

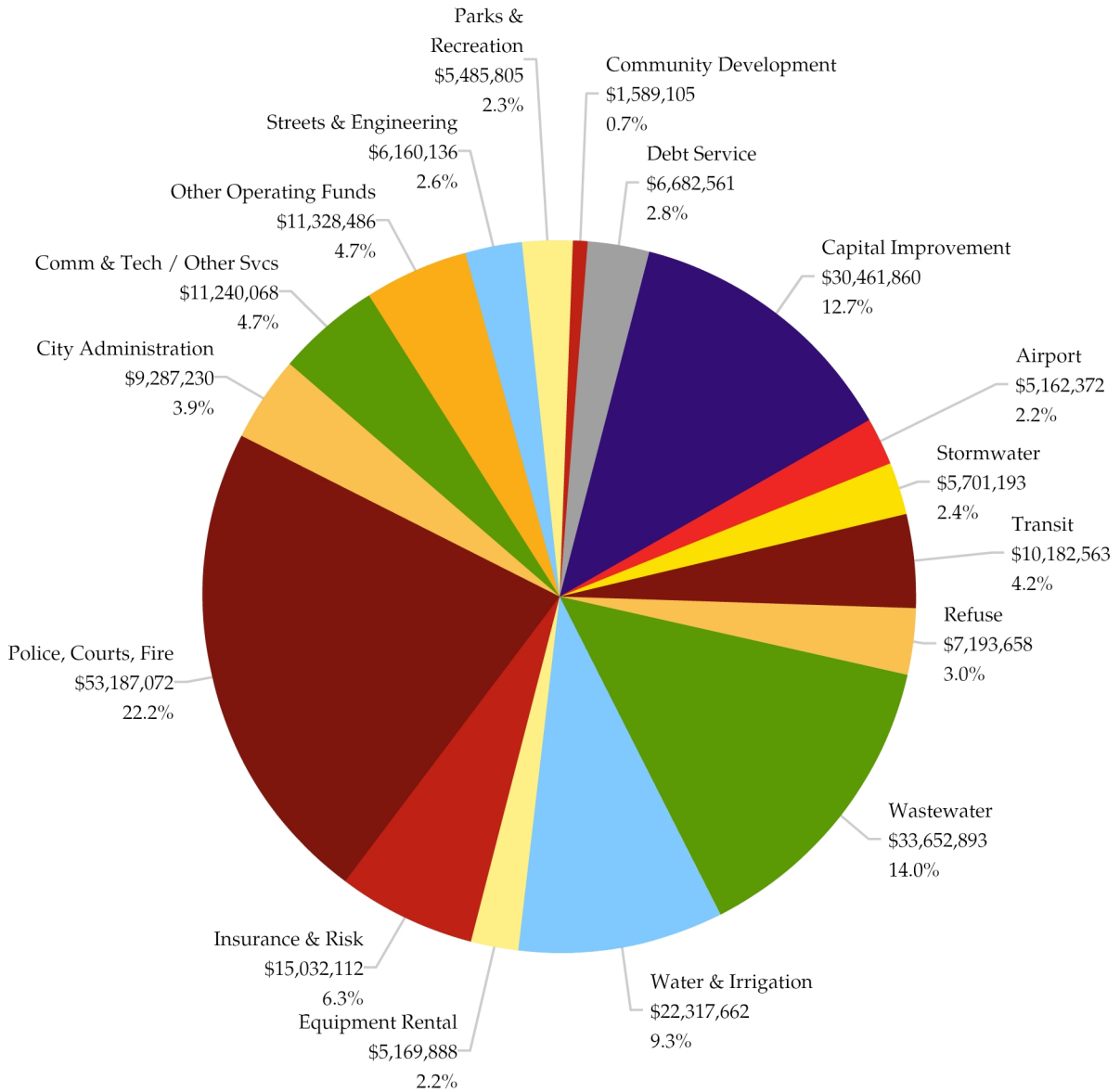
2018 Adopted Budget

City of Yakima, Washington



CITY OF *Yakima*

2018 ADOPTED BUDGET



\$239.8 million

(\$78.0 million General Government)



CITY OF *Yakima*

PRINCIPAL OFFICIALS

AS OF JANUARY 2, 2018

City Council

Kathy Coffey	Mayor, District 5
Dulce Gutiérrez	Assistant Mayor, District 1
Jason White	District 2
Carmen Méndez	District 3
Kay Funk	District 4
Brad Hill	District 6
Holly Cousens	District 7

City Management Executives

Cliff Moore	City Manager
Connie Mendoza	Human Resources Director
Jeff Cutter	City Attorney
Kelley Olwell	Municipal Court Presiding Judge
Danilo Agsalog	Director of Finance & Budget
Joan Davenport	Director of Community Development
Dominic Rizzi	Police Chief
Bob Stewart	Fire Chief
Robert Peterson	Airport Terminal Manager
Scott Schafer	Director of Public Works

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Yakima, WA 98901
(509) 575-6000
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CITY OF *Yakima*
2018 ADOPTED BUDGET

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CITYWIDE SUMMARIES

Budget Transmittal

Budget Ordinance

Permanent Budgeted Positions

Double Budgeting

Internal Charges

Resource and Expenditure Detail



CITY-WIDE SUMMARIES

Budget Transmittal - A summary of the adopted budget. This is presented to Council along with the budget adoption ordinance and is available on the City's website under Finance/Financial Reports.

Budget Ordinance - The final budget ordinance and appropriations as adopted by Council at the December 12, 2017 Council meeting.

Permanent Budgeted Positions - A 4 year comparison of authorized personnel by operating division/fund.

Double Budgeting - Lists the revenues in the 2018 budget which are programmed to be transferred from another City fund. (Also contains a description of double budgeted items.)

Internal Charges - Details the calculation for charging other operating divisions for support services (such as legal, accounting, purchasing, dispatch etc.) paid by one fund for the services provided by another.

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.

Note: Throughout the entire document, there are 4 year comparisons which include the prior years (2015 & 2016) Actuals; two views of the current year (2017) including Amended Budget and Estimated Year-end; and the next year (2018) Projected Budget (the budget adopted by City Council).



BUDGET TRANSMITTAL

Memorandum

Date: December 12, 2017

To: The Honorable Mayor and Members of City Council

From: Cliff Moore, City Manager
Tara Lewis, Financial Services Manager

Subject: 2018 Budget Adoption

We are pleased to transmit the final 2018 City of Yakima Budget for Council's consideration and adoption. This is a prudent budget balanced citywide within available resources of \$300.3 million. The overall 2018 budget represents a 12.5% increase over the projected 2017 year-end estimate as well as citywide ending fund balance reserves of \$60.4 million or 25.2% of budgeted expenditures. Increases in expenditures primarily represent equipment and facility improvements in the Enterprise funds which are not funded by the general revenues of the City, but have their own dedicated revenue sources.

General Government Budget

Included in the final 2018 Budget is a 1% increase in the Ad Valorem Property Tax which was passed by Council after a Public Hearing at their Business Meeting on November 7, 2017. This vital revenue source represents approximately one quarter of General Government funding, yet due to legal restrictions it is not allowed to keep pace with inflationary increases that drive up the costs obligated to be paid by General Government. The impact to the budget over time is that this revenue source has been covering smaller and smaller portions of the services provided to the community - notably public safety, street maintenance and parks and recreation services.

Approximately another quarter of General Government funding is derived from taxes on utilities provided within the City. A 6% tax is charged on the gross revenues of the companies providing electrical service, natural gas, telephone and cellular telephone services. There is also a 6% use tax charged on brokered natural gas. Historically the City has limited part of the tax paid by the largest utility customers. While there was a 2% tax charged on all revenues, 4% of the tax was limited to a cap of \$4,000 until 2017 and then to a cap of \$8,000. The 2018 Budget includes revenue expected to be realized from the elimination of this cap. A utility customer's monthly bill would have to exceed \$200,000 to have any impact on an individual customer within the City. The elimination of this cap will help make up for the limit on the property tax revenue discussed above.

The two revenue sources mentioned above together account for approximately one half of General Government revenues. The other half is made up of sales taxes (one quarter), and the final quarter is made up of all other revenues combined (fees, charges, grants, etc.).

Since a primary objective for the City in developing the 2018 Budget is the restoration of General Government Fund Balance to policy level, there are very few new expenditure initiatives. New items included in the 2018 Budget to be funded from General Government revenues include Trolley repairs and improvements (\$10,000), a citywide wellness fair (\$5,000) and registrations for a Domestic Violence Conference (\$2,000).

The 2018 year-end General Government operating reserves are projected to be \$8.5 million, which is 10.9% of 2018 expenditures. This represents an increase in operating reserves expressed as a percentage of expenditures from the 2017 year-end estimate of 10.3%.

The following chart depicts the City's General Government reserve balances and their percent of expenditures from 2015 and 2016, as estimated for 2017 and as projected for 2018.

**RESERVE BALANCES
GENERAL GOVERNMENT FUNDS**

General Government	2017				Change
	2015 Actual	2016 Actual	Year End Estimate	2018 Projected	
Beginning Fund Balance	\$ 9,412,400	\$ 7,152,826	\$ 7,933,127	\$ 7,934,677	
Revenues	70,265,428	74,051,847	76,698,525	78,617,140	2.5%
Expenditures	72,525,002	73,271,546	76,696,975	78,022,587	1.7%
Ending Fund Balance	<u>\$ 7,152,826</u>	<u>\$ 7,933,127</u>	<u>\$ 7,934,677</u>	<u>\$ 8,529,230</u>	7.5%
Reserve as a % of Expenditures	9.9%	10.8%	10.3%	10.9%	

Note: 2017 Year-End Estimate is shown net of a one-time LED project revenue and expenditure of \$2,783,846 for comparability purposes.

The General Government operating reserves are currently less than the City's financial management goal of 16.7%, although as recently as the end of 2013 those reserves were above target at 17.1% of expenditures. A number of events occurred in 2014 and 2015 that resulted in using reserve balances to satisfy obligations where revenue fell short of budget and expenditures grew at the same time. During 2016 and 2017 the City has emphasized its operational goal of fiscal sustainability by working to rebuild the reserves. This final 2018 Budget reflects the progress already made toward this goal in its estimated beginning fund balance and extends this commitment of careful budgetary management throughout the coming year to end 2018 in a stronger fiscal position. It is anticipated that with continued fiscal prudence, reserves will increase to meet or exceed the policy level of 16.7% over the next few years.

Citywide Budget

The following chart summarized the total City Budget, including estimated beginning fund balances, revenues, expenditures and ending balances.

2018 FINAL BUDGET SUMMARY

	Estimated 2018 Beg. Fund Balance	2018 Projected Revenues	2018 Proposed Expenditures	Increase in (Decrease in) Reserves	Estimated 2018 Ending Balance
General Fund	\$ 7,205,269	\$ 67,729,276	\$ 67,107,548	\$ 621,728	\$ 7,826,997
Parks and Recreation	72,803	5,469,405	5,485,805	(16,400)	56,403
Street & Traffic Operations	656,605	5,418,459	5,429,233	(10,774)	645,831
General Government Subtotal	7,934,677	78,617,140	78,022,586	594,554	8,529,231
Utilities/Other Operating	17,808,972	75,091,805	77,059,523	(1,967,718)	15,841,254
Capital Improvement	36,317,593	52,064,602	57,120,095	(5,055,493)	31,262,100
Risk Management Reserves	113,550	4,173,141	4,021,304	151,837	265,387
Employee Benefit Reserves	1,131,513	14,395,290	15,032,112	(636,822)	494,691
Trust and Agency Funds	1,833,592	1,812,924	1,896,483	(83,559)	1,750,033
G.O. Bond Debt Service	251,607	4,553,955	4,551,107	2,848	254,455
Utility Revenue Bond Debt Service	2,021,465	2,129,280	2,131,454	(2,174)	2,019,291
Total	<u>\$ 67,412,969</u>	<u>\$ 232,838,137</u>	<u>\$ 239,834,664</u>	<u>\$ (6,996,527)</u>	<u>\$ 60,416,442</u>

Fund balances in non-General Government funds are projected to decrease overall, primarily in Utility and Capital funds with new and ongoing projects. It is customary for these funds to accumulate reserves for the purpose of upcoming expenditures toward new equipment and facility improvements.

Capital Improvements

The 2018 Budget includes capital investment expenditures of \$57.1 million to address various needs in plant, equipment and infrastructure replacement and refurbishment. These capital improvements and expenditures are accounted for in the City's capital funds and the equipment replacement portion of the Equipment Rental & Replacement fund. Some major projects were budgeted in prior years and have been carried forward. Some projects included in these totals will not be completed in 2018 and will be carried forward into future years. Please refer to the Policy Issue section for the new projects and equipment included in the 2018 Budget.

Staffing

Proposed full-time equivalent employees are 766.95 citywide. A reorganization in General Government staffing effected a decrease of 0.75 FTE's. Public Works increased by 2.0 FTE's.

The following chart summarizes the general government (i.e. tax-supported) and non-general government position additions, deletions and transfers implemented mid-year 2017 as well as those included in the 2018 budget. Each of the Non-General Government proposals has an identified revenue source or other expenditure reduction to support the additional cost.

2018 BUDGETED POSITION ADJUSTMENTS

Fund/Department - Description	# of FTE's	Gen Govt	Other	Remarks
		Base & Benefits	Base & Benefits	
Mid-Year Changes				
General Government				
Assistant City Manager	1.00	\$ 182,400	\$ —	New position / reorganization
Water Services Specialist	0.25	13,800	—	Position increased to full time
Director of Utilities	(1.00)	(147,000)	—	Deleted due to reorganization
Economic Development Asst	(1.00)	(82,600)	—	Deleted due to reorganization
Total General Gov't	(0.75)	(33,400)	—	
2018 Budget Changes				
General Fund				
Emergency Management Specialist	(1.00)	(103,800)	—	Program returned to County
Senior Planner	1.00	82,600	—	Position reactivated
Total General Fund	—	(21,200)	—	
Other Funds				
Solid Waste Maintenance Worker	1.00	—	65,400	New Position
Custodian	1.00	—	51,500	New Position
Total 2018 Budget Changes	2.00	—	116,900	
Total Budget Changes	1.25	(\$54,600)	\$116,900	
Total General Gov't Positions	(0.75)			
Total Other Fund Positions	2.00			
Total Positions	1.25			

In the 2018 budget, the City continues to accommodate Federal and State unfunded mandates and provide critical public safety and other essential services. In an effort to minimize costs and increase efficiencies, management has increased, decreased, and reorganized personnel resources in both the 2017 and 2018 budget.

It should be noted that the per capita number of General Government full-time equivalent employees (FTE's) has decreased per thousand of population from 6.0 FTE's in 2008 down to 5.3 FTE's in 2017.

