.10	0.10	0.10
8322	Pretreatment Technician	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.05	0.05	0.05
8326	Laboratory Chemist	0.05	0.05	0.05
8732	Wastewater Maintenance Specialist II	3.75	3.75	3.75
8733	Wastewater Maintenance Crew Leader	1.25	1.25	1.25
11102	Utility Engineer	1.00	1.00	1.00
13201	WW Maintenance Supervisor	0.35	0.35	0.35
15104	Pretreatment Supervisor	0.02	0.02	0.02
Codes Administration				
4421	Code Inspector	0.00	0.60	0.00
11251	Supervising Code Inspector	0.00	0.10	0.00
Engineering				
1170	Director of Utilities	0.00	0.00	0.05
1271	City Engineer	0.05	0.05	0.05
3120	Design Engineer	0.50	0.50	0.50
10601	Engineering Contracts Specialist	0.05	0.05	0.05
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	0.05	0.05	0.05
Water				
8751	Utilities Locator/Safety Coordinator	0.00	0.10	0.10
Total Budgeted Personnel ⁽¹⁾		8.84	9.62	8.97

(1) All positions in the chart above are located in the respective departments listed. This chart is included to show which Departments fund Stormwater positions.

Fund transfers are made to both the Community and Economic Development Department (CED) to cover the costs for the inspection and capital project management of stormwater projects and the registration of UIC's constructed after February 6, 2006, and enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other

best management practices. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

Dept 441 Stormwater	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
213 Drainage	\$1,368,311	\$1,854,938	\$1,181,795	\$1,740,937	\$1,696,007	91.4%	97.4%
645 Interfund Distribution	615,000	388,308	213,308	388,308	391,615	100.9%	100.9%
Total Expenditures	<u>\$1,983,311</u>	<u>\$2,243,246</u>	<u>\$1,395,103</u>	<u>\$2,129,245</u>	<u>\$2,087,622</u>	93.1%	98.0%

Revenue Summary By Service Unit

213 Drainage	\$2,220,905	\$2,035,000	\$1,665,390	\$2,040,404	\$2,035,000	100.0%	99.7%
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Fund Balance

Beginning Balance	\$814,689	\$678,053	\$1,052,283	\$1,052,283	\$963,443	142.1%	91.6%
Revenues Less Expenditures	237,594	-208,246	270,287	-88,841	-52,622	25.3%	59.2%
Ending Balance	<u>\$1,052,283</u>	<u>\$469,807</u>	<u>\$1,322,570</u>	<u>\$963,442</u>	<u>\$910,821</u>	193.9%	94.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$515,029	\$558,031	\$434,632	\$553,368	\$576,316	103.3%	27.6%
200 Personnel Benefits	179,750	184,657	143,556	193,861	212,359	115.0%	10.2%
Sub-Total Salaries & Benefits	694,779	742,688	578,188	747,229	788,675	106.2%	37.8%
300 Supplies	28,015	57,830	23,988	40,000	57,830	100.0%	2.8%
400 Other Svcs & Charges	108,102	237,234	107,692	237,609	88,230	37.2%	4.2%
500 Intgov Svcs/Other Intfnd	725,113	729,595	399,433	628,508	656,815	90.0%	31.5%
600 Capital Outlays	4,704	12,000	0	12,000	12,000	n/a	0.6%
900 Intfnd Pymt f/Svcs	422,598	463,898	285,802	463,898	484,072	104.3%	23.2%
Total Expenditures	<u>\$1,983,311</u>	<u>\$2,243,245</u>	<u>\$1,395,103</u>	<u>\$2,129,244</u>	<u>\$2,087,622</u>	93.1%	100.0%

EXPLANATORY NARRATIVE

In 2012, stormwater crews used the City's maintenance management and tracking system (AIMMS) to track the quarterly UIC inspections for over 700 drywells, completing over 1,700 work orders to clean drywells, catch basins and pipe segments. 11 manholes were repaired and 13 structural failures were addressed. The Surface Water Engineer estimates the review of 20 stormwater drainage plans by the end of October 2012.

Also in 2012, 22 property owners were notified of illicit connections or discharges to the stormwater system. Wastewater Pretreatment notifies the property owners of illicit connections and works to achieve compliance within the 180 days allocated to the City by Ecology to eliminate the pollutant source. To address illicit discharges, educational materials were also developed and distributed to

carpet cleaners, vendors of various festivals and Farmers' Market, school groups and attendees of the Central Washington State Fair. The goal is to educate the public in the proper disposal of materials so only snow melt and rainwater are discharged into storm drains.

During 2013 crews are scheduled to clean and assess 8,217 stormwater devices and clean 145 miles of pipeline. In the future, lines will require, root removal and maintenance repair of inlets, lines and manholes. Crews are also responsible to meet the mandated component of the NPDES permit to "locate and address illicit discharges to the stormwater system."

The 2013 Stormwater Budget was developed following the assumptions noted below.

- Continue Regional Stormwater approach per Intergovernmental Local Agreement.
- Continue maintenance program geared to meet the minimum requirements of the NPDES Permit.
- Continue maintenance program geared to meet the minimum requirement of UIC regulations.
- Take appropriate action through rehabilitation and minor expansion of the current system to increase safety to the public, and reduce liability to the City by addressing known safety concerns such as flooding and hazardous conditions.
- Continued repayment of the Wastewater Utility and Street Fund for previous expenditures.
- Review, inspect and enforce stormwater regulations within the City limits.

An annual rate of \$43 per equivalent residential unit (ERU) (\$3.33 per month) was established for 2012. Expenditures detailed in the 2013 budget are based on maintaining the 2012 rate through 2013.

Service Unit 213 – Surface Drainage Collection

Revenues in this service unit consist of Stormwater assessment charges.

Account 120 Overtime – Overtime in this service unit is primarily due to emergency calls from localized flooding during storm events or snow melt.

Account 130 Special Pay – Special pay is required for "standby" after-hour emergency service calls.

Account 310 Office & Operating Supplies – Operating supplies are primarily replacement grates and materials to repair / replace broken storm drain infrastructure that present a hazard to the public.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and interlocal agreements and infrastructure facility plan.

Account 4D0 DOE Stormwater Permit Fee – The Stormwater Permit issued by Ecology is paid from this account.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 213 Drainage	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$512,183	\$554,383	\$415,040	\$544,720	\$557,816	100.6%	102.4%
120 Overtime	651	1,500	1,533	3,000	3,000	200.0%	100.0%
130 Special Pay	2,196	2,149	4,506	5,649	5,500	255.9%	97.4%
140 Retire/Term Cashout	0	0	13,553	0	10,000	n/a	n/a
Total	515,030	558,032	434,632	553,369	576,316	103.3%	104.1%
200 Personnel Benefits	179,750	184,657	143,556	193,861	212,359	115.0%	109.5%
300 Supplies							
310 Office & Oper Supplies	13,838	30,000	11,114	20,000	30,000	100.0%	150.0%
320 Fuel Consumed	14,176	27,830	12,874	20,000	27,830	100.0%	139.2%
Total	28,014	57,830	23,988	40,000	57,830	100.0%	144.6%
400 Other Services & Charges							
410 Professional Services	87,716	207,125	89,262	207,125	57,500	27.8%	27.8%
420 Communications	1,097	1,456	859	1,630	1,630	112.0%	100.0%
430 Transportation/Training	0	500	0	500	500	100.0%	100.0%
450 Oper Rentals & Leases	0	4,000	0	4,000	4,000	100.0%	100.0%
470 Public Utility Services	191	154	140	154	400	259.7%	259.7%
490 Miscellaneous	3,654	6,000	1,679	6,200	6,200	103.3%	100.0%
4D0 DOE W/W Dschg Pmt	15,444	18,000	15,752	18,000	18,000	100.0%	100.0%
Total	108,102	237,235	107,692	237,609	88,230	37.2%	37.1%
500 Intergovernmental Services							
510 Intergov't Prof Svcs	67,768	183,087	59,596	82,000	107,000	58.4%	130.5%
530 State/Cnty Tax/Assess	42,345	37,000	29,058	37,000	37,000	100.0%	100.0%
540 Interfund Tax/Assess	0	121,200	97,472	121,200	121,200	100.0%	100.0%
Total	110,113	341,287	186,126	240,200	265,200	77.7%	110.4%
640 Machinery & Equipment	4,704	12,000	0	12,000	12,000	100.0%	100.0%
900 Interfund Pmt f/Services							
910 Interfund Prof Svcs	0	50,000	0	50,000	50,000	100.0%	100.0%
950 Interfund Opt Rent/Ls	93,510	81,646	68,038	81,646	92,668	113.5%	113.5%
960 Interfund Insurance Svc	41,200	45,320	45,320	45,320	48,492	107.0%	107.0%
980 Interfund Grg/Plnt Chrg	200,000	200,000	100,000	200,000	200,000	100.0%	100.0%
990 Interfund Admin Chrgs	87,888	86,932	72,444	86,932	92,912	106.9%	106.9%
Total	422,598	463,898	285,802	463,898	484,072	104.3%	104.3%
Total Expenditures - SU 213	<u>\$1,368,311</u>	<u>\$1,854,939</u>	<u>\$1,181,796</u>	<u>\$1,740,937</u>	<u>\$1,696,007</u>	91.4%	97.4%
Revenues							
330 Intergovernmental Rev	\$47,264	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Services	36,221	15,000	33,584	20,404	15,000	100.0%	73.5%
360 Miscellaneous Revenues	2,137,420	2,020,000	2,041,673	2,020,000	2,020,000	100.0%	100.0%
Total Revenues - SU 213	<u>\$2,220,905</u>	<u>\$2,035,000</u>	<u>\$2,075,257</u>	<u>\$2,040,404</u>	<u>\$2,035,000</u>	100.0%	99.7%

Service Unit 645 Interfund Distribution

This budget includes the following: a capital transfer to Stormwater Capital Fund 442 and the reimbursement to the Wastewater funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$615,000	\$388,308	\$213,308	\$388,308	\$391,615	100.9%	100.9%

Service Unit 699 – General Revenues

The majority of revenue is from the stormwater rate of \$43 per Equivalent Residential Unit (ERU) per year with an estimated 50,000 billable ERU's, less an allowance for uncollectible accounts of 2%. This revenue estimate reflects all applicable credits and waivers.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$814,689	\$678,053	\$1,052,283	\$1,052,283	\$963,443	142.1%	91.6%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

STORMWATER CAPITAL

Utilities & Engineering Director
Wastewater Division Manager

Debbie Cook
Scott Schafer

DEFINITION

The 442 Fund serves to provide resources for Surface / Stormwater System planning and collection system capital improvements. These efforts consist of capital projects to enhance the treatment of stormwater to meet permit requirements, reduce or eliminate local flooding and hazards, upgrade capacity of collection lines where needed, and replace deteriorated infrastructure. Revenues are dependent on a line item transfer from the Stormwater Utility Fund 441. This transfer is kept to a minimum to comply with Council's past direction to keep stormwater utility rates reflective of a "minimal compliance" approach. The Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit may substantially increase future rate levels as treatment and pre-treatment components are required for existing stormwater facilities. Future rates will also need to support Asset Management with the repair/replacement of existing infrastructure. The installation of new infrastructure in underserved areas must also be reflective of the rates and is currently being evaluated.

The City's Surface Water Engineer continues to design work on projects on a limited basis to address localized flooding. Such projects may require the need for the City to acquire private property to construct stormwater facilities such as detention swales. A grant from the Department of Ecology received in 2012 for UIC retrofits will be used to analyze and address potential pollution concerns for groundwater.

The service units in this division are:

Service Unit 218 – Capital Improvement

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 442 Stormwater Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Budget	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
218 Capital Improvement	\$190,125	\$633,000	\$76,362	\$402,945	\$435,000	68.7%	108.0%
Revenue Summary By Service Unit							
218 Capital Improvement	\$575,482	\$244,794	\$161,351	\$255,111	\$320,000	130.7%	125.4%
Fund Balance							
Beginning Balance	\$716,390	\$452,541	\$1,101,747	\$1,101,747	\$953,913	210.8%	86.6%
Revenues Less Expenditures	385,357	-388,206	84,989	-147,834	-115,000	29.6%	77.8%
Ending Balance	<u>\$1,101,747</u>	<u>\$64,335</u>	<u>\$1,186,736</u>	<u>\$953,913</u>	<u>\$838,913</u>	n/a	87.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$298	\$40,000	\$12,271	\$53,000	\$40,000	100.0%	9.2%
600 Capital Outlays	189,827	593,000	64,091	349,945	395,000	66.6%	90.8%
Total Expenditures	<u>\$190,125</u>	<u>\$633,000</u>	<u>\$76,362</u>	<u>\$402,945</u>	<u>\$435,000</u>	68.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

The projects included in this budget are:

- Buchanan Lake Filter Project.
- Low Impact Development Demonstration Project on 'J' Street.
- Capital facility projects to address localized flooding or water quality issues.
- UIC retrofit project.

Revenues include a \$150,000 transfer from the Stormwater Operating Fund (441).

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as appraisal of property prior to acquisition, legal or consultant assistance required to implement stormwater capital projects.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
SU - 218 Capital Improvement							
Expenses							
400 Other Services & Charges							
410 Professional Services	\$176	\$40,000	\$12,271	\$53,000	\$40,000	100.0%	75.5%
480 Repairs & Maintenance	122	0	0	0	0	n/a	n/a
Total	<u>298</u>	<u>40,000</u>	<u>12,271</u>	<u>53,000</u>	<u>40,000</u>	100.0%	75.5%
600 Capital Outlays							
630 Impr Other Than Bldg	25,000	0	0	0	0	n/a	n/a
650 Construction Projects	164,827	593,000	64,091	349,945	395,000	66.6%	112.9%
Total	<u>189,827</u>	<u>593,000</u>	<u>64,091</u>	<u>349,945</u>	<u>395,000</u>	66.6%	112.9%
Total Expenditures - SU 218	<u>\$190,125</u>	<u>\$633,000</u>	<u>\$76,362</u>	<u>\$402,945</u>	<u>\$435,000</u>	68.7%	108.0%
Revenues							
330 Intergovernmental Rev	\$225,482	\$94,794	\$86,351	\$105,111	\$170,000	179.3%	161.7%
390 Other Financing Sources	350,000	150,000	75,000	150,000	150,000	100.0%	100.0%
Total Revenues - SU 218	<u>\$575,482</u>	<u>\$244,794</u>	<u>\$161,351</u>	<u>\$255,111</u>	<u>\$320,000</u>	130.7%	125.4%

Service Unit 699 – General Revenues

The beginning balance reflects the changes from prior year activity in the service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$716,390	\$452,541	\$1,101,747	\$1,101,747	\$953,913	210.8%	86.6%

WATER

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook
Dave Brown

DEFINITION

The Drinking Water Operation is responsible for the treatment and delivery of a potable water supply of sufficient quantity and quality to meet domestic, commercial, industrial, irrigation needs within the system planning area, as well as fire suppression requirements. 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.

There are several issues on the immediate horizon that will have significant economic impacts on the utility: a mover to automated meter reading, issues related to the Water Plant intake, Safe Drinking Water Act rule modification and implementation, Endangered Species Act (ESA) and State Salmon Recovery Programs, and the Water Efficiency Rules.

The costs of several of the chemicals used in the water process have increased significantly over the last few years. Caustic Soda used for pH adjustment, Fluoride, Aluminum Chlorhydrate used for coagulation, and salt used to generate chlorine, have increased significantly over the past five years. These increases have resulted in higher operational costs.

Safe Drinking Water Act changes include an emphasis on water quality monitoring. The additional monitoring required by the Stage 2 Disinfectant/Disinfectant By-Product Rule (D/DPB) and the Long-Term 2 Enhanced Surface Water Treatment Rule (LT2) are to insure compliance with new water quality rules and the types of additional treatment that may be required. Testing conducted so far indicates that the water treatment processes should be capable of treating the water to meet the proposed standards.

Water Efficiency

The 2007 water efficiency rules places an emphasis on non-revenue produced or unaccounted for, water, more efficient water use (conservation) including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of a three year average of total production and reported annually. In January of 2009, the City Council adopted two water efficiency goals and 6 water efficiency measures; these measures and goals were reaffirmed with the adoption of the Water System Plan in July 2011.

Automated Meter Reading

In July of 2009 Council approved an interlocal agreement with Selah, Nob Hill Water Association and Yakima County to cooperatively conduct an Upper Valley Automated Meter Reading Evaluation. Council also adopted a policy issue with the 2010 budget to move the city to

Automated Meter Reading. The Evaluation has been completed and the 2012 and 2013 budgets included funds to begin the process of moving toward Automated Meter Reading. A public Works Trust Fund Loan for \$5,000,000 has been obtained. Additional funding will be supplied by the Wastewater Division.

Fire Suppression

The Washington State Supreme Court decision in *Lane vs. Seattle* defines fire protection as a general government service that cannot be funded through water rates. To facilitate compliance with the verdict we identified fire protection costs embedded in the City's water rates and removed those costs from the general service water rate structure.

This shift in funding responsibility, the court upheld "a solution" that an increase to the utility tax on the water utility to recover identified fire protection costs is valid and within statutory authority. The City will follow this approach by collecting the fire protections cost as a utility tax. The General fund will return those funds as payment for fire protection services.

It is important to note that compliance with this ruling under the proposed approach will be transparent to the Utility customer. Meaning, it will not materially impact general service water rates or resulting customer bills. It involves simply removing the fire protection costs from domestic water rates and replacing that dollar amount with an equal amount generated from an increase to the current tax imposed on the Utility by the General Fund. The utility tax is treated as a water utility expense, with the cost embedded in the calculation of water rates, just like all other expenses. Thus, the reduction in water rates for fire protection cost removal is offset by the increase to the utility tax. The Utility is made whole by receiving payment from the General Fund to recover the fire protection costs, and the General Fund is made whole by receiving the incremental revenue generated from the increased water utility tax.

The service units in this division are:

Service Unit 122 – Fire Suppression

Service Unit 129 – Fire Suppression Administration

Service Unit 341 – Potable Water Distribution

Service Unit 343 – Potable Water Supply

Service Unit 348 – Capital Construction Administration

Service Unit 349 – Potable Water Administration

Service Unit 645 – Interfund Distributions

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Fire Suppression Administration			
Fire Hydrants Painted	819	551	550
City Fire Hydrants Tested ⁽¹⁾	597	599	610
Fire Hydrants Repaired	75	100	85
Fire Hydrants Replaced	15	25	15
New Fire Hydrants Installed	10	15	10

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Potable Water Distribution			
Water Meters in Place	18,700	18,720	18,800
New Water Services Installed	55	70	60
New Fire Services Installed	6	12	5
Water Service Meter Sets Replaced	97	220	250
Number of Water Meters Replaced	216	1,000	16,000
Number of Water Main Breaks	7	3	5
Potable Water Supply	3,664.6	3,790.0	3,750.0
Millions of Gallons of Water Produced	28	18	15
Number of Water Quality Complaints	100%	100%	100%
Percent of Water Meeting Disinfection Requirement	100%	100%	100%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%
Percent of Water Meeting Treatment Optimization Performance Goal ⁽²⁾	3,664.6	3,790.0	3,750.0

- (1) Fire hydrant testing has been reduced to one every four years as Water will not be hiring any temporary staff.
- (2) Treatment Optimization Performance Goal. The Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units in 95% of the samples. The Water Treatment Plant has adopted the Treatment Optimization Performance Goal of keeping the Water Treatment Plant effluent at or below 0.1 Nephelometric Turbidity Units in 95% of the samples.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00
7311	Water Service Specialist ⁽¹⁾	0.00	0.00	4.00
8251	Waterworks Device Technician	2.00	2.00	2.00
8252	Water Device Crew Leader	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00
8332	Water Treatment Plant Operator II	2.00	2.00	2.00
8333	Water Treatment Plant Operator III	4.00	4.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00
8741	Waterworks Specialist I ⁽²⁾	3.00	3.00	3.00
8742	Waterworks Specialist II ⁽²⁾	6.00	6.00	6.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
Total Personnel ⁽³⁾		31.00	31.00	35.00

- (1) Water service Specialists are now under the supervision of the Water Fund although still funded by General Fund.
- (2) Waterworks Specialist I is upgraded to Waterworks Specialist II upon passing performance exam.
- (3) Water funds 1.74 FTE's in Codes (022) and Engineering (041) and 5.80 FTE's are funded by Irrigation, Wastewater, Stormwater and Utility Services.

BUDGET SUMMARY

Dept 474 Water Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
122 Fire Suppression	\$248,346	\$288,094	\$233,996	\$279,870	\$309,821	107.5%	110.7%
129 Administration	31,995	32,496	26,203	32,496	33,268	102.4%	102.4%
341 Potable Water Dist	1,993,481	2,139,807	1,605,309	2,082,443	2,172,089	101.5%	104.3%
343 Potable Water Supply	1,454,464	1,637,832	1,204,253	1,593,652	1,685,128	102.9%	105.7%
348 Capital Improvement	55,877	49,684	45,575	52,410	60,429	121.6%	115.3%
349 Administration	2,279,609	2,843,938	2,215,880	2,832,995	3,051,090	107.3%	107.7%
645 Interfund Distribution	1,533,024	1,234,445	807,396	1,234,109	1,235,058	100.0%	100.1%
Total Expenditures	<u>\$7,596,796</u>	<u>\$8,226,296</u>	<u>\$6,138,612</u>	<u>\$8,107,975</u>	<u>\$8,546,883</u>	103.9%	105.4%

Revenue Summary By Service Unit

341 Potable Water Dist	\$7,518,241	\$8,021,284	\$7,400,189	\$7,825,000	\$8,107,600	101.1%	103.6%
348 Capital Improvement	71,545	59,000	59,378	60,000	59,000	100.0%	98.3%
645 Interfund Distribution	10,986	10,985	21,971	21,972	0	0.0%	0.0%
699 General Revenues	92,088	47,500	108,168	91,500	91,500	192.6%	100.0%
Total Revenues	<u>\$7,692,860</u>	<u>\$8,138,769</u>	<u>\$7,589,706</u>	<u>\$7,998,472</u>	<u>\$8,258,100</u>	101.5%	103.2%

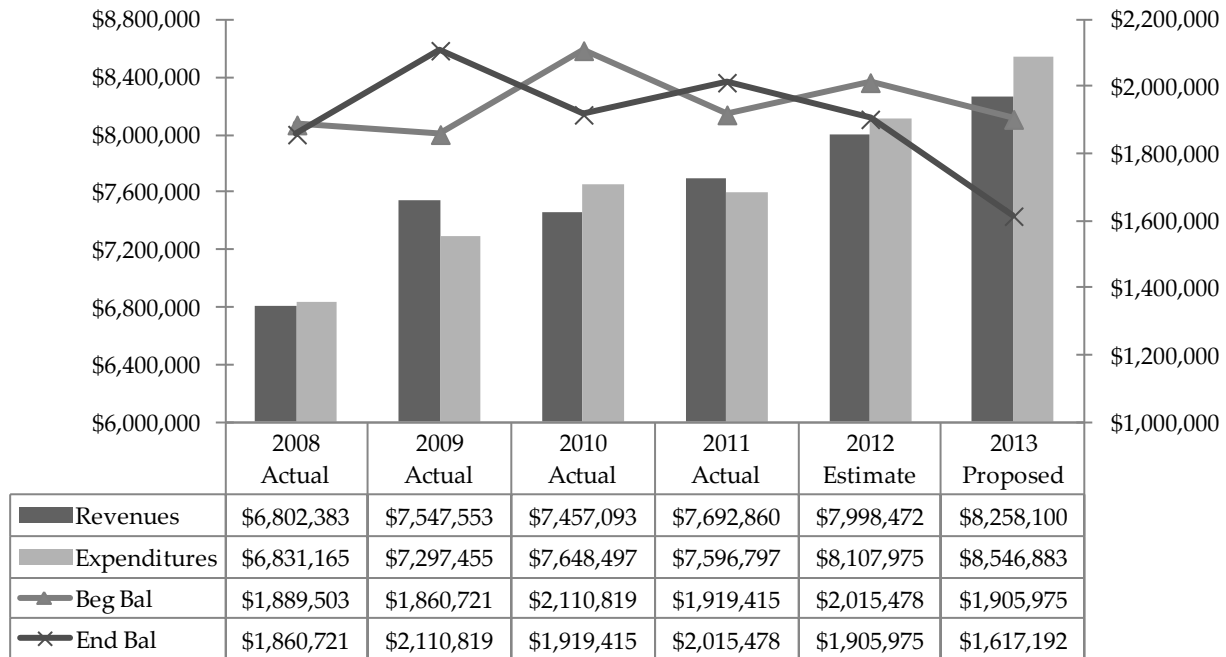
Fund Balance

Beginning Balance	\$1,919,415	\$1,620,990	\$2,015,479	\$2,015,479	\$1,905,975	117.6%	94.6%
Revenues Less Expenditures	96,063	-87,527	1,451,094	-109,503	-288,783	329.9%	263.7%
Ending Balance	<u>\$2,015,478</u>	<u>\$1,533,463</u>	<u>\$3,466,573</u>	<u>\$1,905,976</u>	<u>\$1,617,192</u>	105.5%	84.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,707,273	\$1,828,556	\$1,398,412	\$1,737,320	\$1,849,917	101.2%	21.6%
200 Personnel Benefits	593,199	671,730	529,661	668,044	746,664	111.2%	8.7%
Sub-Total Salaries & Benefits	2,300,472	2,500,286	1,928,073	2,405,364	2,596,581	103.9%	30.4%
300 Supplies	643,315	646,860	499,140	650,860	673,860	104.2%	7.9%
400 Other Svcs & Charges	418,111	564,090	332,758	558,711	554,562	98.3%	6.5%
500 Intgov Svcs/Other Intfnd	2,452,681	2,702,581	1,921,302	2,757,297	2,843,297	105.2%	33.3%
600 Capital Outlays	7,669	16,000	8,022	10,000	64,800	405.0%	0.8%
700 Debt Service	328,296	335,248	325,549	334,912	335,861	100.2%	3.9%
900 Intfnd Pymt f/Svcs	1,446,253	1,461,231	1,123,768	1,390,831	1,477,922	101.1%	17.3%
Total Expenditures	<u>\$7,596,797</u>	<u>\$8,226,296</u>	<u>\$6,138,612</u>	<u>\$8,107,975</u>	<u>\$8,546,883</u>	103.9%	100.0%

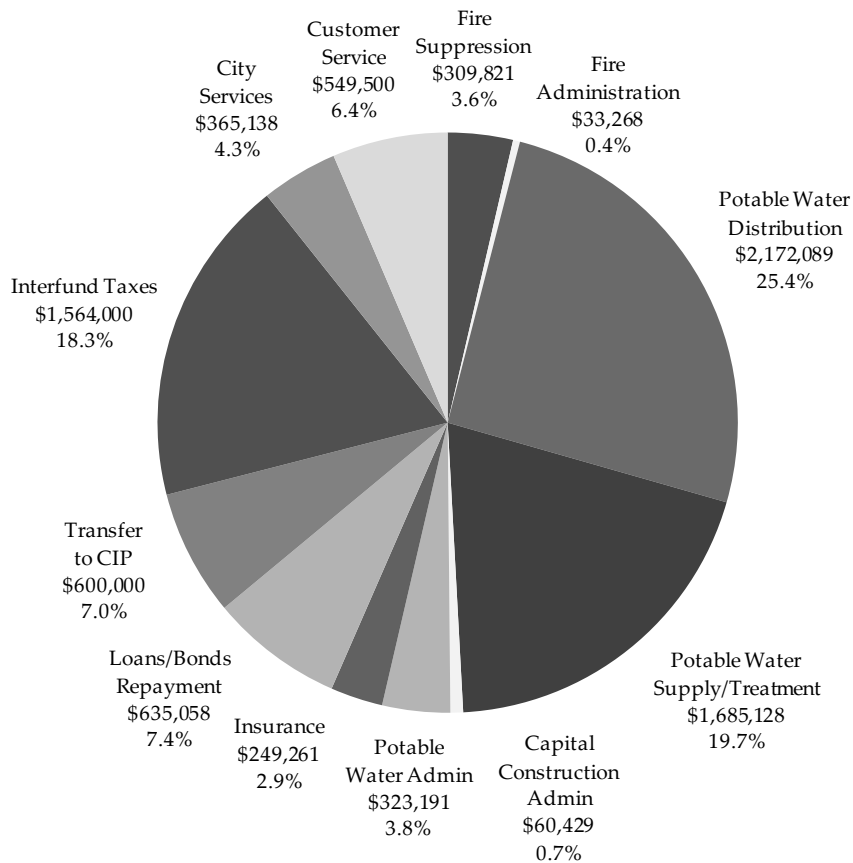
EXPLANATORY NARRATIVE

WATER OPERATING FUND FINANCIAL DATA



WATER OPERATING FUND

\$8,546,883 – Total 2013 Expenditure Budget



Revenue for the 474 Water Fund is 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 Charge – Connection fees.
- Base Irrigation Charge – Connection fees when using domestic water for irrigation.
- Distribution Connection Charge – Connection fees for connecting to the distribution system.

Service Unit 122 – Fire Suppression

The 2013 proposed expenditures in this service unit are for fire suppression by addition of new fire hydrants to the system, replacement of existing fire hydrants, and the maintenance, testing and repair of fire hydrants.

Account 120 Overtime – The functions that regularly require overtime are repairs of fire hydrants that are leaking due to being hit by an automobile or main break, crews are called out by Fire to respond to inoperable fire hydrants, or when there is inadequate water supply.

Account 130 Special Pay – The areas that require special pay are for individuals on emergency standby or employees who receive bilingual pay.

Account 310 Office and Operating Supplies – This line item includes costs of fire hydrants and repair materials.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 122 Fire Suppression	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$130,984	\$136,498	\$111,661	\$129,671	\$144,946	106.2%	111.8%
120 Overtime	2,071	2,500	1,538	2,500	2,500	100.0%	100.0%
130 Special Pay	1,635	1,970	1,997	2,275	2,273	115.4%	99.9%
Total	134,690	140,968	115,196	134,446	149,719	106.2%	111.4%
200 Personnel Benefits	44,748	51,145	42,473	51,443	58,744	114.9%	114.2%
310 Office & Oper Supplies	28,902	50,000	41,460	50,000	55,000	110.0%	110.0%
400 Other Services & Charges							
480 Repairs & Maintenance	0	4,000	0	2,000	2,000	50.0%	100.0%
490 Miscellaneous	584	200	0	200	700	350.0%	350.0%
Total	584	4,200	0	2,200	2,700	64.3%	122.7%
640 Machinery & Equipment	0	0	0	0	480	n/a	n/a
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	26,418	28,777	24,031	28,777	30,173	104.9%	104.9%
980 Interfund Grg/Plnt Chrg	13,004	13,004	10,836	13,004	13,004	100.0%	100.0%
Total	39,422	41,781	34,867	41,781	43,177	103.3%	103.3%
Total Expenditures - SU 122	<u>\$248,346</u>	<u>\$288,094</u>	<u>\$233,996</u>	<u>\$279,870</u>	<u>\$309,820</u>	107.5%	110.7%

Service Unit 129 – Fire Suppression Administration

This unit is for the administration of fire suppression activities. The proposed expenditures in this service unit make up 25% of the Water/Irrigation Division Manager's compensation and benefits to fire suppression.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 129 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
110 Salaries And Wages	\$25,694	\$25,694	\$20,633	\$25,694	\$25,694	100.0%	100.0%
200 Personnel Benefits	6,301	6,802	5,570	6,802	7,574	111.3%	111.3%
Total Expenditures - SU 129	<u>\$31,995</u>	<u>\$32,496</u>	<u>\$26,203</u>	<u>\$32,496</u>	<u>\$33,268</u>	102.4%	102.4%

Service Unit 341 – Potable Water Distribution

The proposed expenditures in this service unit are for new water services and the maintenance and operation of the portable water distribution system. The projected revenue includes the proposed rate adjustment of 9% that before Council in late 2012.

Account 120 Overtime – The functions that regularly require overtime are response to customer emergencies and water main breaks.

Account 130 Special Pay – The areas that require special pay frequently are for individuals on emergency standby, shift premium or those employees who receive bilingual pay.

Account 340 Items Purchased For Resale – Hardware used in maintaining the Water Distribution System, e.g. water meters, valves and pipes.

Account 410 Professional Services – Engineering associated with consulting for permits and easements, mandatory dig locate service, mandatory commercial driver licenses and state certifications renewal, and physicals for commercial driver licenses.

Account 440 Advertising – This account provides funds for public notices, cross connection notices and advertising for replacement employees.

Account 480 Repairs and Maintenance – Contractor services e.g. saw cutting of concrete streets, sidewalks or curbs so the division can accomplish new service installations, repairs, maintenance or replacements; and for contractors to restore asphalt or concrete for street cuts, sidewalks and curb after new service installations, repairs, maintenance or replacements have been completed.

Account 4WO Water Quality Tests – Water quality testing required after new water mains have been installed or after repairs are made.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 341 Potable Water Dist	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$781,418	\$850,328	\$651,674	\$799,633	\$831,097	97.7%	103.9%
120 Overtime	17,102	20,000	12,321	20,000	20,000	100.0%	100.0%
130 Special Pay	15,869	15,494	16,997	20,384	20,384	131.6%	100.0%
140 Retire/Term Cashout	12,593	0	0	0	0	n/a	n/a
Total	826,982	885,822	680,992	840,017	871,481	98.4%	103.7%
200 Personnel Benefits							
200 Personnel Benefits	297,720	343,475	262,101	338,316	361,009	105.1%	106.7%
280 Clothing & Misc	6,493	7,000	6,352	7,000	8,600	122.9%	122.9%
Total	304,213	350,475	268,453	345,316	369,609	105.5%	107.0%
300 Supplies							
310 Office & Oper Supplies	102,345	96,000	42,790	96,000	96,000	100.0%	100.0%
320 Fuel Consumed	46,441	45,000	33,473	45,000	45,000	100.0%	100.0%
340 Items Pchsd for Resale	282,338	230,000	202,618	230,000	245,000	106.5%	106.5%
350 Small Tools & Equip	6,483	8,500	7,991	8,500	9,000	105.9%	105.9%
Total	437,607	379,500	286,872	379,500	395,000	104.1%	104.1%
400 Other Services & Charges							
410 Professional Services	1,326	2,200	595	2,200	2,200	100.0%	100.0%
420 Communications	4,643	7,973	4,711	7,773	7,773	97.5%	100.0%
430 Transportation/Training	1,439	3,500	738	3,500	3,500	100.0%	100.0%
440 Advertising	501	300	124	300	300	100.0%	100.0%
450 Oper Rentals & Leases	974	2,000	3,017	2,000	2,000	100.0%	100.0%
470 Public Utility Services	1,997	3,000	1,182	3,800	3,800	126.7%	100.0%
480 Repairs & Maintenance	31,082	71,500	14,180	61,500	61,500	86.0%	100.0%
490 Miscellaneous	9,282	11,500	6,146	11,500	11,500	100.0%	100.0%
4W0 Water Quality Tests	175	600	150	600	600	100.0%	100.0%
Total	51,419	102,573	30,843	93,173	93,173	90.8%	100.0%
530 State/Cnty Tax & Assess	148,458	177,100	135,848	180,100	190,100	107.3%	105.6%
600 Capital Outlays							
630 Impr Other Than Bldg	0	0	327	0	0	n/a	n/a
640 Machinery & Equipment	5,453	10,000	7,696	10,000	13,120	131.2%	131.2%
Total	5,453	10,000	8,023	10,000	13,120	131.2%	131.2%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	145,661	160,649	132,873	160,649	165,919	103.3%	103.3%
980 Interfund Grg/Plnt Chrg	73,688	73,688	61,406	73,688	73,688	100.0%	100.0%
Total	219,349	234,337	194,279	234,337	239,607	102.2%	102.2%
Total Expenditures - SU 341	<u>\$1,993,481</u>	<u>\$2,139,807</u>	<u>\$1,605,310</u>	<u>\$2,082,443</u>	<u>\$2,172,090</u>	101.5%	104.3%
Revenues							
340 Chrgs f/Goods & Services	\$7,093,897	\$7,946,284	\$7,245,382	\$7,675,000	\$7,957,600	100.1%	103.7%
370 Prop/Trust Gains & Other	145,381	75,000	154,807	150,000	150,000	200.0%	100.0%
380 Nonrevenues	278,963	0	0	0	0	n/a	n/a
Total Revenues - SU 341	<u>\$7,518,241</u>	<u>\$8,021,284</u>	<u>\$7,400,189</u>	<u>\$7,825,000</u>	<u>\$8,107,600</u>	101.1%	103.6%

Service Unit 343 – Potable Water Supply

The 2013 proposed expenditures in this service unit are for the maintenance and operation of the domestic water supply at the Naches River Water Treatment Plant, intake structures, wells, reservoirs and booster pump stations.

Account 120 Overtime – The functions that regularly require overtime are the function of the 12 hour shift requires overtime to be paid every other week; however there is a direct offset in regular pay on the opposing weeks. Also response to customer emergencies, operator absences, equipment failures, water quality emergencies related to weather.

Account 130 Special Pay – The areas that require special pay frequently are for individuals on emergency standby, shift premium or those employees who receive bilingual pay.

Account 3A0 Aluminum Sulfate – Aluminum Chlorhydrate used as a coagulant.

Account 3C0 Chemicals – Salt is purchased to make chlorine for disinfection at the water treatment plant with the on-site sodium hypochlorite generator. Chlorine at the wells is from a chlorine tablet system. Polyelectrolyte is used as a filter and coagulant aid.

Account 3F0 Fluoride – Purchase of fluoride to prevent dental cavities.

Account 3S0 Caustic Soda – Caustic Soda is used to add alkalinity and increase the pH of the finished water for corrosion control.

Account 410 Professional Services – Costs for engineering associated with the Water Treatment Plant and Telemetry Control Systems.

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 440 Advertising – Advertisements for replacement operators, project and other advertisements associated with water quality.