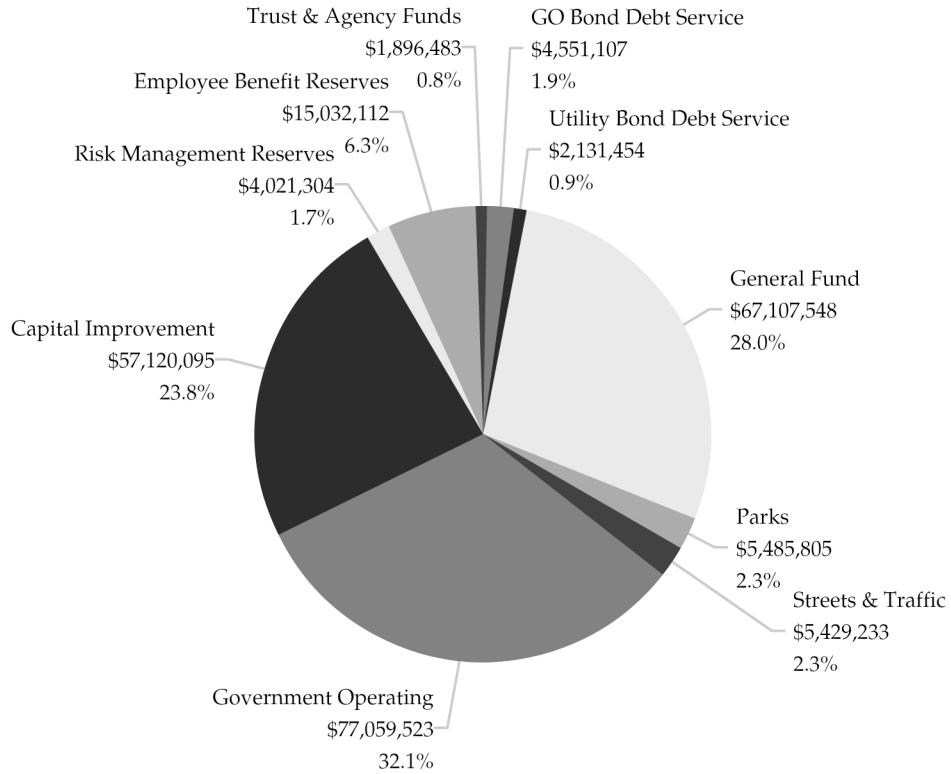
Major Policy Considerations

The following chart represents new initiatives included in the 2018 Budget:

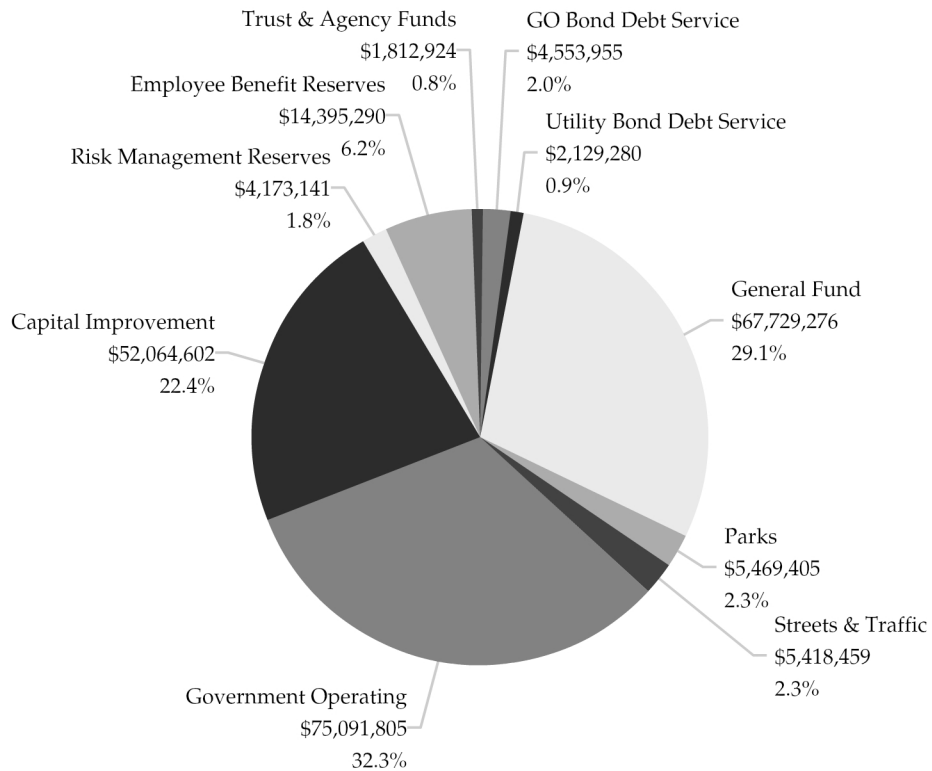
2018 POLICY ISSUES

Policy Issue	Fund / Funding Source	Amount
Revenue Options		
Eliminate Utility Tax Cap on External Utilities	General Fund Revenue	Up to \$550,000
Transportation Benefit District Funding	Vehicle Tab Fee/ Street Construction Fund	\$1.3 to \$1.5 million annually
City Administration		
City-Wide Wellness Fair	General Fund	\$5,000
Convention Center		
Mobile Information Center Kiosk	Hotel/Motel Tax	\$25,000
Consultant Services	Hotel/Motel Tax	\$10,000
Trolley		
Trolley Facility Repairs & Maintenance	General Fund	\$10,000
Legal		
Domestic Violence Conference	General Fund	\$2,000
Yakima Airport		
Parking Fee Increase	Airport Revenue	\$38,000
Airport Layout Plan Update	Airport Capital Grants FAA - 90% PFC - 10%	\$500,000
West General Aviation apron	Airport Capital Grants FAA - 90% PFC - 10%	\$1,300,000
Public Works		
Transit		
Solar Lighted Passenger Shelters	Transit Capital Fund / Grant	\$130,000
Sidewalks & ADA ramps	Transit Capital Fund	\$100,000
Dial-A-Ride Passenger Counter System	Transit Capital Fund	\$50,000
Tracking & Reporting Software	Transit Capital Fund	\$150,000
Solid Waste - Refuse		
Add one Solid Waste Maintenance Position	Refuse Fund	\$59,000
Curbside Recycling	Refuse Fund	\$30,000
Wastewater		
Security Fencing	Wastewater Capital	\$150,000
Ultraviolet Disinfection System Updates	Wastewater Capital	\$500,000
Wastewater Trunk Line Upsizing	Wastewater Capital	2018 - \$1,000,000 2019 - \$1,000,000
72nd Ave Wastewater Service	Wastewater Capital	\$120,000
Aging Infrastructure Repair/Replacement	Wastewater Capital	\$750,000
Stormwater		
Maintenance of Yakima Urban Streams	Stormwater Capital	\$100,000 per year
Streets and Intersections Infrastructure	Stormwater Capital	\$1,000,000

2018 EXPENDITURE BUDGET BY FUND



2018 REVENUE BUDGET BY FUND



2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2016 Actual Expenditures	2017 Amended Budget	2017 Year-End Estimate	2018 Proposed Expenditures	2018 vs 2017 Est
General Government					
City Management	\$ 418,042	\$ 399,805	\$ 400,677	\$ 434,550	8.5 %
Indigent Defense	952,414	965,500	1,030,000	1,050,000	1.9 %
City Council	258,909	252,176	253,946	262,650	3.4 %
City Clerk/Records	700,223	582,429	696,269	675,267	(3.0)%
Human Resources	607,585	724,580	688,503	763,825	10.9 %
Legal	1,479,124	1,703,161	1,704,107	1,686,272	(1.0)%
Municipal Court	1,420,308	1,496,999	1,470,272	1,585,265	7.8 %
Planning	597,187	669,715	593,524	629,748	6.1 %
Code Administration	1,767,886	1,877,343	1,831,218	1,926,299	5.2 %
City Hall Facility	487,271	521,591	547,859	533,319	(2.7)%
Economic Development	711,003	743,507	621,085	514,138	(17.2)%
Police	27,069,183	28,119,824	28,559,803	29,529,034	3.4 %
Fire	12,258,513	13,128,867	13,626,565	13,807,552	1.3 %
Information Technology	3,072,104	3,478,097	3,562,363	3,523,653	(1.1)%
Intergovernmental	189,360	155,287	157,487	160,372	1.8 %
Transfers	4,839,545	5,352,664	4,009,924	3,952,540	(1.4)%
Financial Services	1,546,084	1,625,592	1,594,351	1,651,963	3.6 %
State Examiner	100,301	117,000	128,526	130,000	1.1 %
Police Pension	925,129	964,997	928,497	927,497	(0.1)%
Utility Services	1,411,308	1,674,646	1,734,863	1,829,146	5.4 %
Parking	148,232	177,640	178,407	178,783	0.2 %
Purchasing	625,121	608,463	593,796	624,773	5.2 %
Engineering	663,965	753,162	688,831	730,903	6.1 %
Contingency	—	(675,000)	—	—	n/a
Total General Fund	62,248,797	65,418,045	65,600,873	67,107,549	2.3 %
Parks & Recreation	5,421,860	5,583,642	5,520,884	5,485,805	(0.6)%
Street & Traffic Operations	5,600,888	7,518,427	8,359,064	5,429,233	(35.0)%
Total General Government Funds	\$ 73,271,545	\$ 78,520,114	\$ 79,480,821	\$ 78,022,587	(1.8)%

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Projected Revenue	2018 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
General Fund	\$ 67,729,276	\$ 7,205,269	\$ 7,826,997	\$ 621,728
Parks & Recreation	5,469,405	72,803	56,403	(16,400)
Street & Traffic Operations	5,418,459	656,605	645,831	(10,774)
Total General Government Funds	\$ 78,617,140	\$ 7,934,677	\$ 8,529,231	\$ 594,554

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2016 Actual Expenditures	2017 Amended Budget	2017 Year-End Estimate	2018 Proposed Expenditures	2018 vs 2017 Est
Other Operating/Enterprise					
Economic Development	\$ 207,132	\$ 134,266	\$ 101,339	\$ 116,400	14.9 %
Community Development	1,189,804	4,146,239	4,111,372	1,472,705	(64.2)%
Community Relations	560,671	644,764	638,185	634,098	(0.6)%
Cemetery	254,482	280,957	278,424	268,602	(3.5)%
Emergency Services	1,373,260	1,417,413	1,425,987	1,411,607	(1.0)%
Public Safety Communications	3,505,645	3,775,176	3,838,360	4,289,986	11.8 %
Police Grants	358,017	384,078	396,692	406,648	2.5 %
Downtown Improvement District	198,017	201,353	184,853	188,127	1.8 %
Trolley (Yakima Interurban Lines)	80,450	1,355	29,220	31,699	8.5 %
Front St Business Impr Area	8,097	3,500	3,500	3,500	— %
Tourist Promotion (Conv Ctr)	1,641,685	1,709,375	1,699,375	1,721,163	1.3 %
Capitol Theatre	420,497	434,878	443,278	436,587	(1.5)%
PFD Revenue-Convention Center	724,692	733,213	733,213	733,213	— %
Tourist Promotion Area	662,836	707,200	707,200	707,200	— %
PFD Revenue-Capitol Theatre	628,855	661,400	661,400	661,400	— %
Airport Operating Fund	1,108,923	1,248,700	1,234,845	1,278,178	3.5 %
Stormwater Operating	2,752,882	3,459,881	3,475,153	3,251,193	(6.4)%
Transit	8,234,002	9,447,643	9,350,506	9,682,563	3.6 %
Refuse	6,416,963	6,969,474	6,986,115	7,193,658	3.0 %
Wastewater Operating	21,129,918	23,546,152	23,591,186	23,892,893	1.3 %
Water Operating	9,922,482	10,208,593	10,269,135	10,450,868	1.8 %
Irrigation Operating	1,881,467	1,737,460	1,767,461	1,802,753	2.0 %
Equipment Rental	5,606,206	4,727,725	5,577,018	4,746,938	(14.9)%
Environmental Fund	184,160	439,950	164,500	422,950	157.1 %
Public Works Administration	1,199,053	1,288,066	1,272,359	1,254,593	(1.4)%
Total Other Operating/Enterprise	\$ 70,250,196	\$ 78,308,811	\$ 78,940,676	\$ 77,059,522	(2.4)%

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

Revenues	2018 Projected Revenue	2018 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Other Operating/Enterprise				
Economic Development	\$ 117,016	\$ 60,441	\$ 61,057	\$ 616
Community Development	1,481,868	1,013,102	1,022,265	9,163
Community Relations	674,990	786,392	827,284	40,892
Cemetery	264,950	53,994	50,342	(3,652)
Emergency Services	1,389,235	90,658	68,286	(22,372)
Public Safety Communications	4,241,221	65,262	16,496	(48,766)
Police Grants	346,000	771,820	711,171	(60,649)
Downtown Improvement District	200,340	8,718	20,932	12,214
Trolley (Yakima Interurban Lines)	31,704	59	64	5
Front St Business Impr Area	3,735	352	587	235
Tourist Promotion (Conv Ctr)	1,732,250	450,373	461,460	11,087
Capitol Theatre	430,720	24,438	18,571	(5,867)
PFD Revenue-Convention Center	868,710	790,008	925,505	135,497
Tourist Promotion Area	707,550	78,404	78,754	350
PFD Revenue-Capitol Theatre	660,500	191,987	191,087	(900)
Airport Operating Fund	1,271,379	61,383	54,584	(6,799)
Stormwater Operating	3,779,989	540,878	1,069,674	528,796
Transit	9,199,125	2,103,840	1,620,402	(483,438)
Refuse	7,298,235	745,180	849,757	104,577
Wastewater Operating	22,762,417	4,638,559	3,508,084	(1,130,475)
Water Operating	9,712,000	1,632,061	893,194	(738,867)
Irrigation Operating	1,803,500	902,793	903,540	747
Equipment Rental	4,630,292	1,794,472	1,677,825	(116,647)
Environmental Fund	280,000	675,099	532,149	(142,950)
Public Works Administration	1,204,079	328,697	278,183	(50,514)
Total Other Operating/Enterprise	\$ 75,091,805	\$ 17,808,970	\$ 15,841,253	\$ (1,967,717)

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

Expenditures	2016 Actual Expenditures	2017 Amended Budget	2017 Year-End Estimate	2018 Proposed Expenditures	2018 vs 2017 Est
Capital Improvement					
Arterial Street	\$ 2,597,172	\$ 4,867,075	\$ 2,073,000	\$ 4,902,457	136.5 %
C.B.D. Capital Improvement	709,609	10,888,560	66,455	10,838,560	n/a
Capitol Theatre Construction	164,825	202,000	202,000	60,000	(70.3)%
Yakima Rev Development Area	951,253	2,168,686	1,868,828	11,500,142	515.4 %
Parks & Recreation Capital	3,020,576	2,225,500	2,438,639	105,000	(95.7)%
Fire Capital	800,298	2,648,617	1,108,405	80,000	(92.8)%
Law & Justice Capital	468,792	833,600	824,886	695,000	(15.7)%
Public Works Trust Construction	618,569	1,674,614	526,804	476,495	(9.5)%
REET 2 Capital Construction	977,372	782,452	782,452	777,646	(0.6)%
Street Capital Fund	167	401,500	95,000	550,000	478.9 %
Convention Center Capital Impr	255,692	412,000	412,000	466,560	13.2 %
Cum. Reserve for Capital Impr	1,272,262	115,000	461,654	10,000	(97.8)%
Airport FAA	9,517,393	2,815,089	2,746,787	3,884,193	41.4 %
Stormwater Capital	107,762	3,900,000	1,520,000	2,450,000	61.2 %
Transit Capital Reserve	2,171,211	2,269,675	2,232,730	500,000	(77.6)%
Wastewater Facilities Capital Rsv	127,357	879,000	879,000	1,250,000	42.2 %
Wastewater Construction	619,275	8,910,000	4,676,011	5,560,000	18.9 %
Water Capital	312,384	1,444,000	1,175,160	1,696,500	44.4 %
Wastewater Capital	124,087	3,750,000	850,000	2,950,000	247.1 %
Irrigation Capital	467,294	8,367,542	659,883	8,367,542	n/a
Total Capital Improvement	\$ 25,283,350	\$ 59,554,910	\$ 25,599,694	\$ 57,120,095	123.1 %
Contingency/Operating Reserves					
FRS/Capitol Theatre Reserve	\$ 36,641	\$ —	\$ —	\$ —	n/a
Risk Management	3,352,878	3,813,381	3,696,323	4,021,304	8.8 %
Total Contingency/Operating Reserves	\$ 3,389,519	\$ 3,813,381	\$ 3,696,323	\$ 4,021,304	8.8 %

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Projected Revenue	2018 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Capital Improvement				
Arterial Street	\$ 4,474,885	\$ 1,300,863	\$ 873,292	\$ (427,571)
C.B.D. Capital Improvement	10,821,250	713,275	695,965	(17,310)
Capitol Theatre Construction	60,000	8,566	8,566	—
Yakima Rev Development Area	13,000,000	1,305,674	2,805,532	1,499,858
Parks & Recreation Capital	374,000	50,761	319,761	269,000
Fire Capital	163,000	(24,925)	58,075	83,000
Law & Justice Capital	421,516	367,439	93,955	(273,484)
Public Works Trust Construction	1,070,718	2,061,998	2,656,221	594,223
REET 2 Capital Construction	986,270	460,137	668,761	208,624
Street Capital Fund	705,000	227,710	382,710	155,000
Convention Center Capital Impr	455,500	768,992	757,932	(11,060)
Cum. Reserve for Capital Impr	—	265,132	255,132	(10,000)
Airport FAA	4,719,343	1,563,260	2,398,410	835,150
Stormwater Capital	1,060,000	4,142,600	2,752,600	(1,390,000)
Transit Capital Reserve	1,408,000	5,338,296	6,246,296	908,000
Wastewater Facilities Capital Rsv	700,000	2,368,527	1,818,527	(550,000)
Wastewater Construction	2,900,000	5,279,481	2,619,481	(2,660,000)
Water Capital	1,026,560	4,161,139	3,491,199	(669,940)
Wastewater Capital	501,500	2,961,035	512,535	(2,448,500)
Irrigation Capital	7,217,060	2,997,634	1,847,152	(1,150,482)
Total Capital Improvement	\$ 52,064,602	\$ 36,317,594	\$ 31,262,102	\$ (5,055,492)
Contingency/Operating Reserves				
FRS/Capitol Theatre Reserve	\$ —	\$ —	\$ —	\$ —
Risk Management	4,173,141	113,550	265,387	151,837
Total Contingency/Operating Reserves	\$ 4,173,141	\$ 113,550	\$ 265,387	\$ 151,837

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2016	2017	2017	2018	2018
	Actual	Amended	Year-End	Proposed	vs 2017
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Employee Benefit Reserves					
Unemployment Compensation	\$ 157,319	\$ 227,353	\$ 571,812	\$ 182,706	(68.0)%
Employees Health Benefit	11,050,950	12,308,313	13,908,833	12,961,129	(6.8)%
Workers' Compensation	1,424,351	1,290,919	2,066,268	1,821,376	(11.9)%
Wellness/EAP Fund	57,279	101,800	70,000	66,900	(4.4)%
Total Employee Benefit Reserves	\$ 12,689,899	\$ 13,928,385	\$ 16,616,913	\$ 15,032,111	(9.5)%
Trust and Agency Funds					
Firemen's Relief & Pension	\$ 1,162,654	\$ 1,289,452	\$ 1,207,152	\$ 1,229,483	1.8 %
YakCorps Agency Fund	—	655,000	655,000	655,000	— %
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	\$ 1,174,654	\$ 1,956,452	\$ 1,874,152	\$ 1,896,483	1.2 %
Debt Service					
L.I.D. Guaranty	\$ 25,329	\$ —	\$ —	\$ —	n/a
PFD Debt Service	1,024,025	1,029,213	1,029,213	1,029,850	0.1 %
General Obligation Bonds	3,736,939	3,746,047	3,746,047	3,521,257	(6.0)%
Water-Irrigation/Sewer Bonds	2,129,054	2,127,754	2,127,754	2,131,454	0.2 %
Total Debt Service	\$ 6,915,347	\$ 6,903,014	\$ 6,903,014	\$ 6,682,561	(3.2)%
Total City Budget	\$ 192,974,517	\$ 242,985,065	\$ 213,111,591	\$ 239,834,665	12.5 %

2018 FINAL BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Projected Revenue	2018 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Employee Benefit Reserves				
Unemployment Compensation	\$ 194,750	\$ 124,384	\$ 136,428	\$ 12,044
Employees Health Benefit	12,786,620	375,199	200,689	(174,510)
Workers' Compensation	1,383,920	571,111	133,654	(437,457)
Wellness/EAP Fund	30,000	60,820	23,920	(36,900)
Total Employee Benefit Reserves	\$ 14,395,290	\$ 1,131,514	\$ 494,691	\$ (636,823)
Trust and Agency Funds				
Firemen's Relief & Pension	\$ 1,136,924	\$ 1,168,623	\$ 1,076,064	\$ (92,559)
YakCorps Agency Fund	655,000	—	—	—
Cemetery Trust	21,000	664,969	673,969	9,000
Total Trust and Agency Funds	\$ 1,812,924	\$ 1,833,592	\$ 1,750,033	\$ (83,559)
Debt Service				
L.I.D. Guaranty	\$ —	\$ —	\$ —	\$ —
PFD Debt Service	1,029,213	165,605	164,968	(637)
General Obligation Bonds	3,524,743	86,002	89,487	3,485
Water-Irrigation/Sewer Bonds	2,129,280	2,021,465	2,019,291	(2,174)
Total Debt Service	\$ 6,683,236	\$ 2,273,072	\$ 2,273,746	\$ 674
Total City Budget	\$ 232,838,137	\$ 67,412,971	\$ 60,416,443	\$ (6,996,528)



BUDGET ORDINANCE

ORDINANCE NO. 2017-037

AN ORDINANCE adopting a budget for the City of Yakima, Washington, for the year 2018; and making appropriations for estimated expenditures.

WHEREAS, on or before the 2nd day of November, 2017, a Preliminary Budget Summary for the City of Yakima for the year 2017 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, 2017, the City Council held hearings on the budget and on parts thereof, and on November 21, 2017 and on December 5, 2017, 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 2018 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Annual Budget - 2018," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the year 2018 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.

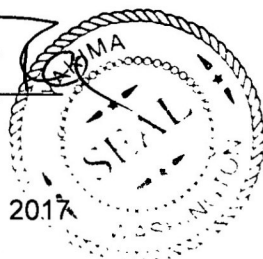
Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2018, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 12th day of December, 2017.


Kathy Coffey, Mayor

ATTEST:


Sonya Claar Tee, City Clerk



Publication Date: December 15, 2017
Effective Date: January 1, 2018

City of Yakima
Annual Budget - 2018

Schedule A

SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2018	2018	Percent of Budget
	Projected Resources	Budget Appropriation	
001 General Fund	\$ 74,934,545	\$ 67,107,548	28.0%
123 Economic Development	177,457	116,400	—%
124 Community Development	2,494,970	1,472,705	0.6%
125 Community Relations	1,461,382	634,098	0.3%
131 Parks & Recreation	5,542,208	5,485,805	2.3%
141 Streets & Traffic	6,075,064	5,429,233	2.3%
142 Arterial Street	5,775,749	4,902,457	2.0%
144 Cemetery	318,944	268,602	0.1%
150 Emergency Services	1,479,892	1,411,607	0.6%
151 Public Safety Communications	4,306,483	4,289,986	1.8%
152 Police Grants	1,117,820	406,648	0.2%
161 Downtown Yakima Impr District	209,059	188,127	0.1%
162 Trolley	31,763	31,699	—%
163 Front St Business Improvement Area	4,087	3,500	—%
170 Tourist Promotion (Conv Ctr)	2,182,623	1,721,163	0.7%
171 Capitol Theatre	455,158	436,587	0.2%
172 PFD Rev - Convention Center	1,658,718	733,213	0.3%
173 Tourist Promotion Area	785,954	707,200	0.3%
174 PFD Rev - Capitol Theatre	852,487	661,400	0.3%
272 PFD Debt Service	1,194,818	1,029,850	0.4%
281 Misc LTGO Bonds	3,104,726	3,095,992	1.3%
287 1996 LTGO Bonds	506,018	425,265	0.2%
321 C.B.D. Capital Improvement	11,534,525	10,838,560	4.5%
322 Capitol Theatre Construction	68,566	60,000	—%
323 Yakima Revenue Development Area	14,305,674	11,500,142	4.8%
331 Parks & Recreation Capital	424,761	105,000	—%
332 Fire Capital	138,075	80,000	—%
333 Law & Justice Capital	788,955	695,000	0.3%
342 REET 1	3,132,716	476,495	0.2%
343 REET 2	1,446,407	777,646	0.3%
344 Streets Capital	932,710	550,000	0.2%
370 Convention Center Cap Improvement	1,224,492	466,560	0.2%
392 Cumulative Reserve - Capital Impr	265,132	10,000	—%
421 Airport Operating	1,332,762	1,278,178	0.5%
422 Airport FAA	6,282,603	3,884,193	1.6%
441 Stormwater Operating	4,320,867	3,251,193	1.4%
442 Stormwater Capital	5,202,600	2,450,000	1.0%
462 Transit Operating	11,302,965	9,682,563	4.0%

City of Yakima
Annual Budget - 2018

Schedule A

SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2018	2018	Percent of
	Projected Resources	Budget Appropriation	
464 Transit Capital	6,746,296	500,000	0.2%
471 Refuse	8,043,415	7,193,658	3.0%
472 Wastewater Capital - Facilities	3,068,527	1,250,000	0.5%
473 Wastewater Operating	27,400,977	23,892,893	10.0%
474 Water Operating	11,344,061	10,450,868	4.4%
475 Irrigation Operating	2,706,293	1,802,753	0.8%
476 Wastewater Capital - Construction	8,179,481	5,560,000	2.3%
477 Water Capital	5,187,699	1,696,500	0.7%
478 Wastewater Capital - Projects	3,462,535	2,950,000	1.2%
479 Irrigation Capital	10,214,694	8,367,542	3.5%
486 2008 Water Bond	598,580	231,000	0.1%
488 2008 Wastewater Bond	414,662	413,813	0.2%
491 2004 Irrigation Bond	352,354	321,341	0.1%
493 2003 Wastewater Bond	2,785,148	1,165,300	0.5%
512 Unemployment Comp	319,134	182,706	0.1%
513 Employee Health Benefit Reserve	13,161,819	12,961,129	5.4%
514 Workers' Compensation Reserve	1,955,031	1,821,376	0.8%
515 Risk Management Reserve	4,286,691	4,021,304	1.7%
516 Wellness/EAP	90,820	66,900	—%
551 Equipment Rental	6,424,764	4,746,938	2.0%
555 Environmental	955,099	422,950	0.2%
560 Public Works Administration	1,532,776	1,254,593	0.5%
612 Firemen's Relief & Pension	2,305,547	1,229,483	0.5%
632 YakCorps	655,000	655,000	0.3%
710 Cemetery Trust	685,969	12,000	—%
	<u>\$ 300,251,107</u>	<u>\$ 239,834,662</u>	



PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is 766.95 for 2018, a total net increase of 1.25 FTE's from the 2017 Adopted budget. In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 498.45 permanent budgeted positions, a net of decrease of .75 from the 2017 Adopted budget.

Cumulatively, General Government has decreased by a net of 1.07 positions in the 3 years since 2015. Detail of changes are listed in the Permanent Budgeted Position chart.

The following chart lists the major bargaining groups that represent various groups of City employees, as well as the unrepresented management supervisory, confidential and other exempt employee classifications.

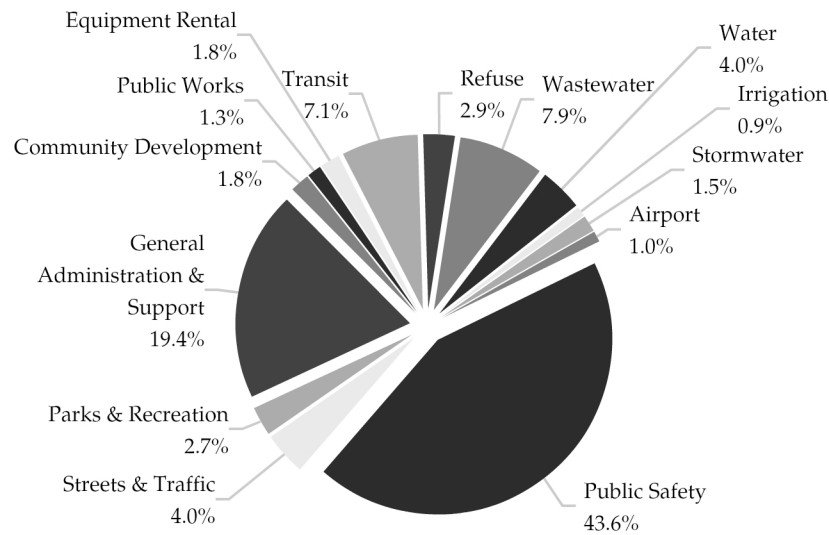
Negotiations are still underway for groups not settled as of January 1, 2018. The 2018 Adopted Budget contains estimates for these agreements.

Bargaining Unit	Employees	Status on 12/31/17	Budgeted
AFSCME Municipal	273	Settled through 2017	Yes
AFSCME Transit	46	Settled through 2019	Yes
International Association of Firefighters (IAFF) - LEOFF	92	Settled through 2017	Yes
911 Call-taker (IAFF)- PERS Employees	17	Settled through 2017	Yes
Public Safety Dispatchers (IAFF) - PERS Employees	16	Settled through 2017	Yes
Yakima Police Patrolman's Association (YPPA)	125	Settled through 2019	Yes
Management, Supervisory Confidential/Exempt Class	70	PACA ⁽¹⁾	Yes
Teamsters Units:			
Police Management	8	Settled through 2018	Yes
Corrections Sergeants	3	Settled through 2019	Yes
Supervisors & Administrative	52	Settled through 2019	Yes
Public Works Division Managers	5	Settled through 2020	Yes

- (1) PACA is the Pay and Compensation Adjustment mechanism for the unrepresented employees, as set forth in Section 2.20.116 of the Municipal Code.