Account 4W0 Water Quality Tests – Water quality testing.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 341 Potable Water Dist	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$781,418	\$850,328	\$651,674	\$799,633	\$831,097	97.7%	103.9%
120 Overtime	17,102	20,000	12,321	20,000	20,000	100.0%	100.0%
130 Special Pay	15,869	15,494	16,997	20,384	20,384	131.6%	100.0%
140 Retire/Term Cashout	12,593	0	0	0	0	n/a	n/a
Total	826,982	885,822	680,992	840,017	871,481	98.4%	103.7%

200 Personnel Benefits							
200 Personnel Benefits	297,720	343,475	262,101	338,316	361,009	105.1%	106.7%
280 Clothing & Misc	6,493	7,000	6,352	7,000	8,600	122.9%	122.9%
Total	304,213	350,475	268,453	345,316	369,609	105.5%	107.0%
300 Supplies							
310 Office & Oper Supplies	102,345	96,000	42,790	96,000	96,000	100.0%	100.0%
320 Fuel Consumed	46,441	45,000	33,473	45,000	45,000	100.0%	100.0%
340 Items Pchsd for Resale	282,338	230,000	202,618	230,000	245,000	106.5%	106.5%
350 Small Tools & Equip	6,483	8,500	7,991	8,500	9,000	105.9%	105.9%
Total	437,607	379,500	286,872	379,500	395,000	104.1%	104.1%
400 Other Services & Charges							
410 Professional Services	1,326	2,200	595	2,200	2,200	100.0%	100.0%
420 Communications	4,643	7,973	4,711	7,773	7,773	97.5%	100.0%
430 Transportation/Training	1,439	3,500	738	3,500	3,500	100.0%	100.0%
440 Advertising	501	300	124	300	300	100.0%	100.0%
450 Oper Rentals & Leases	974	2,000	3,017	2,000	2,000	100.0%	100.0%
470 Public Utility Services	1,997	3,000	1,182	3,800	3,800	126.7%	100.0%
480 Repairs & Maintenance	31,082	71,500	14,180	61,500	61,500	86.0%	100.0%
490 Miscellaneous	9,282	11,500	6,146	11,500	11,500	100.0%	100.0%
4W0 Water Quality Tests	175	600	150	600	600	100.0%	100.0%
Total	51,419	102,573	30,843	93,173	93,173	90.8%	100.0%
530 State/Cnty Tax & Assess	148,458	177,100	135,848	180,100	190,100	107.3%	105.6%
600 Capital Outlays							
630 Impr Other Than Bldg	0	0	327	0	0	n/a	n/a
640 Machinery & Equipment	5,453	10,000	7,696	10,000	13,120	131.2%	131.2%
Total	5,453	10,000	8,023	10,000	13,120	131.2%	131.2%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	145,661	160,649	132,873	160,649	165,919	103.3%	103.3%
980 Interfund Grg/Plnt Chrg	73,688	73,688	61,406	73,688	73,688	100.0%	100.0%
Total	219,349	234,337	194,279	234,337	239,607	102.2%	102.2%
Total Expenditures - SU 341	<u>\$1,993,481</u>	<u>\$2,139,807</u>	<u>\$1,605,310</u>	<u>\$2,082,443</u>	<u>\$2,172,090</u>	101.5%	104.3%
Revenues							
340 Chrgs f/Goods & Services	\$7,093,897	\$7,946,284	\$7,245,382	\$7,675,000	\$7,957,600	100.1%	103.7%
370 Prop/Trust Gains & Other	145,381	75,000	154,807	150,000	150,000	200.0%	100.0%
380 Nonrevenues	278,963	0	0	0	0	n/a	n/a
Total Revenues - SU 341	<u>\$7,518,241</u>	<u>\$8,021,284</u>	<u>\$7,400,189</u>	<u>\$7,825,000</u>	<u>\$8,107,600</u>	101.1%	103.6%

Service Unit 348 – Capital Construction Administration

This service unit provides for Capital Improvements Program administration. Revenues are from water connection charges and base irrigation charges.

Account 120 Overtime – The functions that regularly require overtime are emergencies associated with developer projects or capital improvement projects.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 348 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$40,373	\$34,717	\$33,416	\$36,267	\$40,587	116.9%	111.9%
120 Overtime	0	1,000	0	1,000	1,000	100.0%	100.0%
130 Special Pay	0	0	2	20	0	n/a	0.0%
Total	40,373	35,717	33,418	37,287	41,587	116.4%	111.5%
200 Personnel Benefits	11,323	9,909	10,277	10,123	13,842	139.7%	136.7%
400 Other Services & Charges							
420 Communications	2,289	358	728	900	900	251.4%	100.0%
430 Transportation/Training	615	1,500	0	1,500	1,500	100.0%	100.0%
490 Miscellaneous	1,277	2,200	1,152	2,600	2,600	118.2%	100.0%
Total	4,181	4,058	1,880	5,000	5,000	123.2%	100.0%
Total Expenditures - SU 348	\$55,877	\$49,684	\$45,575	\$52,410	\$60,429	121.6%	115.3%
Revenues							
370 Prop/Trust Gains & Other	\$71,545	\$59,000	\$59,378	\$60,000	\$59,000	100.0%	98.3%

Service Unit 349 – Potable Water Administration

The purpose of this service unit is to administer the operation of the portable water system.

Account 130 Special Pay – The areas that require special pay frequently are for employees who receive bilingual pay.

Account 410 Professional Services – Defense of the City's water rights, for water right transfers and to assist in the development of legislation critical to the needs of the City. Types of services listed are as follows:

Item	Purpose
Attorneys	Defense of Water Rights
Engineers	Professional Services

Account 400 Operating Permit – Fees required to secure annual operating permit from the Washington Department of Health for the domestic water system and for conservation fees. The permit fees are based on water service population.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 349 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$114,529	\$128,045	\$93,310	\$132,545	\$150,527	117.6%	113.6%
120 Overtime	0	1,500	0	1,500	1,500	100.0%	100.0%
130 Special Pay	443	515	296	515	443	86.0%	86.0%
Total	114,972	130,060	93,606	134,560	152,470	117.2%	113.3%
200 Personnel Benefits	31,467	37,861	27,523	37,902	52,272	138.1%	137.9%

400 Other Services & Charges							
410 Professional Services	7,555	35,000	23,617	40,000	30,000	85.7%	75.0%
420 Communications	970	1,950	689	1,950	1,950	100.0%	100.0%
430 Transportation/Training	1,557	2,500	1,588	2,500	2,500	100.0%	100.0%
490 Miscellaneous	5,088	17,000	15,364	17,000	18,000	105.9%	105.9%
400 State Water Oper Pmt	7,970	14,300	15,488	15,500	16,000	111.9%	103.2%
Total	23,140	70,750	56,746	76,950	68,450	96.7%	89.0%
540 Interfund Taxes & Assess	951,037	1,449,284	1,167,759	1,498,000	1,564,000	107.9%	104.4%
640 Machinery & Equipment	0	0	0	0	50,000	n/a	n/a
900 Interfund Pmt f/Services							
960 Interfund Insurance Svc	211,776	232,954	232,954	232,954	249,261	107.0%	107.0%
990 Interfund Admin Chrgs	947,219	923,029	637,294	852,629	914,638	99.1%	107.3%
Total	1,158,995	1,155,983	870,248	1,085,583	1,163,899	100.7%	107.2%
Total Expenditures - SU 349	<u>\$2,279,611</u>	<u>\$2,843,938</u>	<u>\$2,215,882</u>	<u>\$2,832,995</u>	<u>\$3,051,091</u>	107.3%	107.7%

Service Unit 645 – Interfund Distribution

The proposed expenditures in this service unit are for debt service payments and interfund transfers. Details of the service unit are as follows:

Expenditures	2011 Actual	2012 Amended Budget	2012 Proposed Budget	Date Of Maturity
Transfer to CIP	\$800,000	\$600,000	\$600,000	N/A
1998 Water Bond	44,938	234,700	234,700	2018
1998 Water / Wastewater Bond	7,500	0	0	2011
Equity Transfer Fruitvale Wasteway	0	0	0	2011
Equity Transfer Fair Avenue / I-82	31,558	31,558	31,558	2015
Equity Transfer Swan Ave. / Fruitvale Water Mains	32,939	32,939	32,939	2021
Water Treatment Plant Improvement PW Trust Fund Loan	134,725	134,725	134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	8,420	8,084	7,410	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	3,472	3,295	3,060	2025
Utility Customer Service System & Work Order System	50,000	0	0	
Gardner Park Well PWTF Loan	114,510	120,780	121,149	2030
Gardner Park Well PWTF Loan Interest	9,110	10,306	9,962	2030
Airport Water / Wastewater Line SIED Payment ⁽¹⁾	9,847	10,400	0	
Airport Water / Wastewater Line SIED Interest Payment ⁽¹⁾	1,139	585	0	
Recycle Drinking Water SRF Loan	0	0	0	2033
Recycle Drinking Water SRF Interest	0	0	7,500	2033
Automated Meter Read PWTF Loan	0	0	0	2033
Automated Meter Read PWTF Interest	0	0	5,250	2033
Total	<u>\$1,533,024</u>	<u>\$1,234,445</u>	<u>\$1,235,058</u>	

- (1) This was a SIED loan for Yakima Airport's infrastructure improvements including water and sewer lines; debt service for this loan is reimbursed by the Yakima Airport, and is therefore considered a pass-through payment.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
500 Intergovernmental Services							
550 Interfund Subsidies	\$1,132,731	\$834,700	\$417,350	\$834,700	\$834,700	100.0%	100.0%
560 Interfund Transfers	71,997	64,497	64,497	64,497	64,497	100.0%	100.0%
Total	1,204,728	899,197	481,847	899,197	899,197	100.0%	100.0%
780 Intergovernmental Loans	306,155	312,978	313,347	313,347	302,949	96.8%	96.7%
830 Debt Svc - Ext LTD - Int	22,141	22,270	12,202	21,565	32,912	147.8%	152.6%
Total Expenditures - SU 645	<u>\$1,533,024</u>	<u>\$1,234,445</u>	<u>\$807,396</u>	<u>\$1,234,109</u>	<u>\$1,235,058</u>	100.0%	100.1%
Revenues							
360 Miscellaneous Revenues	\$10,986	\$10,985	\$21,971	\$21,972	\$0	0.0%	0.0%

Service Unit 699 – General Revenue

See the revenue discussion at the beginning of the Explanatory Revenue section.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$1,919,415	\$1,620,990	\$2,015,479	\$2,015,479	\$1,905,975	117.6%	94.6%
360 Miscellaneous Revenues	92,088	46,000	108,168	90,000	90,000	195.7%	100.0%
380 Nonrevenues	0	1,500	0	1,500	1,500	100.0%	100.0%
Total Revenues - SU 699	<u>\$2,011,503</u>	<u>\$1,668,490</u>	<u>\$2,123,647</u>	<u>\$2,106,979</u>	<u>\$1,997,475</u>	119.7%	94.8%

DOMESTIC WATER IMPROVEMENT

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook
Dave Brown

DEFINITION

The Domestic Water Improvement Fund accounts for all the capital projects related to water resources including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs and control systems.

Capital Outlay

This budget represents the CIP program adopted in the 2011 Water System Plan and the associated Cost of Service and Rate Study.

Projects for 2013:

- Design and build new water treatment backwash recycle ponds, replace the electrical service and update the Supervisor and Data Acquisition System This project is funded through a 20-year, 1.5% interest Drinking Water State Revolving Fund Loan.
- Automated Meter Reading. This project is to replace manual meter reading with a radio frequency automated reading system. This project is funded through a 20-year, 0.5% interest Public Works Trust Fund Loan and through the sewer improvement fund.
- Replacement of private water mains, connecting dead end water mains, installing water main extensions, replacing large meter installations and water fill stations.
- Replacement of open geared valves.
- Study and design a method to redirect the Naches River back toward the water plant intake.

The service units in this division are:

Service Unit 348 – Capital Improvement

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 477 Domestic Water Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$1,706,676	\$4,865,000	\$353,041	\$731,375	\$4,875,000	100.2%	666.6%
Revenue Summary By Service Unit							
348 Capital Improvement	\$1,364,300	\$4,600,000	\$412,860	\$712,860	\$4,600,000	100.0%	645.3%
699 General Revenues	3,447	0	0	0	0	n/a	n/a
Total Revenues	<u>\$1,367,747</u>	<u>\$4,600,000</u>	<u>\$412,860</u>	<u>\$712,860</u>	<u>\$4,600,000</u>	100.0%	645.3%
Fund Balance							
Beginning Balance	\$3,713,738	\$3,474,486	\$3,374,809	\$3,374,809	\$3,356,294	96.6%	99.5%
Revenues Less Expenditures	-338,928	-265,000	59,819	-18,515	-275,000	103.8%	n/a
Ending Balance	<u>\$3,374,810</u>	<u>\$3,209,486</u>	<u>\$3,434,628</u>	<u>\$3,356,294</u>	<u>\$3,081,294</u>	96.0%	91.8%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Svcs & Charges	\$349,176	\$405,000	\$10,415	\$213,346	\$0	0.0%	0.0%
600 Capital Outlays	1,357,499	4,460,000	342,626	518,029	4,875,000	109.3%	100.0%
Total Expenditures	<u>\$1,706,675</u>	<u>\$4,865,000</u>	<u>\$353,041</u>	<u>\$731,375</u>	<u>\$4,875,000</u>	100.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay is detailed below. Funds budgeted in the 2012 year-end estimate and not spent will be brought forward to 2013.

Capital Outlay Capital Improvements 2013	477 Fund
Recycle Lagoons (Project #2259)	\$1,500,000
Automated Meter Reading (Project #2261)	3,000,000
Water Main Replacement (Project #2347)	150,000
Replace Open Gear Valves (project #2346)	25,000
Intake, River redirection (Project #2335)	200,000
Total Capital Outlay	<u>\$4,875,000</u>

The total projected revenue is comprised of a transfer from the Water operating fund and PWTF and Drinking Water State Revolving Fund loans for Automated Meter Reading and the Recycle Lagoons.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as leak detection and water system plan updates.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 348 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$20,312	\$0	\$0	\$0	\$0	n/a	n/a
480 Repairs & Maintenance	328,864	405,000	10,415	213,346	0	0.0%	0.0%
Total	349,176	405,000	10,415	213,346	0	0.0%	0.0%
600 Capital Outlays							
640 Machinery & Equipment	8,188	2,012,000	89,691	100,000	3,000,000	149.1%	n/a
650 Construction Projects	1,349,312	2,448,000	252,936	418,029	1,875,000	76.6%	448.5%
Total	1,357,500	4,460,000	342,627	518,029	4,875,000	109.3%	941.1%
Total Expenditures - SU 348	<u>\$1,706,676</u>	<u>\$4,865,000</u>	<u>\$353,042</u>	<u>\$731,375</u>	<u>\$4,875,000</u>	100.2%	666.6%
Revenues							
390 Other Financing Sources	\$1,364,300	\$4,600,000	\$412,860	\$712,860	\$4,600,000	100.0%	645.3%

Service Unit 699 – General Revenues

This revenue is comprised of the beginning balance which reflects the changes from prior year activity in the service unit and interest earnings from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$3,713,738	\$3,474,486	\$3,374,809	\$3,374,809	\$3,356,294	96.6%	99.5%
360 Miscellaneous Revenues	3,447	0	0	0	0	n/a	n/a
Total Revenues - SU 699	<u>\$3,717,185</u>	<u>\$3,474,486</u>	<u>\$3,374,809</u>	<u>\$3,374,809</u>	<u>\$3,356,294</u>	96.6%	99.5%

IRRIGATION

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook
Dave Brown

DEFINITION

The Irrigation Division 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, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche Ditch Company, Yakima Valley Canal, Yakima Tieton Irrigation District and Old Union Ditch Company.

System Operation and Maintenance (O & M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines (wood, cast iron, ductile iron, PVC, asbestos cement, cement and others), water boxes, fish and debris screens, pumps, and reservoirs.

The irrigation utility is an enterprise fund and, as such, generates revenues through rates sufficient to sustain the utility. The 2013 adopted rate for service is \$0.0341 per square foot of lot. The rate includes an O & M component at \$0.0201 per square foot and a capital improvement component at \$0.0140 per square foot. These rates are structured to fully fund O & M activities and planned capital improvements.

A Comprehensive System Plan, or road map, to upgrade and rehabilitate the irrigation systems, including the General – 308 System, was completed in 2000. The City issued revenue bonds in August, 2004, for \$5,000,000. In 2012 the City issued an inter-fund loan of \$917,000 to fund the planned reconstruction of the General – 308 System and the refurbishment of the remaining systems in 2012. Phase 2, replacement of the large transmission system of the General – 308 System was completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution systems, began in 2007 and was complete by the spring of 2011. Phase 4 (final phase) began with design in the summer of 2010 and construction was completed in the spring of 2012. A detailed description of work recently completed and work planned for the 2013 budget year is located in the Irrigation CIP 479 narrative.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT) and Bureau of Reclamation (BOR) about both a short-term and long-term fix for the Fruitvale Canal Diversion. We are currently evaluating and implementing some of the alternatives included in the study in partnership with WSDOT and Yakima County through the Lower Naches River Coordination Partnership Group. The group is evaluating several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems with the Fruitvale Canal Diversion. The design of the consolidation of the diversions is being completed in a cooperative agreement with the Bureau of Reclamation, Washington State Fish and Wildlife, Yakima County and North Yakima Conservation District.

The service units in this division are:

Service Unit 342 – Irrigation Supply
Service Unit 645 – Interfund Distributions
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Irrigation Supply			
Feet of Irrigation Main Replaced by Irrigation Crew ⁽¹⁾	200	275	450
Number of Irrigation Services Replaced	110	80	130
Number of Irrigation Main Leaks	43	30	25
Number of Service Work Orders	1,553	1,415	1,420

(1) Main replacements ended in 2011

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
7151	Water/Irrigation Division Admin Spec ⁽¹⁾	1.00	1.00	0.00
8671	Irrigation Specialist I ⁽²⁾	3.00	3.00	1.00
8672	Irrigation Specialist II ⁽²⁾	1.00	1.00	3.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		8.00	8.00	7.00

(1) Position not funded for 2013.

(2) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II.

(3) Irrigation funds .173 FTE's in Codes (022), Engineering (041) and Water (474)

BUDGET SUMMARY

Dept 475 Irrigation Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
342 Irrigation Supply	\$1,428,738	\$1,444,937	\$1,201,142	\$1,431,415	\$1,509,163	104.4%	105.4%
645 Interfund Distribution	63,750	0	0	0	0	n/a	n/a
Total Expenditures	<u>\$1,492,488</u>	<u>\$1,444,937</u>	<u>\$1,201,142</u>	<u>\$1,431,415</u>	<u>\$1,509,163</u>	104.4%	105.4%

Revenue Summary By Service Unit

342 Irrigation Supply	\$1,524,697	\$1,618,000	\$1,412,734	\$1,621,500	\$1,682,400	104.0%	103.8%
699 General Revenues	500	700	10	200	700	100.0%	350.0%
Total Revenues	\$1,525,197	\$1,618,700	\$1,412,744	\$1,621,700	\$1,683,100	104.0%	103.8%

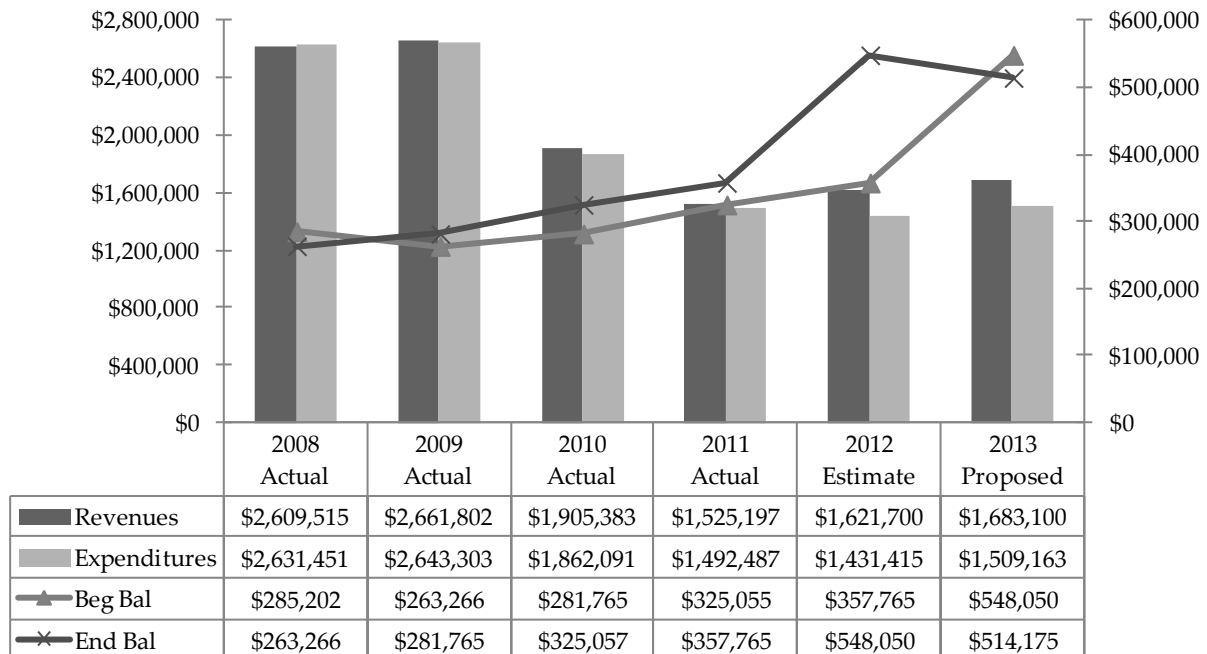
Fund Balance

Beginning Balance	\$325,055	\$340,406	\$357,765	\$357,765	\$548,050	161.0%	153.2%
Revenues Less Expenditures	32,710	173,763	211,602	190,285	173,937	100.1%	91.4%
Ending Balance	\$357,765	\$514,169	\$569,367	\$548,050	\$721,987	140.4%	131.7%

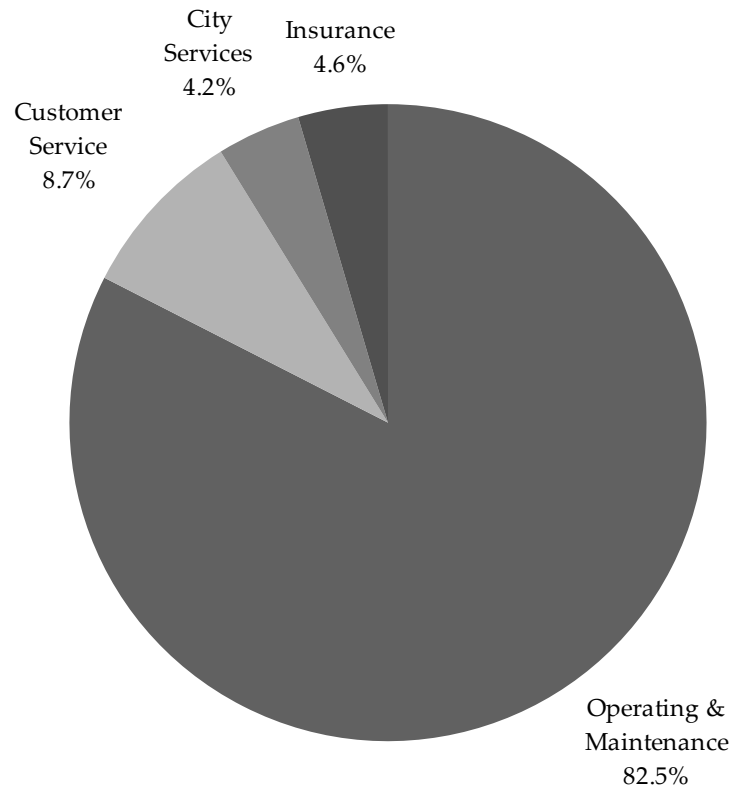
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	% of Total
100 Salaries & Wages	\$477,956	\$469,830	\$396,683	\$481,630	\$508,914	108.3%	33.7%
200 Personnel Benefits	179,316	188,496	155,529	188,779	211,124	112.0%	14.0%
Sub-Total Salaries & Benefits	657,272	658,326	552,212	670,409	720,038	109.4%	47.7%
300 Supplies	57,356	74,000	42,274	74,000	74,000	100.0%	4.9%
400 Other Svcs & Charges	358,649	396,980	369,180	393,574	410,007	103.3%	27.2%
500 Intgov Svcs/Other Intfnd	63,848	100	52	100	100	100.0%	0.0%
600 Capital Outlays	0	0	0	0	3,200	n/a	0.2%
900 Intfnd Pymt f/Svcs	355,363	315,531	237,424	293,331	301,817	95.7%	20.0%
Total Expenditures	\$1,492,488	\$1,444,937	\$1,201,142	\$1,431,414	\$1,509,162	104.4%	100.0%

EXPLANATORY NARRATIVE

IRRIGATION OPERATING FUND FINANCIAL DATA



IRRIGATION OPERATING FUND
\$1,509,163 – Total Expenditure Budget



Service Unit 342 – Irrigation Supply

The proposed expenditures in this service unit are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

Revenue for the 475 Irrigation Fund includes the proposed 5.5% O & M rate adjustment and is generated through:

- Operating Assessments – Payment of overdue LID assessments.
- Fruitvale Canal Billings – Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges – Income from customers based on total square foot.
- Interest – Investment and contract interest earned.

Account 120 Overtime – Expenditures for personnel that respond to emergency repairs.

Account 130 Special Pay – Expenditures for bilingual and personnel on stand-by that respond to emergency shutoffs or repairs during the irrigation season.

Account 310 Office and Operating Supplies – Price increases in steel and plastics account for the largest impact in this area. This account supports office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.

Account 410 Professional Services – Renewal of mandatory herbicide applicators and Commercial Driver’s Licenses, mandatory dig locate service, defense of the City’s water rights, water right transfers, and to assist in the development of legislation critical to the needs of the City.

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual renewal of mandatory license
Commercial Drivers license renewal physical	Annual renewal of mandatory license
Engineering services	Consulting for permits easements
Attorneys	Defense of Water Rights, easements, permits

Account 440 Advertising – This line item provides for public notices and replacement employee advertisement.

Account 630 Improvements Other Than Buildings – This line item is for the purchase of replacement pumps for various systems.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 342 Irrigation Supply	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$455,053	\$452,715	\$371,501	\$453,515	\$476,924	105.3%	105.2%
120 Overtime	13,025	10,000	15,911	15,000	15,000	150.0%	100.0%
130 Special Pay	7,279	7,115	9,270	13,115	16,990	238.8%	129.5%
140 Retire/Term Cashout	2,599	0	0	0	0	n/a	n/a
Total	477,956	469,830	396,682	481,630	508,914	108.3%	105.7%
200 Personnel Benefits							
200 Personnel Benefits	176,854	186,196	153,786	186,479	208,724	112.1%	111.9%
280 Clothing & Misc	2,462	2,300	1,743	2,300	2,400	104.3%	104.3%
Total	179,316	188,496	155,529	188,779	211,124	112.0%	111.8%
300 Supplies							
310 Office & Oper Supplies	34,706	52,000	25,670	52,000	52,000	100.0%	100.0%
320 Fuel Consumed	17,725	18,000	14,891	18,000	18,000	100.0%	100.0%
350 Small Tools & Equip	4,926	4,000	1,713	4,000	4,000	100.0%	100.0%
Total	57,357	74,000	42,274	74,000	74,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	491	4,000	629	2,800	3,000	75.0%	107.1%
420 Communications	2,562	4,988	1,223	2,783	2,783	55.8%	100.0%
430 Transportation/Training	260	1,000	35	1,000	1,000	100.0%	100.0%
440 Advertising	0	500	378	500	500	100.0%	100.0%
450 Oper Rentals & Leases	1,024	1,200	195	1,200	1,200	100.0%	100.0%
470 Public Utility Services	333,200	353,291	346,966	353,291	369,524	104.6%	104.6%
480 Repairs & Maintenance	6,085	15,000	6,254	15,000	15,000	100.0%	100.0%
490 Miscellaneous	15,028	17,000	13,500	17,000	17,000	100.0%	100.0%
Total	358,650	396,979	369,180	393,574	410,007	103.3%	104.2%

530 State/Cnty Tax & Assess	98	100	52	100	100	100.0%	100.0%
640 Machinery & Equipment	0	0	0	0	3,200	n/a	n/a
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	54,641	39,034	32,350	39,034	31,358	80.3%	80.3%
960 Interfund Insurance Svc	58,378	64,216	64,216	64,216	68,711	107.0%	107.0%
980 Interfund Grg/Plnt Chrg	6,612	6,612	5,510	6,612	6,612	100.0%	100.0%
990 Interfund Admin Chrgs	235,731	205,669	135,348	183,469	195,136	94.9%	106.4%
Total	355,362	315,531	237,424	293,331	301,817	95.7%	102.9%
Total Expenditures - SU 342	<u>\$1,428,739</u>	<u>\$1,444,936</u>	<u>\$1,201,141</u>	<u>\$1,431,414</u>	<u>\$1,509,162</u>	104.4%	105.4%
Revenues							
310 Taxes	\$744	\$0	\$0	\$0	\$0	n/a	n/a
340 Chrgs f/Goods & Services	1,584,393	1,618,000	1,412,734	1,621,500	1,682,400	104.0%	103.8%
380 Nonrevenues	-60,440	0	0	0	0	n/a	n/a
Total Revenues - SU 342	<u>\$1,524,697</u>	<u>\$1,618,000</u>	<u>\$1,412,734</u>	<u>\$1,621,500</u>	<u>\$1,682,400</u>	104.0%	103.8%

Service Unit 645 – Interfund Distribution Expense

The expenditures in this service unit are for debt service payments and interfund transfers. There are no proposed expenditures in 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$63,750	\$0	\$0	\$0	\$0	n/a	n/a

Service Unit 699 – General Revenue

The beginning balance reflects the changes from prior year activity in the service unit and funds from rates and interest.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$325,055	\$340,406	\$357,765	\$357,765	\$548,050	161.0%	153.2%
360 Miscellaneous Revenues	500	700	10	200	700	100.0%	350.0%
Total Revenues - SU 699	<u>\$325,555</u>	<u>\$341,106</u>	<u>\$357,775</u>	<u>\$357,965</u>	<u>\$548,750</u>	160.9%	153.3%

IRRIGATION SYSTEM IMPROVEMENTS

Utilities & Engineering Director
Water / Irrigation Manager

Debbie Cook
Dave Brown

DEFINITION

The Irrigation Improvement Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

The major source of funding for the Irrigation Improvement Fund is derived from the capital improvement portion of the rates and through a \$5,000,000 revenue bond issued in late August, 2004, to fund reconstruction of the General – 308 System and the eventual refurbishment of the rest of the systems. An inter-fund loan of 917,000 was obtained in 2012. A road map for reconstruction for the General – 308 System has been adopted. The project is split into four phases and each phase is split into stages. Phase one is the pipe replacements that have been completed to date. Phase 2 is the replacement of the balance of the backbone transmission pipes, completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution mains, began in the fall of 2009 and was complete in the spring of 2011. Phase 4, replacement of the remaining neighborhood distribution mains was completed in spring of 2012.

Proposed Capital Projects for 2013:

- The Fruitvale Canal Diversion Repair – involves improvements to the diversion, including measures to enhance fish habitat, construction, moving water rights, consolidation of diversions and required permits.
- Bond Repayment.
- Bond or Line of Credit Repayment
- Pump Station Improvements.

The service units in this division are:

Service Unit 348 – Capital Improvement

Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 479 Irrigation System Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
348 Capital Improvement	\$2,453,799	\$4,115,554	\$1,468,348	\$1,649,554	\$1,033,304	25.1%	62.6%
Revenue Summary By Service Unit							
348 Capital Improvement	\$1,200,085	\$2,707,500	\$2,021,800	\$2,186,500	\$1,207,500	44.6%	55.2%
699 General Revenues	1,000	1,000	74	1,080	1,000	100.0%	92.6%
Total Revenues	<u>\$1,201,085</u>	<u>\$2,708,500</u>	<u>\$2,021,874</u>	<u>\$2,187,580</u>	<u>\$1,208,500</u>	44.6%	55.2%
Fund Balance							
Beginning Balance	\$844,248	\$2,083,314	-\$408,465	-\$408,465	\$129,561	6.2%	-31.7%
Revenues Less Expenditures	-1,252,714	-1,407,054	553,526	538,026	175,196	-12.5%	32.6%
Ending Balance	<u>-\$408,466</u>	<u>\$676,260</u>	<u>\$145,061</u>	<u>\$129,561</u>	<u>\$304,757</u>	45.1%	235.2%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
500 Intgov Svcs/Other Intfnd	\$319,234	\$640,554	\$160,277	\$320,554	\$321,504	50.2%	31.1%
600 Capital Outlays	2,134,565	3,475,000	836,605	925,000	125,000	3.6%	12.1%
700 Debt Service	0	0	471,465	404,000	586,800	n/a	56.8%
Total Expenditures	<u>\$2,453,799</u>	<u>\$4,115,554</u>	<u>\$1,468,347</u>	<u>\$1,649,554</u>	<u>\$1,033,304</u>	25.1%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The following chart shows expenditures in this fund.

Capital Outlay Capital Improvements 2012	479 Fund
Fruitvale Canal Diversion Study (Project 2011)	75,000
Bond Repayment (last payment in 2033)	321,504
Inter-fund Loan Repayment	586,800
Pump Station Improvement (Project #2303)	50,000
Total Capital Outlay	<u>1,033,304</u>

Revenues are from Irrigation Assessment fees.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 348 Capital Improvement	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$319,234	\$640,554	\$160,277	\$320,554	\$321,504	50.2%	100.3%
650 Construction Projects	2,134,565	3,475,000	836,605	925,000	125,000	3.6%	13.5%
700 Debt Service Principal	0	0	465,181	400,000	579,000	n/a	144.8%
800 Debt Service Interest	0	0	6,284	4,000	7,800	n/a	195.0%
Total Expenditures - SU 348	\$2,453,799	\$4,115,554	\$1,468,347	\$1,649,554	\$1,033,304	25.1%	62.6%
Revenues							
340 Chrgs f/Goods & Services	\$1,206,231	\$1,207,500	\$1,042,800	\$1,207,500	\$1,207,500	100.0%	100.0%
380 Nonrevenues	-6,146	0	979,000	979,000	0	n/a	0.0%
390 Other Financing Sources	0	1,500,000	0	0	0	0.0%	n/a
Total Revenues - SU 348	\$1,200,085	\$2,707,500	\$2,021,800	\$2,186,500	\$1,207,500	44.6%	55.2%

Service Unit 699 – General Revenues

Additional revenue will be required to complete the necessary and planned improvements identified in the adopted Master Irrigation Plan. The Plan contemplated a second revenue bond. Experience in the design and construction of the improvements has allowed for a delay of the second revenue bond. At present a \$917,000 interfund loan will allow us to stay on schedule and use a pay-as-you-go plan. Funds budgeted in the 2012 year-end estimate and not spent will be brought forward to 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$844,248	\$2,083,314	-\$408,465	-\$408,465	\$129,561	6.2%	-31.7%
360 Miscellaneous Revenues	1,000	1,000	74	1,080	1,000	100.0%	92.6%
Total Revenues - SU 699	\$845,248	\$2,084,314	-\$408,391	-\$407,385	\$130,561	6.3%	-32.0%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

ENGINEERING
GENERAL FUND

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

The Capital Projects Management and Engineering Division is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for state, federal, and locally funded construction projects, local improvement districts and private development projects.

The division's projects are accounted for in a number of funds, including but not limited to, Arterial Street 142, Transportation Improvement 143, Yakima Revenue Development Area 323, REET 1 Public Works Trust 342, REET 2 Capital Project Fund 343, and Cumulative Reserve for Capital Improvement 392. In addition to those capital funds managed by the division, staff provides services for several capital projects for other City departments and Federal Aid contract administration assistance to adjacent communities from time to time.

Other services provided by this division include determining and acquiring right-of-way needs for public infrastructure projects; coordinating and supervising work of private developers; providing survey and inspection services on public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; and providing administrative and technical engineering assistance to other divisions within the City.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1271	City Engineer	1.00	1.00	1.00
3120	Design Engineer	3.00	3.00	3.00
4141	Construction Inspector ⁽¹⁾	2.00	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00
11101	Construction Supervisor	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00
11106	Surface Water Engineer	1.00	1.00	1.00
11107	Chief Engineer	1.00	1.00	1.00
Total Personnel ⁽²⁾		12.00	11.00	11.00

(1) Construction Inspector position eliminated in 2012 budget.

(2) 5.92 FTE's are funded by Stormwater (441), Wastewater (473), Water (474), and Irrigation (475).

BUDGET SUMMARY

Dept 041 Engineering	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$730,127	\$702,274	\$534,070	\$681,897	\$686,172	97.7%	100.6%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$512,901	\$483,562	\$372,261	\$462,330	\$458,801	94.9%	66.9%
200 Personnel Benefits	157,072	153,471	119,542	153,795	160,080	104.3%	23.3%
Sub-Total Salaries & Benefits	669,973	637,033	491,803	616,125	618,881	97.2%	90.2%
300 Supplies	25,210	19,000	10,113	19,000	19,000	100.0%	2.8%
400 Other Svcs & Charges	15,458	23,087	11,317	23,618	23,650	102.4%	3.4%
900 Intfnd Pymt f/Svcs	19,487	23,154	20,838	23,154	24,642	106.4%	3.6%
Total Expenditures	\$730,128	\$702,274	\$534,071	\$681,897	\$686,173	97.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2013 is expected to include the following types of projects:

- Utility Rehabilitation
- Sidewalk Safety Projects
- Intersection Signal Projects
- Intersection Paving Projects
- Utility Installation
- Citizen, City Manager and Council Requests
- Maintain and Update Records and Maps
- Legal Descriptions
- Street Break Inspections
- Six Year Transportation Improvement Program
- Grant Applications and Prospectus for MAP-21, FMSIB, TIB, HES, TPP, STP, etc.
- Budget Preparation
- LID Information and Administration
- Division Accounting and Time Records
- Assistance to Other City Departments
- Admin. Federal Funded Projects f/ Union Gap
- Stormwater Analysis and Review

All of the 2013 Engineering Division budget will be expended in this service unit.

Account 120 Overtime – A minimum amount is budgeted for overtime. Overtime may be required for coverage by inspectors when various contractors on several different projects are working different hours.

Account 410 Professional Services – This account is used to compensate for additional project workloads, such as surveying. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as needed basis, rather than through a full time staff position. Annual license fees for professional software and software upgrades are also paid from this line.

This Fund is financed by the City's General Fund. However, staff time is charged to numerous public and private projects. Private developers pay design review and inspection fees that benefit the General Fund. This private revenue stream has decreased dramatically from \$296,400 in 2008 to an estimate of \$40,000 in 2013.

Significant staff time is also charged to public projects. Public project funds can be used only for staff time that is directly related to the planning design and construction management of the project. This revenue, estimated to be \$550,000 in 2013, also goes directly to the General Fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$512,861	\$482,497	\$371,974	\$459,980	\$457,801	94.9%	99.5%
120 Overtime	0	1,000	0	700	1,000	100.0%	142.9%
130 Special Pay	40	65	287	1,650	0	0.0%	0.0%
Total	512,901	483,562	372,261	462,330	458,801	94.9%	99.2%
200 Personnel Benefits	157,072	153,471	119,542	153,795	160,080	104.3%	104.1%
300 Supplies							
310 Office & Oper Supplies	12,676	9,000	5,145	9,000	9,000	100.0%	100.0%
320 Fuel Consumed	8,835	9,000	4,756	9,000	9,000	100.0%	100.0%
350 Small Tools & Equip	3,699	1,000	212	1,000	1,000	100.0%	100.0%
Total	25,210	19,000	10,113	19,000	19,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	888	3,000	0	3,000	3,000	100.0%	100.0%
420 Communications	10,536	10,187	6,689	10,187	10,187	100.0%	100.0%
430 Transportation/Training	566	1,000	589	1,500	1,500	150.0%	100.0%
440 Advertising	0	100	0	100	100	100.0%	100.0%
470 Public Utility Services	23	100	103	100	113	113.0%	113.0%
480 Repairs & Maintenance	0	1,000	0	1,000	1,000	100.0%	100.0%
490 Miscellaneous	3,445	7,700	3,936	7,731	7,750	100.6%	100.2%
Total	15,458	23,087	11,317	23,618	23,650	102.4%	100.1%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	9,705	12,394	10,078	12,394	13,129	105.9%	105.9%
960 Interfund Insurance Svc	9,782	10,760	10,760	10,760	11,513	107.0%	107.0%
Total	19,487	23,154	20,838	23,154	24,642	106.4%	106.4%
Total Expenditures - SU 528	<u>\$730,128</u>	<u>\$702,274</u>	<u>\$534,071</u>	<u>\$681,897</u>	<u>\$686,173</u>	97.7%	100.6%
Revenues							
340 Chrgs f/Goods & Services	\$700,198	\$621,200	\$457,023	\$581,200	\$721,200	116.1%	124.1%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

ARTERIAL STREET CAPITAL

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects.