The City's most recently amended Pay and Compensation Ordinance may be found at:
<http://www.yakimawa.gov/services/hr/files/Master-Pay-Ordinance.pdf>

CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



**GENERAL GOVERNMENT
FULL-TIME EMPLOYEE (FTE) COMPARISON**

Department Number/Description	2015	2016	2017	2018
	Actual	Actual	Adopted Budget	Proposed Budget
General Government				
General Fund				
102 City Manager ⁽¹⁾	2.00	2.00	2.00	3.00
110 City Council	7.00	7.00	7.00	7.00
140 Records ⁽²⁾	4.50	4.50	5.00	5.00
160 Human Resources	9.10	9.10	9.10	9.10
170 Legal ⁽³⁾	19.50	18.50	18.50	18.50
180 Municipal Court ⁽⁴⁾	12.12	12.20	12.20	12.20
210 Planning ⁽⁵⁾	7.00	6.00	6.00	7.00
220 Code Administration	17.00	17.00	17.00	17.00
221 City Hall Maintenance	2.00	2.00	2.00	2.00
250 Economic Development ⁽⁶⁾	2.00	2.00	2.00	1.00
310 Police ⁽⁷⁾	197.00	195.00	195.00	195.00
320 Fire ⁽⁸⁾	101.00	103.00	104.00	103.00
350 Information Technology ⁽⁹⁾	22.00	23.00	23.00	23.00
610 Financial Services	15.00	15.00	15.00	15.00
650 Utility Services ⁽¹⁰⁾	12.00	12.75	12.75	13.00
653 Parking	2.00	2.00	2.00	2.00
670 Purchasing	6.00	6.00	6.00	6.00
700 Engineering ⁽¹¹⁾	10.00	9.00	8.75	7.75
Total General Fund	447.22	446.05	447.30	446.55

**GENERAL GOVERNMENT
FULL-TIME EMPLOYEE (FTE) COMPARISON**

Department Number/Description	2015	2016	2017	2018
	Actual	Actual	Adopted Budget	Proposed Budget
131 Parks & Recreation ⁽¹²⁾	21.30	20.90	20.90	20.90
133 Traffic Engineering	9.00	9.00	9.00	9.00
141 Streets	22.00	22.00	22.00	22.00
Total General Government	499.52	497.95	499.20	498.45
Other Operating Funds				
124 Community Development	7.00	7.00	7.00	7.00
125 Community Relations	5.00	5.00	5.00	5.00
144 Cemetery	2.00	2.00	2.00	2.00
151 Public Safety Communications ⁽¹³⁾	35.00	35.00	36.00	36.00
421 Airport ⁽¹⁴⁾	7.00	7.00	8.00	8.00
462 Transit ⁽¹⁵⁾	54.80	54.30	54.30	54.30
471 Refuse ⁽¹⁶⁾	20.00	20.00	21.00	22.00
473 Wastewater/Stormwater ⁽¹⁷⁾	70.20	71.20	72.20	72.20
474 Water Operating	31.00	31.00	31.00	31.00
475 Irrigation Operating	7.00	7.00	7.00	7.00
551 Equipment Rental	14.00	14.00	14.00	14.00
560 Public Works Administration ⁽¹⁸⁾	9.00	9.00	9.00	10.00
Total Other Operating Funds	262.00	262.50	266.50	268.50
Grand Total	761.52	760.45	765.70	766.95

- (1) An Assistant City Manager was added mid-year 2017, funded by the deletion of the Director of Utilities and Engineering and an Economic Development Assistant.
- (2) A .50 Department Assistant III upgraded to a full-time City Records Assistant in 2017.
- (3) One Legal Assistant II was deleted due to budget constraints mid-year 2016.
- (4) The Municipal Court Department Assistant was changed from .62 to .70 mid-year 2016.
- (5) One Senior Planner was left vacant in 2016 and 2017 due to budget constraints.
- (6) An Economic Development Assistant position was deleted in 2018 due to budget constraints.
- (7) 2 Police Officers deleted mid-year 2016 due to budget constraints.
- (8) Three Firefighters were added in 2016 to reduce overtime, and one Maintenance Mechanic was added in 2017 to help with additional vehicle maintenance needs. The Gang Free Program Manager, originally funded elsewhere, was deleted in 2016.
- (9) A mid-year restructure in 2015 resulted in the deletion of one Client service Technician and the addition of a Senior Client Services Technician and an Information Technology System Administrator.
- (10) Mid-year 2016, a Business Application Specialist position was added. Also in 2016, a Water Services Specialist position was reduced from 1.00 to .75, but reinstated to 1.00 in the 2018 budget.
- (11) One Design Engineer was eliminated mid-year 2016 and the Engineering Contract Specialist went from 1.00 to .75 in 2016 due to budget constraints. The Director of Utilities & Engineering position was deleted in 2018 due to budget constraints.
- (12) A 2016 reorganization resulted in the net loss of .40 positions.
- (13) One Public Safety Communications Supervisor was added in 2017 to reduce overtime and increase coverage.
- (14) One Airport Operation & Maintenance Manager was added in 2017 to address insufficient staffing levels.
- (15) A 2016 reorganization changed some Transit Operator positions to temporary, and added a Transit Field Operations Supervisor and a Transit Maintenance Crew Leader, resulting in the net loss of .50 FTE's.
- (16) One Solid Waste Supervisor was added in 2017 and a Solid Waste Services Specialist was added in 2018.
- (17) A WWTP Lead Maintenance Tech was added mid-year 2015, and a reorganization added a Pretreatment Crew leader in 2017.
- (18) A Custodian position was added mid-year 2017.



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 either as a transfer out/in from one fund to another or as an expenditure in one and revenue in another. Therefore such amounts are counted as both revenue and expenditure and considered double budgeted. 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:

DOUBLE BUDGETING COMPARISON

	2017	2018
	Adopted	Adopted
	Budget	Budget
Total Budget	\$ 238,703,968	\$ 239,834,665
Less Double Budgeted Items	49,840,122	49,406,737
Actual Budget	\$ 188,863,846	\$ 190,427,928

The most common instances of double budgeting are:

- Charges by internal service or other funds for services provided from operating funds to internal service funds (or other funds) in payment for services.
- Transfers from operating funds to debt service funds.
- Transfers from operating funds to capital funds to build 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	\$ 42,036	Capitol Theatre	\$ 60,000
Cemetery	18,657	Parks & Recreation	374,000
Public Safety Communications	129,220	Law & Justice Capital	200,000
Downtown Business Impr District	7,127	Street Construction	105,000
Tourist Promotion	65,031	Convention Center	155,000
Capitol Theatre	9,445	Stormwater Capital	1,060,000
Airport	77,000	Wastewater Capital - Construction	616,000
Stormwater Operating	128,837	Wastewater Capital - Projects	2,900,000
Transit	502,838	Wastewater Capital - Facilities	501,500
Refuse	373,975	Water Capital	750,000
Wastewater Operating	1,195,886	Total Capital Projects	6,721,500
Water Operating	597,317		
Irrigation Operating	119,140	Debt Service	
Unemployment Compensation Reserve	2,070	2002/2009 PFD Conv Ctr/Cap Th GO Bond	928,213
Health Benefit Reserve	139,360	Various LTGO (SunDome/Parks/Fire/St)	3,095,993
Workers' Compensation Reserve	51,221	Public Works Trust Construction	84,448
Risk Management Reserve	98,800	Wastewater Operating Fund	32,621
Firemen's Relief and Pension	60,613	Water 2008 Bonds (ref 1998 Bonds) & Rsv	230,800
Total City Services	3,618,573	Wastewater 2008 Revenue Bonds	413,813
		2003/2012 Irrigation Bonds and Reserve	317,542
In Lieu of Taxes		2003 Wastewater Bonds and Reserve	1,165,000
Stormwater Operating	200,000	Total Debt Service	6,268,430
Refuse	1,097,063		
Wastewater Operating	4,333,000	Internal Service	
Water Operating	1,870,500	Unemployment Compensation	194,750
Total	7,500,563	Employee Health Benefit Reserve	10,647,441
		Workers Compensation Fund	1,242,000
Utility Services	1,867,041	Risk Management Reserve	3,981,641
		Wellness/Employee Assist Program	30,000
Other		Equipment Rental - Replacement	1,702,792
Engineering	52,531	Equipment Rental - Resale	1,353,000
Information Systems	52,936	Public Works Department	1,204,079
Codes	400,000	Total Internal Service	20,355,703
Total	505,467		
		Operating Subsidies	
Total General Fund	13,491,644	Cemetery Fund	139,000
		Trolley	10,000
Parks Interfund - Utility Tax	1,513,060	Tourist Promotion	100,000
Street Interfund	545,000	Capitol Theatre	122,400
		Public Safety Communications	100,000
Total General Government		Airport	40,000
(General, Parks, and Streets Funds)	\$ 15,549,704	Total Operating Subsidies	\$ 511,400
		Total All Funds	\$ 49,406,737

INTERNAL CHARGES

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; an internal charge is applied to each such fund. This internal charge represents an expenditure to each individual fund and a revenue to the General Fund.

Following are the schedules showing charges for 2017 Internal Charges:

	INTERNAL CHARGES			
	2017			
	Amended Budget	Excluded Expenditures	Direct Charge For Services	Net City Service Costs
City Manager	\$ 399,805	—	—	\$ 399,805
City Clerk / Records	582,429	—	—	582,429
Finance	1,625,592	—	—	1,625,592
Human Resources	724,580	—	—	724,580
Legal	1,703,161	1,193,083	—	510,078
Purchasing	608,463	—	266,333	342,130
City Hall Facility	521,591	—	—	521,591
Information Technology	3,478,097	—	50,000	3,428,097
Subtotal	<u>\$ 9,643,718</u>	<u>\$ 1,193,083</u>	<u>\$ 316,333</u>	<u>\$ 8,134,302</u>

- The *2017 Amended Budget* column illustrates the estimated 2017 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, in this case, the prosecution division is subtracted from Legal Department'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 are dedicated 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 Fund	2017	% City	2018		2017 Charges	Percent Inc (Dec)
	Amended	Service	City Service Charges			
	Budget	Budget	Billable	Non-Billable		
Community Relations	\$ 642,199	0.4%	\$ 42,036	\$ —	\$ 40,419	4.0%
Cemetery	280,957	0.2%	18,657	—	17,939	4.0%
Public Safety Communications	2,054,989	1.3%	129,220	—	124,250	4.0%
Downtown Business Impr District	201,353	0.1%	7,127	—	6,853	4.0%
Tourist Promotion	1,709,375	1.1%	65,031	—	62,530	4.0%
Capitol Theatre	434,878	0.3%	9,445	—	9,082	4.0%
Airport	1,248,700	0.8%	77,000	—	74,038	4.0%
Stormwater	2,339,881	1.5%	128,837	—	123,882	4.0%
Transit	9,447,643	6.2%	502,838	—	483,498	4.0%
Refuse	6,174,474	4.1%	373,975	—	359,591	4.0%
Wastewater	17,669,335	11.6%	1,195,886	—	1,149,890	4.0%
Water	9,051,772	5.9%	597,317	—	582,180	2.6%
Irrigation	1,707,460	1.1%	119,140	—	116,121	2.6%
Unemployment Comp Reserve	77,353	0.1%	2,070	—	1,990	4.0%
Health Benefit Reserve	4,608,313	3.0%	139,360	—	134,000	4.0%
Workers Compensation Reserve	750,919	0.5%	51,221	—	49,251	4.0%
Risk Management Reserve	1,671,381	1.1%	98,800	—	95,000	4.0%
Fire Pension - Medical	817,452	0.5%	60,613	—	58,282	4.0%
Subtotal	60,888,434	39.9%	3,618,573	—	3,488,796	
Other Operating Funds & Dept's	100,505,108	60.1%	—	4,885,052	—	
Excluded Funds & Departments	71,947,805					
Department City Service Charge	9,643,718					
Total Budget	242,985,065					
Total City Service Budget	\$ 152,430,596	100.0%	3,618,573	4,885,052	\$ 3,488,796	11.5%
			Total Billable and Non-Billable		\$ 8,503,625	

- *Amended Budget* is the amount of budget eligible for City Service charges after transfers, exclusions and double budgeted amounts have been removed.
- The *Percent City Service Budget* 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 are included in the 2017 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 2016 charges for city services for comparative purposes.
- The *Percent Increase (Decrease)* column indicates the percentage increase or decrease from 2016 to 2017 charges.

Note: Total City Service charge as a percentage of eligible budgets is 5.9%.

EXCLUSIONS

Funds and Department Budgets Excluded from City Service Charge	Excluded Amount
Indigent Defense	\$ 965,500
Hearing Examiner	30,000
Intergovernmental	155,287
State Auditor	117,000
Police Pension	384,300
Arterial Street Capital	4,646,200
Trolley	1,355
Front Street PBI	3,500
Tourist Promotion - Convention Center	741,000
Capitol Theatre	410,040
PFD - Convention Center	15,000
Tourist Promotion Area	707,200
PFD - Capitol Theatre	14,000
G.O. Bond Funds	4,775,260
CBD Capital Improvement	10,888,560
Capitol Theatre Construction	202,000
Yakima Revenue Development Area	2,168,686
Parks & Recreation Capital	2,225,500
Fire Capital	2,648,617
Law and Justice Capital	581,600
Real Estate Excise Tax - REET 1	1,239,248
Real Estate Excise Tax - REET 2	525,006
Streets Capital	401,500
Convention Center Capital	412,000
Cumulative Reserve for Capital Improvement	115,000
Airport Capital	2,815,089
Stormwater Capital	3,900,000
Transit Operating	1,760,179
Transit Capital	2,269,675
Wastewater Capital - Facilities	879,000
Wastewater Capital - Construction	8,910,000
Wastewater Capital - Projects	3,750,000
Water Capital	1,444,000
Irrigation Capital	8,050,000
Revenue Bonds	2,127,754
Wellness/EAP	101,800
Environmental	439,950
Firemen's Relief & Pension	472,000
YakCorps Agency	655,000
	<u>\$ 71,947,806</u>

Note: In order to better identify the basic budgets that use administrative support services, several transaction types are excluded from the City Service Charge calculation.

- Internal transfers increase budgets, but don't "cost" in terms of administrative support.
- Funds/divisions with no personnel which only pay a few monthly invoices (i.e. State Auditor, Indigent Defense) are considered minimal activity.
- Capital Funds - because all construction projects are managed by operating funds and tend to have a few large transactions. These are currently excluded from the calculation.

RESOURCE AND EXPENDITURE DETAIL

Resources - A summary by fund of just the 2018 estimated resources compared to the 2018 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, which 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 which calculates the change of the 2018 budget from the 2017 amended budget in both dollar amount and percentage.

Expenditures by Fund and Category - Depicts the 2018 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 2018 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

<u>Fund/Description</u>	<u>2018 Adopted Revenue</u>	<u>2018 Adopted Expenditure</u>	<u>2018 Use of Reserves</u>	<u>2018 Est Beginning Balance</u>	<u>2018 Est Ending Balance</u>	<u>End Bal to Adopt Exp %</u>
001 General Fund	\$ 67,729,276	\$ 67,107,548	\$ 621,728	\$ 7,205,269	\$ 7,826,997	11.7%
131 Parks & Recreation	5,469,405	5,485,805	(16,400)	72,803	56,403	1.0%
141 Street & Traffic Operations	5,418,459	5,429,233	(10,774)	656,605	645,831	11.9%
General Government Total	78,617,140	78,022,586	594,554	7,934,677	8,529,231	10.9%
123 Economic Development	117,016	116,400	616	60,441	61,057	52.5%
124 Community Development	1,481,868	1,472,705	9,163	1,013,102	1,022,265	69.4%
125 Community Relations	674,990	634,098	40,892	786,392	827,284	130.5%
142 Arterial Street	4,474,885	4,902,457	(427,572)	1,300,863	873,292	17.8%
144 Cemetery	264,950	268,602	(3,652)	53,994	50,342	18.7%
150 Emergency Services	1,389,235	1,411,607	(22,372)	90,658	68,286	4.8%
151 Public Safety Communication	4,241,221	4,289,986	(48,765)	65,262	16,496	0.4%
152 Police Grants	346,000	406,648	(60,648)	771,820	711,171	174.9%
161 Downtown Impr District	200,340	188,127	12,213	8,718	20,932	11.1%
162 Trolley	31,704	31,699	5	59	64	0.2%
163 Front St Business Impr Area	3,735	3,500	235	352	587	16.8%
170 Tourist Promo (Conv Ctr)	1,732,250	1,721,163	11,087	450,373	461,460	26.8%
171 Capitol Theatre	430,720	436,587	(5,867)	24,438	18,571	4.3%
172 PFD - Conv Center	868,710	733,213	135,498	790,008	925,505	126.2%
173 Tourist Promotion Area	707,550	707,200	350	78,404	78,754	11.1%
174 PFD - Capitol Theatre	660,500	661,400	(900)	191,987	191,087	28.9%
272 PFD Debt Service	1,029,213	1,029,850	(638)	165,605	164,968	16.0%
281 Misc LTGO Bonds	3,095,993	3,095,992	—	8,734	8,734	0.3%
287 1996 LTGO Bonds	428,750	425,265	3,485	77,268	80,753	19.0%
321 C.B.D. Capital Impr	10,821,250	10,838,560	(17,310)	713,275	695,965	6.4%
322 Capitol Theatre Const	60,000	60,000	—	8,566	8,566	14.3%
323 Yakima Rev Dev Area	13,000,000	11,500,142	1,499,858	1,305,674	2,805,532	24.4%
331 Parks & Recreation Capital	374,000	105,000	269,000	50,761	319,761	304.5%
332 Fire Capital	163,000	80,000	83,000	(24,925)	58,075	72.6%
333 Law & Justice Capital	421,516	695,000	(273,484)	367,439	93,955	13.5%
342 REET 1 Public Works Trust	1,070,718	476,495	594,223	2,061,998	2,656,221	557.4%
343 REET 2 Capital Construction	986,270	777,646	208,624	460,137	668,761	86.0%
344 Street Capital Fund	705,000	550,000	155,000	227,710	382,710	69.6%
370 Conv Center Capital Impr	455,500	466,560	(11,060)	768,992	757,932	162.5%
392 Cum Rsv for Capital Impr	—	10,000	(10,000)	265,132	255,132	2,551.3%
421 Airport Operating	1,271,379	1,278,178	(6,799)	61,383	54,584	4.3%
422 Airport FAA	4,719,343	3,884,193	835,150	1,563,260	2,398,410	61.7%
441 Stormwater Operating	3,779,989	3,251,193	528,796	540,878	1,069,674	32.9%
442 Stormwater Capital	1,060,000	2,450,000	(1,390,000)	4,142,600	2,752,600	112.4%
462 Transit Operating	9,199,125	9,682,563	(483,438)	2,103,840	1,620,402	16.7%
464 Transit Capital	1,408,000	500,000	908,000	5,338,296	6,246,296	1,249.3%
471 Refuse	7,298,235	7,193,658	104,577	745,180	849,757	11.8%

RESOURCES

Fund/Description	2018 Adopted Revenue	2018 Adopted Expenditure	2018 Use of Reserves	2018 Est Beginning Balance	2018 Est Ending Balance	End Bal to Adopt Exp %
472 Wastewater Capital Facilities	700,000	1,250,000	(550,000)	2,368,527	1,818,527	145.5%
473 Wastewater Operating	22,762,417	23,892,893	(1,130,476)	4,638,559	3,508,084	14.7%
474 Water Operating	9,712,000	10,450,868	(738,868)	1,632,061	893,194	8.5%
475 Irrigation Operating	1,803,500	1,802,753	747	902,793	903,540	50.1%
476 Wastewater Capital Const	2,900,000	5,560,000	(2,660,000)	5,279,481	2,619,481	47.1%
477 Water Capital	1,026,560	1,696,500	(669,940)	4,161,139	3,491,199	205.8%
478 Wastewater Capital Projects	501,500	2,950,000	(2,448,500)	2,961,035	512,535	17.4%
479 Irrigation Capital	7,217,060	8,367,542	(1,150,482)	2,997,634	1,847,152	22.1%
486 2008 Water Bond	231,500	231,000	500	367,080	367,580	159.1%
488 2008 Wastewater Bond	414,238	413,813	425	425	850	0.2%
491 2004 Irrigation Bond	317,542	321,341	(3,799)	34,812	31,013	9.7%
493 2003 Wastewater Bond	1,166,000	1,165,300	700	1,619,148	1,619,848	139.0%
512 Unemployment Comp	194,750	182,706	12,044	124,384	136,428	74.7%
513 Employees Health Benefit	12,786,620	12,961,129	(174,510)	375,199	200,689	1.5%
514 Workers' Compensation	1,383,920	1,821,376	(437,456)	571,111	133,654	7.3%
515 Risk Management	4,173,141	4,021,304	151,837	113,550	265,387	6.6%
516 Wellness/EAP	30,000	66,900	(36,900)	60,820	23,920	35.8%
551 Equipment Rental	4,630,292	4,746,938	(116,646)	1,794,472	1,677,825	35.3%
555 Environmental Fund	280,000	422,950	(142,950)	675,099	532,149	125.8%
560 Public Works Admin	1,204,079	1,254,593	(50,514)	328,697	278,183	22.2%
612 Firemen's Relief & Pension	1,136,924	1,229,483	(92,559)	1,168,623	1,076,064	87.5%
632 YakCorps	655,000	655,000	—	—	—	—%
710 Cemetery Trust	21,000	12,000	9,000	664,969	673,969	5,616.4%
Total City Budget	\$ 232,838,138	\$ 239,834,662	\$ (6,996,526)	\$ 67,412,969	\$ 60,416,443	25.2%

COMPARATIVE REVENUES BY FUND

Fund/Description	2016	2017	2018	2018	2018
	Actual Revenue	Estimated Revenue	Adopted Revenue	Beginning Balance	Total Resources
001 General Fund	\$ 63,478,752	\$ 65,708,815	\$ 67,729,276	\$ 7,205,269	\$ 74,934,545
131 Parks & Recreation	5,170,146	5,309,498	5,469,405	72,803	5,542,208
141 Street & Traffic Operations	5,402,948	8,464,058	5,418,459	656,605	6,075,064
General Government Total	74,051,846	79,482,371	78,617,140	7,934,677	86,551,817
123 Economic Development	178,329	114,162	117,016	60,441	177,457
124 Community Development	1,306,849	4,110,375	1,481,868	1,013,102	2,494,970
125 Community Relations	505,509	822,327	674,990	786,392	1,461,382
142 Arterial Street	2,894,121	1,795,040	4,474,885	1,300,863	5,775,749
144 Cemetery	252,312	297,050	264,950	53,994	318,944
150 Emergency Services	1,317,037	1,369,705	1,389,235	90,658	1,479,892
151 Public Safety Communication	3,962,743	3,807,793	4,241,221	65,262	4,306,483
152 Police Grants	674,199	480,951	346,000	771,820	1,117,820
161 Downtown Impr District	202,810	193,340	200,340	8,718	209,059
162 Trolley	7,275	29,275	31,704	59	31,763
163 Front St Business Impr Area	3,535	3,735	3,735	352	4,087
170 Tourist Promo (Conv Ctr)	1,570,028	1,693,144	1,732,250	450,373	2,182,623
171 Capitol Theatre	429,426	432,220	430,720	24,438	455,158
172 PFD - Conv Center	864,616	868,710	868,710	790,008	1,658,718
173 Tourist Promotion Area	660,068	707,550	707,550	78,404	785,954
174 PFD - Capitol Theatre	654,832	660,500	660,500	191,987	852,487
272 PFD Debt Service	1,026,039	1,029,213	1,029,213	165,605	1,194,818
281 Misc LTGO Bonds	3,312,239	3,320,582	3,095,993	8,734	3,104,726
287 1996 LTGO Bonds	429,653	428,750	428,750	77,268	506,018
321 C.B.D. Capital Impr	991,388	521,250	10,821,250	713,275	11,534,525
322 Capitol Theatre Const	66,641	60,000	60,000	8,566	68,566
323 Yakima Rev Dev Area	2,424,630	1,000,000	13,000,000	1,305,674	14,305,674
331 Parks & Recreation Capital	772,903	926,817	374,000	50,761	424,761
332 Fire Capital	778,603	1,068,250	163,000	(24,925)	138,075
333 Law & Justice Capital	509,882	410,931	421,516	367,439	788,955
342 REET 1 Public Works Trust	965,178	1,070,718	1,070,718	2,061,998	3,132,716
343 REET 2 Capital Construction	880,730	986,270	986,270	460,137	1,446,407
344 Street Capital Fund	104,554	124,159	705,000	227,710	932,710
370 Conv Center Capital Impr	396,159	455,500	455,500	768,992	1,224,492
392 Cum Rsv for Capital Impr	300,000	82,000	—	265,132	265,132
421 Airport Operating	1,108,459	1,250,379	1,271,379	61,383	1,332,762
422 Airport FAA	9,169,183	3,862,791	4,719,343	1,563,260	6,282,603
441 Stormwater Operating	2,382,816	3,691,410	3,779,989	540,878	4,320,867
442 Stormwater Capital	1,640,456	1,085,000	1,060,000	4,142,600	5,202,600
462 Transit Operating	8,823,425	8,909,965	9,199,125	2,103,840	11,302,965
464 Transit Capital	2,328,167	2,775,080	1,408,000	5,338,296	6,746,296
471 Refuse	6,917,892	7,170,803	7,298,235	745,180	8,043,415

COMPARATIVE REVENUES BY FUND

Fund/Description	2016	2017	2018	2018	2018
	Actual Revenue	Estimated Revenue	Adopted Revenue	Beginning Balance	Total Resources
472 Wastewater Capital Facilities	706,075	700,000	700,000	2,368,527	3,068,527
473 Wastewater Operating	22,325,590	22,724,743	22,762,417	4,638,559	27,400,977
474 Water Operating	9,229,425	9,463,873	9,712,000	1,632,061	11,344,061
475 Irrigation Operating	1,849,995	1,804,300	1,803,500	902,793	2,706,293
476 Wastewater Capital Const	800,000	2,900,000	2,900,000	5,279,481	8,179,481
477 Water Capital	757,140	880,600	1,026,560	4,161,139	5,187,699
478 Wastewater Capital Projects	2,020,270	501,500	501,500	2,961,035	3,462,535
479 Irrigation Capital	1,404,573	1,217,060	7,217,060	2,997,634	10,214,694
486 2008 Water Bond	234,700	232,200	231,500	367,080	598,580
488 2008 Wastewater Bond	411,813	412,237	414,238	425	414,662
491 2004 Irrigation Bond	317,541	322,141	317,542	34,812	352,354
493 2003 Wastewater Bond	1,165,000	1,163,300	1,166,000	1,619,148	2,785,148
512 Unemployment Comp	207,271	205,000	194,750	124,384	319,134
513 Employees Health Benefit	11,334,374	12,383,639	12,786,620	375,199	13,161,819
514 Workers' Compensation	1,137,718	2,027,347	1,383,920	571,111	1,955,031
515 Risk Management	3,728,370	4,761,138	4,173,141	113,550	4,286,691
516 Wellness/EAP	60,463	451	30,000	60,820	90,820
551 Equipment Rental	4,105,622	4,529,732	4,630,292	1,794,472	6,424,764
555 Environmental Fund	177,694	280,000	280,000	675,099	955,099
560 Public Works Admin	1,143,944	1,171,908	1,204,079	328,697	1,532,776
612 Firemen's Relief & Pension	1,312,385	1,206,194	1,136,924	1,168,623	2,305,547
632 YakCorps	—	655,000	655,000	—	655,000
710 Cemetery Trust	19,738	21,500	21,000	664,969	685,969
Total City Budget	\$ 199,314,233	\$ 206,661,979	\$ 232,838,138	\$ 67,412,969	\$ 300,251,107

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Description	2016	2017	2017	2018	Change 2018 Adopted	
	Actual Expenditure	Amended Expenditure	YE Estimate Expenditure	Adopted Expenditure	\$	%
102 City Management	\$ 418,042	\$ 399,805	\$ 400,677	\$ 434,550	\$ 34,745	8.7 %
109 Indigent Defense	952,414	965,500	1,030,000	1,050,000	84,500	8.8 %
110 City Council	258,909	252,176	253,946	262,650	10,474	4.2 %
140 City Clerk/Records	700,223	582,429	696,269	675,267	92,838	15.9 %
160 Human Resources	607,585	724,580	688,503	763,825	39,245	5.4 %
170 Legal	1,479,124	1,703,161	1,704,107	1,686,272	(16,889)	(1.0)%
180 Municipal Court	1,420,308	1,496,999	1,470,272	1,585,265	88,266	5.9 %
210 Planning	597,187	669,715	593,524	629,748	(39,967)	(6.0)%
220 Code Administration	1,767,886	1,877,343	1,831,218	1,926,299	48,956	2.6 %
221 City Hall Facility	487,271	521,591	547,859	533,319	11,728	2.2 %
250 Economic Development	711,003	743,507	621,085	514,138	(229,369)	(30.8)%
310 Police	27,069,183	28,119,824	28,559,803	29,529,034	1,409,210	5.0 %
320 Fire	12,258,513	13,128,867	13,626,565	13,807,552	678,685	5.2 %
350 Information Technology	3,072,104	3,478,097	3,562,363	3,523,653	45,556	1.3 %
590 Intergovernmental	189,360	155,287	157,487	160,372	5,085	3.3 %
600 Operating Transfers	4,839,545	5,352,664	4,009,924	3,952,540	(1,400,124)	(26.2)%
612 Finance	1,546,084	1,625,592	1,594,351	1,651,963	26,371	1.6 %
613 State Examiner	100,301	117,000	128,526	130,000	13,000	11.1 %
681 Police Pension	925,129	964,997	928,497	927,497	(37,500)	(3.9)%
650 Utility Services	1,411,308	1,674,646	1,734,863	1,829,146	154,500	9.2 %
653 Parking	148,232	177,640	178,407	178,783	1,143	0.6 %
670 Purchasing	625,121	608,463	593,796	624,773	16,310	2.7 %
700 Engineering	663,965	753,162	688,831	730,903	(22,259)	(3.0)%
Position Vacancy	—	(675,000)	—	—	675,000	(100.0)%
General Fund Total	62,248,797	65,418,045	65,600,873	67,107,549	1,689,504	2.6 %
131 Parks & Recreation	5,421,860	5,583,642	5,520,884	5,485,805	(97,837)	(1.8)%
141 Street & Traffic Operations	5,600,888	7,518,427	8,359,064	5,429,233	(2,089,194)	(27.8)%
General Government Total	73,271,545	78,520,114	79,480,821	78,022,587	(497,527)	(0.6)%
123 Economic Development	207,132	134,266	101,339	116,400	(17,866)	(13.3)%
124 Community Development	1,189,804	4,146,239	4,111,372	1,472,705	(2,673,534)	(64.5)%
125 Community Relations	560,671	644,764	638,185	634,098	(10,666)	(1.7)%
142 Arterial Street	2,597,172	4,867,075	2,073,000	4,902,457	35,382	0.7 %
144 Cemetery	254,482	280,957	278,424	268,602	(12,355)	(4.4)%
150 Emergency Services	1,373,260	1,417,413	1,425,987	1,411,607	(5,806)	(0.4)%
151 Public Safety Communication	3,505,645	3,775,176	3,838,360	4,289,986	514,810	13.6 %
152 Police Grants	358,017	384,078	396,692	406,648	22,570	5.9 %
161 Downtown Impr District	198,017	201,353	184,853	188,127	(13,226)	(6.6)%
162 Trolley	80,450	1,355	29,220	31,699	30,344	n/a
163 Front St Business Impr Area	8,097	3,500	3,500	3,500	—	— %
170 Tourist Promo (Conv Ctr)	1,641,685	1,709,375	1,699,375	1,721,163	11,788	0.7 %
171 Capitol Theatre	420,497	434,878	443,278	436,587	1,709	0.4 %
172 PFD - Conv Center	724,692	733,213	733,213	733,213	—	— %
173 Tourist Promotion Area	662,836	707,200	707,200	707,200	—	— %
174 PFD - Capitol Theatre	628,855	661,400	661,400	661,400	—	— %
198 Capitol Theatre Reserve	36,641	—	—	—	—	n/a