Additional revenue is placed into this Fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 142 Arterial Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$2,106,763	\$4,270,295	\$1,354,074	\$3,588,841	\$8,651,794	202.6%	241.1%
645 Interfund Distribution	284,183	284,183	174,758	284,183	284,183	100.0%	100.0%
Total Expenditures	<u>\$2,390,946</u>	<u>\$4,554,478</u>	<u>\$1,528,832</u>	<u>\$3,873,024</u>	<u>\$8,935,977</u>	196.2%	230.7%
Revenue Summary By Service Unit							
528 Capital Improvements	\$2,291,357	\$4,376,152	\$1,218,701	\$3,548,836	\$8,812,123	201.4%	248.3%
645 Interfund Distribution	74,336	57,199	57,199	57,199	57,199	100.0%	100.0%
699 General Revenues	4,000	4,000	0	2,000	1,000	25.0%	50.0%
Total Revenues	<u>\$2,369,693</u>	<u>\$4,437,351</u>	<u>\$1,275,900</u>	<u>\$3,608,035</u>	<u>\$8,870,322</u>	199.9%	245.8%
Fund Balance							
Beginning Balance	\$517,311	\$227,413	\$590,660	\$590,660	\$325,671	143.2%	55.1%
Revenues Less Expenditures	-21,253	-117,127	-252,932	-264,989	-65,655	56.1%	24.8%
Ending Balance	<u>\$496,058</u>	<u>\$110,286</u>	<u>\$337,728</u>	<u>\$325,671</u>	<u>\$260,016</u>	235.8%	79.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Svcs & Charges	\$3,305	\$5,000	\$71	\$5,000	\$5,005,000	n/a	56.0%
500 Intgov Svcs/Other Intfnd	284,183	284,183	174,758	284,183	284,183	100.0%	3.2%
600 Capital Outlays	1,925,824	4,143,400	1,233,396	3,462,167	3,544,321	85.5%	39.7%
700 Debt Service	177,634	121,895	120,607	121,674	102,473	84.1%	1.1%
Total Expenditures	<u>\$2,390,946</u>	<u>\$4,554,478</u>	<u>\$1,528,832</u>	<u>\$3,873,024</u>	<u>\$8,935,977</u>	196.2%	100.0%

EXPLANATORY NARRATIVE

Service Unit – 528 Capital Improvements

Projects scheduled and budgeted for 2013 using this fund are:

Fund 142 Expenditures		2013 Projected
Construction Projects		
0000	Project Contingency	\$105,000
1867	Annual Traffic Control Program	20,000
1872	Annual Bridge Inspection	5,000
1875	Sidewalk Program	15,000
1957	WA Avenue Wetland Monitoring ⁽¹⁾	3,500
2143	Nob Hill /Fair Avenue Rebuild (Design)	39,900
2272	W. Nob Hill Blvd 49 th to 64 th	10,000
2282	64 th & Tieton Signal	150,000
2301	Powerhouse-WOD Trail	See 2012
2311	64 th Nob Hill to Tieton	925,000
2314	River Rd. 6 th to 16 th	1,204,421
2340	N. 1 st St Revitalization	279,000
2343	Citywide Safety Improvements	375,000
2344	Lincoln Corridor Safety	405,000
2349	80 th Ave Bridge	12,500
2353	Street Project funded by General Obligation Bond	5,000,000
Total Construction Projects		<u>8,549,321</u>
Debt Service		
1493	Yak Ave /I-82 Bond Red (Op Transfer to Fund 283) (Mat Date Dec. 1, 2013)	65,333
1526	Fair Avenue (Maturity Date July 1, 2015)	54,849
1944	River Road – N. 16th Ave to Fruitvale	218,850
2249	Italstone 23rd Avenue-Ahtanum to Oak (Maturity Date June 1, 2013)	47,624
Total Debt Service		<u>386,656</u>
Total Fund 142 Expenditures		<u>\$8,935,977</u>

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 528 Capital Improvements	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
400 Other Services & Charges							
410 Professional Services	\$3,305	\$5,000	\$71	\$5,000	\$5,000	100.0%	100.0%
480 Repairs & Maintenance	0	0	0	0	5,000,000	n/a	n/a
Total	3,305	5,000	71	5,000	5,005,000	n/a	n/a
600 Capital Outlays							
630 Impr Other Than Bldg	25,359	100,000	100	100	0	0.0%	0.0%
650 Construction Projects	1,900,464	4,043,400	1,233,296	3,462,067	3,544,321	87.7%	102.4%
Total	1,925,823	4,143,400	1,233,396	3,462,167	3,544,321	85.5%	102.4%
780 Intergovernmental Loans	167,735	115,106	115,105	115,106	99,153	86.1%	86.1%
830 Debt Svc - Ext LTD - Int	9,899	6,789	5,502	6,568	3,320	48.9%	50.5%
Total Expenditures - SU 528	<u>\$2,106,762</u>	<u>\$4,270,295</u>	<u>\$1,354,074</u>	<u>\$3,588,841</u>	<u>\$8,651,794</u>	202.6%	241.1%
Revenues							
330 Intergovernmental Rev	\$1,788,960	\$4,119,175	\$1,102,644	\$3,275,964	\$3,032,525	73.6%	92.6%
340 Chrgs f/Goods & Services	1,194	500	0	500	500	100.0%	100.0%
360 Miscellaneous Revenues	501,203	246,477	116,057	262,372	769,098	312.0%	293.1%
390 Other Financing Sources	0	10,000	0	10,000	5,010,000	n/a	n/a
Total Revenues - SU 528	<u>\$2,291,357</u>	<u>\$4,376,152</u>	<u>\$1,218,701</u>	<u>\$3,548,836</u>	<u>\$8,812,123</u>	201.4%	248.3%

Service Unit – 645 Interfund Distribution

Represents transfers from other funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$284,183	\$284,183	\$174,758	\$284,183	\$284,183	100.0%	100.0%
Revenues							
380 Nonrevenues	\$57,199	\$57,199	\$57,199	\$57,199	\$57,199	100.0%	100.0%
390 Other Financing Sources	17,137	0	0	0	0	n/a	n/a
Total Revenues - SU 645	<u>\$74,336</u>	<u>\$57,199</u>	<u>\$57,199</u>	<u>\$57,199</u>	<u>\$57,199</u>	100.0%	100.0%

Service Unit 699 – Revenues

Revenues are detailed in the following charts.

Fund 142 Revenues		2013 Projected
1526	Utilities' Contribution to PWTF Loan	\$57,199
1796	Engineering	500
1907	Special Assessment from SIED Loan Ahtanum	5,476
	Gas Tax	604,000
	Interest	1,000
2143	Nob Hill and Fair Avenue (Design)	34,525
2249	Italstone	47,622
2282	64 th and Tieton (Wal-Mart)	150,000
2301	Powerhouse-WOD Trail	See 2012
2311	64 th Nob Hill to Tieton Dr.	780,000
2314	River Rd 6 th to 16 th	1,160,000
2340	N 1 st St revitalization	250,000
2343	Citywide Safety	375,000
2344	Lincoln Corridor	405,000
2353	Street project GOB	5,000,000
Total Fund 142 Revenues		\$8,870,322

Year	Expenses and Revenues	2013 Projected
2012	Balance Forward	\$590,660
2012	Estimated Revenue	3,608,035
2012	Projected Expenditures	3,873,024
Balance at end of 2012		325,671
2013	Revenues	8,870,322
Total Estimated Resources		9,195,993
2013	Projected Expenditures	8,935,977
Balance at end of 2013		\$260,016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$517,311	\$227,413	\$590,660	\$590,660	\$325,671	143.2%	55.1%
360 Miscellaneous Revenues	4,000	4,000	0	2,000	1,000	25.0%	50.0%
Total Revenues - SU 699	\$521,311	\$231,413	\$590,660	\$592,660	\$326,671	141.2%	55.1%

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 1)

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

Fund 342 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 Transfer Tax (REET 1) moneys the City receives.

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.

The service units in this division are:

Service Unit 348 – Real Estate Excise Tax Revenue
Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 342 Pub Wks Trust Const	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
528 Capital Improvements	\$322,493	\$371,840	\$249,709	\$284,734	\$612,740	164.8%	215.2%
645 Interfund Distribution	332,542	346,542	136,271	342,542	232,542	67.1%	67.9%
Total Expenditures	<u>\$655,035</u>	<u>\$718,382</u>	<u>\$385,980</u>	<u>\$627,276</u>	<u>\$845,282</u>	117.7%	134.8%
Revenue Summary By Service Unit							
348 Capital Improvement	\$464,344	\$450,000	\$394,704	\$510,000	\$525,000	116.7%	102.9%
645 Interfund Distribution	75,000	95,906	0	0	84,306	87.9%	n/a
699 General Revenues	3,000	3,000	0	2,000	2,000	66.7%	100.0%
Total Revenues	<u>\$542,344</u>	<u>\$548,906</u>	<u>\$394,704</u>	<u>\$512,000</u>	<u>\$611,306</u>	111.4%	119.4%
Fund Balance							
Beginning Balance	\$865,818	\$647,991	\$753,127	\$753,127	\$637,851	98.4%	84.7%
Revenues Less Expenditures	-112,691	-169,476	8,725	-115,276	-233,976	138.1%	203.0%
Ending Balance	<u>\$753,127</u>	<u>\$478,515</u>	<u>\$761,852</u>	<u>\$637,851</u>	<u>\$403,875</u>	84.4%	63.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
500 Intgov Svcs/Other Intfnd	\$390,967	\$404,967	\$194,696	\$400,967	\$290,967	71.8%	34.4%
600 Capital Outlays	27,622	50,000	35,743	55,000	195,000	390.0%	23.1%
700 Debt Service	236,446	263,415	155,541	171,309	359,315	136.4%	42.5%
Total Expenditures	<u>\$655,035</u>	<u>\$718,382</u>	<u>\$385,980</u>	<u>\$627,276</u>	<u>\$845,282</u>	117.7%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2010, Yakima County made ADA improvements to the street and sidewalk to the west side of 2nd Street between “A” and Martin Luther King (MLK). In conjunction with this work, the City made improvements to the sidewalk to match the “Downtown theme”. The County paid for the project under an agreement that the City will repay their allocation.

Project Number	Project	2013 Proposed Budget
2285	2nd and “A” Sidewalk Improvements	\$8,425

Projects scheduled and budgeted for 2013 using 342 funds are:

Project Number	Project	2013 Proposed Budget
1783	2012 City Hall Renovation (Continuation)	\$50,000
2351	Franklin Park Parking Lot	145,000
		<u>\$195,000</u>

The obligations for loan repayments from this fund are:

Year	Project Number	Project	2013 Debt	Date of Maturity
2009	1818	Yakima Railroad Grade (Stormwater)	\$84,306	7/1/29
2009	1818	Yakima Railroad Grade Separations	167,509	7/1/28
	2212	Upper Kiwanis Park Interfund	107,500	
			<u>\$359,315</u>	

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
520 Intergov't Agreements	\$58,425	\$58,425	\$58,425	\$58,425	\$58,425	100.0%	100.0%
600 Capital Outlays							
620 Buildings	27,622	50,000	35,743	50,000	50,000	100.0%	100.0%
630 Impr Other Than Bldg	0	0	0	5,000	145,000	n/a	n/a
Total	27,622	50,000	35,743	55,000	195,000	390.0%	354.5%
700 Debt Svc - Principal							
780 Intergovernmental Loan	215,055	215,086	154,386	154,386	184,780	85.9%	119.7%
790 Debt Svc - LID / Prin	0	0	0	0	100,000	n/a	n/a
Total	215,055	215,086	154,386	154,386	284,780	132.4%	184.5%
800 Debt Svc - Interest							
820 Debt Svc - Int/Interfund	0	0	2,316	3,800	7,500	n/a	197.4%
830 Debt Svc - Ext LTD - Int	21,391	48,329	-1,161	13,123	67,035	138.7%	510.8%
Total	21,391	48,329	1,155	16,923	74,535	154.2%	440.4%
Total Expenditures - SU 528	\$322,493	\$371,840	\$249,709	\$284,734	\$612,740	164.8%	215.2%

Service Unit 645 – Interfund Distribution

Revenues consist of interest and payments from other divisions. Current Interfund Distributions are as follows:

Year	Project Number	Project	2013 Debt	Date of Maturity
2009	1818	Stormwater	\$84,306	7/1/29

Interfund transfers scheduled and budgeted for 2013 using 342 funds are:

Project Number	Project	2013 Proposed Budget
0000	Operating Transfer (Streets)	\$40,000
2105	Fire Station 92 West Valley Addition (operating transfer to 332)	71,935
2230	3rd Avenue – Mead to Chestnut (operating transfer to Fund 142)	120,607
Total Scheduled Interfund Distributions		\$232,542

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$332,542	\$346,542	\$136,271	\$342,542	\$232,542	67.1%	67.9%
Revenues							
380 Nonrevenues	\$24,375	\$0	\$0	\$0	\$0	n/a	n/a
390 Other Financing Sources	50,625	95,906	0	0	84,306	87.9%	n/a
Total Revenues - SU 645	\$75,000	\$95,906	\$0	\$0	\$84,306	87.9%	n/a

Service Units 348 and 699 – Revenues

The yearly expense of construction payments and loan repayments continues to exhaust the anticipated real estate tax revenue. Anticipated revenues are as follows:

Project	2013 Proposed Budget
Local Real Estate Excise Tax	\$525,000
Interest	2,000
Project 1818 Stormwater Loan	84,306
Total Anticipated Revenues	\$611,306

Expenses and Revenues	2013 Projected
Balance Forward	\$637,851
Estimated Revenue	1,249,157
Projected Expenditures	845,282
Balance at the end of 2013	\$403,875

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 348 Capital Improvement							
Revenues							
310 Taxes	\$464,344	\$450,000	\$394,704	\$510,000	\$525,000	116.7%	102.9%
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$865,818	\$647,991	\$753,127	\$753,127	\$637,851	98.4%	84.7%
360 Miscellaneous Revenues	3,000	3,000	0	2,000	2,000	66.7%	100.0%
Total Revenues - SU 699	\$868,818	\$650,991	\$753,127	\$755,127	\$639,851	98.3%	84.7%

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES
2001 - 2011

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Revenues				
Local Real Estate Excise Tax	\$366,997	\$472,809	\$645,074	\$706,670
Interest From Investments	2,620	1,510	990	3,053
Residual Equity Transfer(Water/Wastewater)	24,375	24,375	24,375	24,375
Operating Transfer(Street)	16,875	16,875	16,875	16,875
Operating Transfer(Irrigation)	33,750	33,750	33,750	33,750
Interlocal Grant Yakima County - Purchasing	0	0	0	0
Total Revenues	<u>\$444,617</u>	<u>\$549,319</u>	<u>\$721,064</u>	<u>\$784,723</u>
Expenditures				
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$0	\$0	\$0	\$0
Debt Service (1818 RR Grade Stormwater Loan)	0	0	0	0
Debt Service (P0653 – Tieton Dr.: Maturity - 2006)	44,147	43,011	41,874	40,737
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	10,998	10,895	10,792	10,688
Debt Service (P1355 – Fruitvale Canal Wasteway: Maturity - 2011)	8,003	7,812	7,620	7,429
Debt Service (P1367 – Resignalization: Maturity - 2011)	45,733	45,312	44,890	44,469
Debt Service (P1455 – Fruitvale Canal Phase II: Maturity - 2013)	79,779	77,959	76,139	74,319
Op Transfer – General Fund (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000	40,000
Op Transfer – Debt Service Fund (1998 Street Bond: Maturity - 2008)	60,000	60,000	60,000	60,000
Op Transfer – Debt Service Fund (2007 Fire St. Bond: Maturity - 2022)	0	0	0	0
Op Transfer – Debt Service Fund (2008 3rd / Mead Ave : Maturity - 2019)	0	0	0	0
Project #1783 – City Hall Facility / Parking Improvement	85,077	34,521	28,928	177,419
Project #2118 – Miller Pool Demolition / Basketball Court	0	0	0	0
Project #2214 West Nob Hill Grind and Overlay	0	0	0	0
Project #2285 2 nd St Sidewalk County	0	0	0	0
Professional Service Assembly Hall	0	0	0	0
Parking Maintenance	0	0	0	0
Capital Transfer for Southeast Community Center Improvement P2169	0	0	0	0
Capital Transfer for Kiwanis 4th Ball Field P2171	0	0	0	0
Capital Transfer to Parks Capital Fund	0	0	0	0
Capital Transfer to Fire Capital Fund	0	0	0	0
Capital Transfer to CBD Capital Improvement Fund	0	0	0	0
Total Expenditures	<u>\$373,737</u>	<u>\$319,510</u>	<u>\$310,243</u>	<u>\$455,061</u>
Balance Available	<u><u>\$70,880</u></u>	<u><u>\$229,809</u></u>	<u><u>\$410,821</u></u>	<u><u>\$329,662</u></u>

2005	2006	2007	2008	2009	2010	2011	Total
\$878,934	\$894,037	\$1,056,417	\$755,841	\$541,616	\$516,570	\$464,344	\$7,299,309
0	78,136	86,820	60,000	13,000	13,000	3,000	262,129
24,375	24,375	24,375	24,375	24,375	24,375	24,375	268,125
16,875	16,875	16,875	16,875	16,875	16,875	16,875	185,625
33,750	33,750	33,750	33,750	33,750	33,750	33,750	371,250
0	0	0	0	13,216	0	0	13,216
\$953,934	\$1,047,173	\$1,218,237	\$890,841	\$642,832	\$604,570	\$542,344	\$8,399,654
\$0	\$0	\$0	\$0	\$0	\$5,072	\$167,145	\$172,217
0	0	0	0	0	0	7,723	7,723
39,600	38,463	0	0	0	0	0	247,832
10,585	10,482	10,378	0	0	0	0	74,818
7,238	7,047	6,855	6,664	6,473	0	0	65,141
44,047	43,626	43,204	42,783	42,361	0	0	396,425
72,499	70,679	68,859	67,039	65,219	63,398	61,579	777,468
40,000	40,000	40,000	40,000	40,000	40,000	40,000	440,000
60,000	60,000	60,000	60,000	0	0	0	480,000
0	0	0	73,535	71,935	71,935	71,935	289,340
0	0	0	32,534	120,607	120,607	120,607	394,355
102,015	149,126	143,564	164,289	94,928	451,366	27,622	1,458,855
103,552	-28	0	0	0	0	0	103,524
0	0	0	551,515	2,522	0	0	554,037
0	0	0	0	0	58,427	58,425	116,852
10,030	0	0	0	0	0	0	10,030
0	0	0	2,495	0	0	0	2,495
0	160,000	0	0	0	0	0	160,000
0	550,000	0	0	0	0	0	550,000
0	0	200,000	250,000	250,000	50,000	50,000	800,000
0	0	200,000	176,465	178,065	50,000	50,000	654,530
0	0	0	0	50,000	0	0	50,000
\$489,566	\$1,129,395	\$772,860	\$1,467,319	\$922,110	\$910,805	\$655,036	\$7,805,642
\$464,368	(\$82,222)	\$445,377	(\$576,478)	(\$279,278)	(\$306,235)	-\$112,692	\$594,012

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

PUBLIC WORKS TRUST (REET 2)

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second ¼% Real Estate Transfer Tax (REET 2) moneys the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects.

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 343 REET 2 Capital Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
348 Capital Improvement	\$676,495	\$250,000	\$0	\$250,000	\$250,000	100.0%	100.0%
645 Interfund Distribution	256,822	256,822	128,411	256,822	256,822	100.0%	100.0%
Total Expenditures	<u>\$933,317</u>	<u>\$506,822</u>	<u>\$128,411</u>	<u>\$506,822</u>	<u>\$506,822</u>	100.0%	100.0%

Revenue Summary By Service Unit							
348 Capital Improvement	\$464,344	\$450,000	\$394,704	\$510,000	\$525,000	116.7%	102.9%
699 General Revenues	2,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues	<u>\$466,344</u>	<u>\$452,000</u>	<u>\$394,704</u>	<u>\$512,000</u>	<u>\$527,000</u>	116.6%	102.9%

Fund Balance							
Beginning Balance	\$839,948	\$280,126	\$372,975	\$372,975	\$378,153	135.0%	101.4%
Revenues Less Expenditures	-466,973	-54,822	266,293	5,178	20,178	-36.8%	389.7%
Ending Balance	<u>\$372,975</u>	<u>\$225,304</u>	<u>\$639,268</u>	<u>\$378,153</u>	<u>\$398,331</u>	176.8%	105.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
300 Supplies	\$250,000	\$250,000	\$0	\$250,000	\$250,000	100.0%	49.3%
500 Intgov Svcs/Other Intfnd	256,822	256,822	128,411	256,822	256,822	100.0%	50.7%
600 Capital Outlays	426,495	0	0	0	0	n/a	0.0%
Total Expenditures	<u>\$933,317</u>	<u>\$506,822</u>	<u>\$128,411</u>	<u>\$506,822</u>	<u>\$506,822</u>	100.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and 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, and receives approval from City Council annually for designated projects. There are no proposed capital projects for 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 348 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$250,000	\$250,000	\$0	\$250,000	\$250,000	100.0%	100.0%
650 Construction Projects	426,495	0	0	0	0	n/a	n/a
Total Expenditures - SU 348	<u>\$676,495</u>	<u>\$250,000</u>	<u>\$0</u>	<u>\$250,000</u>	<u>\$250,000</u>	100.0%	100.0%
Revenues							
310 Taxes	\$464,344	\$450,000	\$394,704	\$510,000	\$525,000	116.7%	102.9%

Service Unit 645 – Interfund Distribution

Interfund distributions for 2013 will be used to pay off bonds:

Bond Date	Project Number	Project	Amount
2007	2165	2006 Downtown Revitalization – Yakima Avenue	\$136,215
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,607
Total			<u>\$256,822</u>

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
550 Interfund Subsidies	\$256,822	\$256,822	\$128,411	\$256,822	\$256,822	100.0%	100.0%

Service Unit 699 – General Revenues

These revenues consist mainly of the beginning balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$839,948	\$280,126	\$372,975	\$372,975	\$378,153	135.0%	101.4%
360 Miscellaneous Revenues	2,000	2,000	0	2,000	2,000	100.0%	100.0%
Total Revenues - SU 699	<u>\$841,948</u>	<u>\$282,126</u>	<u>\$372,975</u>	<u>\$374,975</u>	<u>\$380,153</u>	134.7%	101.4%

LID CONSTRUCTION

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

This fund is used to account for the resources and costs associated with Local Improvement District (LID) projects. Project expenses are covered by interest bearing warrants that are redeemable upon project completion either by individual payoffs, or from bond proceeds issued for the project. This fund does not maintain a reserve balance, as it is only used to account for the cost of LID projects that are reimbursed in full upon completion.

During 2011, we sent letters to nearly 60 property owners in 2 areas of the City that did not have sewer asking for interest in forming an LID. We also sent letters to nearly 40 property owners in 1 area of the City asking for interest in forming an Road Improvement District (RID) to improve their road. From none of these areas did we receive sufficient positive response to initiate an LID/RID. Therefore, we have had no LID's since that time.

UTILITIES & ENGINEERING
2013 BUDGET NARRATIVE

CAPITAL IMPROVEMENT CUMULATIVE RESERVE

Utilities & Engineering Director
City Engineer

Debbie Cook
Doug Mayo, PE

DEFINITION

Fund 392, the Cumulative Reserve for Capital Improvements Fund, accounts for various capital improvement projects that the City Council may deem appropriate. Currently the Yakima Railroad Grade Separations Project (1818), the Utility Services System Upgrade (2094), and the Consolidated Financial System Software (2292) are accounted for in this Fund.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 392 Cum Res f/Cap Impr	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
528 Capital Improvements	\$12,163,709	\$9,432,249	\$1,967,831	\$2,359,249	\$12,194,500	129.3%	516.9%
Revenue Summary By Service Unit							
528 Capital Improvements	\$11,989,817	\$6,067,166	\$462,960	\$1,523,644	\$10,728,000	176.8%	704.1%
645 Interfund Distribution	80,000	0	0	0	0	n/a	n/a
Total Revenues	<u>\$12,069,817</u>	<u>\$6,067,166</u>	<u>\$462,960</u>	<u>\$1,523,644</u>	<u>\$10,728,000</u>	176.8%	704.1%
Fund Balance							
Beginning Balance	\$3,402,817	\$3,112,037	\$3,308,925	\$3,308,925	\$2,441,320	78.4%	73.8%
Revenues Less Expenditures	-93,892	-3,365,083	-1,504,871	-867,605	-1,681,500	50.0%	193.8%
Ending Balance	<u>\$3,308,925</u>	<u>-\$253,046</u>	<u>\$1,804,054</u>	<u>\$2,441,320</u>	<u>\$759,820</u>	-300.3%	31.1%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
400 Other Svcs & Charges	\$20,460	\$386,437	\$294,416	\$386,437	\$0	0.0%	0.0%
600 Capital Outlays	12,143,249	9,045,812	1,673,415	1,972,812	12,194,500	134.8%	100.0%
Total Expenditures	<u>\$12,163,709</u>	<u>\$9,432,249</u>	<u>\$1,967,831</u>	<u>\$2,359,249</u>	<u>\$12,194,500</u>	129.3%	100.0%

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2013 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project. The Railroad Grade Separation project is funded by Federal Grants (\$5,664,631 of 100% funds and \$13,274,796 of 86.5% funds). Other funds obtained for the project that can be used as match include: grants from the Transportation Improvement Board (TIB); a grant from the Freight Mobility Strategic Investment Board (FMSIB); a Stormwater Loan from the Department of Ecology; a Public Works Trust Fund Loan; and, a 5% project cost contribution from the Burlington Northern Santa Fe Railroad Company.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 528 Capital Improvements	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
410 Professional Services	\$20,460	\$386,437	\$294,416	\$418,437	\$215,000	55.6%	51.4%
600 Capital Outlays							
640 Machinery & Equipment	0	128,812	23,364	128,812	0	0.0%	0.0%
650 Construction Projects	12,143,249	8,917,000	1,650,050	1,844,000	12,194,500	136.8%	661.3%
Total	12,143,249	9,045,812	1,673,414	1,972,812	12,194,500	134.8%	618.1%
Total Expenditures - SU 528	<u>\$12,163,709</u>	<u>\$9,432,249</u>	<u>\$1,967,830</u>	<u>\$2,391,249</u>	<u>\$12,409,500</u>	131.6%	519.0%
Revenues							
330 Intergovernmental Rev	\$10,777,674	\$6,067,166	\$12,858	\$0	\$10,628,000	175.2%	n/a
360 Miscellaneous Revenues	0	0	0	1,044,944	0	n/a	0.0%
390 Other Financing Sources	1,212,143	0	450,102	478,700	100,000	n/a	20.9%
Total Revenues - SU 528	<u>\$11,989,817</u>	<u>\$6,067,166</u>	<u>\$462,960</u>	<u>\$1,523,644</u>	<u>\$10,728,000</u>	176.8%	704.1%

Service Unit 645 – Interfund Distribution

The Interfund Operating Transfers were used for project 2094, a new Utility Services System.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$80,000	\$0	\$0	\$0	\$0	n/a	n/a

Service Unit 699 – General Revenues

Revenues come from interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$3,402,817	\$3,112,037	\$3,308,925	\$3,308,925	\$2,441,320	78.4%	73.8%

MESSAGE FROM THE DIRECTOR

Director of Public Works

Chris Waarvick

The employees of Public Works for the City of Yakima once again extend their appreciation for the opportunity to provide basic services and quality of life opportunities for the citizens and visitors of this City.

Streets and Traffic

The Street Division was tasked with providing City Council an analysis of street preservation alternatives. A series of Council meetings were held examining preservation options. City Council established a Transportation Benefit District and is considering taking a car tab fee to a public vote. With the budget limitations and increased cost of asphalt products, Streets provided no chip sealing to arterial or residential streets again in 2012. The program was limited to select and critical, pavement repairs and crack sealing. The overall condition of the City's streets, though generally passable, is now on the progressively steeper curve of deterioration. Patching, crack filling, wheel path and road edge repair cannot take the place of grind and overlay; but those activities do slow the deterioration of road surfaces. The general Pavement Condition Index of the City's streets is 54 and falling. A \$5 Million arterial street grind and overlay project will be accomplished in 2013 to kick start a more robust program dependent on additional, voter determined revenues.

Weed Control along arterials was limited to a fraction of our past efforts due to budget constraints. The Street Maintenance crew lost one vacant position due to cost containment. However, the 2013 budget has restored a more robust program.

This winter's coming "neutral" weather pattern could bring occasional snow. Winter driving safety is an important priority for the Street Division, and the department continues to preserve the snow, ice, and traction program through improved materials and operating methods. Street Maintenance will be strained to sustain a heavy snow and ice response.

A number of intersections with signal equipment failure were repaired or upgraded in 2012, including controller enhancements to improve corridor progression projects for Yakima Avenue, 16th Avenue and 40th Avenue. Traffic Operations lost 2 FTE's in 2012 which will impact graffiti removal from traffic signs and reduce our ability to repaint all pavement markings during the year. Traffic safety continues to be a high priority for our Traffic Operations Division. Six radar speed signs continue to be placed in neighborhoods throughout Yakima and have been eagerly received by citizens. Residential neighborhoods continue to call frequently about speeding and other traffic safety matters. The Barge/Chestnut traffic calming measures were constructed in the fall of 2011 after a neighborhood vote on the initial \$50,000 project occurred in late 2009. Installation of the Traffic Calming improvements was dependent on the Memorial Hospital Neighborhood Plan; the Memorial Campus is now semi-closed.

Nearly 400 of the highest wattage, least energy efficient streetlights have been converted to LED technology through a federal American Recovery and Reinvestment Act (ARRA) stimulus grant.

This work will also receive Pacific Power & Light (PPL) energy credit rebates. An additional 50 street lights will have been installed in east Yakima through 2012 in high crime locations.

Refuse

The automated provision of Refuse service will allow for incorporating nearly 500 new customers from West Valley in 2013. Refuse will be serving approximately 6,050 more residential customers and 1,900 more yard service customers now than it did 10 years ago with 2.6 fewer employees. A program addressing illegal dumping has been very busy, responding to many complaints. Refuse has also worked in partnership with ONDS in cleaning additional illegal dump sites. This effort has resulted in hundreds of tires and tons of illegally dumped debris being removed from public right-of-ways and alleys. Property owners have been contacted regarding litter abatement from the alleys adjacent to their property, with successful cleanup results. City Council adopted a shopping cart ordinance in 2009 providing the legal structure to address problems associated with abandoned shopping carts. This program has shown great results in encouraging retail establishments to retrieve their carts that have been left abandoned.

Finally, Refuse will provide 45,000 biodegradable bags for the 2012 Fall Leaf Program. Larger, more durable biodegradable bags will continue to be used for this program with a 20 bag limit per customer. Refuse will pick up additional leaf debris at a nominal cost at the request of the customer. Refuse continues to evaluate the potential to incorporate recycling in its services within its current revenue structure.

Parks

Parks staff has addressed a desire in the 2012 Citizen Survey to begin improving walking and hiking paths by identifying Trek Yakima. A Pathway Expansion Master Plan is to be initiated in 2013.

The Upper Kiwanis Ballfield Project was completed and dedicated in the fall of 2012. The Service Club's Trust donated 5 parcels of land to the City at Kiwanis Park in the fall of 2008 (\$300,000 in value) and committed to an additional \$300,000 for development. The City received a \$500,000 Recreation and Conservation (ROC) grant and committed an additional \$500,000 from REET 1 to fund most of the remaining projects of the Kiwanis Park Master Plan. The new skate park, basketball court, and playground at Upper Kiwanis continue to be very popular. Other completed phases of the Kiwanis Park Master Plan include a basketball court (Southwest Rotary), a playground (Downtown Rotary), a new restroom, a picnic shelter by the new ball field area (Sunrise Rotary) and other Title 12 amenities in the northwest portion of the park. The three ball fields for little league and woman's fast pitch, night lighting, and ADA accessible walkways are now done.

Franklin Pool had a great summer season with extended hours of operation due to lighting and area improvements. Lions Pool also had a good operating year even though much of the infrastructure is very mature. The 300 acres of developed parks are extensively used and are obviously very popular. Parks continues to be challenged with maintaining services and maintenance of existing infrastructure in a highly limited resource situation. Further erosion of Park's revenues elevates the possibility of more serious service cuts and a decrease of current open space maintenance practices. An extensive survey about Park services was conducted in the community in 2011. The results helped Parks create a Comprehensive Plan update, which Council

adopted in April 2012. One theme found in the parks survey was the respondent's desire to register and pay for recreational services online. We now have that capability through a procured system.

Transit

Yakima Transit continues to be the critical provider of essential transportation services in the Upper Valley. A new two-year grant that funded service to Central Washington University (CWU) in Ellensburg began in November of 2011 under a four-way funding collaboration that includes Yakima Transit, Central Washington University, WSDOT and HopeSource. Ridership exceeds 300 per day. Sunday fixed-route bus service started in April 2011 under a federal grant and will be partially funded in 2012. Due to significant staff research and analysis, the federal assistance for Transit continues to grow, helping to supplement the local sales tax to provide adequate funding for this public transportation service that many in the community find essential, especially Dial-A-Ride. Even with the significant reduction in sales tax resources, Transit did not need to reduce current service levels for 2010 and 2011 as many of the Northwest's transit agencies have recently experienced. However, to support the capital intensive endeavor inherent to Transit, staff has prepared a 5 Year Financial Plan demonstrating that cost containment is necessary to support capital needs.

Equipment Rental

The 2012 Equipment Rental vehicle replacement budget reflects continued careful analysis of fleet condition and use. This selective replacement of worn-out vehicles complements management and maintenance strategies creating hourly rates at or below the private sector hourly rates for vehicle maintenance, thus containing costs for the supporting operating divisions.

Public Works Administration

The Public Works Department works closely with the Block by Block contractor as they have assumed the majority of downtown maintenance activities through the business voted DYBID. New tree lights were procured and the old LED lights have been replaced for the 2012-2013 holiday and winter season. Again, even in these difficult times, consideration should be given to establishing a dedicated repair and refurbishment fund for the downtown streetscape improvements. In addition to the damage caused by vehicle accidents, wear, tear and age are not to be denied.

I welcome Council members and citizens to contact us with any questions they may have about the Public Works Department. The following budget narratives and analyses outline our collective financial plan for the Year 2013 in this difficult economic and budget time.

PUBLIC WORKS
2013 BUDGET NARRATIVE

PUBLIC WORKS ADMINISTRATION

Director of Public Works

Chris Waarvick

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; and Fleet and Facilities. Some support services are also provided to the Water and Irrigation Division located in the Public Works Complex. Both Streets and Parks fall across a number of the functional divisions within the Priorities of Government Model. We have centralized for all divisions in Public works the functions of timekeeping, travel, invoice management, and general records keeping.

The Public Works "Administration Division" is not an official City division, but is the administrative arm of the Director of Public Works. Nevertheless, since Public Works Administration functions in the same manner as any other City division, albeit smaller, it is required to prepare and present a budget to City Council as if it were a stand-alone division operating within the Public Works Department.

The Public Works Department continues to internally restructure the department to meet the support demands and cost containment needs of the resident divisions within available resources.

The service units in this division are:

Service Unit 633 – Facility Maintenance

Service Unit 639 – Administration

Service Unit 640 – Safety and Training Program

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
2262	Safety and Training Officer	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	1.00	1.00	0.00
7123	Department Assistant III	2.00	2.00	2.00
7124	Department Assistant IV	1.00	1.00	1.00
8511	Custodian	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel ⁽²⁾		9.00	9.00	8.00

(1) For 2013, the Department Assistant II position has been eliminated due to budget constraints.

(2) Public Works Administration (560) funds .15 FTE in Equipment Rental and has 1.60 FTEs funded by Cemetery (144) and Transit (462).

BUDGET SUMMARY

Dept 560 Public Works Admin	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
633 Facility Maintenance	\$566,225	\$560,113	\$423,798	\$559,741	\$565,398	100.9%	101.0%
639 Administration	547,713	582,086	462,635	576,278	533,569	91.7%	92.6%
640 Safety And Training	11,708	43,278	28,621	43,410	43,678	100.9%	100.6%
Total Expenditures	<u>\$1,125,646</u>	<u>\$1,185,477</u>	<u>\$915,054</u>	<u>\$1,179,429</u>	<u>\$1,142,645</u>	96.4%	96.9%

Revenue Summary By Service Unit

633 Facility Maintenance	\$567,438	\$567,438	\$472,862	\$567,438	\$567,438	100.0%	100.0%
639 Administration	616,893	617,893	514,077	617,893	580,000	93.9%	93.9%
Total Revenues	<u>\$1,184,331</u>	<u>\$1,185,331</u>	<u>\$986,939</u>	<u>\$1,185,331</u>	<u>\$1,147,438</u>	96.8%	96.8%

Fund Balance

Beginning Balance	\$348,803	\$405,894	\$407,489	\$407,489	\$413,391	101.8%	101.4%
Revenues Less Expenditures	58,686	-147	71,885	5,902	4,793	n/a	81.2%
Ending Balance	<u>\$407,489</u>	<u>\$405,747</u>	<u>\$479,374</u>	<u>\$413,391</u>	<u>\$418,184</u>	103.1%	101.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$455,405	\$481,245	\$379,223	\$479,126	\$437,999	91.0%	38.3%
200 Personnel Benefits	132,461	152,977	123,982	155,326	153,939	100.6%	13.5%
Sub-Total Salaries & Benefits	587,866	634,222	503,205	634,452	591,938	93.3%	51.8%
300 Supplies	51,997	57,655	36,488	52,655	57,655	100.0%	5.0%
400 Other Svcs & Charges	422,353	427,121	304,069	415,842	426,707	99.9%	37.3%
600 Capital Outlays	0	0	10,311	10,500	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	63,429	66,479	60,981	65,979	66,345	99.8%	5.8%
Total Expenditures	<u>\$1,125,645</u>	<u>\$1,185,477</u>	<u>\$915,054</u>	<u>\$1,179,428</u>	<u>\$1,142,645</u>	96.4%	100.0%

EXPLANATORY NARRATIVE

The service units are supported by charges against 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.

Service Unit 633 – Facility Maintenance

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

Account 120 Overtime – Overtime in this service unit is primarily due to snow and ice removal, absenteeism coverage, annual carpet and floor care, and emergency call-outs.

Account 410 Professional Services – Professional services expenditures include fees for special human resources and technical engineering issues.