EXPENDITURES BY FUND AND DEPARTMENT

Fund/Description	2016	2017	2017	2018	Change 2018 Adopted	
	Actual Expenditure	Amended Expenditure	YE Estimate Expenditure	Adopted Expenditure	\$	%
221 L.I.D. Guaranty	25,329	—	—	—	—	n/a
272 PFD Debt Service	1,024,025	1,029,213	1,029,213	1,029,850	637	0.1 %
281 Misc LTGO Bonds	3,312,239	3,320,582	3,320,582	3,095,992	(224,590)	(6.8)%
287 1996 LTGO Bonds	424,700	425,465	425,465	425,265	(200)	— %
321 C.B.D. Capital Impr	709,609	10,888,560	66,455	10,838,560	(50,000)	(0.5)%
322 Capitol Theatre Const	164,825	202,000	202,000	60,000	(142,000)	(70.3)%
323 Yakima Rev Dev Area	951,253	2,168,686	1,868,828	11,500,142	9,331,456	430.3 %
331 Parks & Recreation Capital	3,020,576	2,225,500	2,438,639	105,000	(2,120,500)	(95.3)%
332 Fire Capital	800,298	2,648,617	1,108,405	80,000	(2,568,617)	(97.0)%
333 Law & Justice Capital	468,792	833,600	824,886	695,000	(138,600)	(16.6)%
342 REET 1 Public Works Trust	618,569	1,674,614	526,804	476,495	(1,198,119)	(71.5)%
343 REET 2 Capital Construction	977,372	782,452	782,452	777,646	(4,806)	(0.6)%
344 Street Capital Fund	167	401,500	95,000	550,000	148,500	37.0 %
370 Conv Center Capital Impr	255,692	412,000	412,000	466,560	54,560	13.2 %
392 Cum Rsv for Capital Impr	1,272,262	115,000	461,654	10,000	(105,000)	(91.3)%
421 Airport Operating	1,108,923	1,248,700	1,234,845	1,278,178	29,478	2.4 %
422 Airport FAA	9,517,393	2,815,089	2,746,787	3,884,193	1,069,104	38.0 %
441 Stormwater Operating	2,752,882	3,459,881	3,475,153	3,251,193	(208,688)	(6.0)%
442 Stormwater Capital	107,762	3,900,000	1,520,000	2,450,000	(1,450,000)	(37.2)%
462 Transit Operating	8,234,002	9,447,643	9,350,506	9,682,563	234,920	2.5 %
464 Transit Capital	2,171,211	2,269,675	2,232,730	500,000	(1,769,675)	(78.0)%
471 Refuse	6,416,963	6,969,474	6,986,115	7,193,658	224,184	3.2 %
472 Wastewater Capital Facilities	127,357	879,000	879,000	1,250,000	371,000	42.2 %
473 Wastewater Operating	21,129,918	23,546,152	23,591,186	23,892,893	346,741	1.5 %
474 Water Operating	9,922,482	10,208,593	10,269,135	10,450,868	242,275	2.4 %
475 Irrigation Operating	1,881,467	1,737,460	1,767,461	1,802,753	65,293	3.8 %
476 Wastewater Capital Const	619,275	8,910,000	4,676,011	5,560,000	(3,350,000)	(37.6)%
477 Water Capital	312,384	1,444,000	1,175,160	1,696,500	252,500	17.5 %
478 Wastewater Capital Projects	124,087	3,750,000	850,000	2,950,000	(800,000)	(21.3)%
479 Irrigation Capital	467,294	8,367,542	659,883	8,367,542	—	— %
486 2008 Water Bond	234,700	231,500	231,500	231,000	(500)	(0.2)%
488 2008 Wastewater Bond	411,813	411,813	411,813	413,813	2,000	0.5 %
491 2004 Irrigation Bond	317,541	322,141	322,141	321,341	(800)	(0.2)%
493 2003 Wastewater Bond	1,165,000	1,162,300	1,162,300	1,165,300	3,000	0.3 %
512 Unemployment Comp	157,319	227,353	571,812	182,706	(44,647)	(19.6)%
513 Employees Health Benefit	11,050,950	12,308,313	13,908,833	12,961,129	652,816	5.3 %
514 Workers' Compensation	1,424,351	1,290,919	2,066,268	1,821,376	530,457	41.1 %
515 Risk Management	3,352,878	3,813,381	3,696,323	4,021,304	207,923	5.5 %
516 Wellness/EAP	57,279	101,800	70,000	66,900	(34,900)	(34.3)%
551 Equipment Rental	5,606,206	4,727,725	5,577,018	4,746,938	19,213	0.4 %
555 Environmental Fund	184,160	439,950	164,500	422,950	(17,000)	(3.9)%
560 Public Works Admin	1,199,053	1,288,066	1,272,359	1,254,593	(33,473)	(2.6)%
612 Firemen's Relief & Pension	1,162,654	1,289,452	1,207,152	1,229,483	(59,969)	(4.7)%
632 YakCorps	—	655,000	655,000	655,000	—	— %
710 Cemetery Trust	12,000	12,000	12,000	12,000	—	— %
Total City Budget	\$ 192,974,510	\$ 242,985,067	\$ 213,111,593	\$ 239,834,663	\$ (3,150,404)	(1.3)%

**EXPENDITURES BY FUND AND CATEGORY
2018 Adopted Budget**

Fund/Description	Salaries and Personnel			Supplies	Intergov't				Total
	Wages	Benefits	Services		/Fund Services	Capital Outlay	Debt Service	Interfund /Transfers	
102 City Management	\$ 326,729	\$ 83,342	\$ 4,000	\$ 20,479	\$ —	\$ —	\$ —	\$ —	\$ 434,550
109 Indigent Defense	—	—	—	1,050,000	—	—	—	—	1,050,000
110 City Council	95,100	7,704	4,000	155,846	—	—	—	—	262,650
140 City Clerk/Records	322,626	113,406	11,400	227,835	—	—	—	—	675,267
160 Human Resources	411,311	153,104	16,000	183,410	—	—	—	—	763,825
170 Legal	1,128,840	400,345	12,700	144,386	—	—	—	—	1,686,271
180 Municipal Court	889,398	348,930	21,500	295,437	30,000	—	—	—	1,585,265
210 Planning	415,127	157,781	3,700	53,140	—	—	—	—	629,748
220 Code Admin	1,104,237	452,919	25,000	341,643	—	—	—	2,500	1,926,299
221 City Hall Facility	166,466	50,991	23,500	289,361	—	—	—	3,000	533,318
250 Economic Dev	145,615	44,381	2,500	321,642	—	—	—	—	514,138
310 Police	17,720,725	5,415,363	730,700	2,857,709	1,875,000	—	789,037	—	29,388,534
320 Fire	9,574,035	2,676,992	288,900	1,071,554	—	—	196,072	—	13,807,553
350 Information Tech	1,836,858	667,754	152,600	801,441	—	65,000	—	—	3,523,653
590 Intergovernmental	—	—	—	56,407	103,965	—	—	—	160,372
600 Operating Trans	—	—	—	—	—	—	—	3,952,540	3,952,540
612 Finance	1,061,036	363,757	20,000	207,171	—	—	—	—	1,651,964
613 State Examiner	—	—	—	130,000	—	—	—	—	130,000
681 Police Pension	—	425,697	—	501,800	—	—	—	—	927,497
650 Utility Services	853,801	370,137	12,350	587,858	—	—	—	5,000	1,829,146
653 Parking	91,740	40,622	3,000	40,422	—	—	—	3,000	178,784
670 Purchasing	443,647	158,148	6,650	16,327	—	—	—	—	624,772
700 Engineering	474,810	189,240	10,700	48,173	—	—	—	7,980	730,903
General Fund Total	37,062,101	12,120,613	1,349,200	9,402,041	2,008,965	65,000	985,109	3,974,020	66,967,049
131 Parks & Recreation	1,841,019	725,201	421,100	1,702,985	—	—	—	936,000	5,626,305
141 Street & Traffic	1,973,906	806,845	592,900	1,695,583	—	—	—	360,000	5,429,234
General Government Total	40,877,026	13,652,659	2,363,200	12,800,609	2,008,965	65,000	985,109	5,270,020	78,022,588
123 Economic Dev	—	—	—	116,400	—	—	—	—	116,400
124 Community Dev	371,695	150,242	19,198	931,570	—	—	—	—	1,472,705
125 Comm Relations	351,366	141,292	43,720	83,155	—	12,000	—	2,565	634,098
142 Arterial Street	—	—	—	5,000	—	4,733,170	164,287	—	4,902,457
144 Cemetery	127,274	54,740	20,200	66,388	—	—	—	—	268,602
150 Emergency Service	889,017	239,309	72,000	36,281	—	—	—	175,000	1,411,607
151 Public Safe Comm	2,405,224	1,159,329	9,500	437,488	—	—	278,445	—	4,289,986
152 Police Grants	218,044	35,674	21,400	131,531	—	—	—	—	406,649
161 Improve District	—	—	5,000	183,127	—	—	—	—	188,127
162 Trolley	—	—	—	31,699	—	—	—	—	31,699
163 Front St Bus Impr	—	—	—	3,500	—	—	—	—	3,500
170 Tourist Promo (C)	—	—	68,000	1,653,163	—	—	—	—	1,721,163
171 Capitol Theatre	—	—	23,400	413,187	—	—	—	—	436,587
172 PFD - Conv Center	—	—	—	15,000	—	—	—	718,213	733,213
173 Tourist Promo Area	—	—	—	707,200	—	—	—	—	707,200
174 PFD - Cap Theatre	—	—	—	14,000	—	—	—	647,400	661,400
198 Cap Theatre Res	—	—	—	—	—	—	—	—	—
221 L.I.D. Guaranty	—	—	—	—	—	—	—	—	—

**EXPENDITURES BY FUND AND CATEGORY
2018 Adopted Budget**

Fund/Description	Salaries and			Prof Services	Intergov't		Debt Service	Interfund /Transfers	Total
	Wages	Personnel Benefits	Supplies		/Fund Services	Capital Outlay			
272 PFD Debt Service	—	—	—	—	—	—	1,029,850	—	1,029,850
281 Misc LTGO Bonds	—	—	—	—	—	—	3,095,992	—	3,095,992
287 1996 LTGO Bonds	—	—	—	—	—	—	425,265	—	425,265
321 C.B.D. Capital Impr	—	—	6,000	15,100	—	10,817,460	—	—	10,838,560
322 Cap Theatre Const	—	—	—	—	—	60,000	—	—	60,000
323 Yakima Rev Dev	—	—	—	142	—	11,500,000	—	—	11,500,142
331 Parks & Rec Cap	—	—	5,000	—	—	100,000	—	—	105,000
332 Fire Capital	—	—	30,000	50,000	—	—	—	—	80,000
333 Law & Justice Cap	—	—	200,000	35,000	—	460,000	—	—	695,000
342 REET 1	—	—	—	—	—	50,000	84,448	342,048	476,496
343 REET 2	—	—	350,000	—	—	—	174,181	253,465	777,646
344 Street Capital	—	—	—	—	—	550,000	—	—	550,000
370 Conv Center Cap	—	—	80,000	281,560	—	105,000	—	—	466,560
392 Cum Rsv Cap Impr	—	—	—	10,000	—	—	—	—	10,000
421 Airport Operating	628,087	230,449	49,000	325,642	—	45,000	—	—	1,278,178
422 Airport FAA	—	—	—	—	—	3,884,193	—	—	3,884,193
441 Stormwater Oper	763,716	335,706	42,000	940,771	34,000	15,000	—	1,120,000	3,251,193
442 Stormwater Capital	—	—	—	450,000	—	2,000,000	—	—	2,450,000
462 Transit Operating	2,981,795	1,463,592	755,050	4,017,529	464,597	—	—	—	9,682,563
464 Transit Capital	—	—	—	—	—	500,000	—	—	500,000
471 Refuse	1,248,389	554,230	341,000	4,255,040	—	—	—	795,000	7,193,659
472 WW Cap Facilities	—	—	—	1,250,000	—	—	—	—	1,250,000
473 WW Operating	4,275,778	1,786,119	980,300	9,798,397	—	395,000	778,057	5,879,241	23,892,892
474 Water Operating	2,055,843	847,715	525,000	4,871,373	—	185,000	809,115	1,156,821	10,450,867
475 Irrigation Oper	539,773	233,624	80,500	915,856	—	3,000	—	30,000	1,802,753
476 WW Capital Const	—	—	—	310,000	—	5,250,000	—	—	5,560,000
477 Water Capital	—	—	—	—	—	1,696,500	—	—	1,696,500
478 WW Cap Projects	—	—	—	250,000	—	2,700,000	—	—	2,950,000
479 Irrigation Capital	—	—	—	—	—	8,050,000	—	317,542	8,367,542
486 2008 Water Bond	—	—	—	—	—	—	231,000	—	231,000
488 2008 WW Bond	—	—	—	—	—	—	413,813	—	413,813
491 2004 Irrigation Bond	—	—	—	—	—	—	321,341	—	321,341
493 2003 WW Bond	—	—	—	—	—	—	1,165,300	—	1,165,300
512 Unemployment	53,163	120,473	—	9,070	—	—	—	—	182,706
513 Health Benefit	131,688	11,264,795	8,000	1,550,646	6,000	—	—	—	12,961,129
514 Workers' Comp	117,806	1,352,049	3,200	348,321	—	—	—	—	1,821,376
515 Risk Management	547,235	177,709	7,500	3,288,860	—	—	—	—	4,021,304
516 Wellness/EAP	—	—	3,400	63,500	—	—	—	—	66,900
551 Equipment Rental	875,752	374,094	1,401,200	239,026	—	1,845,000	—	11,866	4,746,938
555 Environmental	—	—	500	222,450	—	200,000	—	—	422,950
560 PW Admin	486,023	206,969	48,600	468,002	—	30,000	—	15,000	1,254,594
612 Firemen's Rel & Pen	—	589,470	—	640,013	—	—	—	—	1,229,483
632 YakCorps	—	—	—	655,000	—	—	—	—	655,000
710 Cemetery Trust	—	—	—	—	—	—	—	12,000	12,000
Total City Budget	\$59,944,694	\$34,970,239	\$7,561,868	\$52,890,596	\$ 2,513,562	\$55,251,323	\$9,956,203	\$16,746,181	\$239,834,666