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance Fund to the divisions housed or supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2012 Amended Budget	% Of Total Budget	2013 Proposed Budget	% Of Total Budget	2013 Proposed vs. 2012 Amended
Parks	55,661	9.8%	55,661	9.8%	0%
Street and Traffic Engineering	153,462	27.0%	153,462	27.0%	0%
Irrigation	6,612	1.2%	6,612	1.2%	0%
Transit	88,690	15.6%	88,690	15.6%	0%
Refuse	42,884	7.6%	42,884	7.6%	0%
Water	86,692	15.3%	86,692	15.3%	0%
Equipment Rental	133,437	23.5%	133,437	23.5%	0%
Total	567,438	100.0%	567,438	100.0%	0%

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 633 Facility Maintenance							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$122,978	\$121,908	\$100,064	\$121,908	\$123,068	101.0%	101.0%
120 Overtime	10,531	10,000	6,511	9,000	10,000	100.0%	111.1%
130 Special Pay	483	0	1,210	1,250	0	n/a	0.0%
Total	133,992	131,908	107,785	132,158	133,068	100.9%	100.7%
200 Personnel Benefits	42,468	44,709	37,992	44,837	49,248	110.2%	109.8%
300 Supplies							
310 Office & Oper Supplies	35,678	31,230	23,455	31,230	31,230	100.0%	100.0%
320 Fuel Consumed	1,161	1,650	1,659	1,650	1,650	100.0%	100.0%
350 Small Tools & Equip	1,682	5,000	1,051	4,000	5,000	100.0%	125.0%
Total	38,521	37,880	26,165	36,880	37,880	100.0%	102.7%
400 Other Services & Charges							
410 Professional Services	110	1,500	1,278	1,500	1,500	100.0%	100.0%
420 Communications	552	1,000	336	750	1,000	100.0%	133.3%
430 Trans/Training	1,284	500	0	500	500	100.0%	100.0%
470 Public Utility Services	233,586	242,116	163,216	242,116	241,702	99.8%	99.8%
480 Repairs & Maintenance	115,490	98,000	87,027	100,000	98,000	100.0%	98.0%
490 Miscellaneous	224	1,500	0	500	1,500	100.0%	300.0%
Total	351,246	344,616	251,857	345,366	344,202	99.9%	99.7%
950 Interfund Opt Rent/Lease	0	1,000	0	500	1,000	100.0%	200.0%
Total Expenditures - SU 633	\$566,227	\$560,113	\$423,799	\$559,741	\$565,398	100.9%	101.0%
Revenues							
360 Miscellaneous Revenues	\$567,438	\$567,438	\$472,862	\$567,438	\$567,438	100.0%	100.0%

Service Unit 639 – Public Works Administration

This service unit's primary responsibility is to carry out "three R's and an M" at the Public Works Administration complex: Reception, Registration, Record Keeping and Management.

Account 120 Overtime – Overtime in this service unit is primarily due to extended hour's coverage.

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. An equitable distribution of charges was developed using the prorated method combined with a calculation based on a percentage of the support actually provided to each division.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

Division	% Change From 2011	2012 Assessment		2013 Proposed Assessment	
		% Of Total	Budget	% Of Total	Budget
(131) Parks and Recreation	0%	\$214,447	34.8%	\$201,260	34.7%
(141) Streets and Traffic Engineering	0%	89,002	14.4%	84,100	14.5%
(144) Cemetery	0%	22,809	3.7%	21,460	3.7%
(462) Transit	0%	67,070	10.9%	63,220	10.9%
(471) Refuse and Recycling	0%	104,330	16.9%	98,020	16.9%
(551) Equipment Rental and Revolving	0%	119,235	19.3%	111,940	19.3%
Total Budget:	0%	\$616,893	100.0%	\$580,000	100.0%

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 639 Administration							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$312,951	\$323,262	\$247,229	\$317,486	\$275,881	85.3%	86.9%
120 Overtime	88	2,500	665	2,500	2,500	100.0%	100.0%
130 Special Pay	0	0	56	0	0	n/a	n/a
140 Retire/Term Cashout	0	0	3,942	3,340	0	n/a	0.0%
Total	313,039	325,762	251,892	323,326	278,381	85.5%	86.1%
200 Personnel Benefits	87,931	98,562	80,832	100,720	97,561	99.0%	96.9%
300 Supplies							
310 Office & Oper Supplies	9,094	10,000	7,162	10,000	10,000	100.0%	100.0%
320 Fuel Consumed	0	275	0	275	275	100.0%	100.0%
350 Small Tools & Equip	3,790	6,000	988	2,000	6,000	100.0%	300.0%
Total	12,884	16,275	8,150	12,275	16,275	100.0%	132.6%
400 Other Services & Charges							
410 Professional Services	87	2,000	790	1,000	2,000	100.0%	200.0%
420 Communications	52,611	50,907	39,711	49,078	50,907	100.0%	103.7%
430 Trans/Training	229	1,500	333	1,000	1,500	100.0%	150.0%
440 Advertising	0	500	133	500	500	100.0%	100.0%
470 Public Utility Services	7,095	7,100	7,095	7,100	7,100	100.0%	100.0%
480 Repairs & Maintenance	6,610	4,500	738	1,500	4,500	100.0%	300.0%
490 Miscellaneous	3,796	9,500	1,670	3,800	9,500	100.0%	250.0%
Total	70,428	76,007	50,470	63,978	76,007	100.0%	118.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
640 Machinery & Equipment	0	0	10,311	10,500	0	n/a	0.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	27,301	25,738	21,240	25,738	22,822	88.7%	88.7%
960 Interfund Ins Svcs	36,128	39,741	39,741	39,741	42,523	107.0%	107.0%
Total	63,429	65,479	60,981	65,479	65,345	99.8%	99.8%
Total Expenditures - SU 639	\$547,711	\$582,085	\$462,636	\$576,278	\$533,569	91.7%	92.6%
Revenues							
340 Chrgs f/Goods & Services	\$616,893	\$617,893	\$514,077	\$617,893	\$580,000	93.9%	93.9%

Service Unit 640 – Public Works Safety Program

The service unit 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 (by law, in some cases) safety training for Public Works employees.

Account 120 Overtime – Overtime in this service unit is primarily due to covering accident investigation and safety training outside of the normal work schedule.

Account 410 Professional Services – Funds are budgeted in this line item for professional services in accordance with safety training and preparedness requirements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 640 Safety And Training	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$7,519	\$22,575	\$19,540	\$22,634	\$25,549	113.2%	112.9%
120 Overtime	853	1,000	0	1,000	1,000	100.0%	100.0%
130 Special Pay	1	0	7	8	0	n/a	0.0%
Total	8,373	23,575	19,547	23,642	26,549	112.6%	112.3%
200 Personnel Benefits	2,062	9,706	5,159	9,770	7,131	73.5%	73.0%
300 Supplies							
310 Office & Oper Supplies	0	1,000	826	1,000	1,000	100.0%	100.0%
350 Small Tools & Equip	592	2,500	1,347	2,500	2,500	100.0%	100.0%
Total	592	3,500	2,173	3,500	3,500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	0	1,000	150	1,000	1,000	100.0%	100.0%
420 Communications	226	1,298	537	1,298	1,298	100.0%	100.0%
430 Trans/Training	281	600	588	600	600	100.0%	100.0%
490 Miscellaneous	173	3,600	466	3,600	3,600	100.0%	100.0%
Total	680	6,498	1,741	6,498	6,498	100.0%	100.0%
Total Expenditures - SU 640	\$11,707	\$43,279	\$28,620	\$43,410	\$43,678	100.9%	100.6%

Service Unit 699 – General Revenue

This revenue budget line item is 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. An equitable distribution of charges was developed using the prorated method combined with a calculation based on a percentage of the support actually provided to each division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$348,803	\$405,894	\$407,489	\$407,489	\$413,391	101.8%	101.4%

PUBLIC WORKS
2013 BUDGET NARRATIVE

STREETS
GENERAL GOVERNMENT

Director of Public Works
Streets and Traffic Operations Manager

Chris Waarvick
Joe Rosenlund

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains over 368 miles of public streets and 44 miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's \$380 million investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Activities include regular or planned maintenance work, emergency maintenance events and special maintenance projects in response to citizen requests, Council directives or other factors. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions. The city, at times, also utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Snow removal programs are initiated by the Streets division when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. Crews apply liquid de-icing chemicals in a proactive mode to minimize predicted ice conditions and use granular de-icing compound on snow-covered roads to reduce snow compaction and ice creation.

Street work is now primarily reactive repairs instead proactive preventive maintenance. Material costs have risen slightly over the past year but have been more stable than previous years. However, budgetary reductions for both material and personnel have limited our ability to provide the level of maintenance required to maintain roads in an overall good condition.

The service units in this division are:

Service Unit 224 – Street Cleaning
Service Unit 521 – Street Maintenance
Service Unit 522 – Pedestrian / Bikeway Maintenance
Service Unit 524 – Snow and Ice Control
Service Unit 529 – Administration
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Street Cleaning			
Maintenance Miles of Paved Streets	368	368	368
Sweeper Material (Tons)	8,500	8,500	8,500
Street Maintenance			
Miles Crack Filled and Level Coursed	21	38	18
Miles of Dirt Streets and Alleys Graded / Graveled	10	10	10

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1261	Street and Traffic Operations Manager	1.00	1.00	1.00
8711	Street Maintenance Specialist ⁽¹⁾	17.00	17.00	16.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		24.00	24.00	23.00

(1) Cut a Street Maintenance Specialist vacant position due to budget constraints.

(2) The Streets & Traffic Operations Manager position is shared (.50) with Traffic Operations (133).

BUDGET SUMMARY

Dept 141 Streets	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
224 Street Cleaning	\$344,105	\$337,486	\$261,161	\$333,198	\$343,313	101.7%	103.0%
521 Street Maintenance	2,175,112	2,049,150	1,651,040	2,074,283	2,165,364	105.7%	104.4%
524 Snow And Ice Control	403,598	631,717	497,149	591,301	394,936	62.5%	66.8%
529 Administration	223,795	234,304	217,714	237,854	241,283	103.0%	101.4%
645 Interfund Distribution	63,542	46,667	46,667	46,667	346,667	742.9%	742.9%
Total Expenditures - SU 141	3,210,152	3,299,324	2,673,731	3,283,303	3,491,563	105.8%	106.3%
133 - Street & Traffic Total	2,000,981	1,899,834	1,575,914	1,911,039	1,918,728	101.0%	100.4%
Total Expenditures	<u>\$5,211,133</u>	<u>\$5,199,158</u>	<u>\$4,249,645</u>	<u>\$5,194,342</u>	<u>\$5,410,291</u>	104.1%	104.2%

Revenue Summary By Service Unit

224 Street Cleaning	\$200,000	\$200,000	\$100,000	\$200,000	\$200,000	100.0%	100.0%
521 Street Maintenance	1,294,555	1,308,760	1,059,301	1,284,760	1,301,760	99.5%	101.3%
522 Ped & Bikeway Maint	300	0	400	300	0	n/a	0.0%
645 Interfund Distribution	40,000	40,000	38,308	38,308	0	0.0%	0.0%
699 General Revenues	3,527,618	3,479,050	3,172,377	3,507,000	3,862,000	111.0%	110.1%
Total Revenues	<u>5,062,473</u>	<u>5,027,810</u>	<u>4,370,386</u>	<u>5,030,368</u>	<u>5,363,760</u>	106.7%	106.6%
133 - Street & Traffic Total	69,297	0	64,835	50,520	47,500	n/a	94.0%
Total Expenditures	<u>\$5,131,770</u>	<u>\$5,027,810</u>	<u>\$4,435,221</u>	<u>\$5,080,888</u>	<u>\$5,411,260</u>	107.6%	106.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Fund Balance	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
Beginning Balance	\$1,088,323	\$1,045,092	\$1,211,290	\$1,211,290	\$1,097,836	105.0%	90.6%
Revenues Less Expenditures	1,852,320	1,728,487	1,696,656	1,747,065	1,872,197	108.3%	107.2%
Ending Balance	2,940,643	2,773,579	2,907,946	2,958,355	2,970,033	107.1%	100.4%
133 - Street & Traffic Total	-1,931,684	-1,872,334	-1,511,080	-1,860,519	-1,871,228	99.9%	100.6%
Total Expenditures	\$1,008,959	\$901,245	\$1,396,866	\$1,097,836	\$1,098,805	121.9%	100.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$1,217,919	\$1,278,837	\$1,051,619	\$1,277,467	\$1,273,361	99.6%	36.5%
200 Personnel Benefits	433,380	468,932	400,674	474,432	506,964	108.1%	14.5%
Sub-Total Salaries & Benefits	1,651,299	1,747,769	1,452,293	1,751,899	1,780,325	101.9%	51.0%
300 Supplies	500,132	563,050	378,304	551,500	496,300	88.1%	14.2%
400 Other Svcs & Charges	118,319	180,805	143,220	174,105	64,300	35.6%	1.8%
500 Intgov Svcs/Other Intfnd	63,605	46,767	46,720	46,767	346,767	741.5%	9.9%
600 Capital Outlays	18,010	0	1,110	1,100	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	858,788	760,932	652,084	757,932	803,871	105.6%	23.0%
Total Expenditures	\$3,210,153	\$3,299,323	\$2,673,731	\$3,283,303	\$3,491,563	105.8%	100.0%

EXPLANATORY NARRATIVE

Service Unit 224 – Street Cleaning

Streets are swept about once per month on a rotating basis in most locations spring through fall. Additional sweeping is done after snowstorms to pick up traction material spread for the storm. Streets are also swept in advance of special events such as parades or street fairs. Street cleaning services have increased over previous years in part because of the reduction in pavement maintenance has allowed more time for this activity. There are not enough personnel or equipment to provide scheduled sweeping of streets.

Account 120 Overtime – Overtime in this service unit is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Revenues consist of an interfund distribution transfer from Storm Water for the removal of pollutants before they enter the storm water system.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 224 Street Cleaning	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$114,262	\$114,196	\$92,804	\$114,196	\$114,458	100.2%	100.2%
120 Overtime	1,571	2,000	1,277	2,000	2,000	100.0%	100.0%
130 Special Pay	2,580	2,375	1,688	2,800	2,800	117.9%	100.0%
Total	118,413	118,571	95,769	118,996	119,258	100.6%	100.2%
200 Personnel Benefits	46,294	50,493	40,784	50,781	55,634	110.2%	109.6%
310 Office & Oper Supplies	965	1,500	142	1,500	1,500	100.0%	100.0%
470 Public Utility Services	48,544	40,000	18,699	35,000	40,000	100.0%	114.3%
950 Interfund Opt Rent/Lease	129,889	126,921	105,767	126,921	126,921	100.0%	100.0%
Total Expenditures - SU 224	<u>\$344,105</u>	<u>\$337,485</u>	<u>\$261,161</u>	<u>\$333,198</u>	<u>\$343,313</u>	101.7%	103.0%
Revenues							
340 Chrgs f/Goods & Services	\$200,000	\$200,000	\$100,000	\$200,000	\$200,000	100.0%	100.0%

Service Unit 521 – Street Maintenance

This is the primary service unit for the Street Operation Division performing general street maintenance, work on street shoulders and drains, vegetation control, litter control, and work for other divisions. This budget includes the only line item for fuel used in all street operations.

Before 2011 the street division was focused on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 276 miles of residential streets. The program's objective was to ensure that asphalt streets are kept in good condition and prevent sections from failing. Tasks include cleaning and filling existing cracks in the asphalt surface, removing failed sections, and chip sealing. Included in the program is sweeping and traffic markings when required. The program had been averaging over 20 miles of residential streets and 30 lane miles of arterial streets annually. No arterial streets were chip sealed in 2012 and residential chip sealing projects were omitted for the third straight year. The residential street maintenance program now consists of minor patching and crack sealing only.

In 2011, an emphasis was placed on repair of failing arterial roadway sections due to the continued deterioration of many of the arterial roads. This will remain the priority through 2013. Targeted streets this past year include D Street, North 1st Street, Arlington Avenue, 16th Avenue, Pierce Street and the intersection of 16th Avenue/Tieton Drive. Streets will continue with this practice in 2013 unless street maintenance funding levels change. The division is replacing the Gilcrest paver box with a self-propelled paver, upgrading a 3 ton roller to a 5 ton roller, and replacing a 5 yard dump truck with a 10 yard dump truck in order to improve the quality and productivity of our pavement repair operations.

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. Unfortunately, since 2011 the program has been scaled back to 1/3 of the previous level due to cost containment. A more concerted effort will be made in 2013 with arterial weed spraying to be done at least three times through the growing season.

Account 120 Overtime – Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments along with personnel allocations towards snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 350 Small Tools and Equipment – This account is used for equipment replacement and pays for items such as permits, hand tools, survey hubs and traffic control signs, protective clothing and first aid supplies.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as hiring specialty contractors.

State Gas Tax is based on a state per capita formula. Another revenue source is insurance reimbursements for damages to infrastructure.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 521 Street Maintenance	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$837,356	\$850,892	\$685,911	\$850,892	\$822,113	96.6%	96.6%
120 Overtime	13,579	14,400	27,833	31,100	21,000	145.8%	67.5%
130 Special Pay	25,772	18,295	24,230	23,900	24,000	131.2%	100.4%
140 Retire/Term Cashout	272	0	456	0	45,400	n/a	n/a
Total	876,979	883,587	738,430	905,892	912,513	103.3%	100.7%
200 Personnel Benefits							
200 Personnel Benefits	309,755	338,947	279,019	340,825	366,745	108.2%	107.6%
280 Clothing & Misc	3,542	2,000	3,220	2,500	2,500	125.0%	100.0%
Total	313,297	340,947	282,239	343,325	369,245	108.3%	107.5%
300 Supplies							
310 Office & Oper Supplies	208,228	198,800	133,085	199,250	222,550	111.9%	111.7%
320 Fuel Consumed	138,528	142,000	103,789	142,000	142,000	100.0%	100.0%
350 Small Tools & Equip	4,886	5,500	6,559	8,500	5,000	90.9%	58.8%
Total	351,642	346,300	243,433	349,750	369,550	106.7%	105.7%
400 Other Services & Charges							
410 Professional Services	17,356	4,500	416	4,500	3,000	66.7%	66.7%
420 Communications	3,092	3,450	2,532	3,450	3,450	100.0%	100.0%
430 Trans/Training	1,633	950	417	950	950	100.0%	100.0%
450 Oper Rentals & Leases	3,225	5,000	0	5,000	5,000	100.0%	100.0%
480 Repairs & Maintenance	38,512	2,500	0	2,500	2,500	100.0%	100.0%
490 Miscellaneous	3,697	2,200	2,905	2,200	2,200	100.0%	100.0%
Total	67,515	18,600	6,270	18,600	17,100		
530 State/Cnty Tax & Assess	63	100	53	100	100	100.0%	100.0%
950 Interfund Opt Rent/Lease	565,616	459,616	380,616	456,616	496,856	108.1%	108.8%
Total Expenditures - SU 521	<u>\$2,175,112</u>	<u>\$2,049,150</u>	<u>\$1,651,041</u>	<u>\$2,074,283</u>	<u>\$2,165,364</u>	105.7%	104.4%

Revenues							
330 Intergovernmental Rev	\$1,289,527	\$1,300,000	\$1,057,232	\$1,276,000	\$1,293,000	99.5%	101.3%
340 Chrgs f/Goods & Services	5,028	8,760	2,070	8,760	8,760	100.0%	100.0%
Total Revenues - SU 521	<u>\$1,294,555</u>	<u>\$1,308,760</u>	<u>\$1,059,302</u>	<u>\$1,284,760</u>	<u>\$1,301,760</u>	99.5%	101.3%

Service Unit 522 – Pedestrian/Bikeway Maintenance

The Pedestrian and Bikeway Maintenance program was eliminated again in 2012. This service unit covered pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. The property owner adjacent to the sidewalk is responsible for repairs and replacement to damaged/failing sidewalks. The City's 50/50 sidewalk program provided a limited fund for the sharing of costs of repairs/replacements made to existing sidewalks with the property owners. However, this program has not been funded since 2009 and will not be funded until maintenance funding improves significantly.

Note: Permanent staffing for this program has been eliminated. The overtime and Special pay accounts will be zeroed out for the final budget.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 522 Ped & Bikeway Maint	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
340 Chrgs f/Goods & Services	\$300	\$0	\$400	\$300	\$0	n/a	n/a

Service Unit 524 – Snow and Ice Control

The goal of the street maintenance crew in snow and ice control is to provide citizens a reasonably safe and passable road surface, in a timely manner. Citizens gauge much of the effectiveness of the street maintenance program in the handling of snow and ice during and after storm conditions. Snow and ice control services will vary in magnitude from year to year as weather conditions change. Response to snow or ice events is often necessary in the early hours of morning and for long durations that requires overtime for city personnel. The ability to remove snow in a timely matter is limited by the number of skilled maintenance workers available. The Streets division lost two positions in the 2011 budget and another position has been cut in 2013. Moderate to large snowstorms or even a series of small snowstorms now require dividing the staff into two crews resulting in less equipment on the road and longer times to clear snow from city streets. Further cuts in personnel will not allow splitting of the crew and may result in pulling the full crew from the streets during snow events for periods of up to eight hours in order to give them adequate rest.

Account 120 Overtime – Overtime in this service unit is primarily due to the hours of work required for snow and ice removal.

Account 130 Special Pay – The areas that require special pay frequently are standby pay for winter storms and weekend emergency callouts.

Account 310 Office and Operating Supplies – The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. Material costs especially salt and de-icing materials vary widely based on winter demands. This line item varies greatly each year, as it is based on weather conditions and varying material costs.

Account 410 Professional Services – These funds pay for private contractors that are hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions

Revenues consist of reimbursement from state or federal agencies if a state of emergency is declared for winter storms.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 524 Snow And Ice Control	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$162,129	\$164,863	\$145,802	\$164,863	\$154,374	93.6%	93.6%
120 Overtime	8,181	60,000	27,551	35,000	35,000	58.3%	100.0%
130 Special Pay	5,503	5,100	5,138	6,000	5,500	107.8%	91.7%
Total	175,813	229,963	178,491	205,863	194,874	84.7%	94.7%
200 Personnel Benefits	61,815	66,504	66,274	67,088	69,812	105.0%	104.1%
310 Office & Oper Supplies	147,524	215,250	134,729	200,250	125,250	58.2%	62.5%
410 Professional Services	437	120,000	116,546	117,000	5,000	4.2%	4.3%
630 Impr Other Than Bldg	18,010	0	1,110	1,100	0	n/a	0.0%
Total Expenditures - SU 524	<u>\$403,599</u>	<u>\$631,717</u>	<u>\$497,150</u>	<u>\$591,301</u>	<u>\$394,936</u>	62.5%	66.8%

Service Unit 529 – Administration

This service unit is for management services for Street Operations, as well as interfund charges for insurance and Public Works Administration. One-half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering / Traffic Operations.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as minor specialized training and minor design work.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 529 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
110 Salaries And Wages	\$46,716	\$46,716	\$38,930	\$46,716	\$46,716	100.0%	100.0%
200 Personnel Benefits	11,973	10,988	11,378	13,238	12,273	111.7%	92.7%
400 Other Services & Charges							
410 Professional Services	0	0	1,279	1,300	0	n/a	0.0%
420 Communications	415	105	12	105	100	95.2%	95.2%
430 Trans/Training	0	400	0	400	400	100.0%	100.0%
490 Miscellaneous	1,409	1,700	414	1,700	1,700	100.0%	100.0%
Total	1,824	2,205	1,705	3,505	2,200	99.8%	62.8%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	111,125	122,237	122,237	122,237	130,794	107.0%	107.0%
990 Interfund Admin Chrgs	52,158	52,158	43,464	52,158	49,300	94.5%	94.5%
Total	163,283	174,395	165,701	174,395	180,094	103.3%	103.3%
Total Expenditures - SU 529	<u>\$223,796</u>	<u>\$234,304</u>	<u>\$217,714</u>	<u>\$237,854</u>	<u>\$241,283</u>	103.0%	101.4%

Service Unit 645 – Interfund Distribution

This service unit represents the expense for debt service for the following projects: the I-82 Gateway Project and debt retired in 2013 (\$46,667). Revenue consists of an operating transfer from Stormwater to repay start-up costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$63,542	\$46,667	\$46,667	\$46,667	\$346,667	742.9%	742.9%
Revenues							
390 Other Financing Sources	\$40,000	\$40,000	\$38,308	\$38,308	\$0	0.0%	0.0%

Service Unit 699 – General Revenues

This revenue is primarily from property taxes and interest income.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$1,088,323	\$1,045,092	\$1,211,290	\$1,211,290	\$1,097,836	105.0%	90.6%
310 Taxes	3,524,524	3,456,000	3,170,305	3,501,000	3,856,000	111.6%	110.1%
360 Miscellaneous Revenues	3,095	23,050	22	4,000	4,000	17.4%	100.0%
390 Other Financing Sources	0	0	2,050	2,000	2,000	n/a	100.0%
Total Revenues - SU 699	<u>\$4,615,942</u>	<u>\$4,524,142</u>	<u>\$4,383,667</u>	<u>\$4,718,290</u>	<u>\$4,959,836</u>	109.6%	105.1%

TRAFFIC ENGINEERING
GENERAL GOVERNMENT

Director of Public Works
Streets and Traffic Operations Manager

Chris Waarvick
Joe Rosenlund

Definition

Traffic Engineering and Traffic Operations are responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City. Other services include data collection, pavement condition rating, collision analysis, transportation planning, development review, grant applications, traffic studies, and coordination with other city divisions, committees, associations, businesses, school districts and citizens.

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 to 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, city crews must respond to emergency maintenance events, such as equipment malfunctions, vehicle or weather damage, or vandalism.

The Signs and Lines Shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over nine thousand gallons of paint are needed annually to provide on pavement guidance and direction to motorists, pedestrians and bicyclists. Areas receiving the most attention are school zones and arterial roadways. On new construction projects and on high-volume streets, durable pavement markings are applied where feasible. 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 about 25,000 traffic signs that are subject to environmental damage, vandalism and collision knockdowns. This shop fabricates many of the traffic control, directional, and specialty signs but pre-made signs are purchased for large quantity orders or when bid prices are less expensive than in-house fabrication. New signs are placed in response to citizen calls, operational and safety improvements, work with Transit and the School Districts, as well as requests from the Yakima Police Department. This work unit is also responsible for special traffic control services for fires, parades, special events and other incidents requiring barricades.

Traffic Engineering is responsible for developing and maintaining traffic signal operational plans, design and review of traffic signals, striping, sign layouts, as well as traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning and grant applications. It also is responsible for responding

to citizen inquiries, traffic calming requests, and school zone beacon operation. Traffic engineering personnel maintain the city's pavement management program, including pavement inspection, analysis and reporting.

The service units in this division are:

Service Unit 116 – Public Area Lighting
Service Unit 525 – Traffic Control
Service Unit 526 – Traffic Engineering
Service Unit 639 – Administration
Service Unit 644 – Outside Agency Billings
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Public Area Lighting			
City High Pressure Sodium Street Lights in Service ⁽¹⁾	4,450	4,430	43,90
LED Streetlights in Service	345	385	450
Traffic Control			
Traffic Signs Under Maintenance			
Warning	1,850	1,870	1,890
Regulatory	10,650	10,250	10,370
Other	<u>13,800</u>	<u>13,830</u>	<u>13,850</u>
Total Traffic Signs Under Maintenance	26,300	25,950	26,110
Traffic Pavement Markings to be Maintained (in gallons)	4,100	3,450	34,50
Traffic Signals	103	104	104
Solar-Powered School Flashers Units	34	40	40
School Pedestrian Signals	3	3	3
School Flashers	21	21	21
Traffic Engineering			
Update Traffic Counts on Arterial Streets (in segments)	10	10	15
Number of Street Segment Traffic Counts	20	30	30
Corrective or Citizen Request Work Orders Generated	90	168	200

(1) Inventory has not been updated for annexations, new developments or construction projects.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
4221	Signal Technician I	1.00	1.00	1.00
4222	Signal Technician II	2.00	2.00	2.00
4223	Signal Technician III	1.00	1.00	1.00
4622	Traffic Technician II	2.00	2.00	2.00
4635	Traffic Signal System Analyst	1.00	1.00	1.00
8663	Traffic Sign Specialist ⁽¹⁾	4.00	2.00	2.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00
Total Personnel ⁽²⁾		13.00	11.00	11.00

(1) Two Traffic Sign Specialist positions were eliminated in 2012.

(2) The Streets & Traffic Operations Manager position is shared (.50) with Traffic Operations (141).

BUDGET SUMMARY

Dept 133 Traffic Engineering	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 11/01/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
116 Public Area Lighting	\$422,062	\$423,268	\$346,807	\$423,370	\$431,481	101.9%	101.9%
525 Traffic Control	1,071,529	964,488	814,770	976,884	973,852	101.0%	99.7%
526 Traffic Engineering	249,147	251,700	197,063	249,034	253,580	100.7%	101.8%
639 Administration	197,546	198,270	166,552	198,270	196,783	99.3%	99.3%
646 Interfund Payments	60,697	62,108	50,722	63,481	63,032	101.5%	99.3%
Total Expenditures	2,000,981	1,899,834	1,575,914	1,911,039	1,918,728	101.0%	100.4%
141 - Streets Total	3,210,152	3,299,324	2,673,731	3,283,303	3,491,563	105.8%	106.3%
Total Expenditures	<u>\$5,211,133</u>	<u>\$5,199,158</u>	<u>\$4,249,645</u>	<u>\$5,194,342</u>	<u>\$5,410,291</u>	104.1%	104.2%

Revenue Summary By Service Unit

525 Traffic Control	\$45,000	\$0	\$0	\$0	\$0	n/a	n/a
644 Outside Agency Billings	5,595	2,500	15,843	17,500	17,500	700.0%	100.0%
646 Interfund Payments	7,400	5,000	279	5,000	5,000	100.0%	100.0%
699 General Revenues	11,302	20,000	48,713	28,020	25,000	125.0%	89.2%
Total Revenues	69,297	27,500	64,835	50,520	47,500	172.7%	94.0%
141 - Streets Total	5,062,473	5,027,810	4,370,386	5,030,368	5,363,760	106.7%	106.6%
Total Expenditures	<u>\$5,131,770</u>	<u>\$5,055,310</u>	<u>\$4,435,221</u>	<u>\$5,080,888</u>	<u>\$5,411,260</u>	107.0%	106.5%

Fund Balance

Beginning Balance	\$0	\$0	\$0	\$0	\$0	n/a	n/a
Revenues Less Expenditures	-1,931,684	-1,872,334	-1,511,080	-1,860,519	-1,871,228	99.9%	100.6%
Ending Balance	-1,931,684	-1,872,334	-1,511,080	-1,860,519	-1,871,228	99.9%	100.6%
141 - Streets Total	2,940,643	2,773,579	2,907,946	2,958,355	2,970,033	107.1%	100.4%
Total Expenditures	<u>\$1,008,959</u>	<u>\$901,245</u>	<u>\$1,396,866</u>	<u>\$1,097,836</u>	<u>\$1,098,805</u>	121.9%	100.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	11/01/16	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$711,201	\$669,218	\$580,211	\$690,123	\$676,684	101.1%	35.3%
200 Personnel Benefits	251,837	248,063	210,770	247,463	274,673	110.7%	14.3%
Sub-Total Salaries & Benefits	963,038	917,281	790,981	937,586	951,357	103.7%	49.6%
300 Supplies	313,329	258,229	205,992	254,029	251,243	97.3%	13.1%
400 Other Svcs & Charges	494,538	495,543	388,168	490,643	494,675	99.8%	25.8%
600 Capital Outlays	0	0	-1,202	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	230,076	228,781	191,977	228,781	221,453	96.8%	11.5%
Total Expenditures	<u>\$2,000,981</u>	<u>\$1,899,834</u>	<u>\$1,575,916</u>	<u>\$1,911,039</u>	<u>\$1,918,728</u>	101.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 116 – Public Area Lighting

This service unit includes the power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased in this service unit include items such as bulbs, starters, poles, capacitors, fuses, photo-cells, arms, fixtures, brackets, and wire. Scheduled replacement of lamps and cleaning of high-pressure sodium fixtures was eliminated with 2011 budget. The preventative maintenance program for the City's street light system had been successful in minimizing call outs for street light repairs. A higher rate of call-outs for equipment malfunctions is expected the longer preventive maintenance is deferred.

In order to reduce these costs, high wattage incandescent streetlights are being replaced with LED fixtures funded through the Energy Efficiency Conservation Block Grant and Pacific Power energy rebates. The use of LED fixtures result in savings of up to 62% in energy costs when installed. In other locations, the city has installed induction lighting that provides similar cost benefits. In addition to reduced power use, LED and induction lighting reduce maintenance costs due to their longer service expectancy. These fixtures are now required on all new development and roadway projects.

Power and maintenance costs for pedestrian lights and tree lights in the Central Business District have been reduced by upgrading fixtures and turning the fixtures off after midnight. The signal shop upgraded the time clocks built into downtown pedestrian and tree lights circuits in 2012 to turn the fixtures off late at night thereby reducing their annual energy costs by about 50%. Street lighting remains on throughout the night to provide security and roadway safety. Turning off the tree lights has also reduced the high rate of vandalism and the need for frequent replacement and maintenance.

Forty-two locations were identified for street light improvements, involving either upgrades of existing street lights or new installations in areas identified by Police as high-crime areas. These installations were paid for with a grant secured by ONDS. Installation was completed in August 2012.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for light poles damaged by accidents or weather.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 116 Public Area Lighting	Actual	Amended Budget	Actual 11/01/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$50,142	\$49,916	\$41,472	\$49,916	\$51,710	103.6%	103.6%
120 Overtime	843	500	742	1,000	1,000	200.0%	100.0%
130 Special Pay	1,207	1,600	1,523	1,800	1,800	112.5%	100.0%
Total	52,192	52,016	43,737	52,716	54,510	104.8%	103.4%
200 Personnel Benefits	18,574	20,532	17,360	20,635	23,183	112.9%	112.3%
300 Supplies							
310 Office & Oper Supplies	18,303	14,500	14,792	17,000	18,000	124.1%	105.9%
320 Fuel Consumed	12,019	12,671	8,449	12,671	12,671	100.0%	100.0%
Total	30,322	27,171	23,241	29,671	30,671	112.9%	103.4%
400 Other Services & Charges							
470 Public Utility Services	313,394	310,000	254,893	310,000	314,650	101.5%	101.5%
480 Repairs & Maintenance	4,328	10,500	5,036	7,300	6,000	57.1%	82.2%
Total	317,722	320,500	259,929	317,300	320,650	100.0%	101.1%
950 Interfund Opt Rent/Lease	3,253	3,048	2,540	3,048	2,467	80.9%	80.9%
Total Expenditures - SU 116	<u>\$422,063</u>	<u>\$423,267</u>	<u>\$346,807</u>	<u>\$423,370</u>	<u>\$431,481</u>	101.9%	101.9%

Service Unit 525 – Traffic Control

Maintenance and operation of the City's traffic signal system and signs and marking inventory will be at a reduced level in 2013. The Signal shop's tasks include maintenance of lighting, wiring, controllers, electronic subsystems, structural items, and maintenance of the miles of underground conduits. Supplies purchased for this service unit include items such as signal controllers, conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, back-plates, brackets, conduits and other items. The Signal crew is responsible for emergency response to signal malfunctions or damage due to accidents.

The rising cost of materials, fuel and power service is well known and continues to be a significant factor for the Division. The Division has pursued methods of reducing costs, when possible. All new traffic signals and replacement signal heads are LED rather than incandescent heads and saves in lower energy and maintenance costs. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

Signs and Marking tasks includes painting lane lines, arrows, stencils and crosswalks on City streets, and fabrication and installation of all traffic control signing in the City. Supplies purchased for this service unit include items such as liquid paint, glass beads, and thermoplastic street marking material, sign plates, sign film, posts, brackets, clamps, cones, barricades, and other specialized traffic control devices. The Signs and Lines crew provide traffic control in the event of emergencies, for parades, and other special events as needed.

Not all of the pavement markings and crosswalks received annual maintenance in 2012 due to budget reductions for materials. Two Traffic Sign Specialist positions have now been eliminated further crippling maintenance efforts. School zones and arterials will continue to be the top priority for maintenance but most markings in residential areas will be allowed to fade away. Requests for new markings will be reviewed not just for need but maintainability as well. Long lead times will be typical for striping requests.

Damaged sign plates are recycled for reuse whenever possible to minimize material expenditures. The city has been using Telspar signposts that are more durable, more adaptable, and easier to install and replace than steel pipe or 4x4 wood posts. Although Telspar posts are slightly more expensive than wood posts or steel pipe, the benefits in durability and efficiency more than make up for the marginal cost difference.

The City of Yakima does not have a planned program for the maintenance of street signs. The routine maintenance program for all signs was eliminated several years ago as a cost containment measure. The City's sign maintenance program has focused on keeping arterial street signage and critical safety signage to current industry standards and addressing graffiti and vandalism on as needed basis. This program will be even less aggressive in 2013 due to personnel reductions. Federal regulations that require the city to maintain all regulatory and warning signs at specified reflectivity levels have been deferred until 2015. It is likely that we will not be able to meet the requirements for inspection and timely replacement which will expose the city to greater liability and possibly compromising future federal grant funding opportunities.

Account 120 Overtime – Overtime in this service unit is primarily due to call outs for signs damaged by accidents or weather, traffic control at structure fires or vehicle accident scenes, and traffic control for parades.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for weekend emergency coverage.

Account 640 Machinery And Equipment – This account is used to purchase items such as school flashers and signs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 525 Traffic Control	Actual	Amended Budget	Actual 11/01/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$421,212	\$384,198	\$313,031	\$373,030	\$382,570	99.6%	102.6%
120 Overtime	9,929	7,750	7,035	7,750	7,750	100.0%	100.0%
130 Special Pay	12,087	9,913	12,804	15,080	15,100	152.3%	100.1%
140 Retire/Term Cashout	2,170	0	26,892	23,126	0	n/a	0.0%
Total	445,398	401,861	359,762	418,986	405,420	100.9%	96.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 525 Traffic Control	Actual	Amended Budget	Actual 11/01/16	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
200 Personnel Benefits							
200 Personnel Benefits	160,359	148,963	126,754	147,234	167,083	112.2%	113.5%
280 Clothing & Misc	3,200	500	2,597	2,000	500	100.0%	25.0%
Total	163,559	149,463	129,351	149,234	167,583	112.1%	112.3%
300 Supplies							
310 Office & Oper Supplies	204,719	207,186	168,796	204,686	201,400	97.2%	98.4%
320 Fuel Consumed	12,019	12,671	8,449	12,671	12,671	100.0%	100.0%
350 Small Tools & Equip	61,175	4,000	3,493	2,500	2,000	50.0%	80.0%
Total	277,913	223,857	180,738	219,857	216,071	96.5%	98.3%
400 Other Services & Charges							
420 Communications	8,104	7,192	6,680	7,692	7,925	110.2%	103.0%
430 Trans/Training	1,406	1,000	1,604	1,000	1,000	100.0%	100.0%
450 Oper Rentals & Leases	0	2,000	0	1,000	1,500	75.0%	150.0%
470 Public Utility Services	136,833	138,551	104,478	138,551	138,550	100.0%	100.0%
480 Repairs & Maintenance	5,926	10,000	8,694	10,000	10,000	100.0%	100.0%
490 Miscellaneous	3,114	3,100	1,780	3,100	3,600	116.1%	116.1%
Total	155,383	161,843	123,236	161,343	162,575	100.5%	100.8%
640 Machinery & Equipment	0	0	-1,202	0	0	n/a	n/a
950 Interfund Opt Rent/Lease	29,277	27,463	22,885	27,463	22,203	80.8%	80.8%
Total Expenditures - SU 525	<u>\$1,071,530</u>	<u>\$964,487</u>	<u>\$814,770</u>	<u>\$976,883</u>	<u>\$973,852</u>	101.0%	99.7%

Revenues

330 Intergovernmental Rev	\$45,000	\$0	\$0	\$0	\$0	n/a	n/a
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Service Unit 526 – Traffic Engineering

The Traffic Engineering Service Unit 526 is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to citizen inquiries, Neighborhood Traffic Calming Program, and grant applications. MicroPaver pavement management software is used to evaluate conditions of all city streets and not just arterial roadways. A large percentage of staff time is devoted to annual inspection of the city's street network and updating the street inventory. Signal operations at arterial intersections, intersection safety improvements and school safety enhancements remain the highest priorities. Another area of intensive focus is the improvement of traffic signal progression on arterial streets by increasing the efficiency of the traffic signal system. Staff will continue to seek any grant opportunities to move forward with these important objectives.

Account 120 Overtime – Overtime in this service unit is primarily due to traffic data collection at intersections outside the normal work hours.

Account 350 Small Tools and Equipment – This account is for traffic counting tools, equipment and supplies along with specialized engineering software.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as traffic engineering services and peer reviews of development traffic impact studies.

Account 490 Miscellaneous – This account includes purchase of the radar speed signs, refuse speed limit stickers and other items for implementation of the Neighborhood Traffic Calming Program.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 526 Traffic Engineering	Actual	Budget	11/01/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$168,405	\$169,514	\$138,531	\$169,514	\$171,731	101.3%	101.3%
120 Overtime	305	1,000	1,644	1,750	1,150	115.0%	65.7%
130 Special Pay	1	0	66	200	100	n/a	50.0%
Total	168,711	170,514	140,241	171,464	172,981	101.4%	100.9%
200 Personnel Benefits							
200 Personnel Benefits	54,045	60,787	49,945	61,170	64,649	106.4%	105.7%
280 Clothing & Misc	0	200	0	100	200	100.0%	200.0%
Total	54,045	60,987	49,945	61,270	64,849	106.3%	105.8%
300 Supplies							
310 Office & Oper Supplies	2,566	2,200	930	1,500	1,500	68.2%	100.0%
350 Small Tools & Equip	2,529	5,000	1,082	3,000	3,000	60.0%	100.0%
Total	5,095	7,200	2,012	4,500	4,500	62.5%	100.0%
400 Other Services & Charges							
410 Professional Services	19,611	10,000	967	9,000	8,000	80.0%	88.9%
430 Trans/Training	244	500	1,432	800	750	150.0%	93.8%
490 Miscellaneous	1,442	2,500	2,466	2,000	2,500	100.0%	125.0%
Total	21,297	13,000	4,865	11,800	11,250	86.5%	95.3%
Total Expenditures - SU 526	<u>\$249,148</u>	<u>\$251,701</u>	<u>\$197,063</u>	<u>\$249,034</u>	<u>\$253,580</u>	100.7%	101.8%

Service Unit 639 – Administration

This service unit includes the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Divisions.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	11/01/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
900 Interfund Pmt f/Services							
960 Interfund Insurance Sv	\$7,240	\$7,964	\$7,964	\$7,964	\$8,521	107.0%	107.0%
980 Interfund Grg/Plnt Chrξ	153,462	153,462	127,884	153,462	153,462	100.0%	100.0%
990 Interfund Admin Chrξ	36,844	36,844	30,704	36,844	34,800	94.5%	94.5%
Total Expenditures - SU 639	<u>\$197,546</u>	<u>\$198,270</u>	<u>\$166,552</u>	<u>\$198,270</u>	<u>\$196,783</u>	99.3%	99.3%

Service Unit 644 – Outside Agency Billings

This service unit tracks revenue related charges for reviewing concurrency applications and insurance reimbursement for traffic control equipment damaged by private parties. Concurrency reviews have been temporarily moved to the Planning Department. These revenues are shown with Service Unit 526 in the Priorities of Government chart.

	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 644 Outside Agcy Billings	Actual	Budget	11/01/16	Year-End	Budget	2 to 5	4 to 5
Revenues							
330 Intergovernmental Rev	\$2,725	\$500	\$603	\$500	\$500	100.0%	100.0%
340 Chrgs f/Goods & Services	2,750	2,000	1,500	2,000	2,000	100.0%	100.0%
390 Other Financing Sources	120	0	13,740	15,000	15,000	n/a	100.0%
Total Revenues - SU 644	<u>\$5,595</u>	<u>\$2,500</u>	<u>\$15,843</u>	<u>\$17,500</u>	<u>\$17,500</u>	700.0%	100.0%

Service Unit 646 – Interfund Payments

This service unit includes work done for other City departments on a reimbursable basis, special sign fabrication, signal and striping design, and construction activities on City street projects.

Account 120 Overtime – Overtime in this service unit is primarily due to night or weekend work on construction projects.

Account 130 Special Pay – The area that requires special pay frequently is standby pay for work outside normal work hours.

Revenues consist of reimbursement for materials.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 646 Interfund Payments	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	11/01/16	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$43,171	\$43,120	\$35,060	\$41,151	\$42,068	97.6%	102.2%
120 Overtime	729	1,000	395	1,000	1,000	100.0%	100.0%
130 Special Pay	1,001	706	1,015	706	706	100.0%	100.0%
140 Retire/Term Cashout	0	0	0	4,100	0	n/a	0.0%
Total	<u>44,901</u>	<u>44,826</u>	<u>36,470</u>	<u>46,957</u>	<u>43,774</u>	97.7%	93.2%
200 Personnel Benefits	15,659	17,082	14,115	16,324	19,057	111.6%	116.7%
420 Communications	136	200	138	200	200	100.0%	100.0%
Total Expenditures - SU 646	<u>\$60,696</u>	<u>\$62,108</u>	<u>\$50,723</u>	<u>\$63,481</u>	<u>\$63,031</u>	101.5%	99.3%

Revenues							
340 Chrgs f/Goods & Services	\$7,400	\$5,000	\$279	\$5,000	\$5,000	100.0%	100.0%

Service Unit 699 – General Revenues

General revenues consist of private contributions and insurance reimbursements.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended	Actual	Estimated	Projected	from	from
	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$10,567	\$0	\$26,453	\$3,020	\$0	n/a	0.0%
390 Other Financing Sources	735	20,000	22,260	25,000	25,000	125.0%	100.0%
Total Revenues - SU 699	<u>\$11,302</u>	<u>\$20,000</u>	<u>\$48,713</u>	<u>\$28,020</u>	<u>\$25,000</u>	125.0%	89.2%

TRANSIT

Director of Public Works
Transit Manager

Chris Waarvick
Ken Mehin

DEFINITION

The Transit Division's task is to provide public transportation services in the Yakima Urban Growth Area. Those services include fixed-route bus, vanpool, and paratransit services in the cities of Selah and Yakima. Yakima Transit also participates in funding a commuter bus service between Yakima and Ellensburg.

Fixed-Route Transit

Yakima Transit operates ten bus routes between the hours of 6:00 a.m. and 8:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 9, & 10) all or part of the day; the others have hourly service (Routes 1, 3, 4, & 8). On Saturdays and designated holidays, 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 #6 bus which cycles on thirty-minute intervals during the mid-Saturday time period. Sunday bus service is operated on six hourly routes between 8am and 4pm through a grant.

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, Washington Ave./Airport vicinity, and on the main arterials in Selah.

Yakima Transit seeks growth in the system through the use of grants and funding from sources outside Yakima Transit's normal operating revenue. In 2013, grants will continue to support bus service on Sundays and a commuter service to the City of Ellensburg. The Ellensburg commuter service is being operated by Hopesource in partnership with Central Washington University.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the 4th of July fireworks show and the Central Washington State Fair. Shuttle buses are used to transport attendees from designated park & ride locations directly to the event, saving parking charges and relieving traffic congestion in those areas.

Paratransit

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). The cost to provide the service is based on trips provided. The contractor was able to negotiate a higher rate for 2013 based on an increase in the consumer price index. The cost to provide this service in 2013 will likely be higher than in 2012.

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

In 2012, the Vanpool program declined slightly in ridership and the number of vans (five fewer vans) on the road. The number of vans on the road for 2013 is anticipated to remain the same. Yakima Transit maintains a list of riders waiting to sign up for an available van. Replacement vehicles were purchased through the Washington State Department of Transportation. Yakima Transit raised the fees on October 1, 2012. Those rates will go up again March 1, 2013. Vanpool starts and ridership is anticipated to decline again; however, Yakima Transit anticipates that vanpool starts and ridership will not take a huge hit (possibly 5 more vans will fold). Vanpool starts and ridership should increase again in 2014.

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.

The service units in this division are:

Service Unit 512 – City Transit

Service Unit 513 – Specialized Transit Operations

Service Unit 514 – Specialized Transportation Services

Service Unit 515 – Transit Center

Service Unit 519 – Administration

Service Unit 699 – General Revenue

PERFORMANCE STATISTICS

Transit Fixed-Route	Actual			Budget	
	2009	2010	2011	2012 Amended	2013 Proposed
Ridership	1,336,557	1,289,918	1,429,139	1,509,285	1,569,656
Service Days	307	312	358	358	358
Vehicle Service Mileage	733,777	778,799	778,778	815,447	815,447
Vehicle Service Hours	51,421	56,834	56,249	57,352	57,352
Operating Expenses (SU 512, 519, and 641)	5,327,652	5,667,167	5,889,106	6,210,625	6,424,275
Fare Box Revenues (passes, tickets, & cash)	490,192	430,497	488,546	487,000	534,000
Fare Box Return Ratio ⁽¹⁾	9.2%	7.6%	8.3%	7.8%	8.3%
Revenue / Passenger	0.3668	0.3337	0.3418	0.3227	0.3402
Revenue / Mile	0.668	0.5528	0.6273	0.5403	0.5195
Revenue / Hour	9.5329	7.5746	8.6854	8.4914	9.3109
Passenger / Mile	1.8215	1.6563	1.8351	1.8509	1.9249
Passenger / Hour	25.9924	22.6962	25.4074	26.3162	27.3688
Operating Cost / Passenger	3.9861	4.3934	4.1207	4.1149	4.0928
Operating Cost / Mile	7.2606	7.2768	7.5620	7.6162	7.8782
Operating Cost / Hour ⁽²⁾	103.6085	99.7144	104.6971	108.2896	112.0148

	Actual			Budget	
	2009	2011	2011	2012 Amended	2013 Proposed
Transit Paratransit					
Ridership	90,440	87,484	83,174	81,663	84,113
Service Days	364	363	363	363	363
Vehicle Service Mileage	452,504	413,087	425,520	394,186	406,012
Vehicle Service Hours	47,867	40,994	40,256	39,164	40,339
Operating Expenses (SU 512, 519, and 641)	1,262,778	1,255,598	1,185,713	978,223	1,175,500
Fare Box Revenues (passes, tickets, & cash)	110,009	96,047	124,761	122,495	126,169
Fare Box Return Ratio ⁽¹⁾	8.7%	7.75%	10.5%	12.5%	10.7%
Revenue / Passenger	1.2164	1.0979	1.5000	1.5000	1.5000
Revenue / Mile	0.2431	0.2325	0.2932	4.8270	4.8270
Revenue / Hour	2.2982	2.3429	3.0992	3.1277	3.1277
Passenger / Mile	0.1999	0.2118	0.1955	0.2072	0.2072
Passenger / Hour	1.8894	2.1341	2.0661	2.0852	2.0852
Operating Cost / Passenger	13.9626	14.3523	14.2558	11.9788	13.9753
Operating Cost / Mile	2.7906	3.0395	2.7865	2.4816	2.8952
Operating Cost / Hour ⁽²⁾	26.381	30.6288	29.4543	24.9776	29.1406

	Actual			Budget	
	2009	2011	2011	2012 Amended	2013 Proposed
Transit Vanpool					
Ridership	91,552	101,768	107,115	79,072	79,072
Service Days	253	260	260	260	260
Vehicle Service Mileage	475,879	545,236	620,077	573,064	573,064
Vehicle Service Hours	10,664	12,116	13,779	12,735	12,735
Operating Expenses (SU 512, 519, and 641)	239,556	286,713	312,516	312,000	342,000
Fare Box Revenues (passes, tickets, & cash)	192,486	225,310	258,569	250,000	230,000
Fare Box Return Ratio ⁽¹⁾	80.4%	78.6%	82.7%	80.1%	67.2%
Revenue / Passenger	2.1025	2.214	2.4139	3.1617	2.9087
Revenue / Mile	0.4045	0.4132	0.4170	7.2474	7.2474
Revenue / Hour	18.0501	18.5961	18.7654	19.6309	18.0605
Passenger / Mile	0.1924	0.1866	0.1727	0.1380	0.1380
Passenger / Hour	8.5851	8.3995	7.7738	6.2090	6.2090
Operating Cost / Passenger	2.6166	2.8173	2.9176	3.9458	4.3252
Operating Cost / Mile	0.5034	0.5259	0.5040	0.5444	0.5968
Operating Cost / Hour ⁽²⁾	22.464	23.664	22.6806	24.4994	26.8551

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.

(2) Does not include depreciation.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
14201	Transit Operations Supervisor	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	1.00	1.00	1.00
20131	Marketing and Program Administrator	1.00	1.00	1.00
20132	Transit Project Planner	1.00	1.00	1.00
22101	Transit Operator	38.00	38.00	38.00
22102	Transit Dispatcher	4.00	4.00	4.00
23101	Transit Service Worker	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.50	1.50	1.50
24101	Transit Department Assistant II ⁽¹⁾	1.50	1.50	2.00
Total Personnel ⁽²⁾		52.00	52.00	52.50

(1) Increased part-time DA II to full time.

(2) Transit funds 1.50 FTE's in Police (031) and / or Public Works Administration (560).

BUDGET SUMMARY

Dept 462 Transit	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
512 City Transit	\$5,065,169	\$5,222,429	\$4,365,802	\$5,308,857	\$5,475,727	104.9%	103.1%
513 Special Transit Ops	2,612	146,000	132,679	146,000	101,000	69.2%	69.2%
514 Specialized Transit Svcs	1,185,713	1,175,500	862,719	1,093,300	1,175,500	100.0%	107.5%
515 Transit Center	39,970	55,000	65,459	66,500	67,000	121.8%	100.8%
519 Administration	1,096,483	1,179,024	1,000,865	1,162,621	1,223,534	103.8%	105.2%
Total Expenditures	<u>\$7,389,947</u>	<u>\$7,777,953</u>	<u>\$6,427,524</u>	<u>\$7,777,278</u>	<u>\$8,042,761</u>	103.4%	103.4%
Revenue Summary By Service Unit							
512 City Transit	\$2,973,453	\$2,797,385	\$2,587,831	\$2,943,385	\$3,582,695	128.1%	121.7%
513 Special Transit Ops	0	0	17,947	0	0	n/a	n/a
514 Specialized Transit Svcs	314,571	89,087	81,912	160,919	50,000	56.1%	31.1%
699 General Revenues	4,212,999	4,416,500	3,928,965	4,517,500	4,416,500	100.0%	97.8%
Total Revenues	<u>\$7,501,023</u>	<u>\$7,302,972</u>	<u>\$6,616,655</u>	<u>\$7,621,804</u>	<u>\$8,049,195</u>	110.2%	105.6%
Fund Balance							
Beginning Balance	\$784,711	\$1,007,709	\$1,699,057	\$1,699,057	\$1,543,583	153.2%	90.8%
Revenues Less Expenditures	111,077	-474,981	189,130	-155,474	6,434	-1.4%	-4.1%
Ending Balance	<u>\$895,788</u>	<u>\$532,728</u>	<u>\$1,888,187</u>	<u>\$1,543,583</u>	<u>\$1,550,017</u>	291.0%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$2,564,876	\$2,573,750	\$2,238,517	\$2,682,042	\$2,655,334	103.2%	33.0%
200 Personnel Benefits	1,039,504	1,156,875	930,162	1,140,742	1,262,819	109.2%	15.7%
Sub-Total Salaries & Benefits	3,604,380	3,730,625	3,168,679	3,822,784	3,918,153	105.0%	48.7%
300 Supplies	1,090,279	1,071,500	860,420	1,068,000	1,142,000	106.6%	14.2%
400 Other Svcs & Charges	1,342,388	1,452,531	1,067,657	1,368,499	1,413,811	97.3%	17.6%
500 Intgov Svcs/Other Intfnd	166	68,300	57,733	66,300	66,500	97.4%	0.8%
600 Capital Outlays	0	0	194	200	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	1,352,733	1,454,996	1,272,842	1,451,496	1,502,298	103.3%	18.7%
Total Expenditures	<u>\$7,389,946</u>	<u>\$7,777,952</u>	<u>\$6,427,525</u>	<u>\$7,777,279</u>	<u>\$8,042,762</u>	103.4%	100.0%

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 56% of the total revenue); grant funds (roughly 29% of overall revenue), fares (6%), and miscellaneous revenue sources make up the difference.

Service Unit 512 – City Transit

This service unit provides for fixed route transit services.

Account 120 Overtime – Overtime in this service unit is primarily due to holiday and shuttle services but is sometimes used to cover service when there are employment shortages to due to illness. Overtime accounts for not only the half time, but the full hour as well.

Account 130 Special Pay – The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay is also charged to these accounts.

Account 410 Professional Services – Funds are budgeted into these accounts for professional services such as engineering, surveying, legal, information technology (i.e. Google Transit), employment service contracts (i.e. vocation rehabilitation employees working at the transit center), and ongoing property maintenance (landscaping contract & shelter cleaning contract).

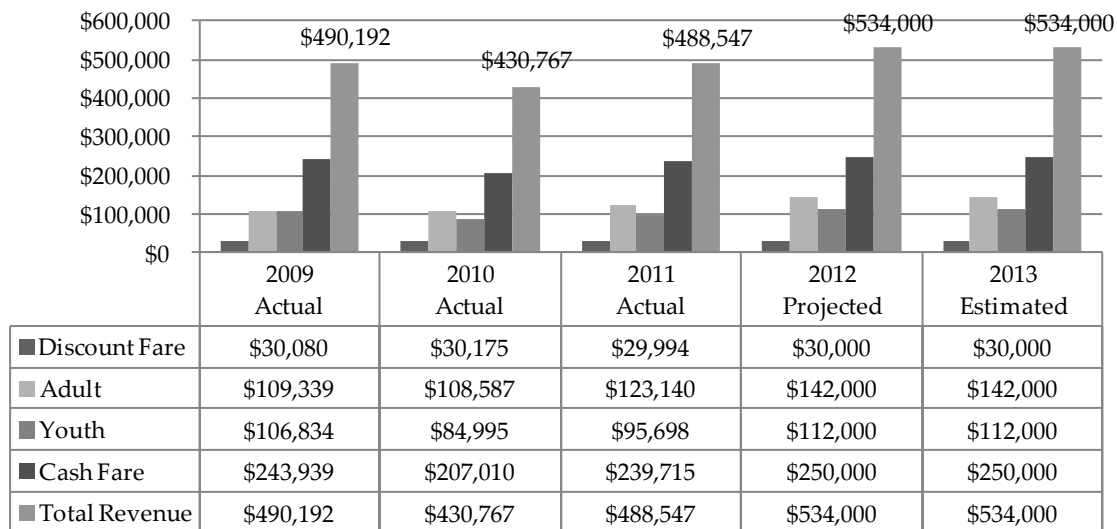
Account 440 Advertising – These accounts provide for general media advertising mainly to announce new or modified services.

Revenue in the 512 Service Unit comes from federal grants, the fixed-route portion of the Selah contract, and rider fares. These accounts are intended to reflect the funds dedicated to fixed-route service. Starting in December 2012, Yakima Transit will start to receive State Formula Funds.

The following graphs are intended to provide the City Council additional information with which to make budgetary decisions. This information indicates the pattern of revenue and ridership over a five-year period.

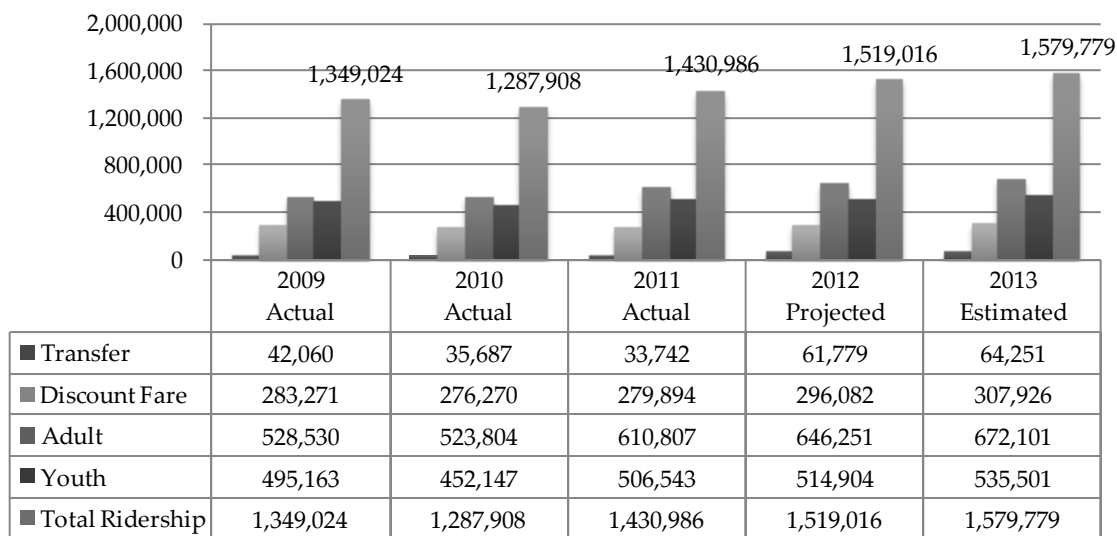
The revenue analysis below indicates that the contribution to fare revenue (referred to in the reports as fare box revenue) is comprised of the various fare categories illustrated. The graph reflects the changes taking place during this tracking period.

TRANSIT FARE ANALYSIS BY REVENUE CATEGORIES



The following ridership analysis consists of two graphs: The first indicates the ridership taken by each of the rider categories. The data reflects a similar pattern to that which is shown on the revenue graph on the previous page.

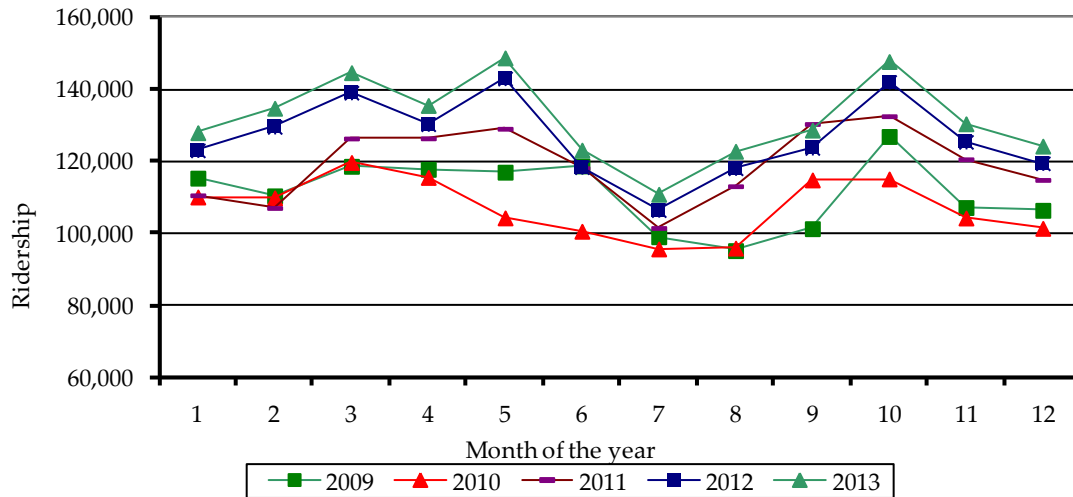
TRANSIT RIDERSHIP ANALYSIS BY RIDERSHIP CATEGORY



Note: Estimates in 2012 and 2013 are only provided from November 2012 to the end of 2013.

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.

TRANSIT RIDERSHIP ANALYSIS BY YEAR



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 512 City Transit							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$2,190,539	\$2,156,781	\$1,912,847	\$2,263,222	\$2,175,267	100.9%	96.1%
120 Overtime	93,162	103,000	48,790	74,000	84,000	81.6%	113.5%
130 Special Pay	2,324	7,160	18,511	25,900	40,040	559.2%	154.6%
140 Retire/Term Cashout	1,574	13,086	9,526	13,086	39,300	300.3%	300.3%
Total	2,287,599	2,280,027	1,989,674	2,376,208	2,338,607	102.6%	98.4%
200 Personnel Benefits							
200 Personnel Benefits	941,466	1,042,235	833,776	1,027,782	1,136,183	109.0%	110.5%
280 Clothing & Misc	10,031	14,000	8,358	12,000	14,000	100.0%	116.7%
Total	951,497	1,056,235	842,134	1,039,782	1,150,183	108.9%	110.6%
300 Supplies							
310 Office & Oper Supplies	10,163	13,500	7,172	13,500	13,500	100.0%	100.0%
320 Fuel Consumed	879,983	850,000	695,898	855,000	920,000	108.2%	107.6%
Total	890,146	863,500	703,070	868,500	933,500	108.1%	107.5%
400 Other Services & Charges							
410 Professional Services	3,000	7,000	3,000	7,000	7,000	100.0%	100.0%
420 Communications	17,044	19,419	11,702	19,419	19,419	100.0%	100.0%
430 Trans/Training	2,081	5,000	5,217	5,200	5,000	100.0%	96.2%
440 Advertising	93,646	70,000	70,229	70,000	70,000	100.0%	100.0%
480 Repairs & Maintenance	121,820	135,000	89,750	140,000	135,000	100.0%	96.4%
490 Miscellaneous	31,117	38,500	17,525	38,500	38,500	100.0%	100.0%
Total	268,708	274,919	197,423	280,119	274,919	100.0%	98.1%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	488,527	560,058	460,592	556,558	590,829	105.5%	106.2%
960 Interfund Ins Svcs	90,000	99,000	99,000	99,000	99,000	100.0%	100.0%
980 Interfund Grg/Plnt Chrg	88,690	88,690	73,908	88,690	88,690	100.0%	100.0%
Total	667,217	747,748	633,500	744,248	778,519	104.1%	104.6%
Total Expenditures - SU 512	\$5,065,167	\$5,222,429	\$4,365,801	\$5,308,857	\$5,475,728	104.9%	103.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 512 City Transit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
330 Intergovernmental Rev	\$2,195,057	\$2,017,385	\$1,929,744	\$2,142,385	\$2,771,695	137.4%	129.4%
340 Chrgs f/Goods & Services	751,810	741,000	616,880	762,000	772,000	104.2%	101.3%
360 Miscellaneous Revenues	26,586	39,000	41,207	39,000	39,000	100.0%	100.0%
Total Revenues - SU 512	<u>\$2,973,453</u>	<u>\$2,797,385</u>	<u>\$2,587,831</u>	<u>\$2,943,385</u>	<u>\$3,582,695</u>	128.1%	121.7%

Service Unit 513 – Special Transit Operating

This account has consistently been allocated \$1,000 annually; however, there are no anticipated expenditures or revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 513 Special Transit Ops	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
400 Other Services & Charges							
440 Advertising	\$0	\$0	\$2,921	\$6,000	\$6,000	n/a	100.0%
480 Repairs & Maintenance	2,612	80,000	67,338	70,000	25,000	31.3%	35.7%
490 Miscellaneous	0	0	4,921	4,000	4,000	n/a	100.0%
Total	2,612	80,000	75,180	80,000	35,000	43.8%	43.8%
510 Intergovernment Prof Svc	0	66,000	57,498	66,000	66,000	100.0%	100.0%
Total Expenditures - SU 513	<u>\$2,612</u>	<u>\$146,000</u>	<u>\$132,678</u>	<u>\$146,000</u>	<u>\$101,000</u>	69.2%	69.2%

Revenues

340 Chrgs f/Goods & Services	\$0	\$0	\$17,947	\$0	\$0	n/a	n/a
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Service Unit 514 – Specialized Transportation Services

This service unit supports our transportation service contract that provides specialized demand response transportation services to persons with disabilities and the elderly. Starting in 2012, Yakima Transit contracted with Medstar to provide paratransit services (Dial A Ride) inside the City limits of Selah and Yakima to persons with a known certified and documented Americans with Disability Act (ADA) qualified disability. Yakima Transit supplies the paratransit vehicle fleet, all the fuel, and insurance coverage for a monthly lease fee that helps control the City's costs for those services. The total contract is budgeted at the sum of \$950,000 for 2012 & 2013.

In addition, Transit receives a biennial apportionment for paratransit services from the state of Washington. Those funds are used for operations only.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as Dial-A-Ride contract and the Transit Center staffing charges.

Account 640 Machinery and Equipment – These are State grant pass through funds that are allocated to us during their current biennium period.

These revenue accounts consist of State and federal operating grants and the Dial-a-Ride portion of the Selah contract.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 514 Specialized Trans Svcs	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
320 Fuel Consumed	\$187,448	\$198,000	\$152,001	\$190,000	\$198,000	100.0%	104.2%
410 Professional Services	973,264	950,000	683,025	875,600	950,000	100.0%	108.5%
640 Machinery & Equipment	0	0	194	200	0	n/a	0.0%
960 Interfund Insurance Svcs	25,000	27,500	27,500	27,500	27,500	100.0%	100.0%
Total Expenditures - SU 514	<u>\$1,185,712</u>	<u>\$1,175,500</u>	<u>\$862,720</u>	<u>\$1,093,300</u>	<u>\$1,175,500</u>	100.0%	107.5%
Revenues							
330 Intergovernmental Rev	\$314,571	\$89,087	\$81,912	\$160,919	\$50,000	56.1%	31.1%

Service Unit 515 – Transit Center

This service unit was created to track Transit Center costs.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 515 Transit Center	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$2,991	\$0	\$786	\$1,000	\$2,000	n/a	200.0%
400 Other Services & Charges							
410 Professional Services	28,969	55,000	44,854	55,000	55,000	100.0%	100.0%
480 Repairs & Maintenance	8,010	0	19,820	10,500	10,000	n/a	95.2%
Total	<u>36,979</u>	<u>55,000</u>	<u>64,674</u>	<u>65,500</u>	<u>65,000</u>	118.2%	99.2%
Total Expenditures - SU 515	<u>\$39,970</u>	<u>\$55,000</u>	<u>\$65,460</u>	<u>\$66,500</u>	<u>\$67,000</u>	121.8%	100.8%

Service Unit 519 – Administration

The purpose of this service unit is to plan, direct oversee and support the operations of the department.

Account 120 Overtime – Overtime in this service unit is primarily due to work performed or regular monthly meetings during the off times.

Account 130 Special Pay – Bilingual special pay is charged to this account.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery.

Account 440 Advertising – This line item provides for posting job openings and legal notices in the local newspaper.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 519 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$275,411	\$290,503	\$247,417	\$302,613	\$313,507	107.9%	103.6%
120 Overtime	1,144	2,500	790	2,000	2,000	80.0%	100.0%
130 Special Pay	721	720	636	1,220	1,220	169.4%	100.0%
Total	277,276	293,723	248,843	305,833	316,727	107.8%	103.6%
200 Personnel Benefits	88,008	100,640	88,028	100,960	112,637	111.9%	111.6%
300 Supplies							
310 Office & Oper Supplies	5,018	5,000	3,482	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	4,675	5,000	1,082	3,500	3,500	70.0%	100.0%
Total	9,693	10,000	4,564	8,500	8,500	85.0%	100.0%
400 Other Services & Charges							
410 Professional Services	7,041	6,000	2,514	6,000	6,000	100.0%	100.0%
420 Communications	13,591	6,665	3,961	4,913	4,913	73.7%	100.0%
430 Trans/Training	2,981	4,000	709	4,000	4,000	100.0%	100.0%
440 Advertising	578	500	289	500	500	100.0%	100.0%
470 Public Utility Services	17,081	20,447	19,380	19,867	20,479	100.2%	103.1%
490 Miscellaneous	19,550	55,000	20,501	32,000	53,000	96.4%	165.6%
Total	60,822	92,612	47,354	67,280	88,892	96.0%	132.1%
530 State/Cnty Tax & Assess	166	2,300	235	300	500	21.7%	166.7%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	247,555	272,311	272,311	272,311	291,373	107.0%	107.0%
990 Interfund Admin Chrgs	412,961	407,437	339,531	407,437	404,906	99.4%	99.4%
Total	660,516	679,748	611,842	679,748	696,279	102.4%	102.4%
Total Expenditures - SU 519	\$1,096,481	\$1,179,023	\$1,000,866	\$1,162,621	\$1,223,535	103.8%	105.2%

Service Unit 699 – General Revenue

These revenues are from transit sales taxes and interest earnings, as well as a small amount of funding from various other sources.

SU - 699 General Revenues

Revenues

270 Beginning Balance	\$784,711	\$1,007,709	\$1,699,057	\$1,699,057	\$1,543,583	153.2%	90.8%
310 Taxes	4,193,641	4,400,000	3,913,971	4,500,000	4,400,000	100.0%	97.8%
330 Intergovernmental Rev	3,324	0	1,204	1,000	0	n/a	0.0%
360 Miscellaneous Revenues	16,034	16,500	13,789	16,500	16,500	100.0%	100.0%
Total Revenues - SU 699	\$4,997,710	\$5,424,209	\$5,628,021	\$6,216,557	\$5,960,083	109.9%	95.9%

PUBLIC WORKS
2013 BUDGET NARRATIVE

TRANSIT CAPITAL RESERVE

Director of Public Works
Transit Manager

Chris Waarvick
Ken Mehin

DEFINITION

This fund is established for the purpose of budgeting Transit's Capital Improvements and Procurements.

In 2012, Yakima Transit purchased five replacement vehicles for the Vanpool program. Yakima Transit also purchased two passenger shelters. Yakima Transit purchased 6 used buses for the Yakima-Ellensburg commuter bus service, all of which were purchased out of transit's operating account.

In 2013, Yakima transit intends to purchase eight minivans for the paratransit program and possibly three fixed route buses. The buses are on order, however, they will be delivered in 2014.

The service units in this division are:

Service Unit 518 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 364 Transit Capital Rsv	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
518 Capital Improvement	\$474,511	\$685,000	\$276,639	\$260,500	\$545,500	79.6%	209.4%
Revenue Summary By Service Unit							
645 Interfund Distribution	\$25,000	\$0	\$0	\$0	\$0	n/a	n/a
699 General Revenues	275,506	595,000	75,104	236,250	618,250	103.9%	261.7%
Total Revenues	<u>\$300,506</u>	<u>\$595,000</u>	<u>\$75,104</u>	<u>\$236,250</u>	<u>\$618,250</u>	103.9%	261.7%
Fund Balance							
Beginning Balance	\$1,276,134	\$861,134	\$1,102,129	\$1,102,129	\$1,077,879	125.2%	97.8%
Revenues Less Expenditures	-174,005	-90,000	-201,535	-24,250	72,750	-80.8%	-300.0%
Ending Balance	<u>\$1,102,129</u>	<u>\$771,134</u>	<u>\$900,594</u>	<u>\$1,077,879</u>	<u>\$1,150,629</u>	149.2%	106.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$16,693	\$20,000	\$9,109	\$10,000	\$15,000	75.0%	2.7%
500 Intgov Svcs/Other Intfnd	0	10,000	0	10,000	20,000	200.0%	3.7%
600 Capital Outlays	457,818	655,000	267,530	240,500	510,500	77.9%	93.6%
Total Expenditures	<u>\$474,511</u>	<u>\$685,000</u>	<u>\$276,639</u>	<u>\$260,500</u>	<u>\$545,500</u>	79.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 518 – Capital Improvements

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 anticipated purchases of replacement buses, transit service vehicles and bus related equipment. Capital grants are expended in this service unit.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 518 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
350 Small Tools & Equip	\$16,693	\$20,000	\$9,109	\$10,000	\$15,000	75.0%	150.0%
550 Interfund Subsidies	0	10,000	0	10,000	20,000	200.0%	200.0%
600 Capital Outlays							
610 Land	4,500	0	0	0	0	n/a	n/a
630 Impr Other Than Bldg	408,159	150,000	0	8,000	8,000	5.3%	100.0%
640 Machinery & Equip	45,160	505,000	267,530	232,500	502,500	99.5%	216.1%
Total	<u>457,819</u>	<u>655,000</u>	<u>267,530</u>	<u>240,500</u>	<u>510,500</u>	77.9%	212.3%
Total Expenditures - SU 518	<u>474,512</u>	<u>685,000</u>	<u>276,639</u>	<u>260,500</u>	<u>545,500</u>	79.6%	209.4%

Service Unit 699 – General Revenues

In 2013, this capital fund will receive some transit sales tax. 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. Grants that are budgeted but not yet awarded are for bus shelters, fare boxes, and vanpool replacements vehicles.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$1,276,134	\$861,134	\$1,102,129	\$1,102,129	\$1,077,879	125.2%	97.8%
310 Taxes	250,000	200,000	0	100,000	300,000	150.0%	300.0%
330 Intergovernmental Rev	0	345,000	0	96,250	288,250	83.6%	299.5%
340 Chrgs f/Goods & Services	0	20,000	0	0	0	0.0%	n/a
360 Miscellaneous Revenues	0	25,000	26,600	30,000	25,000	100.0%	83.3%
390 Other Financing Sources	25,506	5,000	48,504	10,000	5,000	100.0%	50.0%
Total Revenues - SU 699	<u>\$1,551,640</u>	<u>\$1,456,134</u>	<u>\$1,177,233</u>	<u>\$1,338,379</u>	<u>\$1,696,129</u>	116.5%	126.7%

REFUSE

Director of Public Works
Refuse and Recycling Manager

Chris Waarvick
Nancy Fortier

DEFINITION

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 City of Yakima provides automated refuse carts to all residential customers for weekly refuse collection. The customer has the option of using a 32 or 96-gallon cart. Carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

Weekly yard waste collection is available to city residential customers from March 1st through November 30th of each year. The customer subscribing to this service has the option of using a 64 or 96-gallon cart. During the winter months, customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service.

The Refuse Division is responsible for abatement of litter and debris accumulating in alleyways and on the public right-of-way. Letters are sent to property owners where accumulations of debris are located, requesting that the area be cleaned. Most property owners comply and clean the property without further action by the Refuse Division. This program is an ongoing endeavor to inform the public of the need for proper disposal of unsanitary and unsightly debris that may be unsafe to public health or constitutes a fire hazard.

The Refuse Division and Office of Neighborhood Development Services (ONDS) work together to address illegal dumping throughout the City. The illegally dumped items include furniture, appliances, brush, tires, shopping carts and miscellaneous debris. Locations are identified and often with the help of volunteers, cleanup is provided. The Refuse Division covers the cost of disposal. This partnership has assisted many citizens who are unable to dispose of items that have been illegally dumped on or adjacent to their property.

The Refuse Division continues to deal with shopping carts that are taken from retail establishments and left throughout the City. The Refuse Code Compliance Officer enforces the ordinance that regulates lost, stolen or abandoned shopping carts. Retail establishments are notified of cart locations to assure prompt retrieval of the shopping carts, which in turn improves the image and appearance of the City.

The Refuse Division has several special event recycling containers available for use to recycle plastic bottles and aluminum cans during special events, such as the Yak-Attack Soccer Tournament, the Folk Life Music Festival and the Hot Shots Basketball Tournament. The use of the recycling containers significantly reduces the amount of debris being taken to the landfill.

Biodegradable leaf bags are provided to citizens within the City of Yakima for the Fall Leaf Program. The leaves collected in the biodegradable bags are taken to the compost site at the landfill, composted and used as a valuable product, rather than being buried in the landfill.

The service units in this division are:

Service Unit 212 – Solid Waste Disposal

Service Unit 219 – Administration

Service Unit 639 – Administration

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Refuse	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Residential Cart Accounts Active	22,500	23,350	23,850
Bin Accounts Active	385	391	391
Yard Service Accounts Active	5,430	5,711	5,800
Tons of Refuse Collected Special Collection, etc. ⁽¹⁾	267	301	331
Tons of Refuse Collected Residential Automated Carts	23,578	24,387	25,076
Tons of Refuse Collected Bin	2,687	2,651	2,682
Tons of Refuse Collected Yard Service	3,529	3,718	3,957
Estimated Annual Cost Per Account Collected Special Collection	\$14.13	\$14.29	\$15.27
Estimated Annual Cost Per Account Collected Residential Auto. Cart	\$158.57	\$168.74	\$170.51
Estimated Annual Cost Per Account Collected Bin	\$1,066.01	\$1,112.54	\$1,185.77
Estimated Annual Cost Per Account Collected Yard Service	\$110.38	\$111.52	\$106.99

(1) Special collections include litter, illegal dumping, special hauls, fall leaf collection, etc.