REVENUES BY CATEGORY
2018 Adopted Budget

	General Fund	Other Funds	Total Revenue
310 Taxes			
311 General Property Taxes	\$ 11,828,466	\$ 7,100,926	\$ 18,929,392
313 Retail Sales and Taxes	21,070,958	8,843,273	29,914,231
314 Utility Taxes	7,710,704	—	7,710,704
316 Business Taxes	10,203,726	775,890	10,979,616
317 Excise Taxes	1,055,379	2,686,540	3,741,919
318 Other Operating Assessments	—	707,200	707,200
Total	<u>51,869,233</u>	<u>20,113,829</u>	<u>71,983,062</u>
320 Licenses and Permits			
321 Business Licenses and Permits	579,885	—	579,885
322 Non-business Licenses and Permit	800,702	1,125,600	1,926,302
Total	<u>1,380,587</u>	<u>1,125,600</u>	<u>2,506,187</u>
330 Intergovernmental Revenues			
331 Federal Grants - Direct	34,300	6,411,629	6,445,929
332 Federal Entitlements	—	117,000	117,000
333 Federal Grants - Indirect	9,130	992,680	1,001,810
334 State Grants	175,000	2,957,239	3,132,239
336 In Lieu and Impact Payments	2,378,325	2,310,074	4,688,399
337 Grants from Local Units	5,918	900,000	905,918
338 Intergovernmental Revenues	1,066,501	7,821,329	8,887,830
Total	<u>3,669,174</u>	<u>21,509,951</u>	<u>25,179,125</u>
340 Charges for Services			
341 General Government	448,780	—	448,780
342 Security of Persons and Property	1,964,877	120,050	2,084,927
343 Physical Environment	48,800	40,770,604	40,819,404
344 Transportation	—	1,677,900	1,677,900
345 Economic Environment	360,318	20,600	380,918
347 Culture and Recreation	—	826,450	826,450
348 Internal Service Fund Sales and Services	—	3,601,012	3,601,012
349 Other Interfund/Department Charges	5,668,594	540,000	6,208,594
Total	<u>8,491,369</u>	<u>47,556,616</u>	<u>56,047,985</u>

REVENUES BY CATEGORY
2018 Adopted Budget

	General Fund	Other Funds	Total Revenue
350 Fines and Forfeits			
353 Traffic Infraction Penalties	1,367,599	—	1,367,599
354 Parking Infraction Penalties	36,478	—	36,478
355 Criminal Traffic Misdemeanors	207,886	—	207,886
356 Criminal Non-traffic Penalties	62,852	—	62,852
357 Criminal Cost Recoupments	115,817	—	115,817
359 Non-court Fines Forfeitures	—	50,000	50,000
Total	<u>1,790,632</u>	<u>50,000</u>	<u>1,840,632</u>
360 Miscellaneous Revenues			
361 Interest Earnings	432,600	280,080	712,680
362 Rents and Royalties	39,413	2,079,944	2,119,357
363 Penalty and Interest Assessments	—	62,000	62,000
365 Internal Service Fund	—	6,370,500	6,370,500
366 Trust and Other Interfund/Dept	—	12,129,491	12,129,491
367 Contributions - Private Source	3,750	2,837,300	2,841,050
368 Assessment Revenue	—	4,308,651	4,308,651
369 Other Miscellaneous Revenue	52,520	2,572,834	2,625,354
Total	<u>528,283</u>	<u>30,640,800</u>	<u>31,169,083</u>
370 Proprietary/ Trust Gains (losses) & Other Income			
374 Prop Cap Contributions (Fed/St/Local)	—	150,000	150,000
379 Capital Contributions-Others	—	1,009,177	1,009,177
Total	<u>—</u>	<u>1,159,177</u>	<u>1,159,177</u>
390 Other Financing Sources			
391 Proceeds of General L/T Debt	—	27,700,000	27,700,000
395 Proceeds of General Fixed Assets	—	154,500	154,500
397 Operating Transfers-In	—	15,014,388	15,014,388
398 Insurance Recoveries	—	84,000	84,000
Total	<u>—</u>	<u>42,952,888</u>	<u>42,952,888</u>
Total Estimated Revenue	67,729,278	165,108,861	232,838,139
Estimated Beginning Fund Balance (Reserve)	7,205,269	60,207,701	67,412,970
Total Estimated Resources	<u>\$ 74,934,547</u>	<u>\$ 225,316,562</u>	<u>\$ 300,251,109</u>

EXPENDITURES BY CATEGORY
2018 Adopted Budget

	General Fund	Other Funds	Total Expenditure
100 Salaries and Wages			
11 Salaries and Wages	\$ 34,238,044	\$ 20,963,886	\$ 55,201,930
12 Overtime	1,428,300	928,360	2,356,660
13 Special Pay/Shift Differential	917,896	561,083	1,478,979
14 Retirement/Termination Cashout	477,860	429,266	907,126
Total	<u>37,062,100</u>	<u>22,882,595</u>	<u>59,944,695</u>
200 Personnel Benefits			
21 Social Security	1,251,514	1,541,275	2,792,789
22 Retirement	2,773,787	2,509,753	5,283,540
23 Industrial Insurance	475,530	1,900,647	2,376,177
24 Life Insurance	125,531	89,658	215,189
25 Medical Insurance	6,044,208	14,752,481	20,796,689
26 Dental Insurance	519,028	1,198,904	1,717,932
27 Unemployment Compensation	139,966	189,488	329,454
28 Miscellaneous (i.e. uniforms)	365,350	77,950	443,300
29 Pensions and Death Benefits	425,697	589,470	1,015,167
Total	<u>12,120,611</u>	<u>22,849,626</u>	<u>34,970,237</u>
300 Supplies			
31 Office and Operating Supplies	665,600	2,839,898	3,505,498
32 Fuel Consumed	369,850	1,098,420	1,468,270
34 Items Purchased for Resale or Inventory	—	1,437,500	1,437,500
35 Small Tools and Equipment	316,250	834,350	1,150,600
Total	<u>1,351,700</u>	<u>6,210,168</u>	<u>7,561,868</u>
400 Other Services and Charges			
41 Professional Services	6,532,028	17,461,134	23,993,162
42 Communications	459,172	311,123	770,295
43 Transportation/Training	218,560	122,621	341,181
44 Taxes and Assessments	100	8,670,265	8,670,365
45 Operating Rentals & Leases	93,891	838,167	932,058
46 Insurance	—	1,730,136	1,730,136
47 Public Utility Services	400,132	4,809,728	5,209,860
48 Repairs and Maintenance	1,009,061	5,966,158	6,975,219
49 Miscellaneous	694,097	3,574,221	4,268,318
Total	<u>9,407,041</u>	<u>43,483,553</u>	<u>52,890,594</u>

**EXPENDITURES BY CATEGORY
2018 Adopted Budget**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Expenditure</u>
500 Intergovernmental Services			
51 Intergovernmental Professional Services	1,969,870	504,597	2,474,467
52 Intergovernmental Agreements	39,095	—	39,095
Total	<u>2,008,965</u>	<u>504,597</u>	<u>2,513,562</u>
600 Capital Outlays			
62 Buildings	—	500,000	500,000
63 Improvements Other Than Buildings	—	1,700,000	1,700,000
64 Machinery and Equipment	65,000	5,204,193	5,269,193
65 Construction Projects	—	47,782,130	47,782,130
Total	<u>65,000</u>	<u>55,186,323</u>	<u>55,251,323</u>
700 Debt Service - Principal			
71 Debt Service-G.O. Bonds-Principal	—	3,320,787	3,320,787
72 Debt Service-Revenue Bonds-Principal	—	1,575,000	1,575,000
73 Debt Service-Capital Lease-Principal	904,872	—	904,872
74 Intergovernmental Loans	—	1,776,757	1,776,757
75 Debt Service-LID Assessment-Principal	—	220,000	220,000
Total	<u>904,872</u>	<u>6,892,544</u>	<u>7,797,416</u>
800 Debt Service - Interest			
82 Debt Service-Interest-Interfund Debt	—	58,445	58,445
83 Debt Service-External LTD Interest	80,237	2,020,104	2,100,341
Total	<u>80,237</u>	<u>2,078,549</u>	<u>2,158,786</u>
			—
Transfers Out			
0055 Transfers Out	3,952,540	11,055,848	15,008,388
0092 Vehicle Replacement	21,480	1,716,312	1,737,792
Total	<u>3,974,020</u>	<u>12,772,160</u>	<u>16,746,180</u>
Total Expenditures	<u>\$ 66,974,546</u>	<u>\$ 172,860,115</u>	<u>\$ 239,834,661</u>

SALARIES - PERMANENT ONLY
Account #1110

Fund/Description	2016	2017	2017	2018	Amended
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	vs Projected
102 City Management	\$ 266,669	\$ 271,726	\$ 271,726	\$ 306,181	12.7 %
110 City Council	95,100	95,100	95,100	95,100	— %
140 City Clerk/Records	253,550	270,185	278,000	289,091	7.0 %
160 Human Resources	359,499	367,401	367,401	384,748	4.7 %
170 Legal	960,925	1,084,662	1,151,185	1,044,942	(3.7)%
180 Municipal Court	789,905	836,495	836,495	830,124	(0.8)%
210 Planning	332,688	387,124	336,888	393,507	1.6 %
220 Code Administration	889,492	959,940	946,796	1,029,589	7.3 %
221 City Hall Facility	99,030	103,124	103,124	108,088	4.8 %
250 Economic Development	158,992	164,691	140,000	145,615	(11.6)%
310 Police	13,464,807	14,573,059	13,960,862	14,609,097	0.2 %
320 Fire	7,303,599	7,828,035	7,681,328	8,060,501	3.0 %
350 Information Technology	1,430,438	1,559,960	1,499,959	1,645,803	5.5 %
612 Finance	945,745	928,547	825,160	949,822	2.3 %
650 Utility Services	629,330	736,858	736,858	783,249	6.3 %
653 Parking	65,728	82,380	82,380	88,394	7.3 %
670 Purchasing	410,840	390,711	381,711	404,712	3.6 %
700 Engineering	382,862	435,308	390,000	426,398	(2.0)%
General Fund Total	28,839,199	31,075,306	30,084,973	31,594,961	1.7 %
131 Parks & Recreation	998,300	1,073,889	1,044,055	1,104,050	2.8 %
141 Street & Traffic Operations	1,636,739	1,707,025	1,630,225	1,706,113	(0.1)%
General Government Total	31,474,238	33,856,220	32,759,253	34,405,124	1.6 %
123 Economic Development	37,221	—	—	—	n/a
124 Community Development	321,788	354,876	325,000	343,835	(3.1)%
125 Community Relations	304,410	312,202	312,202	315,564	1.1 %
144 Cemetery	98,796	107,097	105,000	106,203	(0.8)%
150 Emergency Services	727,376	751,170	751,170	721,473	(4.0)%
151 Public Safety Communication	1,740,235	2,018,366	2,009,509	2,015,844	(0.1)%
152 Police Grants	97,600	104,996	104,996	110,196	5.0 %
421 Airport Operating	400,933	491,807	452,725	521,875	6.1 %
441 Stormwater Operating	567,477	718,554	718,554	685,919	(4.5)%
462 Transit Operating	2,118,410	2,411,293	2,425,494	2,463,579	2.2 %
471 Refuse	953,616	1,070,014	1,058,015	1,114,305	4.1 %
473 Wastewater Operating	2,662,669	3,513,472	3,477,772	3,553,265	1.1 %
474 Water Operating	1,600,390	1,751,128	1,730,058	1,760,138	0.5 %
475 Irrigation Operating	453,436	468,095	468,095	475,772	1.6 %
512 Unemployment Comp	46,293	46,907	40,000	47,581	1.4 %
513 Employees Health Benefit	110,956	121,857	118,000	123,878	1.7 %
514 Workers' Compensation	105,458	110,788	110,788	112,795	1.8 %
515 Risk Management	442,835	512,188	452,188	506,543	(1.1)%
551 Equipment Rental	742,157	772,868	743,544	780,743	1.0 %
560 Public Works Admin	412,866	444,795	444,795	439,380	(1.2)%
Total City Budget	\$ 45,419,160	\$ 49,938,693	\$ 48,607,158	\$ 50,604,012	1.3 %

SALARIES - TEMPORARY ONLY
Account #1120

Fund/Description	2016 Actual Expenditures	2017 Amended Expenditures	2017 YE Estimate Expenditures	2018 Projected Expenditures	Amended vs Projected
102 City Management	\$ —	\$ 1,036	\$ —	\$ —	(100.0)%
140 City Clerk/Records	—	3,096	1,548	3,096	— %
160 Human Resources	3,371	—	—	—	n/a
170 Legal	5,165	—	5,659	7,567	n/a
210 Planning	—	—	2,500	—	n/a
220 Code Administration	16,827	—	600	—	n/a
221 City Hall Facility	30,255	39,661	35,000	39,661	— %
310 Police	21,512	—	—	—	n/a
320 Fire	31,296	—	10,000	—	n/a
350 Information Technology	21,400	25,112	19,828	25,597	1.9 %
612 Finance	19,462	22,086	36,058	24,262	9.9 %
650 Utility Services	14,564	—	—	8,829	n/a
700 Engineering	1,086	—	—	—	n/a
General Fund Total	164,938	90,991	111,193	109,012	19.8 %
131 Parks & Recreation	571,466	622,846	594,958	630,113	1.2 %
141 Street & Traffic Operations	25,920	—	17,993	—	n/a
General Government Total	762,324	713,837	724,144	739,125	3.5 %
125 Community Relations	1,074	2,265	1,800	2,368	4.5 %
144 Cemetery	5,515	9,928	9,928	9,928	— %
421 Airport Operating	50,678	47,290	52,436	52,883	11.8 %
462 Transit Operating	133,933	95,049	112,049	75,756	(20.3)%
471 Refuse	9,556	4,942	21,334	5,167	4.6 %
473 Wastewater Operating	14,330	24,598	24,598	24,598	— %
474 Water Operating	35,817	16,098	8,000	16,098	— %
515 Risk Management	2,781	—	12,700	11,574	n/a
551 Equipment Rental	1,802	—	—	—	n/a
560 Public Works Admin	17,926	—	17,629	—	n/a
Total City Budget	\$ 1,035,736	\$ 914,007	\$ 984,618	\$ 937,497	2.6 %

OVERTIME
Account #1210

Fund/Description	2016	2017	2017	2018	Amended
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	vs Projected
140 City Clerk/Records	\$ 794	\$ —	\$ —	\$ —	n/a
160 Human Resources	—	1,100	—	—	(100.0)%
180 Municipal Court	1,296	5,300	1,500	3,300	(37.7)%
210 Planning	26	350	350	350	— %
220 Code Administration	4	500	500	500	— %
221 City Hall Facility	5,255	5,500	8,500	8,500	54.5 %
310 Police	984,581	714,000	956,000	941,000	31.8 %
320 Fire	362,128	412,500	488,000	458,500	11.2 %
350 Information Technology	6,588	9,500	6,500	9,500	— %
612 Finance	10,518	12,000	4,000	4,000	(66.7)%
650 Utility Services	2,025	1,400	1,150	1,150	(17.9)%
653 Parking	307	500	500	500	— %
700 Engineering	1,253	5,000	1,000	1,000	(80.0)%
General Fund Total	<u>1,374,775</u>	<u>1,167,650</u>	<u>1,468,000</u>	<u>1,428,300</u>	22.3 %
131 Parks & Recreation	12,362	13,600	25,400	16,800	23.5 %
141 Street & Traffic Operations	61,388	40,000	80,620	79,000	97.5 %
General Government Total	<u>1,448,525</u>	<u>1,221,250</u>	<u>1,574,020</u>	<u>1,524,100</u>	24.8 %
124 Community Development	—	600	600	600	— %
125 Community Relations	—	—	291	—	n/a
144 Cemetery	2,579	3,460	3,460	3,460	— %
150 Emergency Services	95,832	75,000	50,000	50,000	(33.3)%
151 Public Safety Communication	210,665	119,000	178,618	202,000	69.7 %
152 Police Grants	95,019	100,000	100,000	100,000	— %
421 Airport Operating	19,921	11,000	13,200	12,000	9.1 %
441 Stormwater Operating	5,080	6,000	8,000	8,000	33.3 %
462 Transit Operating	151,434	85,775	90,100	87,100	1.5 %
471 Refuse	45,027	44,200	44,200	49,200	11.3 %
473 Wastewater Operating	166,097	194,700	210,200	212,400	9.1 %
474 Water Operating	61,358	76,000	76,000	76,000	— %
475 Irrigation Operating	17,219	15,000	15,000	15,000	— %
515 Risk Management	—	2,000	—	—	(100.0)%
551 Equipment Rental	6,209	11,200	11,200	11,200	— %
560 Public Works Admin	4,194	5,600	5,600	5,600	— %
Total City Budget	<u>\$ 2,329,159</u>	<u>\$ 1,970,785</u>	<u>\$ 2,380,489</u>	<u>\$ 2,356,660</u>	19.6 %