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	1.50	2.00	2.00
8433	Solid Waste Collector / Driver ⁽²⁾	11.00	12.00	12.00
8641	Solid Waste Maintenance Worker	3.50	3.50	3.50
14101	Solid Waste Supervisor	1.00	1.00	1.00
Total Personnel		19.00	20.50	20.50

(1) This was a 2012 budgeted policy issue to increase one ½ time Department Assistant II position to full time.

(2) This was a 2012 budgeted policy issue which filled the additional Solid Waste Collector/Driver position mid-year.

BUDGET SUMMARY

Dept 471 Refuse	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
212 Solid Waste Disposal	\$4,396,580	\$4,876,158	\$3,733,867	\$4,823,091	\$5,001,021	102.6%	103.7%
219 Administration	297,003	316,891	239,566	310,530	324,837	102.5%	104.6%
639 Administration	207,406	217,714	200,326	217,714	219,341	100.7%	100.7%
Total Expenditures	<u>\$4,900,989</u>	<u>\$5,410,763</u>	<u>\$4,173,759</u>	<u>\$5,351,335</u>	<u>\$5,545,199</u>	102.5%	103.6%

Revenue Summary By Service Unit

212 Solid Waste Disposal	\$4,821,852	\$5,280,024	\$4,564,403	\$5,402,790	\$5,473,000	103.7%	101.3%
219 Administration	203,467	0	0	0	0	n/a	n/a
699 General Revenues	2,727	500	3,441	3,989	500	100.0%	12.5%
Total Revenues	<u>\$5,028,046</u>	<u>\$5,280,524</u>	<u>\$4,567,844</u>	<u>\$5,406,779</u>	<u>\$5,473,500</u>	103.7%	101.2%

Fund Balance

Beginning Balance	\$348,088	\$407,423	\$475,146	\$475,146	\$530,590	130.2%	111.7%
Revenues Less Expenditures	127,057	-130,239	394,085	55,444	-71,699	55.1%	-129.3%
Ending Balance	<u>\$475,145</u>	<u>\$277,184</u>	<u>\$869,231</u>	<u>\$530,590</u>	<u>\$458,891</u>	165.6%	86.5%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$936,607	\$1,003,689	\$764,771	\$946,927	\$1,016,470	101.3%	18.3%
200 Personnel Benefits	351,048	414,784	303,796	418,368	462,411	111.5%	8.3%
Sub-Total Salaries & Benefits	1,287,655	1,418,473	1,068,567	1,365,295	1,478,881	104.3%	26.7%
300 Supplies	359,717	412,599	350,329	402,699	362,599	87.9%	6.5%
400 Other Svcs & Charges	903,410	939,409	626,062	944,093	960,740	102.3%	17.3%
500 Intgov Svcs/Other Intfnd	685,113	977,734	757,680	996,400	1,064,400	108.9%	19.2%
900 Intfnd Pymt f/Svcs	1,665,094	1,662,548	1,371,121	1,642,848	1,678,578	101.0%	30.3%
Total Expenditures	<u>\$4,900,989</u>	<u>\$5,410,763</u>	<u>\$4,173,759</u>	<u>\$5,351,335</u>	<u>\$5,545,198</u>	102.5%	100.0%

EXPLANATORY NARRATIVE

Service Unit 212 – Solid Waste Disposal

This service unit's main function is the collection and disposal of all garbage, yard waste and other debris.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

Account 310 Office and Operating Supplies – Office and Operating Supplies in this service unit include repair parts for yard/refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, and biodegradable leaf bags.

Annualized revenue is from new refuse and yard waste services.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 212 Solid Waste Disposal	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$693,333	\$744,890	\$566,973	\$691,773	\$758,088	101.8%	109.6%
120 Overtime	26,661	31,700	17,633	31,700	31,700	100.0%	100.0%
130 Special Pay	1,046	0	3,271	2,500	2,500	n/a	100.0%
140 Retire/Term Cashout	0	0	179	179	0	n/a	0.0%
Total	721,040	776,590	588,056	726,152	792,288	102.0%	109.1%
200 Personnel Benefits							
200 Personnel Benefits	275,454	327,989	243,365	333,488	366,770	111.8%	110.0%
280 Clothing & Misc	3,082	6,000	3,264	4,000	4,000	66.7%	100.0%
Total	278,536	333,989	246,629	337,488	370,770	111.0%	109.9%
300 Supplies							
310 Office & Oper Supplies	34,021	40,000	42,628	40,100	45,000	112.5%	112.2%
320 Fuel Consumed	273,642	266,399	220,159	266,399	266,399	100.0%	100.0%
350 Small Tools & Equip	51,773	105,000	87,523	95,000	50,000	47.6%	52.6%
Total	359,436	411,399	350,310	401,499	361,399	87.8%	90.0%
400 Other Services & Charges							
420 Communications	9,331	8,521	9,561	14,221	14,521	170.4%	102.1%
470 Public Utility Services	875,009	904,000	595,202	904,000	931,000	103.0%	103.0%
480 Repairs & Maintenance	1,706	9,000	1,954	3,000	4,000	44.4%	133.3%
490 Miscellaneous	8,723	10,090	13,680	15,197	3,406	33.8%	22.4%
Total	894,769	931,611	620,397	936,418	952,927	102.3%	101.8%
500 Intergovernmental Services							
530 State/Cnty Tax/Assess	252,051	244,400	210,021	244,400	244,400	100.0%	100.0%
540 Interfund Tax/Assess	433,062	733,334	547,660	752,000	820,000	111.8%	109.0%
Total	685,113	977,734	757,681	996,400	1,064,400	108.9%	106.8%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	1,041,248	1,040,298	869,775	1,042,798	1,045,187	100.5%	100.2%
980 Interfund Grg/Plnt Chrg	42,884	42,884	35,736	42,884	42,884	100.0%	100.0%
990 Interfund Admin Chrgs	373,555	361,652	265,284	339,452	371,166	102.6%	109.3%
Total	1,457,687	1,444,834	1,170,795	1,425,134	1,459,237	101.0%	102.4%
Total Expenditures - SU 212	<u>\$4,396,581</u>	<u>\$4,876,157</u>	<u>\$3,733,868</u>	<u>\$4,823,091</u>	<u>\$5,001,021</u>	102.6%	103.7%
Revenues							
330 Intergovernmental Rev	\$6,900	\$6,690	\$8,835	\$11,790	\$0	0.0%	0.0%
340 Chrgs f/Goods & Services	4,813,727	5,271,334	4,554,468	5,389,000	5,471,000	103.8%	101.5%
350 Fines And Forfeits	1,225	2,000	1,100	2,000	2,000	100.0%	100.0%
Total Revenues - SU 212	<u>\$4,821,852</u>	<u>\$5,280,024</u>	<u>\$4,564,403</u>	<u>\$5,402,790</u>	<u>\$5,473,000</u>	103.7%	101.3%

Service Unit 219 – Administration

The function of this service unit is to plan, direct, administer and support the operations of the department.

Account 120 Overtime – Overtime in this service unit is primarily due to providing refuse and yard waste collection on holidays.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 219 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$210,101	\$222,098	\$172,197	\$215,775	\$219,182	98.7%	101.6%
120 Overtime	5,314	5,000	4,519	5,000	5,000	100.0%	100.0%
140 Retire/Term Cashout	153	0	0	0	0	n/a	n/a
Total	215,568	227,098	176,716	220,775	224,182	98.7%	101.5%
200 Personnel Benefits	72,513	80,795	57,167	80,880	91,641	113.4%	113.3%
310 Office & Oper Supplies	281	1,200	18	1,200	1,200	100.0%	100.0%
400 Other Services & Charges							
420 Communications	906	753	523	768	768	102.0%	100.0%
430 Trans/Training	559	1,045	907	907	1,045	100.0%	115.2%
490 Miscellaneous	7,176	6,000	4,235	6,000	6,000	100.0%	100.0%
Total	8,641	7,798	5,665	7,675	7,813	100.2%	101.8%
Total Expenditures - SU 219	<u>\$297,003</u>	<u>\$316,891</u>	<u>\$239,566</u>	<u>\$310,530</u>	<u>\$324,836</u>	102.5%	104.6%
Revenues							
380 Nonrevenues	\$203,467	\$0	\$0	\$0	\$0	n/a	n/a

Service Unit 639 – Administration

This service unit contains the Refuse Division's insurance coverage for Refuse equipment and share of the administrative costs for the Public Works Division.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 639 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	\$103,076	\$113,384	\$113,384	\$113,384	\$121,321	107.0%	107.0%
990 Interfund Admin Chrgs	104,330	104,330	86,942	104,330	98,020	94.0%	94.0%
Total Expenditures - SU 639	<u>\$207,406</u>	<u>\$217,714</u>	<u>\$200,326</u>	<u>\$217,714</u>	<u>\$219,341</u>	100.7%	100.7%

Service Unit 699 – General Revenues

The following is a recap of Refuse revenues by detailed account classification.

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Revenue Service Unit 212			
Dept of Ecology – Alt to Burning Grant	\$6,900	\$11,790	\$0
County / City Departments	90,053	90,000	90,000
Container Service	333,332	380,000	380,000
Automated Residential Service	3,832,929	4,323,000	4,398,000
Special Haul	2,763	3,000	3,000
Yard Refuse	554,650	593,000	600,000
Shopping Cart Reg. Revenue	1,225	2,000	2,000
Total Service Unit 212	4,821,852	5,402,790	5,473,000
Revenue Service Unit 219			
Prior Year Adjustment	203,467	0	0
Revenue Service Unit 699			
Interest from Investments	259	1,489	0
Recycling Revenue	2,468	2,500	500
Total Service Unit 699	2,727	3,989	500
Beginning Unencumbered Balance	348,088	475,145	530,590
Total Estimated Resources All Service	\$5,376,134	\$5,881,924	\$6,004,090

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$348,088	\$407,423	\$475,146	\$475,146	\$530,590	130.2%	111.7%
360 Miscellaneous Revenues	2,727	500	3,441	3,989	500	100.0%	12.5%
Total Revenues - SU 699	\$350,815	\$407,923	\$478,587	\$479,135	\$531,090	130.2%	110.8%

EQUIPMENT RENTAL / CAPITAL

Director of Public Works
Fleet and Facilities Manager

Chris Waarvick
Richard Wonner

DEFINITION

The following is an overview of issues which are the guiding principles of the Equipment Rental Division and current challenges faced by the Equipment Rental Division. This summary is not all-inclusive, nor is it in any particular order of priority.

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. These Best Management Practices were identified in the seminar “Run the Fleet as a Business”, attended by the entire division staff, and adopted in 2002.

- **Productivity** - Is measured in terms of billable hours. For the 2011 - 2012 fiscal year, productivity was 75% of the mechanics and lubrication technician’s available hours. High shop productivity and the wide spectrum of staff members’ technical experience has made it possible to bring previously outsourced work back into the shop, thus saving the operating divisions money thru lower shop rates.
- **Cost Effectiveness** - The resulting hourly shop rate is \$52.20. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$92 to \$98 per hour. Heavy duty equipment repair shops charge \$86.50 to \$115 per hour. Passenger car repair shops charge from \$82 to \$87 per hour. The Equipment Rental Division has provided this low hourly shop rate for the last several years.
- **Quality of Work Performed** – This service measure is indicated by the vehicles returned to the shop because the problem identified was not resolved. While not tracked numerically, unresolved problems and returns are rarely experienced.
- **Customer Satisfaction** – In an attempt to measure the effectiveness of the Equipment Rental Division, the first Customer Satisfaction Survey was conducted as a baseline for improvement in 2002. Two subsequent surveys have been conducted and, indeed, customer satisfaction has improved and has been held at a high level.
- **Appropriate Outsourcing** – Over the years the Equipment Rental Division has evaluated the cost effectiveness of the functions performed in-house. It has been determined that the private sector can be more effective doing such things as engine and transmission overhauling, tire purchasing, and servicing, as well as other services requiring specialized training not held by staff members or requiring high cost specialized equipment to perform the required work. Currently outsourced work costs between \$300,000 and \$400,000 each year, costs that are a part of the 2013 budget.

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 is an addition to the fleet. Presently there is no replacement funding for retained vehicles. In order to replace retained vehicles, additional contributions must be made to the Equipment Replacement Fund. Additions to the fleet are only authorized by the City Manager.

Fleet Identification and Assessment

A perpetual physical photographic inventory was implemented in 2001. Continual updates to the inventory listing complies not only with the State Auditor’s requirement for conducting a physical inventory, but also provides a tool for all division managers to more accurately assess their particular fleet requirements.

Preventive Maintenance System Review

Changes in technologies, mandated maintenance procedures, and equipment design require continuous reassessment of the entire preventive maintenance program.

Purchasing of Used Rather than New Vehicles

As a strategy to reduce Capital funding requirements for replacing vehicles and equipment, the Equipment Rental Division has incorporated the policy of purchasing used vehicles and equipment whenever possible. Interlocal agreements are in place with other municipalities having used vehicle purchasing contracts. Another strategy is to develop a used vehicle or equipment specification, issue the specification to multiple vendors, selecting the lowest cost responsive and responsible vendor that meets the specification. These strategies are best applied to light and medium duty vehicles. The application becomes more difficult for heavier duty, work specific uses and specialty type vehicles and equipment.

The operation of the Equipment Rental and Revolving Fund is budgeted in five service units:

Service Unit 634 – Fleet Maintenance

Service Unit 636 – Replacement Reserves

Service Unit 639 – Administration

Service Unit 646 – Interfund Payments

Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1263	Fleet Manager	1.00	1.00	1.00
7122	Department Assistant II	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00
8211	Mechanic I	6.00	6.00	6.00
8213	Automotive Storekeeper	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00
Total Personnel ⁽¹⁾		12.00	12.00	12.00

(1) .15 FTE’s are funded by Public Works Administration (560).

BUDGET SUMMARY

Dept 551 Equip Rental Revolving	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
634 Fleet Maintenance	\$3,176,349	\$3,270,491	\$2,700,859	\$3,270,075	\$3,280,217	100.3%	100.3%
639 Administration	306,318	310,761	251,545	307,625	306,603	98.7%	99.7%
646 Interfund Payments	150,868	150,000	0	150,000	150,000	100.0%	100.0%
Total Expenditures	<u>\$3,633,535</u>	<u>\$3,731,252</u>	<u>\$2,952,404</u>	<u>\$3,727,700</u>	<u>\$3,736,820</u>	100.1%	100.2%

Revenue Summary By Service Unit

634 Fleet Maintenance	\$3,833,048	\$3,765,275	\$2,991,091	\$3,765,275	\$3,765,300	100.0%	100.0%
699 General Revenues	50,124	350	22,704	45,350	350	100.0%	0.8%
Total Revenues	<u>\$3,883,172</u>	<u>\$3,765,625</u>	<u>\$3,013,795</u>	<u>\$3,810,625</u>	<u>\$3,765,650</u>	100.0%	98.8%

Fund Balance

Beginning Balance	\$4,370,747	\$4,265,680	\$4,619,613	\$4,619,613	\$4,522,736	106.0%	97.9%
Revenues Less Expenditures	249,638	34,373	61,391	82,925	28,830	83.9%	34.8%
Ending Balance	<u>\$4,620,385</u>	<u>\$4,300,053</u>	<u>\$4,681,004</u>	<u>\$4,702,538</u>	<u>\$4,551,566</u>	105.8%	96.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$577,874	\$570,752	\$461,612	\$577,125	\$561,882	98.4%	15.0%
200 Personnel Benefits	196,592	217,399	172,574	217,882	239,798	110.3%	6.4%
Sub-Total Salaries & Benefits	774,466	788,151	634,186	795,007	801,680	101.7%	21.5%
300 Supplies	2,360,156	2,450,770	2,041,752	2,442,298	2,446,353	99.8%	65.5%
400 Other Svcs & Charges	98,447	92,343	68,294	90,857	91,994	99.6%	2.5%
500 Intgov Svcs/Other Intfnd	150,868	150,000	0	150,000	150,000	100.0%	4.0%
900 Intfnd Pymt f/Svcs	249,598	249,988	208,172	249,538	246,793	98.7%	6.6%
Total Expenditures	<u>\$3,633,535</u>	<u>\$3,731,252</u>	<u>\$2,952,404</u>	<u>\$3,727,700</u>	<u>\$3,736,820</u>	100.1%	100.0%

Dept 552 Equipment Rental Cap	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
636 Replacement Reserve	\$1,731,863	\$2,012,477	\$2,027,940	\$2,002,810	\$2,056,661	102.2%	102.7%

Revenue Summary By Service Unit

636 Replacement Reserve	\$1,711,071	\$1,751,708	\$1,499,215	\$1,781,708	\$1,842,708	105.2%	103.4%
699 General Revenues	20,022	30,000	8,600	41,300	45,300	151.0%	109.7%
Total Revenues	<u>\$1,731,093</u>	<u>\$1,781,708</u>	<u>\$1,507,815</u>	<u>\$1,823,008</u>	<u>\$1,888,008</u>	106.0%	103.6%

Fund Balance

Beginning Balance	\$0	\$0	\$0	\$0	\$0	n/a	n/a
Revenues Less Expenditures	-771	-230,769	-520,126	-179,802	-168,653	73.1%	93.8%
Ending Balance	<u>-\$771</u>	<u>-\$230,769</u>	<u>-\$520,126</u>	<u>-\$179,802</u>	<u>-\$168,653</u>	73.1%	93.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$82,116	\$79,552	\$67,231	\$79,827	\$82,016	103.1%	4.0%
200 Personnel Benefits	23,374	25,311	19,442	25,368	26,225	103.6%	1.3%
Sub-Total Salaries & Benefits	105,490	104,863	86,673	105,195	108,241	103.2%	5.3%
300 Supplies	83	0	0	0	0	n/a	0.0%
400 Other Svcs & Charges	391	0	0	0	0	n/a	0.0%
600 Capital Outlays	1,595,403	1,877,119	1,915,853	1,867,119	1,920,000	102.3%	93.4%
900 Intfnd Pymt f/Svcs	30,496	30,496	25,414	30,496	28,420	93.2%	1.4%
Total Expenditures	<u>\$1,731,863</u>	<u>\$2,012,478</u>	<u>\$2,027,940</u>	<u>\$2,002,810</u>	<u>\$2,056,661</u>	102.2%	100.0%

EXPLANATORY NARRATIVE – DEPARTMENT 551

Service Unit 634 – Fleet Maintenance

This service unit supports the day to day operation of maintaining City vehicles.

Account 120 Overtime – Overtime in this service unit is primarily for emergency situations, particularly winter snow events and to support the operating divisions on a standby and call-in basis.

Account 310 Office and Operating Supplies – Major items budgeted include shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analyses; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters and antifreeze.

Account 340 Items Purchased For Resale – This account pays for gasoline, diesel fuel, engine oil, anti-freeze, replacement parts, filters, tires and tire services.

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. The following table compares Maintenance & Operation rates from 2012 to 2013. The table also illustrates the amount of change in dollars and percent of change to each division. Prior to the 2003 budget preparation, M & O charges were prepared year to year by adding an equal inflation rate to all divisions. The 2013 budget reflects allocations based on 2012 year-to-date actual costs from the AIMMS cost collection system.

2012/2013 EQUIPMENT RENTAL O & M RATE CHART

Department	2012 Budget O & M	2013 Proposed Budget	Amount Of Change	Percent Increase
Code Administration	\$12,183	\$12,578	\$395	.3
Planning	411	1,735	1,324	422.1
Engineering	4,114	4,849	735	17.9
City Hall Maintenance	199	897	698	450.8
Information Systems	467	320	(147)	(31.5)
Customer Services	11,803	8,410	(3,393)	(28.7)
Community Development	10,000	5,214	(4,786)	(47.9)

Department	2012 Budget O & M	2013 Proposed Budget	Amount Of Change	Percent Increase
Community Relations	0	2,004	2,004	100.0
Parks and Recreation	106,964	127,538	20,574	19.2
Streets and Traffic	457,432	388,831	(68,601)	(15.0)
Cemetery	10,781	3,761	(7,020)	(65.1)
Stormwater	21,646	32,668	11,022	50.9
Transit	545,798	580,069	34,271	6.3
Refuse	406,494	441,383	34,889	8.6
Wastewater Operations	102,599	85,902	(16,697)	(16.3)
Water Operations	80,256	83,031	2,775	3.5
Irrigation	17,094	9,418	(7,676)	(44.9)
Equipment Rental	14,146	16,620	2,474	17.5
Public Works Administration	10,488	7,572	(2,916)	(27.8)
Total	\$1,812,875	\$1,812,800	(\$75)	0.0

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 634 Fleet Maintenance							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$531,195	\$529,930	\$418,446	\$529,930	\$516,493	97.5%	97.5%
120 Overtime	9,654	8,000	8,650	9,000	9,000	112.5%	100.0%
130 Special Pay	4,655	2,000	6,576	6,010	4,000	200.0%	66.6%
140 Retire/Term Cashout	0	0	1,364	1,364	0	n/a	0.0%
Total	545,504	539,930	435,036	546,304	529,493	98.1%	96.9%
200 Personnel Benefits							
200 Personnel Benefits	187,994	207,206	165,924	208,375	230,023	111.0%	110.4%
280 Clothing & Misc	179	1,206	317	520	1,206	100.0%	231.9%
Total	188,173	208,412	166,241	208,895	231,229	110.9%	110.7%
300 Supplies							
310 Office & Oper Supplies	16,482	25,409	14,005	17,445	22,500	88.6%	129.0%
340 Items Pchsd for Resale	2,328,513	2,405,000	2,018,411	2,409,000	2,405,000	100.0%	99.8%
350 Small Tools & Equip	10,193	14,008	4,083	10,500	13,500	96.4%	128.6%
Total	2,355,188	2,444,417	2,036,499	2,436,945	2,441,000	99.9%	100.2%
400 Other Services & Charges							
420 Communications	1,254	929	997	929	1,000	107.6%	107.6%
450 Oper Rentals & Leases	600	0	0	0	0	n/a	n/a
470 Public Utility Services	0	309	0	309	1,000	323.6%	323.6%
480 Repairs & Maintenance	85,576	76,133	61,963	76,133	76,133	100.0%	100.0%
490 Miscellaneous	53	361	122	561	361	100.0%	64.3%
Total	87,483	77,732	63,082	77,932	78,494	101.0%	100.7%
Total Expenditures - SU 634	<u>\$3,176,348</u>	<u>\$3,270,491</u>	<u>\$2,700,858</u>	<u>\$3,270,076</u>	<u>\$3,280,216</u>	100.3%	100.3%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 634 Fleet Maintenance	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
340 Chrgs f/Goods & Services	\$1,874,662	\$1,950,000	\$1,477,136	\$1,950,000	\$1,950,000	100.0%	100.0%
360 Miscellaneous Revenues	1,824,524	1,812,775	1,510,725	1,812,775	1,812,800	100.0%	100.0%
390 Other Financing Sources	133,863	2,500	3,230	2,500	2,500	100.0%	100.0%
Total Revenues - SU 634	<u>\$3,833,049</u>	<u>\$3,765,275</u>	<u>\$2,991,091</u>	<u>\$3,765,275</u>	<u>\$3,765,300</u>	100.0%	100.0%

Service Unit 639 – Administration

The purpose of this service unit is to plan, direct, administer, and support the operations of the department.

Account 410 Professional Services – Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues.

Account 440 Advertising – This line item provides for newspaper notices, calls to bid and surplus equipment notices.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
110 Salaries And Wages	\$32,370	\$30,822	\$26,576	\$30,822	\$32,389	105.1%	105.1%
200 Personnel Benefits	8,418	8,987	6,333	8,987	8,568	95.3%	95.3%
300 Supplies							
310 Office & Oper Supplies	657	2,000	335	1,000	1,000	50.0%	100.0%
320 Fuel Consumed	4,311	4,353	4,917	4,353	4,353	100.0%	100.0%
Total	<u>4,968</u>	<u>6,353</u>	<u>5,252</u>	<u>5,353</u>	<u>5,353</u>	84.3%	100.0%
400 Other Services & Charges							
410 Professional Services	250	1,000	25	1,000	1,000	100.0%	100.0%
420 Communications	662	2,389	834	1,850	1,900	79.5%	102.7%
430 Trans/Training	4,049	5,120	1,104	4,000	5,000	97.7%	125.0%
440 Advertising	0	0	271	275	0	n/a	0.0%
470 Public Utility Services	0	0	317	200	0	n/a	0.0%
490 Miscellaneous	6,003	6,103	2,661	5,600	5,600	91.8%	100.0%
Total	<u>10,964</u>	<u>14,612</u>	<u>5,212</u>	<u>12,925</u>	<u>13,500</u>	92.4%	104.4%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	27,422	27,812	23,026	27,362	29,836	107.3%	109.0%
980 Interfund Grg/Plnt Chrē	133,437	133,437	111,197	133,437	133,437	100.0%	100.0%
990 Interfund Admin Chrgs	88,739	88,739	73,949	88,739	83,520	94.1%	94.1%
Total	<u>249,598</u>	<u>249,988</u>	<u>208,172</u>	<u>249,538</u>	<u>246,793</u>	98.7%	98.9%
Total Expenditures - SU 639	<u>\$306,318</u>	<u>\$310,762</u>	<u>\$251,545</u>	<u>\$307,625</u>	<u>\$306,603</u>	98.7%	99.7%

Service Unit 646 – Interfund Payments

This item represents transfers from other funds for the operation of the Environmental Fund with a surcharge on fuel.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 646 Interfund Payments							
Expenses							
550 Interfund Subsidies	\$150,868	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%

Service Unit 699 – General Revenues

These items show the cash balances of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 699 General Revenues							
Revenues							
270 Beginning Balance	\$4,370,747	\$4,265,680	\$4,619,613	\$4,619,613	\$4,522,736	106.0%	97.9%
360 Miscellaneous Revenues	50,124	350	22,704	45,350	350	100.0%	0.8%
Total Revenues - SU 699	<u>\$4,420,871</u>	<u>\$4,266,030</u>	<u>\$4,642,317</u>	<u>\$4,664,963</u>	<u>\$4,523,086</u>	106.0%	97.0%

EXPLANATORY NARRATIVE – DEPARTMENT 552

Service Unit 636 – Equipment Replacement

The 2013 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Account 120 Overtime – Overtime in this service unit is primarily due to mandatory scheduled work that must be completed even though normal schedules are full.

Account 640 Machinery and Equipment – Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2013.

Division	Description	Replacing	2013 Budget	Fund Total
Codes	Small 4WD Pickup	ER2296	\$20,000	\$20,000
Streets & Traffic	10 Ton Steel Roller w/Trailer	ER 6070	75,000	
	Self Propelled Asphalt Paver w/Trailer	ER 6055	175,000	
	10 Yard Dump Truck	ER 3084	200,000	450,000
Water & Irrigation	Small/midsize Pickup - Ext Cab (4X2)	ER 2152	25,000	
	Small/midsize Pickup - Ext Cab (4X2)	ER 2271	25,000	50,000
Refuse	Side Loading Refuse Truck Refit	ER 3226	175,000	
	Front Loading Refuse Truck	ER 3137	280,000	
	Flatbed Truck w/Tommy Lift	ER 3121	65,000	
	3/4 Ton (4X4) Pickup w/Tommy Lift	ER 2171	45,000	
	3/4 Ton (4X4) Pickup w/Tommy Lift	ER 1320	45,000	610,000
Wastewater	Combination Sewer Cleaner	ER 3165	450,000	450,000
Total				\$1,580,000

Revenues consist of replacement fund transfers from other departments for the purchase of fleet vehicles. The chart below lists the individual departments' projected 2013 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	Projected 2013 Balance
016	Human Resources	\$710
021	Environmental Planning	11,640
022	Code Administration	1,190
031	Police	28,746
041	Engineering	65,621
054	Utilities	38,386
125	Community Relations	43,580
131	Parks & Recreation	(8,686)
141	Streets	113,799
144	Cemetery	4,747
441	Stormwater	289,380
471	Refuse	93,203
473	Wastewater	2,024,633
474	Water	701,425
475	Irrigation	188,867
551	Equipment Rental	41,524
560	Public Works Administration	35,392
Total		\$3,674,157

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 636 Replacement Reserve	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$81,222	\$79,052	\$66,679	\$79,052	\$81,291	102.8%	102.8%
120 Overtime	863	500	537	750	700	140.0%	93.3%
130 Special Pay	31	0	14	25	25	n/a	100.0%
Total	82,116	79,552	67,230	79,827	82,016	103.1%	102.7%
200 Personnel Benefits	23,374	25,311	19,442	25,368	26,225	103.6%	103.4%
350 Small Tools & Equip	83	0	0	0	0	n/a	n/a
410 Professional Services	391	0	0	0	0	n/a	n/a
640 Machinery & Equipment	1,595,403	1,877,119	1,915,853	1,867,119	1,920,000	102.3%	102.8%
990 Interfund Admin Chrgs	30,496	30,496	25,414	30,496	28,420	93.2%	93.2%
Total Expenditures - SU 636	<u>\$1,731,863</u>	<u>\$2,012,478</u>	<u>\$2,027,939</u>	<u>\$2,002,810</u>	<u>\$2,056,661</u>	102.2%	102.7%
Revenues							
360 Miscellaneous Revenues	\$1,575,893	\$1,696,708	\$1,413,920	\$1,696,708	\$1,802,708	106.2%	106.2%
390 Other Financing Sources	135,178	55,000	85,295	85,000	40,000	72.7%	47.1%
Total Revenues - SU 636	<u>\$1,711,071</u>	<u>\$1,751,708</u>	<u>\$1,499,215</u>	<u>\$1,781,708</u>	<u>\$1,842,708</u>	105.2%	103.4%

Service Unit 699 – General Revenues

These revenues consist primarily of interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
360 Miscellaneous Revenues	\$20,022	\$30,000	\$8,600	\$41,300	\$45,300	151.0%	109.7%

PUBLIC WORKS
2013 BUDGET NARRATIVE

ENVIRONMENTAL

Director of Public Works
Fleet and Facilities Manager

Chris Waarvick
Richard Wonner

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the Public Works Complex. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

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

The service units in this division are:

Service Unit 639 – Administration
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 555 Environmental Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Budget	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
639 Administration	\$342,950	\$277,339	\$143,376	\$277,339	\$192,950	69.6%	69.6%
Revenue Summary By Service Unit							
639 Administration	\$172,540	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%
Fund Balance							
Beginning Balance	\$602,021	\$285,071	\$431,611	\$431,611	\$304,272	106.7%	70.5%
Revenues Less Expenditures	-170,410	-127,339	-143,376	-127,339	-42,950	33.7%	33.7%
Ending Balance	\$431,611	\$157,732	\$288,235	\$304,272	\$261,322	165.7%	85.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
300 Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	0.3%
400 Other Svcs & Charges	27,339	192,450	15,867	92,450	142,450	74.0%	73.8%
600 Capital Outlays	315,611	84,389	127,508	184,389	50,000	59.2%	25.9%
Total Expenditures	<u>\$342,950</u>	<u>\$277,339</u>	<u>\$143,375</u>	<u>\$277,339</u>	<u>\$192,950</u>	69.6%	100.0%

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

The purpose of this service unit is to plan, direct, administer and support the operations of the department.

Account 410 Professional Services – The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

Account 600 Capital Projects – In 2010, the City was successful in obtaining grant money from the Department of Ecology to assist in two major projects at the Yakima Airport, the fuel capacity expansion and the airport tank cleanup. These projects are scheduled to be completed by the end of 2012. The only projection for 2013 is a reserve for contingencies that may arise.

FUND 555 EXPENDITURES - CONSTRUCTION PROJECTS

Number	Project	2013 Projected
0000	Project Contingency	\$100,000

Revenues consist of an annual transfer from the Equipment Rental fund to pay for any environmental cleanup issues that may arise.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	% Chng
	2011	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
310 Office & Oper Supplies	\$0	\$500	\$0	\$500	\$500	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	27,339	75,000	15,867	75,000	25,000	33.3%	33.3%
430 Trans/Training	0	950	0	950	950	100.0%	100.0%
480 Repairs & Maintenance	0	15,000	0	15,000	15,000	100.0%	100.0%
490 Miscellaneous	0	101,500	0	1,500	101,500	100.0%	n/a
Total	<u>27,339</u>	<u>192,450</u>	<u>15,867</u>	<u>92,450</u>	<u>142,450</u>	74.0%	154.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 639 Administration	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
600 Capital Outlays							
630 Impr Other Than Bldg	315,611	34,389	127,508	134,389	0	0.0%	0.0%
640 Machinery & Equip	0	50,000	0	50,000	50,000	100.0%	100.0%
Total	315,611	84,389	127,508	184,389	50,000	59.2%	27.1%
Total Expenditures - SU 639	\$342,950	\$276,839	\$143,375	\$276,839	\$192,450	69.5%	69.5%
Revenues							
330 Intergovernmental Rev	\$21,673	\$0	\$0	\$0	\$0	n/a	n/a
390 Other Financing Sources	150,868	150,000	0	150,000	150,000	100.0%	100.0%
Total Revenues - SU 639	\$172,541	\$150,000	\$0	\$150,000	\$150,000	100.0%	100.0%

Service Unit 699 – General Revenues

This item consists of the beginning balance in the fund.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$602,021	\$285,071	\$431,611	\$431,611	\$304,272	106.7%	70.5%

PARKS & RECREATION
GENERAL GOVERNMENT

Director of Public Works
Parks & Recreation Manager

Chris Waarvick
Ken Wilkinson

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide and promote community leisure as well as recreational and cultural opportunities for all citizens. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division staff has continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2012 Accomplishments Highlights

Park Maintenance

- Kiwanis Park Improvements:
 - Completed construction of 3 new lighted ball fields.
 - Hosted grand opening & ribbon cutting ceremony.
 - Completed construction of new concession stand & restroom.
 - Installed the irrigation for the three new fields.
- Installed 8 parking lot lights at Southeast Yakima Community Center.
- Removed old picnic shelter at Franklin Park.
- Pathway improvement at Randall park utilizing volunteers and Eagle Scout projects.
- Planted “Leaf a Legacy” memorial trees at Kissel, Gilbert and Franklin Parks.
- Installed 9 disc golf baskets at Randall Park.
- Installed a drain field at Miller Park Spray Ground with assistance from Engineering Division, Water/Irrigation Division and Wastewater Division.
- Installed landscaping with the help of LDS volunteers at Kiwanis Park.
- Installed security lighting at Milroy Park.

Community Recreation

- Received a \$2,000 grant from Sunrise Rotary for the Beyond the Bell after school program at Roosevelt Elementary School.
- Implemented a new fee and billing system for the Beyond the Bell program.
- Received a grant from the Office of Superintendent of Public Instruction (OSPI) for snacks and lunches for the after school and summer playground programs.
- Received \$2,200 in sponsorships from local businesses for the Outdoor Cinema Series.

- Franklin Park Summer Sunset Concert Series was underwritten by a \$4,000 donation from a citizen. Over 3000 people attended the six concert series.
- Our Beyond the Bell after school program and our Free Summer Playground program at Franklin Park served over 11,000 participants from January – August.

Fisher Park Golf Course

- A total of 13,568 rounds of golf were played at Fisher Park Golf Course in 2012.
- Over 100 children participated in the free Golfin' Around event as a part of the Greenway Foundation's Kiddin' Around program to fight childhood obesity.
- Implemented a new loyal golfer punch card program, which entitles those golfers that play more than 10 rounds of golf to a free round of golf.
- Our KXDD Loyal Listener Club golfers increased by over 40% this year (1,457 in 2012 compared to 1,032 in 2011).
- Multi-use pass sales in 2012 increased by 15% from 2011.

Aquatics

- Created a reservable party area at Franklin Pool.
- Increased attendance and revenue at Franklin Pool.
- Improved Franklin Pool operating schedule to include discount evening swims.
- Held the largest "Paws in the Pool" event to date, 155 dogs.
- Increased revenue at Snack Shack at Franklin Pool.
- Increased revenue at Lions Pool.
- Increased swim lesson participation at Lions and Franklin Pools.
- Resealed all seams at Franklin pool resulting in water and chemical cost savings.

Seniors/Harman Center

- Replaced and/or repaired all outdoor lighting.
- Hosted another annual volunteer appreciation dinner.
- Facilitated Seniors Inc. and Staff retreat.
- Secured Day Break and Foot Care grants through Aging & Long Term Care (ALTC).
- Utilized Work Source's Back to Work Program for additional staff at no charge.
- Increased computer class opportunities and participation.
- Over 250 different volunteers worked on various events at the Harman Center.
- Seniors Inc. purchased and had new flooring installed in classroom A.

Adult & Youth Sports

- The 2012 State High School Softball 2B/1B Fastpitch Tournament was hosted at the Gateway Complex this past May and was again huge success.
- The Gateway Sports Complex hosted the Northwest Athletic Association of Community Colleges (NWAACC) Crossover Tournament in April. 23 women's community college softball teams from all over the Pacific Northwest competed in the tournament
- The 2012 Amateur Softball Association (ASA) Girl's 16 and under State Championship was hosted at the Gateway Complex in July.
- The Gateway Complex was booked for tournaments on 28 weekends from March 1 – October 14.
- 273 people participated in our new Zumba and Aqua Zumba classes

- Designed and purchased new banners for the Gateway Sports Complex.
- 111 youths, ages 3 to 5 years old, participated in our Itty Bitty/ Pee Wee Soccer Leagues and Beginner T-Ball.
- Partnered with Yakima Tennis Club to offer “Tennis in No Time” instructional tennis program.
- The 2012 Hot Shots 3-on-3 Basketball Tournament in partnership with Yakima Valley Sports Commission had the largest number of team entries in the history of the Hot Shots Basketball Tournament. There were 456 youth through adult teams that played in the tournament which equals 1,824 players.

Administration

- Completed 2012 – 2017 Comprehensive Plan.
- Presented study session on the formation of a Metropolitan Park District.
- Completed training for online program registration & park facilities program.
- Began planning process for new pavilion, playground and picnic shelters at Franklin Park – construction in 2013.
- Continued partnerships with Yakima Service Clubs.
- Received \$4,000 grant from Legends Casino for 9 disc golf baskets.
- Planning completed for the pathway along the Walter Ortman Parkway.
- Presented study session entitled “Trek Yakima” identifying existing and potential trail and walkways.
- Partnered with Yakima Sports Commission Hot Shots and Pirates Plunder Adventure Race.
- Partnered with Hispanic Chamber of Commerce Cinco de Mayo Festival.

2013 Major Goals

- Complete online program registration and facility reservation process
- Create a comprehensive renovation plan for Randall Park and apply for grants.
- Acquire grants and donations for current and future programs.
- Create a “Trek Yakima” master plan for trails and pathways
- Installed a drain field at Martin Luther King Park Spray Ground.
- Complete construction of new pavilion, playground and picnic shelters at Franklin Park.

The following service units are included in the Parks and Recreation Division:

Service Unit 421 – Park Maintenance

Service Unit 422 – Community Recreation

Service Unit 423 – Fisher Golf Course

Service Unit 424 – Aquatics

Service Unit 425 – Senior Center

Service Unit 426 – Sports

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

Service Unit 429 – Administration

Service Unit 645 – Interfund Distribution

Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Park Maintenance			
Yakima Population (2000 Census): 71,845 (Urban Area = 110,000+) (Estimated Annual Growth = 2%)	87,574	89,325	91,111
Acres of Park Land Maintained by Parks and Recreation [286.8 acres of park land and 40 acres at the Arboretum]	326.8	326.8	326.8
Full-time Equivalent Maintenance Employees	9	9	9
Acres of Turf Trimmed, Mowed, Sprayed, Irrigated 33 Weeks / Year, Daily Litter Patrolled Year-round	326.8	326.8	326.8
Square Feet of Playground Equipment, Inspected, Repaired / 16 Locations	Twice /monthly	Twice /monthly	Twice /monthly
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	36,848	36,848	37,489
Square Feet of Parking Lot, Snow Removal, Repairs	558,563	558,563	589,813
Fisher Park Golf Course			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation per season	2,289	2,592	2,592
Total Days Open	218	215	215
Number of Rounds of Golf	12,555	13,568	13,568
Average Players Per Day	58	63	63
Aquatics			
Lions Attendance	44,500	45,000	45,500
Franklin Attendance	33,721	34,848	40,000
Senior Center			
Yakima Population (2000 Census) Over 65 Years Old: 15,226 (Based upon 2% growth per year.)	15,533	15,851	16,165
Volunteer Hours	17,123	17,189	17,251
Number of People Attending Programs at the Harmon Center (unduplicated).	38,600	38,480	40,000
Indexed Number of Participants	92,000	92,000	92,300
Number of Programs Offered	827	842	860
Number of Program Days	318	320	330
Average Number of Participants Per Day	289	287	280

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75
5235	Recreation Activities Specialist	1.00	1.00	1.00
5256	Recreation Activities Coordinator	2.00	2.00	2.00
5266	Aquatic Specialist	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
8818	Parks Maintenance Specialist	5.50	5.50	5.50
8819	Parks Maintenance Worker	2.25	2.25	2.25
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00
11501	Recreation Program Supervisor	1.00	1.00	1.00
11503	Recreation Supervisor	1.80	1.80	1.80
11604	Parks and Recreation Admin Associate ⁽¹⁾	1.00	0.00	0.00
13102	Parks Superintendent	1.00	1.00	1.00
Total Personnel ⁽²⁾		21.30	20.30	20.30

(1) The Administrative Associate position was filled at 2/5 or .40 FTE by a City Planner for all of 2011 and 2012.

(2) Parks funds .4 FTE in Planning (021).

BUDGET SUMMARY

Dept 131 Parks And Recreation	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
421 Park Maintenance	\$1,349,290	\$1,237,792	\$1,085,851	\$1,207,209	\$1,264,048	102.1%	104.7%
422 Community Recreation	164,038	131,129	113,007	137,693	140,083	106.8%	101.7%
423 Golf Course Activities	160,793	165,139	137,172	167,109	169,420	102.6%	101.4%
424 Aquatics	692,282	582,281	540,897	580,433	570,459	98.0%	98.3%
425 Senior Center	667,750	716,915	509,907	668,738	724,981	101.1%	108.4%
426 Sports	370,165	374,642	313,873	375,934	376,821	100.6%	100.2%
427 Grants,Spons & Contrib	90,428	88,349	69,157	88,702	91,439	103.5%	103.1%
429 Administration	553,344	557,950	478,729	558,001	558,673	100.1%	100.1%
645 Interfund Distribution	146,900	146,500	73,250	186,500	186,500	127.3%	100.0%
Total Expenditures	<u>\$4,194,990</u>	<u>\$4,000,697</u>	<u>\$3,321,843</u>	<u>\$3,970,319</u>	<u>\$4,082,424</u>	102.0%	102.8%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Rev Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
421 Park Maintenance	\$32,191	\$21,100	\$23,057	\$21,500	\$21,100	100.0%	98.1%
422 Community Recreation	14,899	15,500	16,977	20,500	36,000	232.3%	175.6%
423 Golf Course Activities	114,540	109,200	107,027	113,200	109,200	100.0%	96.5%
424 Aquatics	234,280	239,115	210,266	244,203	237,115	99.2%	97.1%
425 Senior Center	535,265	578,400	393,527	497,900	581,900	100.6%	116.9%
426 Sports	264,702	272,250	244,117	279,250	284,250	104.4%	101.8%
427 Grants,Spons & Contrib	37,300	20,400	22,778	20,400	20,400	100.0%	100.0%
429 Administration	1,021	2,200	2,038	2,200	2,200	100.0%	100.0%
645 Interfund Distribution	1,093,438	1,154,000	1,048,101	1,170,000	1,275,000	110.5%	109.0%
699 General Revenues	1,778,473	1,637,600	1,448,726	1,667,600	1,516,600	92.6%	90.9%
Total Revenues	\$4,106,109	\$4,049,765	\$3,516,614	\$4,036,753	\$4,083,765	100.8%	101.2%

Fund Balance

Beginning Balance	\$385,681	\$341,093	\$296,800	\$296,800	\$363,235	106.5%	122.4%
Revenues Less Expenditures	-88,881	49,068	194,772	66,434	1,340	2.7%	2.0%
Ending Balance	\$296,800	\$390,161	\$491,572	\$363,234	\$364,575	93.4%	100.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		2012	2012	2012	2013	% Chng	%
	2011	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
100 Salaries & Wages	\$1,555,455	\$1,439,711	\$1,253,782	\$1,438,813	\$1,437,218	99.8%	35.2%
200 Personnel Benefits	477,900	496,731	413,347	499,114	546,837	110.1%	13.4%
Sub-Total Salaries & Benefits	2,033,355	1,936,442	1,667,129	1,937,927	1,984,055	102.5%	48.6%
300 Supplies	454,965	400,000	336,846	399,825	396,100	99.0%	9.7%
400 Other Svcs & Charges	1,054,094	1,010,106	804,453	937,718	991,881	98.2%	24.3%
500 Intgov Svcs/Other Intfnd	149,694	151,600	76,036	192,300	192,300	126.8%	4.7%
600 Capital Outlays	0	0	10	0	0	n/a	0.0%
900 Intfnd Pymt f/Svcs	502,882	502,549	437,369	502,549	518,089	103.1%	12.7%
Total Expenditures	\$4,194,990	\$4,000,697	\$3,321,843	\$3,970,319	\$4,082,425	102.0%	100.0%

EXPLANATORY NARRATIVE

Service Unit 421 – Park Maintenance

Service unit 421 provides and administers the overall maintenance for the City parks and the park facilities.

Account 120 Overtime – This line item is used to pay staff for necessary repairs to the parks after hours or on weekends. It is also used for snow removal in the parks, on the pathways and in parking lots.

Account 130 Special Pay – The areas that require special pay are for special assignments.

Account 310 Operating Supplies – This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line item is spent on supplies to make repairs due to vandalism. Additionally, this account is utilized for irrigation repairs due to normal wear and tear.

Revenues consist of special project fees, rentals and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 421 Park Maintenance							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$498,205	\$482,811	\$413,344	\$482,811	\$490,804	101.7%	101.7%
120 Overtime	3,872	0	1,271	202	0	n/a	0.0%
130 Special Pay	2,801	3,240	2,450	3,240	3,240	100.0%	100.0%
Total	504,878	486,051	417,065	486,253	494,044	101.6%	101.6%
200 Personnel Benefits							
200 Personnel Benefits	180,561	198,694	159,531	199,962	223,496	112.5%	111.8%
280 Clothing & Misc	1,321	1,500	1,710	1,500	1,500	100.0%	100.0%
Total	181,882	200,194	161,241	201,462	224,996	112.4%	111.7%
300 Supplies							
310 Office & Oper Supplies	125,923	98,000	92,870	98,000	98,000	100.0%	100.0%
320 Fuel Consumed	76,365	60,000	48,755	60,000	60,000	100.0%	100.0%
350 Small Tools & Equip	635	0	0	0	0	#DIV/0!	#DIV/0!
Total	202,923	158,000	141,625	158,000	158,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	325	0	0	0	0	n/a	n/a
420 Communications	1,051	753	1,125	1,400	1,400	185.9%	100.0%
450 Oper Rentals & Leases	0	250	0	250	250	100.0%	100.0%
470 Public Utility Services	320,056	267,404	256,910	235,704	240,645	90.0%	102.1%
480 Repairs & Maintenance	10,278	5,000	10,918	4,000	4,000	80.0%	100.0%
490 Miscellaneous	301	975	830	975	975	100.0%	100.0%
Total	332,011	274,382	269,783	242,329	247,270	90.1%	102.0%
530 State/Cnty Tax & Assess	713	3,200	325	3,200	3,200	100.0%	100.0%
640 Machinery & Equipment	0	0	10	0	0	n/a	n/a
950 Interfund Opt Rent/Lease	126,886	115,964	95,802	115,964	136,538	117.7%	117.7%
Total Expenditures - SU 421	<u>\$1,349,293</u>	<u>\$1,237,791</u>	<u>\$1,085,851</u>	<u>\$1,207,208</u>	<u>\$1,264,048</u>	102.1%	104.7%
Revenues							
340 Chrgrs f/Goods & Services	\$20,074	\$16,000	\$14,295	\$16,400	\$16,000	100.0%	97.6%
360 Miscellaneous Revenues	12,117	5,100	8,762	5,100	5,100	100.0%	100.0%
Total Revenues - SU 421	<u>\$32,191</u>	<u>\$21,100</u>	<u>\$23,057</u>	<u>\$21,500</u>	<u>\$21,100</u>	100.0%	98.1%

Service Unit 422 – Community Recreation

This service unit provides and administers year-round recreation and leisure services for youth, adults and families in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds and special community events. Current offerings include free summer playground program, the “Beyond the Bell” after school program, limited special activities, free movies and summer concerts in the parks.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as summer concert costs for set up and take down. Performers are also paid from this account.

Revenues consist of program fees and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
SU - 422 Comm Recreation							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$106,287	\$82,401	\$64,715	\$82,401	\$82,386	100.0%	100.0%
120 Overtime	20	0	0	0	0	n/a	n/a
130 Special Pay	504	567	483	567	567	100.0%	100.0%
Total	106,811	82,968	65,198	82,968	82,953	100.0%	100.0%
200 Personnel Benefits	31,091	26,262	21,979	26,325	31,230	118.9%	118.6%
310 Office & Oper Supplies	2,626	500	1,120	3,000	500	100.0%	16.7%
400 Other Services & Charges							
410 Professional Services	23,458	21,000	24,709	25,000	25,000	119.0%	100.0%
430 Trans/Training	53	200	0	200	200	100.0%	100.0%
490 Miscellaneous	0	200	0	200	200	100.0%	100.0%
Total	23,511	21,400	24,709	25,400	25,400	118.7%	100.0%
Total Expenditures - SU 422	\$164,039	\$131,130	\$113,006	\$137,693	\$140,083	106.8%	101.7%
Revenues							
340 Chrgs f/Goods & Services	\$9,397	\$7,000	\$7,315	\$10,000	\$27,500	392.9%	275.0%
360 Miscellaneous Revenues	5,502	8,500	9,662	10,500	8,500	100.0%	81.0%
Total Revenues - SU 422	\$14,899	\$15,500	\$16,977	\$20,500	\$36,000	232.3%	175.6%

Service Unit 423 – Fisher Golf Course

This service unit provides a quality par three golf course to the public. It is the only municipal golf course operated by the City. Reductions in expenses and personnel have assisted in decreasing the overall costs for golf course operations.

Account 120 Overtime – Overtime in this service unit is primarily due to special golf events and during 2012 overtime was paid to golf course workers to repair substantial vandalism to the golf course.

Account 130 Special Pay – The areas that require special pay are for special assignments.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as golf instructors.

Revenues consist of greens fees, resale items, golf club and pull cart rentals, and golf instruction classes.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
SU - 423 Golf Course Activities	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$78,340	\$79,929	\$60,976	\$79,929	\$79,073	98.9%	98.9%
120 Overtime	1,156	0	287	0	0	n/a	n/a
130 Special Pay	175	127	105	127	127	100.0%	100.0%
Total	79,671	80,056	61,368	80,056	79,200	98.9%	98.9%
200 Personnel Benefits							
200 Personnel Benefits	27,397	31,130	23,972	31,331	34,233	110.0%	109.3%
280 Clothing & Misc	312	500	0	500	500	100.0%	100.0%
Total	27,709	31,630	23,972	31,831	34,733	109.8%	109.1%
300 Supplies							
310 Office & Oper Supplies	16,858	16,200	11,819	15,500	15,500	95.7%	100.0%
340 Items Pchsd for Resale	3,266	5,000	4,438	5,000	5,000	100.0%	100.0%
350 Small Tools & Equip	2,066	0	0	0	0	n/a	n/a
Total	22,190	21,200	16,257	20,500	20,500	96.7%	100.0%
400 Other Services & Charges							
410 Professional Services	3,059	2,100	3,758	3,000	3,000	142.9%	100.0%
420 Communications	1,207	1,026	1,737	2,026	2,026	197.5%	100.0%
470 Public Utility Services	24,928	27,828	28,340	27,897	28,161	101.2%	100.9%
480 Repairs & Maintenance	0	500	161	300	300	60.0%	100.0%
490 Miscellaneous	1,264	300	1,089	1,000	1,000	333.3%	100.0%
Total	30,458	31,754	35,085	34,223	34,487	108.6%	100.8%
530 State/Cnty Tax & Assess	766	500	490	500	500	100.0%	100.0%
Total Expenditures - SU 423	\$160,794	\$165,140	\$137,172	\$167,110	\$169,420	102.6%	101.4%
Revenues							
330 Intergovernmental Rev	\$0	\$0	\$4,000	\$4,000	\$0	n/a	0.0%
340 Chrgs f/Goods & Services	102,591	97,500	91,930	97,500	97,500	100.0%	100.0%
360 Miscellaneous Revenues	11,949	11,700	11,097	11,700	11,700	100.0%	100.0%
Total Revenues - SU 423	\$114,540	\$109,200	\$107,027	\$113,200	\$109,200	100.0%	96.5%

Service Unit 424 – Aquatics

This service unit has been established to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community and to maintain the City's swimming pools. The 2013 Budget reflects the operation of Lions and Franklin pools.

AQUATICS EXPENDITURE / REVENUE PROFILE

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Actual	Actual	Estimate	Proposed
Lions							
Attendance	38,864	41,865	44,370	44,500	44,500	45,000	45,000
Expenditures	\$386,200	\$393,983	\$430,245	\$370,191	\$414,299	\$391,572	\$384,143
Revenue	\$125,909	\$125,085	\$147,783	\$138,121	\$126,883	\$135,135	\$130,050
% Self Supporting	33%	32%	34%	37%	31%	35%	34%
Net Cost / Participant	\$6.70	\$6.42	\$6.37	\$5.22	\$6.46	\$5.70	\$5.65

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Estimate	2013 Proposed
Franklin							
Attendance	17,570	28,483	33,838	34,533	34,533	33,721	35,000
Expenditures	\$110,496	\$159,703	\$215,094	\$233,772	\$277,983	\$188,861	\$186,317
Revenue	\$54,158	\$87,098	\$91,047	\$101,142	\$107,398	\$107,065	\$107,065
% Self Supporting	49%	55%	42%	43%	39%	57%	57%
Net Cost / Participant	\$3.21	\$2.55	\$3.67	\$3.84	\$4.94	\$2.43	\$2.26
Combined Total							
Attendance	56,434	70,348	78,208	79,033	79,033	78,721	80,000
Expenditures	\$496,696	\$553,686	\$645,339	\$603,963	\$692,282	\$580,433	\$570,460
Revenue	\$180,067	\$212,183	\$238,830	\$239,263	\$180,067	\$242,200	\$237,115
% Self Supporting	36%	38%	37%	40%	34%	42%	42%
Net Cost / Participant	\$5.61	\$4.85	\$5.20	\$4.61	\$5.80	\$4.30	\$4.17

Account 120 Overtime – Overtime in this service unit is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

Account 130 Special Pay – The areas that require special pay frequently are for lifeguards that are placed in a supervisory role and have oversight of pool operations when needed.

Revenues consist of swim instruction fees, pool rentals, resale items and general pool admission.

	(1) 2011 Actual	(2) 2012 Amended Budget	(3) 2012 Actual 10/31/12	(4) 2012 Estimated Year-End	(5) 2013 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
SU - 424 Aquatics							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$366,726	\$295,583	\$287,612	\$295,583	\$283,411	95.9%	95.9%
120 Overtime	9,982	6,500	1,062	3,300	3,300	50.8%	100.0%
130 Special Pay	127	100	953	200	200	200.0%	100.0%
Total	376,835	302,183	289,627	299,083	286,911	94.9%	95.9%
200 Personnel Benefits							
200 Personnel Benefits	90,630	78,240	74,297	78,432	82,864	105.9%	105.7%
280 Clothing & Misc	0	500	659	659	500	100.0%	75.9%
Total	90,630	78,740	74,956	79,091	83,364	105.9%	105.4%
300 Supplies							
310 Office & Oper Supplies	57,590	51,500	48,134	50,600	50,600	98.3%	100.0%
340 Items Pchsd for Resale	15,685	11,000	14,635	12,000	11,000	100.0%	91.7%
Total	73,275	62,500	62,769	62,600	61,600	98.6%	98.4%
400 Other Services & Charges							
420 Communications	3,212	3,441	3,398	4,241	4,241	123.2%	100.0%
430 Trans/Training	129	200	0	200	200	100.0%	100.0%
470 Public Utility Services	141,223	125,967	104,914	125,967	124,893	99.1%	99.1%
480 Repairs & Maintenance	4,929	7,000	4,291	7,000	7,000	100.0%	100.0%
490 Miscellaneous	1,587	1,250	266	1,250	1,250	100.0%	100.0%
Total	151,080	137,858	112,869	138,658	137,584	99.8%	99.2%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			10/31/12	Year-End	Budget	2 to 5	4 to 5
SU - 424 Aquatics							
530 State/Cnty Tax & Assess	462	1,000	675	1,000	1,000	100.0%	100.0%
Total Expenditures - SU 424	<u>\$692,282</u>	<u>\$582,281</u>	<u>\$540,896</u>	<u>\$580,432</u>	<u>\$570,459</u>	98.0%	98.3%
Revenues							
330 Intergovernmental Rev	\$0	\$0	\$5,085	\$5,085	\$0	n/a	0.0%
340 Chrgs f/Goods & Services	177,007	180,115	166,204	178,115	178,115	98.9%	100.0%
360 Miscellaneous Revenues	57,274	59,000	38,977	61,003	59,000	100.0%	96.7%
Total Revenues - SU 424	<u>\$234,281</u>	<u>\$239,115</u>	<u>\$210,266</u>	<u>\$244,203</u>	<u>\$237,115</u>	99.2%	97.1%

Service Unit 425 – Senior Center

This service area provides services to individual who are 55 years of age or older in the Greater Yakima Area.

Account 410 Professional Services – This line item is utilized for janitorial contracts for the Harman Center, alarm services and copy machine contract although the majority of the line item is used for travel program that is offset by revenues from the tours.

Account 440 Advertising – This line item provides for advertising for special events held at the Harman Center and for newsletters that are mailed to seniors.

Revenues consist of program fees, donations, grants, resale items and facility rentals.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended Budget	Actual	Estimated	Projected	from	from
			10/31/12	Year-End	Budget	2 to 5	4 to 5
SU - 425 Senior Center							
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$183,549	\$179,768	\$155,457	\$179,768	\$180,615	100.5%	100.5%
120 Overtime	161	0	430	0	0	n/a	n/a
Total	<u>183,710</u>	<u>179,768</u>	<u>155,887</u>	<u>179,768</u>	<u>180,615</u>	100.5%	100.5%
200 Personnel Benefits	52,141	56,922	47,022	57,049	62,413	109.6%	109.4%
300 Supplies							
310 Office & Oper Supplies	25,463	34,300	19,810	34,300	34,300	100.0%	100.0%
340 Items Pchsd for Resale	2,769	1,000	299	1,000	1,000	100.0%	100.0%
Total	<u>28,232</u>	<u>35,300</u>	<u>20,109</u>	<u>35,300</u>	<u>35,300</u>	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	350,542	373,000	242,816	323,000	373,000	100.0%	115.5%
420 Communications	6,057	7,353	5,976	7,872	7,872	107.1%	100.0%
430 Trans/Training	1,741	1,500	1,393	1,663	1,500	100.0%	90.2%
440 Advertising	507	1,500	0	1,500	1,500	100.0%	100.0%
470 Public Utility Services	29,568	39,172	23,846	40,119	40,381	103.1%	100.7%
480 Repairs & Maintenance	8,932	14,100	7,922	14,100	14,100	100.0%	100.0%
490 Miscellaneous	6,141	8,200	4,767	8,267	8,200	100.0%	99.2%
Total	<u>403,488</u>	<u>444,825</u>	<u>286,720</u>	<u>396,521</u>	<u>446,553</u>	100.4%	112.6%
530 State/Cnty Tax & Assess	178	100	169	100	100	100.0%	100.0%
Total Expenditures - SU 425	<u>\$667,749</u>	<u>\$716,915</u>	<u>\$509,907</u>	<u>\$668,738</u>	<u>\$724,981</u>	101.1%	108.4%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 425 Senior Center	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
330 Intergovernmental Rev	\$48,074	\$71,600	\$43,697	\$71,600	\$71,600	100.0%	100.0%
340 Chrgs f/Goods & Services	394,556	426,600	289,367	346,100	425,100	99.6%	122.8%
360 Miscellaneous Revenues	92,635	80,200	60,463	80,200	85,200	106.2%	106.2%
Total Revenues - SU 425	<u>\$535,265</u>	<u>\$578,400</u>	<u>\$393,527</u>	<u>\$497,900</u>	<u>\$581,900</u>	100.6%	116.9%

Service Unit 426 – Sports

This service unit provides and administers year-round athletic programs for youth and adults. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

Account 120 Overtime – Overtime in this service unit is primarily due to pay temporary staff for the preparation and supervision of ball fields.

Account 410 Professional Services – This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Revenues consist of program and league fees, sale of food items and facility rentals for tournaments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 426 Sports	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$144,352	\$145,249	\$129,785	\$148,249	\$148,451	102.2%	100.1%
120 Overtime	465	2,300	692	1,300	1,300	56.5%	100.0%
130 Special Pay	504	567	490	567	567	100.0%	100.0%
Total	<u>145,321</u>	<u>148,116</u>	<u>130,967</u>	<u>150,116</u>	<u>150,318</u>	101.5%	100.1%
200 Personnel Benefits	48,034	51,711	41,843	51,903	52,588	101.7%	101.3%
300 Supplies							
310 Office & Oper Supplies	60,495	63,500	44,822	61,200	61,200	96.4%	100.0%
340 Items Pchsd for Resale	43,011	40,000	42,833	40,000	40,000	100.0%	100.0%
Total	<u>103,506</u>	<u>103,500</u>	<u>87,655</u>	<u>101,200</u>	<u>101,200</u>	97.8%	100.0%
400 Other Services & Charges							
410 Professional Services	65,758	63,900	49,451	64,600	64,600	101.1%	100.0%
420 Communications	2,501	1,715	2,099	1,715	1,715	100.0%	100.0%
430 Trans/Training	103	400	91	400	400	100.0%	100.0%
490 Miscellaneous	4,267	5,000	640	5,000	5,000	100.0%	100.0%
Total	<u>72,629</u>	<u>71,015</u>	<u>52,281</u>	<u>71,715</u>	<u>71,715</u>	101.0%	100.0%
530 State/Cnty Tax & Assess	676	300	1,127	1,000	1,000	333.3%	100.0%
Total Expenditures - SU 426	<u>\$370,166</u>	<u>\$374,642</u>	<u>\$313,873</u>	<u>\$375,934</u>	<u>\$376,821</u>	100.6%	100.2%
Revenues							
340 Chrgs f/Goods & Services	\$202,632	\$217,250	\$180,938	\$217,250	\$222,250	102.3%	102.3%
360 Miscellaneous Revenues	62,070	55,000	63,179	62,000	62,000	112.7%	100.0%
Total Revenues - SU 426	<u>\$264,702</u>	<u>\$272,250</u>	<u>\$244,117</u>	<u>\$279,250</u>	<u>\$284,250</u>	104.4%	101.8%

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

This service unit tracks grants, scholarships and major contributions for the recreation programs and services. Budgeted in this service unit for 2012 are dollars for the “Beyond the Bell” after school program. Grants provide for program supplies and nutritional items for participants. Revenues consist of Grant funds.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 427 Grnts, Spons & Conts	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$44,960	\$47,154	\$39,268	\$47,154	\$47,636	101.0%	101.0%
130 Special Pay	0	0	9	0	0	n/a	n/a
Total	44,960	47,154	39,277	47,154	47,636	101.0%	101.0%
200 Personnel Benefits	18,831	21,642	17,883	21,770	24,251	112.1%	111.4%
310 Office & Oper Supplies	18,644	17,000	6,020	17,225	17,000	100.0%	98.7%
400 Other Services & Charges							
410 Professional Services	5,523	0	4,852	1,000	1,000	n/a	100.0%
420 Communications	1,616	1,553	657	1,053	1,053	67.8%	100.0%
430 Trans/Training	854	1,000	468	500	500	50.0%	100.0%
Total	7,993	2,553	5,977	2,553	2,553	100.0%	100.0%
Total Expenditures - SU 426	<u>\$90,428</u>	<u>\$88,349</u>	<u>\$69,157</u>	<u>\$88,702</u>	<u>\$91,440</u>	103.5%	103.1%
Revenues							
330 Intergovernmental Rev	\$37,300	\$20,400	\$22,778	\$20,400	\$20,400	100.0%	100.0%

Service Unit 429 – Administration

Administration provides support services and coordinates all funds and operations of the other service units in the division. This service unit is also responsible for the publishing of the City of Yakima’s Parks and Recreation Program Guide, insurance, interfund distributions and support to the Public Works Administration, Fleet and Garage.

Account 410 Professional Services – Funds are budgeted in this line item for professional services such as graphic design services.

Account 440 Advertising – This line item provides for general park brochures and program guides.

Revenues consist of gift certificates, grants and private donations, etc.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 429 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$113,268	\$113,415	\$94,389	\$113,415	\$115,541	101.9%	101.9%
130 Special Pay	1	0	3	0	0	n/a	n/a
Total	113,269	113,415	94,392	113,415	115,541	101.9%	101.9%
200 Personnel Benefits	27,583	29,631	24,451	29,682	33,261	112.3%	112.1%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 429 Administration	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
310 Office & Oper Supplies	3,569	2,000	1,292	2,000	2,000	100.0%	100.0%
400 Other Services & Charges							
410 Professional Services	0	5,000	160	5,000	5,000	100.0%	100.0%
420 Communications	11,046	8,319	3,449	5,319	5,319	63.9%	100.0%
430 Trans/Training	1,865	2,400	785	1,400	1,400	58.3%	100.0%
440 Advertising	9,837	3,000	9,793	8,000	8,000	266.7%	100.0%
490 Miscellaneous	10,178	7,600	2,840	6,600	6,600	86.8%	100.0%
Total	32,926	26,319	17,027	26,319	26,319	100.0%	100.0%
900 Interfund Pmt f/Services							
960 Interfund Ins Svcs	105,888	116,477	116,477	116,477	124,630	107.0%	107.0%
980 Interfund Grg/Plnt Chrξ	55,661	55,661	46,385	55,661	55,661	100.0%	100.0%
990 Interfund Admin Chrgs	214,447	214,447	178,705	214,447	201,260	93.9%	93.9%
Total	375,996	386,585	341,567	386,585	381,551	98.7%	98.7%
Total Expenditures - SU 429	<u>\$553,343</u>	<u>\$557,950</u>	<u>\$478,729</u>	<u>\$558,001</u>	<u>\$558,672</u>	100.1%	100.1%
Revenues							
340 Chrgs f/Goods & Services	\$888	\$1,500	\$1,029	\$1,500	\$1,500	100.0%	100.0%
360 Miscellaneous Revenues	134	700	1,009	700	700	100.0%	100.0%
Total Revenues - SU 429	<u>\$1,022</u>	<u>\$2,200</u>	<u>\$2,038</u>	<u>\$2,200</u>	<u>\$2,200</u>	100.0%	100.0%

Service Unit 645 – Interfund Distribution

The Parks and Recreation Division subsidize the operation of the Tahoma Cemetery. This transfer is completed in Service Unit 645 Interfund Distribution. In addition, expenditures for Capital and Line of Credit are under this service unit. Included within these expenditures are subsidies for Tahoma Cemetery and Aquatic enhancements - debt service. The City Council approved an In Lieu of Tax on City-owned utilities as a new revenue source for the Parks and Recreation Fund in 1988.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
550 Interfund Subsidies	\$146,900	\$146,500	\$73,250	\$186,500	\$186,500	127.3%	100.0%
Revenues							
390 Other Financing Sources	\$1,093,438	\$1,154,000	\$1,048,101	\$1,170,000	\$1,275,000	110.5%	109.0%

Service Unit 699 – General Revenues

These revenues consist of property taxes and miscellaneous sources.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 699 General Revenues	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
270 Beginning Balance	\$385,681	\$341,093	\$296,800	\$296,800	\$363,235	106.5%	122.4%
310 Taxes	1,725,983	1,578,000	1,447,552	1,608,000	1,457,000	92.3%	90.6%
360 Miscellaneous Revenues	4,580	4,600	1,173	4,600	4,600	100.0%	100.0%
390 Other Financing Sources	47,909	55,000	0	55,000	55,000	100.0%	100.0%
Total Revenues - SU 699	<u>\$2,164,153</u>	<u>\$1,978,693</u>	<u>\$1,745,525</u>	<u>\$1,964,400</u>	<u>\$1,879,835</u>	95.0%	95.7%

PUBLIC WORKS
2013 BUDGET NARRATIVE

PARKS & RECREATION CAPITAL

Director of Public Works
Parks & Recreation Manager

Chris Waarvick
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.

A major capital project for 2012 was the completion of the three new lighted multi-use ball fields, concession stand/restroom and parking lot at Kiwanis Park. The Yakima Service Clubs have donated over one million dollars towards this project. A grant of \$500,000 has been received from the Washington State Recreation and Conservation Office (RCO) and a donation of \$500,000 from the Yakima School District have been received for this project in addition to the funds from the City of Yakima. This project will be valued at over \$2.5 million dollars when completed.

The major capital project for 2013 will be the replacement of the picnic shelter at Franklin Park. The new pavilion will be purchased and installed by the Sunrise Rotary Club. In addition to the new pavilion, Downtown Rotary has committed to replacing the playground at Franklin Park. The old playground was removed in 2011 due to the age of the structure and irreparable damaged from vandals. Southwest Rotary is also donating and constructing two new small picnic/shade structures that will be located adjacent to the new playground. Very little Parks Capital funds will be used for these projects. Renovation of the parking lot at Franklin Park is also scheduled for 2013.

The service units in this division are:

Service Unit 428 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Dept 331 Parks & Rec Capital	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended	Actual	Estimated	Projected	from	from
		Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
428 Capital Improvement	\$778,021	\$834,749	\$819,062	\$834,000	\$25,000	3.0%	3.0%
Revenue Summary By Service Unit							
428 Capital Improvement	\$600,000	\$710,000	\$661,331	\$720,000	\$0	0.0%	0.0%
645 Interfund Distribution	50,000	0	0	110,000	0	n/a	0.0%
699 General Revenues	2,000	0	0	0	0	n/a	n/a
Total Revenues	\$652,000	\$710,000	\$661,331	\$830,000	\$0	0.0%	0.0%

Fund Balance

Beginning Balance	\$203,296	\$99,296	\$77,274	\$77,274	\$73,274	73.8%	94.8%
Revenues Less Expenditures	-126,021	-124,749	-157,731	-4,000	-25,000	20.0%	625.0%
Ending Balance	<u>\$77,275</u>	<u>-\$25,453</u>	<u>-\$80,457</u>	<u>\$73,274</u>	<u>\$48,274</u>	-189.7%	65.9%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
600 Capital Outlays	\$778,021	\$834,749	\$819,062	\$834,000	\$25,000	3.0%	100.0%

EXPLANATORY NARRATIVE**Service Unit 428 – Capital Improvement**

Financing for major projects for the year 2011 and 2012 is through State Recreation and Conservation Office (RCO) grant, short term financing, donations and reserves.

For 2013, \$25,000 is budgeted for major repair or equipment replacement.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 428 Capital Improvement	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Expenses							
600 Capital Outlays							
630 Impr Other Than Bldg	\$57,837	\$109,933	\$15,189	\$30,000	\$25,000	22.7%	83.3%
650 Construction Projects	720,184	724,816	803,872	804,000	0	0.0%	0.0%
Total Expenditures - SU 428	<u>\$778,021</u>	<u>\$834,749</u>	<u>\$819,061</u>	<u>\$834,000</u>	<u>\$25,000</u>	3.0%	3.0%
Revenues							
330 Intergovernmental Rev	\$500,000	\$50,000	\$1,331	\$50,000	\$0	0.0%	0.0%
360 Miscellaneous Revenues	100,000	60,000	60,000	70,000	0	0.0%	0.0%
380 Nonrevenues	0	0	600,000	600,000	0	n/a	0.0%
390 Other Financing Sources	0	600,000	0	0	0	0.0%	n/a
Total Revenues - SU 428	<u>\$600,000</u>	<u>\$710,000</u>	<u>\$661,331</u>	<u>\$720,000</u>	<u>\$0</u>	0.0%	0.0%

Service Units 645 & 699 – Revenues

Revenues consist of interfund distributions and the beginning balance.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
SU - 645 Interfund Distribution	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
Revenues							
390 Other Financing Sources	\$50,000	\$0	\$0	\$110,000	\$0	n/a	0.0%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$203,296	\$99,296	\$77,274	\$77,274	\$73,274	73.8%	94.8%
360 Miscellaneous Revenues	2,000	0	0	0	0	n/a	n/a
Total Revenues - SU 699	<u>\$205,296</u>	<u>\$99,296</u>	<u>\$77,274</u>	<u>\$77,274</u>	<u>\$73,274</u>	73.8%	94.8%

PUBLIC WORKS
2013 BUDGET NARRATIVE

CEMETERY

Director of Public Works
Parks & Recreation Manager

Chris Waarvick
Ken Wilkinson

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

PERFORMANCE STATISTICS

Cemetery	2011 Actual	2012 Amended Budget	2013 Proposed Budget
Yearly Number of Burials	105	116	116
Number of Acres to be Watered, Mowed and Maintained	65	65	65

AUTHORIZED PERSONNEL

Class Code	Position Title	2011 Actual	2012 Amended Budget	2013 Proposed Budget
8818	Parks Maintenance Specialist	1.00	1.00	1.00
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00

(1) Cemetery (144) funds .60 FTE's in Public Works Administration (560)

BUDGET SUMMARY

Dept 144 Cemetery	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
Exp Summary By Service Unit	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
225 Cemetery	\$259,983	\$265,699	\$219,456	\$265,305	\$267,327	100.6%	100.8%
Revenue Summary By Service Unit							
225 Cemetery	\$162,298	\$187,250	\$121,030	\$156,250	\$156,250	83.4%	100.0%
645 Interfund Distribution	50,000	50,000	25,000	90,000	90,000	180.0%	100.0%
699 General Revenues	10,591	6,300	996	6,300	6,300	100.0%	100.0%
Total Revenues	<u>\$222,889</u>	<u>\$243,550</u>	<u>\$147,026</u>	<u>\$252,550</u>	<u>\$252,550</u>	103.7%	100.0%
Fund Balance							
Beginning Balance	\$81,766	\$57,860	\$44,671	\$44,671	\$31,916	55.2%	71.4%
Revenues Less Expenditures	-37,094	-22,149	-72,430	-12,755	-14,777	66.7%	115.9%
Ending Balance	<u>\$44,672</u>	<u>\$35,711</u>	<u>-\$27,759</u>	<u>\$31,916</u>	<u>\$17,139</u>	48.0%	53.7%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
Expenditure Summary By Type	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	of Total
100 Salaries & Wages	\$120,473	\$122,599	\$97,802	\$118,600	\$119,417	97.4%	44.7%
200 Personnel Benefits	43,429	47,952	39,127	48,284	57,457	119.8%	21.5%
Sub-Total Salaries & Benefits	163,902	170,551	136,929	166,884	176,874	103.7%	66.2%
300 Supplies	27,281	22,980	20,925	23,980	23,980	104.4%	9.0%
400 Other Svcs & Charges	11,426	15,863	15,030	18,136	18,424	116.1%	6.9%
500 Intgov Svcs/Other Intfnd	1,902	3,600	1,494	3,600	3,600	100.0%	1.3%
900 Intfnd Pymt f/Svcs	55,472	52,706	45,080	52,706	44,449	84.3%	16.6%
Total Expenditures	<u>\$259,983</u>	<u>\$265,700</u>	<u>\$219,458</u>	<u>\$265,306</u>	<u>\$267,327</u>	100.6%	100.0%

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery

This service unit provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Account 120 Overtime – Overtime in this service unit is primarily due to the staff working on the Memorial Day holiday and performing Saturday burials, which are charged to the customer at a higher rate.

Account 340 Items Purchased for Resale – This account pays for grave liners.

Account 410 Professional Services – Funds are budgeted in this line item is for fire alarm monitor. During 2012 this account was primarily utilized for the removal of rodents at the cemetery.

Account 440 Advertising – This line item provides for printed materials and brochures for potential customers. Some expenditure is for placing advertising in the newspaper.

Revenues consist of lot and niche sales, burial fees, grave liners, Saturday burials, monument setting fees, and interest from investments.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 225 Cemetery	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	\$117,881	\$119,099	\$95,569	\$115,100	\$115,917	97.3%	100.7%
120 Overtime	2,593	3,500	2,148	3,500	3,500	100.0%	100.0%
130 Special Pay	0	0	84	0	0	n/a	n/a
Total	120,474	122,599	97,801	118,600	119,417	97.4%	100.7%
200 Personnel Benefits	43,429	47,952	39,127	48,284	57,457	119.8%	119.0%
300 Supplies							
310 Office & Oper Supplies	6,918	8,000	4,561	7,000	7,000	87.5%	100.0%
320 Fuel Consumed	8,371	5,280	9,202	7,280	7,280	137.9%	100.0%
340 Items Pchsd for Resale	11,520	9,000	6,388	9,000	9,000	100.0%	100.0%
350 Small Tools & Equip	472	700	773	700	700	100.0%	100.0%
Total	27,281	22,980	20,924	23,980	23,980	104.4%	100.0%
400 Other Services & Charges							
410 Professional Services	150	150	150	150	150	100.0%	100.0%
420 Communications	1,297	1,385	1,044	1,385	1,385	100.0%	100.0%
440 Advertising	548	1,000	616	1,000	1,000	100.0%	100.0%
470 Public Utility Services	7,875	12,078	12,585	14,350	14,639	121.2%	102.0%
490 Miscellaneous	1,556	1,250	634	1,250	1,250	100.0%	100.0%
Total	11,426	15,863	15,029	18,135	18,424	116.1%	101.6%
530 State/Cnty Tax & Assess	1,902	3,600	1,494	3,600	3,600	100.0%	100.0%
900 Interfund Pmt f/Services							
950 Interfund Opt Rent/Ls	14,123	10,781	8,985	10,781	3,761	34.9%	34.9%
960 Interfund Ins Svcs	6,317	6,949	6,949	6,949	7,435	107.0%	107.0%
990 Interfund Admin Chrgs	35,032	34,976	29,146	34,976	33,253	95.1%	95.1%
Total	55,472	52,706	45,080	52,706	44,449	84.3%	84.3%
Total Expenditures - SU 225	<u>\$259,984</u>	<u>\$265,700</u>	<u>\$219,455</u>	<u>\$265,305</u>	<u>\$267,327</u>	100.6%	100.8%
Revenues							
340 Chrgs f/Goods & Services	\$162,298	\$187,250	\$121,030	\$156,250	\$156,250	83.4%	100.0%

Service Unit 645 – Interfund Distribution

The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 645 Interfund Distribution	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
390 Other Financing Sources	\$50,000	\$50,000	\$25,000	\$90,000	\$90,000	180.0%	100.0%

Service Unit 699 – General Revenues

Revenues consist of interest from investments, incidental charges and donations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 699 General Revenues	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Revenues							
270 Beginning Balance	\$81,766	\$57,860	\$44,671	\$44,671	\$31,916	55.2%	71.4%
340 Chrgs f/Goods & Services	780	800	996	800	800	100.0%	100.0%
390 Other Financing Sources	9,811	5,500	0	5,500	5,500	100.0%	100.0%
Total Revenues - SU 699	<u>\$92,357</u>	<u>\$64,160</u>	<u>\$45,667</u>	<u>\$50,971</u>	<u>\$38,216</u>	59.6%	75.0%

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

PUBLIC WORKS
2013 BUDGET NARRATIVE

RECOVERY PROGRAM GRANTS

Director of Public Works

Chris Waarvick

DEFINITION

For 2010 through 2012, this fund was used to account for an Energy Efficiency and Conservation Block Grant awarded thru the Department of Energy. Because this grant is part of the American Recovery and Reinvestment Act (ARRA) funds and has more stringent reporting requirements, it is being accounted for in this special fund. The grant period expired in November 2012 so there will be no additional expenditures budgeted for 2013.

The service units in this division are:

Service Unit 527 – Federal Shared Revenue

BUDGET SUMMARY

Dept 199 Recovery Grants Prog	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
	Actual	Amended	Actual	Estimated	Projected	from	from
Exp Summary By Service Unit	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	4 to 5
527 Recovery Act Funds	\$345,521	\$73,905	\$36,149	\$73,905	\$0	0.0%	0.0%
Revenue Summary By Service Unit							
527 Recovery Act Funds	\$345,521	\$73,905	\$36,149	\$73,905	\$0	0.0%	0.0%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	%
	Actual	Amended	Actual	Estimated	Projected	from	of
Expenditure Summary By Type	Actual	Budget	10/31/12	Year-End	Budget	2 to 5	Total
400 Other Svcs & Charges	\$345,521	\$73,905	\$36,149	\$73,905	\$0	0.0%	n/a

EXPLANATORY NARRATIVE

Service Unit 527 – Federal Shared Revenue

The purpose of the Energy Efficiency and Conservation Block Grant was to assist State and local governments in creating and implementing a variety of energy efficiency and conservation projects, with the following objectives:

- To reduce fossil fuel emissions created as a result of activities within the jurisdictions of eligible entities
- To reduce the total energy use of the eligible entities; and
- To improve energy efficiency in the transportation, building, and other sectors.

Grant revenue was used for the following five activities:

- ***Lighting Upgrades for City Facilities*** – Replacement of existing light fixtures with energy efficient lighting for Fire Stations #94 and #95, City Hall and Council Chambers, Southeast Community Center, YPAC, Wastewater Treatment Facility, and the Public Works buildings.
- ***Heating and Cooling System Upgrades*** – Installation and replacement of heating and cooling systems in City facilities, specifically: Fire Station #95, City Hall and YPAC. By replacing old heating and cooling systems with energy efficient units and thermostats, the City will save 39,174 kWh.
- ***Install Energy Efficient Windows and Door Closures*** – Window replacement on the 3rd and 4th floors of City Hall to help reduce energy consumption, plus the installation of new ADA door closures.
- ***Purchase Recycling Containers for City Facilities*** – In order to reduce waste, the City purchased clear-bag systems for recycling. These bags are being used regularly around the City and during special events. The containers have a wide opening lid to accommodate just about any type of recyclable materials such as beverage containers, paper, organics and compostable food waste, special materials like plastic bags and plastic film, and trash.
- ***Replace Street Lights With Energy Efficient Lighting*** – Eliminate all 400 watt street lights in the City and replace them with 80 LED and 120 LED energy efficient units. The City is has installed 446 of the 80 LED units and 13 of the 120 LED units. More lights will be installed before the end of the year.

As of the end of 2012, the balance of the grant has been spent and the final streetlight replacements were being installed. No expenditures are budgeted for 2013.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2011	2012	2012	2012	2013	% Chng	% Chng
SU - 527 Recovery Act Funds	Actual	Amended Budget	Actual 10/31/12	Estimated Year-End	Projected Budget	from 2 to 5	from 4 to 5
Expenses							
480 Repairs & Maintenance	\$345,521	\$73,905	\$36,149	\$73,905	\$0	0.0%	0.0%
Revenues							
330 Intergovernmental Rev	\$345,521	\$73,905	\$36,149	\$73,905	\$0	0.0%	0.0%

BUDGET READER'S GUIDE

OVERVIEW

The cross reference table below identifies the relationships between the City Fund (including a breakdown of General Fund by related City Departments / Divisions), the classification type (for governmental accounting and budget requirements), the City operating department and the City functional grouping.

Fund / Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
011	City Council	General	City Management	Gen Gov't
012	City Manager	General	City Management	Gen Gov't
013	State Auditor	General	Finance	Gen Gov't
014	Records	General	City Management	Gen Gov't
015	Financial Services	General	Finance	Gen Gov't
016	Human Resources	General	City Management	Gen Gov't
017	Legal	General	Legal	Gen Gov't
018	Municipal Court	General	Municipal Court	Gen Gov't
019	Purchasing	General	Finance	Gen Gov't
020	Hearings Examiner	General	Community Dev	Gen Gov't
021	Environmental Planning	General	Community Dev	Gen Gov't
022	Code Administration	General	Community Dev	Gen Gov't
024	Indigent Defense	General	City Management	Gen Gov't
025	Economic Development	General	City Management	Gen Gov't
031	Police	General	Police	Gen Gov't
032	Fire	General	Fire	Gen Gov't
035	Police Pension	General	Finance	Gen Gov't
041	Engineering	General	Utilities & Eng	Gen Gov't
051	City Hall	General	Community Dev	Gen Gov't
052	Information Technology	General	City Management	Gen Gov't
054	Utility Customer Services	General	Finance	Gen Gov't
095	Intergovernmental	General	Finance	Gen Gov't
097	Nonrecurring Expenses/Position Vacancies	General	Finance	Gen Gov't
099	Operating Transfers	General	Finance	Gen Gov't
123	Economic Development	Special Revenue	Community Dev	Op / Enterprise
124	Neighborhood Development	Special Revenue	Community Dev	Op / Enterprise
125	Community Relations	Special Revenue	City Management	Op / Enterprise
131	Parks and Recreation	Special Revenue	Public Works	Gen Gov't
141	Streets	Special Revenue	Public Works	Gen Gov't
142	Arterial Streets	Special Revenue	Utilities & Eng	Capital
144	Cemetery	Special Revenue	Public Works	Op / Enterprise
150	Emergency Services	Special Revenue	Fire	Op / Enterprise
151	Public Safety Communications	Special Revenue	Police/Fire	Op / Enterprise
152	Police Grants	Special Revenue	Police	Op / Enterprise
161	Downtown Yakima Business Imp District	Special Revenue	City Management	Op / Enterprise
162	Trolley	Special Revenue	Community Dev	Op / Enterprise

Fund /		Accounting	Operational	City Functional
Dept.	Fund / Dept. Name	Fund Type	Department	Grouping
163	Front Street Business Improvement	Special Revenue	City Management	Op / Enterprise
170	Tourist Promotion	Special Revenue	City Management	Op / Enterprise
171	Capitol Theater	Special Revenue	City Management	Op / Enterprise
172	PFD – Convention Center	Special Revenue	Finance	Op / Enterprise
173	Tourist Promotion Area	Special Revenue	City Management	Op / Enterprise
174	PFD – Capitol Theatre	Special Revenue	Finance	Op / Enterprise
198	Capitol Theater Reserve	Special Revenue	Finance	Reserve
199	Recovery Grants Program	Special Revenue	Public Works	Op / Enterprise
221	LID Guaranty	Debt Service	Finance	Debt Service
272	2002 & 2009 PFD LTGO Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	Debt Service	Finance	Debt Service
283	2003 GO Criminal Justice / I-82	Debt Service	Finance	Debt Service
284	95 General Obligation Fire	Debt Service	Finance	Debt Service
285	General Obligation Line of Credit	Debt Service	Finance	Debt Service
287	96 General Obligation Convention Center	Debt Service	Finance	Debt Service
289	LID Control Debt Service	Debt Service	Finance	Debt Service
321	Central Business District Capital	Capital Project	City Management	Capital
322	Capitol Theatre Construction	Capital Project	City Management	Capital
323	Yakima Revenue Development Area	Capital Project	City Management	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law and Justice Capital	Capital Project	Police	Capital
342	Public Works Trust Construction (REET 1)	Capital Project	Utilities & Eng	Capital
343	REET 2 Capital Fund	Capital Project	Utilities & Eng	Capital
345	LID Construction	Capital Project	Utilities & Eng	Capital
364	Transit Capital	Enterprise	Public Works	Capital
370	Convention Center Capital	Capital Project	City Management	Capital
392	Cumulative Reserve – Capital	Capital Project	Utilities & Eng	Capital
441	Stormwater Operating Fund	Enterprise	Utilities & Eng	Op / Enterprise
442	Stormwater Capital Fund	Enterprise	Utilities & Eng	Capital
462	Transit	Enterprise	Public Works	Op / Enterprise
471	Refuse	Enterprise	Public Works	Op / Enterprise
472	Wastewater Treatment Plant Cap Reserve	Enterprise	Utilities & Eng	Capital
473	Wastewater Operating	Enterprise	Utilities & Eng	Op / Enterprise
474	Water Operating	Enterprise	Utilities & Eng	Op / Enterprise
475	Irrigation Operating	Enterprise	Utilities & Eng	Op / Enterprise
476	Wastewater Construction	Enterprise	Utilities & Eng	Capital
477	Domestic Water Improvement	Enterprise	Utilities & Eng	Capital
478	Wastewater Facility Project	Enterprise	Utilities & Eng	Capital
479	Irrigation System Improvement	Enterprise	Utilities & Eng	Capital
484	91 Water / Wastewater Bond	Enterprise	Finance	Debt Service
486	98 Water Revenue Bond	Enterprise	Finance	Debt Service

Fund /		Accounting	Operational	City Functional
Dept.	Fund / Dept. Name	Fund Type	Department	Grouping
488	Wastewater Revenue Bond	Enterprise	Finance	Debt Service
491	2003 Irrigation Revenue Bond Red.	Enterprise	Finance	Debt Service
493	2003 Wastewater Revenue Bond Red.	Enterprise	Finance	Debt Service
512	Unemployment Compensation Reserve	Internal Service	City Management	Reserve
513	Employee Health Benefit Reserve	Internal Service	City Management	Reserve
514	Workers Compensation Reserve	Internal Service	City Management	Reserve
515	Risk Management Reserve	Internal Service	Finance	Reserve
516	Wellness / Employee Assistance Program	Internal Service	City Management	Reserve
551	Equipment Rental	Internal Service	Public Works	Op / Enterprise
555	Environmental	Internal Service	Public Works	Op / Enterprise
560	Public Works Administration	Internal Service	Public Works	Op / Enterprise
610	Cemetery Trust	Trust	Finance	Trust & Agency
612	Fire Pension	Trust	Finance	Reserve
632	YAKCORPS	Agency	Finance	Trust & Agency

BUDGET PROCESS

Procedures for Adopting the Annual Operating and Capital Budget

The City Council annually approves the City's operating budget. The operating budget is designed to allocate annually available resources among the City's services and programs and provides for associated financing decisions.

The City's budget procedures are mandated by Washington State Law and Yakima's Charter. At a minimum, the law requires the following steps:

1. Prior to November 1st of each year, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established by the Council and includes expenditure projections/requests provided by City departments and balanced against revenue projections.
2. The Council conducts a public meeting/hearing on the proposed budget in November to obtain taxpayer comments.
3. During mid-December, the budget is legally enacted through passage of an ordinance.

Amending the budget

The total fund approved budget is the legal level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of permanently authorized employee positions, salary ranges, or other conditions of employment 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.

BUDGET FORMAT

The following is an explanation of the City's budget documents, by volume and section:

Preliminary Budget Executive Summary

This document contains a general introduction and overview of the entire budget. It provides an overview of the financial environment in which the City is operating, an overview of the challenges facing the City in the foreseeable future and the strategies the City will employ and the direction the City will take to meet these challenges. This document also provides an overview of each of the significant revenue sources of the City and displays a comparison of last year actuals, current year-end estimates and next-year projections for each revenue source. Similarly, this document provides an overview and a three-year comparison of actual, estimated and projected expenditures of the City, grouped on a functional basis.

Adopted Budget

This document provides a more detailed analysis of the underlying programs that make up the larger budget totals.

Citywide Summaries Section displays summary information for each fund, including revenues, expenditures, and fund balances. Included in this section are the budget adoption ordinance and council action on all policy issues; summaries on Permanent Budgeted Positions; Double Budgeting; City Service Charges; and General Fund Resources.

Budget Detail by Operating Departments Section is organized into the City's nine operating departments, including: City Administration; Legal; Municipal Court; Finance (included in this section are the Intergovernmental and outside agency budgets); Community Development; Police; Fire; Utilities & Engineering; and Public Works. Each departmental section begins with an organizational chart and may include a summary for the department as a whole. Then each operational Division within the Department is presented. This information includes a narrative definition of the basic objective and/or program activity, and a summary of authorized personnel for the division as a whole. Each division includes a table which summarizes financial information including an expenditure summary by object (type of item purchased) and service unit (program) and a revenue summary by source (Basic Account/Subaccount or BASUB) and service unit. (It should be noted that General Fund departments will not have revenue summaries, as the General Fund revenue does not "belong" to a particular department. General Fund revenue is analyzed separately in the Preliminary Budget Executive Summary Document.) In many instances the division activities are broken down further into groupings called service units; the City's recognized activity centers. The service units are explained and program performance statistics are presented, where applicable.

Appendices includes this Budget Reader's Guide; the Budget Guidelines issued by management in July; a Glossary of commonly used budget terms; an abbreviations & acronyms listing; an object code guide, a summary of significant accounting policies; and general information statistics, as applicable.

BUDGET PREPARATION AND ADOPTION OBJECTIVES

The budget process plays a significant role in Yakima's legislative policy making. Council members establish the level of services that the City will provide and allocates the funds which will support these services. This budget document includes a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget has incorporate the legislative fiscal priorities set by the Council in the Strategic Planning process, as well as those priorities established by the Council in making the final policy decisions.

In addressing these legislative priorities, the budget meets the following objectives:

- Presents a balanced spending plan for operating and capital budgets within existing resources.
- Maintains municipal service level priorities and programs as determined by the City Council.
- Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.
- Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager.
- Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
- Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.
- Incorporates in progressive phases, the Six-Year Capital Facilities Plan for capital facility/infrastructure projects.
- Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduces expenses wherever possible.
- Incorporates critical Council legislative priorities set by the Council through the Strategic Planning process.

Budget and policy issue performance is regularly monitored and periodically reported through monthly, quarterly and "as needed" reports to the City Manager and City Council.

BUDGET GUIDELINES (as issued July 16, 2013)

MEMORANDUM

July 16, 2012

TO: Department Directors and Division Managers

FROM: Cindy Epperson, Director of Finance and Budget

SUBJECT: 2013 Detailed Budget Instructions

The City Manager is issuing a separate Budget Guideline memo, which outlines the conceptual framework of 2013 budget development. This communication provides more detailed “how-to” guidance for the budget process. If there are any questions after reading the enclosed information, feel free to contact me at 576-6644.

Budget Development Instructions

The appropriate Detailed Budget Worksheets for each division are attached. The 2012 Budget column includes the recent appropriations that have gone to Council, and any non-lapsing (i.e. capital project carry-forward) appropriations that have been communicated to Finance. The Year-to-Date actual column includes June payroll and most of the 2nd quarter charges and revenues.

The 2013 initial budget worksheets provided are based on the 2012 adopted budget, adjusted for the following items:

- The negotiated increases in base wages (at this point in time, the recent settlements for YPPA, and all IAFF groups are incorporated in the budget)
- Applicable compensation adjustments including:
 - Longevity
 - Approved Civil Service Reclassifications
 - Merit (step) increases – please review for accuracy, but do not automatically increase steps for someone not at top step – the budget system is extracting personnel related information directly from payroll as of June 30, 2012.
 - 8% Medical Insurance increase, subject to further review
- 7% Insurance – Risk Management
- Utility Increases:
 - 6% + 5.1% Wastewater
 - 6% + 7.0% Water
 - 6% Refuse
 - 2.2% Irrigation
 - 1.5% Pacific Power
 - -5% Cascade Natural Gas
- Internal charges (first estimate):
 - No change

Current Action Items and Time Lines

Following are the tasks that need to be done in the immediate future and when they need to be done. Information and guidelines related to tasks required later are also included to help prepare for the complete budget process.

Tuesday July 17 and Wednesday July 18, 2012 – Annually, Cindy Epperson leads a Budget Workshop to explain the budget process and to answer any questions regarding the preparation of the 2013 budget. Two meetings are scheduled, one on Tuesday July 17 – 11:00 a.m. and the second on Wednesday July 1:30 p.m., both in the large CED conference room. All division managers and other employees involved in budget preparation are invited to attend this meeting. This review will include guideline interpretation and overall budget preparation.

Tuesday July 31, 2012 – All 2012 year-end estimates and proposed 2013 Preliminary Budget Worksheets are due to the Finance Department.

2012 Year-End Estimates – Identify on the attached budget worksheets the year-end revenue and expenditure estimates, based on the most current information available and your best judgment. Note: If one expenditure account is going over budget, another account will need to be adjusted downward (within the same department and fund) so that the net year-end expenditures do not exceed the budget. Please reduce year-end salary estimates for any position vacancies. Although it is early in the year, it is important that these estimates be as accurate as possible. They are used in determining the 2013 beginning fund balance, which is added to revenue budgets to determine the total funds available for 2013 budget expenditures.

Finance will be reviewing your budget entries prior to any meeting with the City Manager and/or Department Heads. After your estimates are input, your accountant will contact you to review your calculations. Any increases in the 2013 budget beyond those identified above may be removed and may become an unbudgeted policy issue.

Proposed 2013 Preliminary Budget – Identify on the budget worksheets the projected revenues and expenditures (operating and capital, excluding personnel) for 2013 based on the most current information available and the department's proposed operating plan.

2013 budget staffing costs noted on the budget worksheets are generated from the "Positions and Funding Report". These system-generated accounts say "Staff." Note: some staffing costs such as Overtime, Retirement Cashouts and Special Pay need to be entered – they do not come from the payroll system. The Payroll Officer, Diane Schmitt, can assist in estimating retirement cashouts. Please contact Finance if you have a pending reclass that is not included in the 2013 budget amounts.

Submit your updated budget worksheets to Teresa Borgman in Finance. They should be updated with your year-end estimates and your 2013 budget requests. Here are a few tips to easier communicate your changes to Finance:

- All entries are to be written with a red or blue pen on the lines provided on the worksheet.
- All entries are to be written in even dollars – (no cents, please).

- Only make an entry if the number should be different from what is listed. For “staff” costs, changes can only be made through the Positions and Funding Report for 2013. However, the 2012 year-end estimates should be adjusted if you have not been fully staffed in 2012.
 - Mark down changes only!! The number on the report is what is in the budget system. This will save you from a lot of unnecessary writing, and improve “readability” for the Finance staff.

Thursday August 2, 2012 – All Policy Issues anticipated to be included in the 2013 budget are due to Finance Department in draft form. All proposals should be submitted using the Policy Issue form which is available electronically from Kathy Miles. If your explanation goes beyond two pages, summarize the information on the form. Please provide additional information in a separate memorandum and attach it the policy form. The Policy Issues need not be complete and in final form until September/October time frame.

Other Notes and Clarifications

Temporary Staff – If recent changes in the state minimum wage affect your operation, please work with Edna Pettyjohn in Finance to adjust your temporary staffing budgets accordingly.

Travel and Training Expenditures (Account #430) – Make sure account #430 includes only room, meal, mileage and general subsistence costs. Registration fees are to be budgeted in Account 490.

Equipment Operation And Replacement Charges – Please contact the Fleet Manager, Richard Wonner, if you have a need to add or replace rolling stock – additions to the fleet require a Policy Issue. The Equipment Rental and Replacement Fund owns all rolling stock that can be capitalized (i.e. a useful life greater than one year with a cost greater than \$5,000) with the exception of Fire and Transit. The procedures relating to the Equipment Rental Fund are set forth in the Municipal Code, Chapter 3.15.

Capital Outlay – Capital purchases and projects for 2013 need to be analyzed based on need and resource availability. Requests should include sufficient justification for City Manager and/or Council consideration.

Contact the Purchasing Division for assistance in developing estimates for major purchases. (Purchases below \$5,000 per individual item are not considered capital outlay, and would likely be included in the budget as “small tools and minor equipment.”)

It is expected that the capital funds would need to be adjusted for both ongoing and new projects. For capital projects budgeted in 2012, please provide an estimate of costs expected to be completed by the end of 2012 – the balance of the project should be rebudgeted in 2013.

Revenues – The 2012 budgeted revenues have also been programmatically carried forward to the 2013 budget. The Finance Department will make an estimate of general revenues that do not require departmental input. Please analyze and update both the 2012 Year-End and 2013 estimates in your areas of responsibility. Finance will review all revenues prior to “freezing” for the Preliminary Budget.

OVERVIEW OF THE CITY'S ANNUAL BUDGET PROCESS

There are several steps to the City's annual budget process:

- Step 1: *Distribution of Budget Guidelines and Instructions, along with Draft "Working Budget" Documents (Target date July 16)* – Distributed to all Department Heads and Division Managers by the Finance Department.
- Step 2: *Year-End Estimate and Next Year's Proposed Revenue and Expenditure Budgets Submitted (Target date July 31)* – Updated budget worksheets are submitted to the Finance Department by Division Managers for processing and preparation in advance of the Administrative Budget Review meeting.
- Step 3: *Review and Discussion of the 2013 Draft Policy Issues (Concepts Due to Finance August 2)* – Department Directors meet as a group – meeting date to be determined.
- Step 4: *Administrative Budget Reviews* – Department budget review meetings are held with Finance department staff from the first part of August to mid-September. Should any essential people (Department Director and Division Managers) be unavailable for budget meetings at any time during this period, **please contact Kathy Miles in Finance to advise her of your schedule.** Budget requests are adjusted as needed.
- Step 5: *Update and Preparation of Departmental Budget Information* – With cooperation from the various Department Directors and staff, the Finance Department prepares this information as adjusted during the administrative budget review meetings.
- Step 6: *2013 Preliminary Budget Executive Summary is Prepared and Submitted to Council* – This will include summary information at the fund level with the full write-up of policy issues incorporated into a preliminary budget summary. This is targeted to be submitted to Council by October 30.
- Step 7: *Council's Budget Review.* – Department budget review meetings with Council will be held during the November and December time frame.
- Step 8: *Public Budget Hearing* – As required by law, will be held on or before the first Monday in December of each year. (Generally this is held the last Council meeting in November.)
- Step 9: *Final Council Budget Review Meeting (Typically the first meeting in December)* – Finance Department prepares and submits a Budget Wrap-up Document to Council, with any updates from the preliminary budget identified. Council votes on the Policy Issues and any other issues, as necessary.
- Step 10: *Council Passes Ordinance* – The ordinance approving the 2013 Budget is passed at the last Council meeting in December.
- Step 11: *Prepare the 2013 Adopted Budget document (Targeted for mid-February)* – Each department and division will prepare the related budget narratives with Council decisions for inclusion in the Adopted Budget document.

GLOSSARY

Accounting System – The total structure of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Ad Valorem Taxes – A tax levied on the assessed value of real property.

Appropriation – An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance – An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation – The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying property taxes.

Audit – A systematic examination of utilization concluded in a written report. It is a test of management's internal accounting controls and is intended 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

Balance Sheet – A statement purporting to present the financial position of an entity by disclosing the value of assets, liabilities and equities as of a specified date.

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 written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest 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 (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets may also be called fixed assets.

Capital Budget – A 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. The capital budget is based on a capital improvement program (CIP).

Capital Facilities 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 Outlays – Expenditures for the acquisition of capital assets (examples include land, buildings, machinery, and equipment, and construction projects). The useful life is more than one year and the unit cost is \$5,000 or more.

Capital Projects – Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and / or the construction of a building or facility.

Capital Project Funds – Account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Cash Basis – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

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 – Debt Service Funds account for accumulation of resources for and payment of principal, interest and related cost on general long-term debt.

Deficit – (1) The excess of an entity's liabilities over its assets (see Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

Department – Department can have two different definitions: (1) The second component of the account number structure which identifies distinct operational units within a fund. The City uses separate departments in three funds General, Streets and Equipment Rental. (2) The broad categories of organizational operations. The City's Operating Departments are: City Management, Municipal Court, Finance and Budget, Community and Economic Development, Police, Fire, and Public Works.

Division – A unit designation within an operational department, usually with a separate manager.

Enterprise Funds – Enterprise funds account for services to the general public where all or most of the expenses, including depreciation are intended to be financed or recovered from users of such services.

Expenditures – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – Found in governmental and trust funds, this account represents the difference between fund assets and liabilities.

GAAP – See Generally Accepted Accounting Principles.

General Fund – The General Fund is the operating fund of the City. This fund accounts for all of the financial resources of the City except those required to be accounted for in a separate fund.

General Government – This designation refers to General, Parks, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt – Long-term debt expected to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds – When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are 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 for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. 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.)

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 – Funds 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 on a cost reimbursement basis.

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long-Term Debt – Debt with a maturity of more than one year after the date of insurance.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are recorded when they become both measurable and available to finance expenditures of the current period.

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.

Object of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased as prescribed in the BARS manual. Broad categories include: Salaries and Wages, Personnel benefits, supplies, Contracted services (utilities, maintenance, travel), Intergovernmental/Interfund Services, Capital outlays, and Debt Service (interest and principal).

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 – A specific and distinguishable unit of work or service performed.

Program Revenue – These are revenues which are produced as a result of the operation of a program and are subject to quantity of services provided to the public or governmental units (i.e., permits, charges for fire alarm services, recreational activities), or revenues dedicated to a specific use (i.e. grants, taxes of debt funds).

Proprietary Funds – Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus.

Reserve – An account used to indicate that a portion of fund equity (fund balance) is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue – The term designates an increase to a fund’s assets which

- Does not increase a liability (e.g., proceeds from a loan)
- Does not represent a repayment of an expenditure already made (refund)
- Does not represent a cancellation of certain liabilities
- Does not represent an increase in contributed capital

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Service Unit – A component in the City of Yakima account number structure which represents a sub-departmental cost center.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

ABBREVIATIONS & ACRONYMS

ACH – Automated Clearing House
ADA – Americans with Disabilities Act
AFSCME – American Federation of State, County and Municipal Employees
AIMMS – Automated Inventory and Maintenance Management System
ARFF – Aircraft Rescue and Fire Fighting
ARRA – American Recovery and Reinvestment Act
AVL – Automatic Vehicle Location
AWC – Association of Washington Cities
BARS – Budget Accounting and Reporting System
BASUB – Basic Account/Subaccount
BE – Built Environment
BOD – Biochemical Oxygen Demand
CBD – Central Business District
CBDO – Community Based Development Organization
CDBG – Community Development Block Grant
CDY – Committee for Downtown Yakima
CED – Community & Economic Development
CEO – Chief Executive Officer
CERB – Community Economic Revitalization Board
CHDO – Community Housing Development Organization
Chng – Change
Chrg - Charge
CIP – Capital Improvement Program or Construction in Progress
CIPP – Cured in Place Pipe
CISD – Critical Incident Stress Debriefing

COG – Conference of Governments
COPS – Community Oriented Policing Services
CPA – Certified Public Accountant
CPPB – Certified Professional Public Buyer
CPPO – Certified Public Purchasing Officer
CRB – Community Review Board
CTC – Capitol Theatre Commission
DEA – Drug Enforcement Agency
DOC – Department of Corrections
DOS – Disc Operating System
DOT – Department of Transportation
DUI – Driving Under the Influence
DWI – Driving While Intoxicated
DYBID – Downtown Yakima Business Improvement District
DYFI – Downtown Yakima Futures Initiative
EAP – Employee Assistance Program
EBMS – Employee Management Benefit Service
ED – Economic Development
EEOC – Equal Employment Opportunity Commission
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
ERP – Enforcement Response Plan
ERU – Equivalent Residential Unit
ESA – Endangered Species Act
FAA – Federal Aviation Administration
FBI – Federal Bureau of Investigation
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
 FOG – Fat, Oil and Grease
 FY – Fiscal Year
 GAAP – Generally Accepted Accounting Principles
 GASB – Governmental Accounting Standards Board
 GDP – Gross Domestic Product
 GF – General Fund
 GIS – Geographical Information System
 GO – General Obligation
 GREAT – Gang Resistance Education and Training
 HMA – Healthcare Management Administrators
 HOME – Home Investment Partnership Program
 HOPE – Homeownership and Opportunity for People Everywhere
 HUD – Housing and Urban Development
 HVAC – Heating, Ventilation & Air Conditioning
 IAFF – International Association of Firefighters
 ICMA – International City/County Management Association
 IG - Intergovernmental
 IPSS – Integrated Regional Public Safety Systems
 IRS – Internal Revenue Services
 LED – Light Emitting Diode
 LEOFF – Law Enforcement Officers and Firefighters

LID – Local Improvement District
 LIFT – Local Infrastructure Finance Tool
 LTD – Long-Term Debt
 LTGO – Limited Tax General Obligation
 MDC – Mobile Data Computer
 MLK – Martin Luther King
 MPD – Metropolitan Parks District
 NIBRS – National Incident Based Reporting System
 NIMS – National Incident Management System
 NPDES – National Pollutant Discharge Elimination System
 NSP – Neighborhood Stabilization Program
 O & M – Operations and Maintenance
 OIC – Opportunities Industrialization Center
 ONDS – Office of Neighborhood Development Services
 Op - Operating
 OPD – Office of Public Defense
 OSP – Office of State Procurement
 PA – Partnerships
 PACA – Pay and Compensation Adjustment
 PBIA – Parking and Business Improvement Area
 PCI – Pavement Condition Index
 PERS – Public Employee Retirement System
 PFD – Public Facilities District
 PFDCC – Public Facilities District – Convention Center
 PFDCT – Public Facilities District – Capitol Theatre
 POTW – Publicly Owned Treatment Works
 PPE – Personal Protection Equipment
 PS – Public Safety

PT – Public Trust and Accountability
 PTE – Part-Time Employee
 PW – Public Works
 PWTF – Public Works Trust Fund
 RCO – Recreation and Conservation Office
 RCW – Revised Code of Washington
 RDA – Revenue Development Area
 REET 1 – Real Estate Excise Tax, 1st Quarter %
 REET 2 – Real Estate Excise Tax, 2nd Quarter %
 RMS – Records Management System
 RSPG – Regional Stormwater Policy Group
 SAO – State Auditor’s Office
 SCBA – Self Contained Breathing Apparatus
 SECC – South East Community Center
 SEPA – State Environmental Policy Act
 SERP – State Environmental Review Process
 SIED – Supporting Investments in Economic Development
 SIU – Significant Industrial Users
 SRF – State Revolving Fund
 STIP – Six Year Transportation Improvement Program
 SU – Service Unit
 SWAT – Special Weapons and Tactics
 TAMS – Time and Attendance Management System
 TIB – Transportation Improvement Board
 TMDL – Total Maximum Daily Loads
 TPA – Third Party Administrator / Tourist Promotion Area
 TSS – Total Suspended Solid
 UIC – Underground Injection Control
 UCR – Uniform Crime Reports
 UCSS – Utility Customer Service System
 UTGO – Unlimited Tax General Obligation

VOTF – Violent Offender Task Force
 WAC – Washington Administrative Code
 WCC – Wastewater Connection Charge
 WDFW – Washington Department of Fish and Wildlife
 WET – Whole Effluent Toxicity
 WIAA – Washington Interscholastic Activities Association
 WOD – William O. Douglas
 WSDOT – Washington State Department of Transportation
 WW – Wastewater
 WWTP – Wastewater Treatment Plant
 YAKCORPS – Yakima Consortium for Regional Public Safety
 YCTV – Yakima Community Television
 YE – Year End
 YFD – Yakima Fire Department
 YPAC/Y-PAC – Yakima Public Affairs Channel
 YPD – Yakima Police Department
 YPAL – Yakima Police Athletic League
 YPPA – Yakima Police Patrolman’s Association
 YTD – Year to Date
 YVTS – Yakima Valley Transport System
 YVVCB – Yakima Valley Visitors and Convention Bureau
 YWCA – Young Women’s Christian Association

OBJECT CODE GUIDE

Account 110 Salaries and Wages – In accordance with management directive, salaries are again “frozen” for the 2013 budget. Minor changes in the salary accounts may occur because of an individual employee’s merit adjustments or eligibility for longevity. YPPA (Police) has a negotiated settlement of about 2.4% and IAFF (Firefighters and Public Safety Communications) have settled contracts of 1% in the 2013 budget.

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.

Account 140 Retirement/Termination Cashout – This account is used to cover retirement cashouts of accrued leave balances.

Account 200 Personnel Benefits/Unemployment Compensation Benefits – The personnel benefit accounts include rate increases for the State’s Public Employees’ Retirement System (PERS) contributions of 27.5% and medical insurance of 15.0%, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Dental insurance rates decreased by 1.2%, while Workers’ compensation and unemployment insurance rates remained unchanged.

Account 280 Clothing and Miscellaneous – Items paid for from this account mainly include clothing and uniforms and personal protective equipment required by the position.

Account 310 Office and Operating Supplies – Articles purchased directly and consumed by operating departments (i.e. office supplies, chemicals, cleaning supplies, etc.)

Account 340 Items Purchased for Resale – This account pays for items purchased for inventory or resale.

Account 350 Small Tools and Equipment – Tools and equipment purchases that do not meet the Capital Asset threshold of \$5,000.

Account 410 Professional Services – Services needed which may be provided by a governmental agency or by private business organizations (i.e. legal, management consulting, custodial cleaning, etc.)

Account 420 Communications – This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training – This account includes travel expenses for participation in conferences, meetings and training as required for City staff.

Account 440 Advertising – This account provides funds for advertising and programming needs within the City.

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 stop-loss insurance premiums.

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 (i.e. buildings, improvements, structures, equipment, etc.)

Account 490 Miscellaneous – Contractual services not otherwise classified (i.e. dues, subscriptions, registrations, etc.)

Account 510 Intergovernmental Professional Services – Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

Account 530 State/County Taxes – Payments to other governments based on levies against property or income of the government.

Account 540 Interfund Taxes and Assessments – Payments to other funds within the government based on levies against property or income of a fund.

Account 620 Buildings and Structures – Expenditures which result from the acquisition, construction and improvements of buildings/structures.

Account 630 Improvements Other Than Buildings – Expenditures on construction/improvements of roadways, sidewalks, streets and storm drains.

Account 640 Machinery and Equipment – Expenditures on computer software/hardware, heavy duty equipment and transportation. Excludes small tools and minor equipment.

Account 750 Debt Service/Capital Lease Principal – Debt service principal payments for capital leases or installment purchases.

Accounts 780 Intergovernmental Loans – Debt service principal payments for intergovernmental loans.

Account 830 Debt Service/External LTD/Interest – Debt service interest payments for intergovernmental loans, leases, etc.

Account 950 Interfund Operating Transfer/Rental and Leases – Interfund expenditures for rentals and leases.

Account 960 Interfund Insurance Services – This account is used for the City's insurance costs.

Account 980 Interfund Garage/Plant Charges – Interfund expenditures for repairs and maintenance.

Account 990 Interfund Administrative Charges – Interfund expenditures for administrative services.

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.

BASIS OF PRESENTATION FUND ACCOUNTING

The accounts of the City are organized on the basis of funds; each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The annual appropriated budgets are adopted on the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- 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 by deferred revenues.
- 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.

As stated before, annual appropriated budgets are adopted at the fund level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for general and special revenue funds lapse at year-end.

ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds.

Encumbrances are reported in the financial statement as reservations of fund balances since they do not constitute expenditures or liabilities. The City re-appropriates the outstanding encumbrances in the subsequent year.

2012 GENERAL INFORMATION

STATISTICS

Date of Incorporation	1886
Form of Government.....	Council-Manager
Type of Government	Charter City
Location	Central Washington
Land Area	28.7 square miles
Rank in Size – State.....	9
Rank in Size – County	1
Population	91,930
Assessed Valuation	\$5,454,218,436
City Employees (Full-time Equivalents).....	722.30
Election and Voter Registration	
Number of Precincts.....	49
Number of Registered Voters	43,169

PROPERTY TAX LEVY

Regular Levy	\$16,667,323
Special Levy.....	<u>\$293,000</u>
Total 2012 Property Tax Levy.....	\$16,960,323

SALES TAX RATES

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.15%
Criminal Justice (County).....	<u>0.40%</u>
Total Sales Tax Rate	8.20%

PARKS AND RECREATION

Total Acreage	352.3
Number of Parks.....	34
Number of Playgrounds	15
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 16 ball fields (eight lighted), two skate parks, 24 tennis courts, six soccer fields, Senior Citizen Center, Southeast Center, Tahoma Cemetery.	

BUS PASSES (1 MONTH)

Adult	\$17.00
Student	\$12.00
Senior Citizen / Disabled	\$5.00

LICENSES AND PERMITS ISSUED

Business Licenses – sliding scale starts at \$42.90 for 1 - 2 employees, maximum of \$1,285.20 for over eighty employees.....	6,571
Regulatory Licenses – Varies from \$11.00 to \$1,000.....	629

ANIMAL LICENSE FEES – RABIES VACCINATION REQUIRED

1 Year License – Altered.....	\$12.00
Senior Citizens Lifetime – Altered.....	\$25.00
Senior Citizens Lifetime – Not Altered	\$30.00
1 Year License – Not Altered	\$30.00
1 Year License – Not Altered, Renewal.....	\$25.00
Disabled / Guide Dog.....	Free
Replacement License	\$5.00

FIRE PROTECTION

Commissioned Fire Fighting Personnel	84
Number of Non-Commissioned Personnel	<u>3</u>
Total Number of Fire Personnel	87

POLICE PROTECTION

Commissioned Police Personnel	139
Non-Commissioned Police Personnel.....	<u>49</u>
Total Number of Police Personnel	188
Number of Calls for Service	144 / day

UTILITY AND FRANCHISE TAX RATES

Electricity, Gas, Telephone (4% Capped @ \$4,000 per customer per month).....	6%
Water, Wastewater.....	20%
Irrigation	6%
Refuse	15%
TV Cable.....	6%

UTILITY RATES (2 MONTHS)

Water – Base Charge.....	\$24.75
Each Unit.....	\$1.51
Wastewater – Base Charge.....	\$37.98
Each Unit.....	\$2.72
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
35 Gallon Cart	\$14.43
96 Gallon Cart	\$33.01
Yard Waste	
96 Gallon Cart	\$24.86
Irrigation (per square foot)	\$0.055

WATER / WASTEWATER CUSTOMER BASE

Water (Inside the City)	19,638
Water (Outside the City	<u>133</u>
Total Water Customers	19,771
Wastewater Residential (Inside the City)	23,039
Wastewater Residential (Outside the City)	47
Wastewater Commercial.....	<u>2,335</u>
Total Wastewater Customers.....	27,421

* For informational purposes only – not intended for official or legal purposes.