OFFICE AND OPERATING SUPPLIES
Account #3100-3199

Fund/Description	2016	2017	2017	2018	Amended
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	vs Projected
102 City Management	\$ 4,214	\$ 4,000	\$ 2,000	\$ 4,000	— %
109 Indigent Defense	—	500	—	—	(100.0)%
110 City Council	5,044	4,000	4,000	4,000	— %
140 City Clerk/Records	4,007	10,300	8,500	10,300	— %
160 Human Resources	3,423	8,500	6,500	11,000	29.4 %
170 Legal	6,882	7,750	6,750	7,700	(0.6)%
180 Municipal Court	13,529	16,000	20,000	20,000	25.0 %
210 Planning	2,320	3,100	3,100	3,100	— %
220 Code Administration	19,825	7,500	8,000	7,500	— %
221 City Hall Facility	23,225	23,000	17,328	18,500	(19.6)%
310 Police	341,883	380,000	336,200	337,700	(11.1)%
320 Fire	167,984	151,046	153,620	151,800	0.5 %
350 Information Technology	65,799	65,500	55,500	60,500	(7.6)%
612 Finance	18,227	16,000	16,000	16,000	— %
650 Utility Services	3,097	3,500	4,500	3,500	— %
653 Parking	780	750	350	500	(33.3)%
670 Purchasing	2,650	3,900	2,500	3,500	(10.3)%
700 Engineering	5,872	10,000	3,000	6,000	(40.0)%
General Fund Total	688,761	715,346	647,848	665,600	(7.0)%
131 Parks & Recreation	325,850	324,600	322,800	291,600	(10.2)%
141 Street & Traffic Operations	506,343	486,100	538,950	462,000	(5.0)%
General Government Total	1,520,954	1,526,046	1,509,598	1,419,200	(7.0)%
124 Community Development	7,457	9,598	9,350	9,598	— %
125 Community Relations	402	3,500	3,500	3,500	— %
144 Cemetery	7,519	7,000	7,500	7,000	— %
150 Emergency Services	35,280	25,000	25,000	36,000	44.0 %
151 Public Safety Communication	7,231	3,000	4,000	4,500	50.0 %
152 Police Grants	115	14,900	14,900	14,900	— %
161 Downtown Impr District	19,317	20,000	2,000	5,000	(75.0)%
170 Tourist Promo (Conv Ctr)	65,026	69,000	68,000	68,000	(1.4)%
321 C.B.D. Capital Impr	—	1,000	1,000	1,000	— %
332 Fire Capital	8,927	25,405	25,405	5,000	(80.3)%
343 REET 2 Capital Construction	350,000	350,000	350,000	350,000	— %
421 Airport Operating	33,381	32,200	23,000	24,500	(23.9)%
441 Stormwater Operating	32,739	30,000	30,000	30,000	— %
462 Transit Operating	36,270	26,050	18,050	26,050	— %
471 Refuse	10,375	13,700	14,000	14,000	2.2 %
473 Wastewater Operating	750,421	855,350	814,983	876,250	2.4 %
474 Water Operating	628,736	447,700	474,700	467,700	4.5 %

OFFICE AND OPERATING SUPPLIES
Account #3100-3199

Fund/Description	2016 Actual Expenditures	2017 Amended Expenditures	2017 YE Estimate Expenditures	2018 Projected Expenditures	Amended vs Projected
475 Irrigation Operating	64,701	62,000	59,000	61,000	(1.6)%
513 Employees Health Benefit	725	5,000	1,000	5,000	— %
514 Workers' Compensation	4,589	6,482	1,200	1,700	(73.8)%
515 Risk Management	2,262	3,500	2,500	3,000	(14.3)%
516 Wellness/EAP	438	1,400	2,900	1,400	— %
551 Equipment Rental	38,668	20,000	30,500	30,000	50.0 %
555 Environmental Fund	907	500	—	500	— %
560 Public Works Admin	40,675	62,200	40,700	40,700	(34.6)%
Total City Budget	\$ 3,667,115	\$ 3,620,531	\$ 2,023,188	\$ 3,505,498	(3.2)%

Note: Per Budgeting Accounting and Reporting Systems (BARS) office and operating supplies are articles purchased directly and consumed by operating departments. Examples are office supplies, forms, chemicals, cleaning & sanitation supplies, construction materials, medical and laboratory supplies, paint, etc.

PROFESSIONAL SERVICES
Account #4100-4199

Fund/Description	2016	2017	2017	2018	Amended
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	vs Projected
102 City Management	\$ 38,273	\$ 4,000	\$ 4,000	\$ 4,000	— %
109 Indigent Defense	952,414	965,000	1,030,000	1,050,000	8.8 %
110 City Council	63,993	62,100	62,100	62,100	— %
140 City Clerk/Records	15,948	26,000	26,000	26,000	— %
160 Human Resources	35,288	90,700	68,500	94,000	3.6 %
170 Legal	24,676	92,319	30,000	90,569	(1.9)%
180 Municipal Court	198,571	197,000	174,500	260,997	32.5 %
210 Planning	97,654	85,000	51,000	30,500	(64.1)%
220 Code Administration	282,603	290,322	268,740	267,880	(7.7)%
221 City Hall Facility	139,894	156,555	184,555	160,444	2.5 %
250 Economic Development	494,961	502,700	421,667	316,666	(37.0)%
310 Police	951,000	980,969	1,682,962	1,950,922	98.9 %
320 Fire	232,616	261,527	665,361	775,589	196.6 %
350 Information Technology	56,136	156,000	230,000	175,000	12.2 %
590 Intergovernmental	728	800	3,000	3,000	275.0 %
612 Finance	106,707	166,060	170,211	172,637	4.0 %
613 State Examiner	100,301	117,000	128,526	130,000	11.1 %
681 Police Pension	504,686	532,300	497,300	496,300	(6.8)%
650 Utility Services	250,786	279,646	425,483	434,762	55.5 %
653 Parking	3,581	7,000	5,500	6,950	(0.7)%
670 Purchasing	6,550	7,000	5,940	6,500	(7.1)%
700 Engineering	22,036	16,795	19,700	17,212	2.5 %
General Fund Total	4,579,402	4,996,793	6,155,045	6,532,028	30.7 %
131 Parks & Recreation	618,037	773,322	766,752	738,940	(4.4)%
141 Street & Traffic Operations	461,887	283,516	449,879	398,566	40.6 %
General Government Total	5,659,326	6,053,631	7,371,676	7,669,534	26.7 %
123 Economic Development	132,769	114,000	100,000	105,000	(7.9)%
124 Community Development	166,597	111,462	107,990	111,869	0.4 %
125 Community Relations	44,498	53,586	55,974	59,882	11.7 %
142 Arterial Street	1,995	5,100	5,000	5,000	(2.0)%
144 Cemetery	27,918	29,870	31,811	30,857	3.3 %
150 Emergency Services	31,603	35,396	41,767	36,281	2.5 %
151 Public Safety Communication	187,599	198,646	205,876	204,620	3.0 %
152 Police Grants	106,201	112,000	122,000	124,000	10.7 %
161 Downtown Impr District	177,311	180,353	180,353	180,627	0.2 %
162 Trolley	—	—	—	10,000	n/a
170 Tourist Promo (Conv Ctr)	1,287,743	1,301,508	1,305,114	1,312,996	0.9 %
171 Capitol Theatre	329,684	342,338	350,549	343,842	0.4 %
173 Tourist Promotion Area	662,836	707,200	707,200	707,200	— %

PROFESSIONAL SERVICES
Account #4100-4199

Fund/Description	2016	2017	2017	2018	Amended
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	vs Projected
321 C.B.D. Capital Impr	1,167	10,000	—	5,000	(50.0)%
323 Yakima Rev Dev Area	797	—	—	—	n/a
333 Law & Justice Capital	59,173	67,000	70,786	25,000	(62.7)%
370 Conv Center Capital Impr	21,363	25,000	25,000	81,560	226.2 %
392 Cum Rsv for Capital Impr	—	—	212,059	10,000	n/a
421 Airport Operating	153,143	182,038	183,466	172,590	(5.2)%
441 Stormwater Operating	218,637	269,199	261,606	275,912	2.5 %
442 Stormwater Capital	107,762	450,000	100,000	250,000	(44.4)%
462 Transit Operating	1,995,262	2,680,669	2,615,168	2,815,253	5.0 %
471 Refuse	483,428	600,514	626,180	582,796	(3.0)%
473 Wastewater Operating	2,355,400	2,527,116	2,733,464	2,601,771	3.0 %
474 Water Operating	997,535	995,924	1,045,984	1,091,121	9.6 %
475 Irrigation Operating	228,007	219,507	239,341	240,460	9.5 %
476 Wastewater Capital Const	24,174	—	942	300,000	n/a
477 Water Capital	—	—	45,160	—	n/a
478 Wastewater Capital Projects	—	400,000	100,000	250,000	(37.5)%
512 Unemployment Comp	11,119	8,590	8,790	9,070	5.6 %
513 Employees Health Benefit	1,392,808	1,455,600	1,489,300	1,514,660	4.1 %
514 Workers' Compensation	327,801	253,251	296,251	308,721	21.9 %
515 Risk Management	(1,059,564)	1,143,000	1,051,353	1,201,724	5.1 %
516 Wellness/EAP	30,498	50,000	40,000	40,000	(20.0)%
551 Equipment Rental	—	250	—	—	(100.0)%
555 Environmental Fund	5,834	5,000	8,000	5,000	— %
560 Public Works Admin	56,193	69,661	77,760	71,203	2.2 %
612 Firemen's Relief & Pension	578,064	645,282	562,282	584,613	(9.4)%
632 YakCorps	—	655,000	655,000	655,000	— %
Total City Budget	\$ 16,804,681	\$ 21,957,691	\$ 23,033,202	\$ 23,993,162	9.3 %

Note: Per Budgeting Accounting and Reporting Systems (BARS) Professional Services includes services provided by other governments or by private entities. Examples of these services are accounting, auditing, engineering, architectural, computer programming, management consulting, legal, custodial, messenger, etc. Included are Liability Insurance and Interfund Transfers.

TRAVEL AND TRAINING
Account #4300-4399

Fund/Description	2016	2017	2017	2018	Amended vs Projected
	Actual Expenditures	Amended Expenditures	YE Estimate Expenditures	Projected Expenditures	
102 City Management	\$ —	\$ 4,000	\$ 4,000	\$ 7,000	75.0 %
110 City Council	5,480	6,000	6,000	12,000	100.0 %
160 Human Resources	3,618	9,965	7,500	11,500	15.4 %
170 Legal	5,158	5,620	5,120	6,600	17.4 %
180 Municipal Court	2,770	4,500	3,000	3,000	(33.3)%
210 Planning	1,580	3,305	2,305	3,305	— %
220 Code Administration	1,050	4,000	2,500	2,500	(37.5)%
221 City Hall Facility	—	419	—	—	(100.0)%
250 Economic Development	3,405	2,700	2,700	2,700	— %
310 Police	84,649	122,000	122,000	122,000	— %
320 Fire	3,096	20,200	4,500	8,500	(57.9)%
350 Information Technology	4,321	7,405	7,405	7,405	— %
612 Finance	7,071	6,750	6,750	6,750	— %
681 Police Pension	3,510	3,700	5,200	5,200	40.5 %
650 Utility Services	7,737	10,500	12,000	11,000	4.8 %
670 Purchasing	3,327	3,780	2,287	3,500	(7.4)%
700 Engineering	1,259	5,400	2,000	2,000	(63.0)%
General Fund Total	139,322	223,844	198,867	218,560	(2.4)%
131 Parks & Recreation	1,268	4,370	1,300	1,600	(63.4)%
141 Street & Traffic Operations	2,782	3,200	2,800	3,200	— %
General Government Total	143,372	231,414	202,967	223,360	(3.5)%
123 Economic Development	—	7,500	—	7,500	— %
124 Community Development	2,883	3,000	3,000	3,000	— %
125 Community Relations	453	2,500	2,500	2,500	— %
151 Public Safety Communication	29,880	27,500	35,500	29,500	7.3 %
152 Police Grants	423	1,100	1,100	1,100	— %
170 Tourist Promo (Conv Ctr)	3,619	2,200	5,200	5,200	136.4 %
421 Airport Operating	1,105	3,250	3,000	4,000	23.1 %
441 Stormwater Operating	117	500	500	500	— %
462 Transit Operating	14,513	14,571	8,071	14,571	— %
471 Refuse	935	6,000	4,000	7,000	16.7 %
473 Wastewater Operating	6,292	12,500	12,500	12,500	— %
474 Water Operating	1,549	8,600	7,300	8,600	— %
475 Irrigation Operating	1,800	1,000	200	1,000	— %
513 Employees Health Benefit	296	2,000	2,000	2,000	— %
514 Workers' Compensation	443	3,500	100	700	(80.0)%
515 Risk Management	1,785	4,000	2,500	3,500	(12.5)%
516 Wellness/EAP	—	1,500	1,500	1,500	— %
551 Equipment Rental	1,497	7,500	3,500	5,000	(33.3)%
555 Environmental Fund	—	950	—	950	— %
560 Public Works Admin	303	3,500	2,000	2,000	(42.9)%
612 Firemen's Relief & Pension	4,166	4,500	5,200	5,200	15.6 %
Total City Budget	\$ 215,431	\$ 349,085	\$ 302,638	\$ 341,181	(2.3)%

MISCELLANEOUS
Account #4900 - 4950

Fund/Description	2016	2017	2017	2018	Amended
	Actual	Amended	YE Estimate	Projected	vs
	Expenditures	Expenditures	Expenditures	Expenditures	Projected
102 City Management	\$ 6,060	\$ 9,400	\$ 17,000	\$ 7,400	(21.3)%
110 City Council	75,257	70,047	72,047	74,870	6.9 %
140 City Clerk/Records	299,799	129,600	224,800	194,800	50.3 %
160 Human Resources	7,687	21,380	17,100	19,200	(10.2)%
170 Legal	31,593	25,047	22,200	24,050	(4.0)%
180 Municipal Court	21,573	21,450	21,450	21,450	— %
210 Planning	7,737	9,050	11,200	9,750	7.7 %
220 Code Administration	35,453	64,600	35,000	34,200	(47.1)%
221 City Hall Facility	216	900	1,800	900	— %
250 Economic Development	959	2,800	750	1,000	(64.3)%
310 Police	145,792	121,770	125,200	121,500	(0.2)%
320 Fire	100,525	79,830	69,180	58,650	(26.5)%
350 Information Technology	3,368	6,615	6,615	6,615	— %
590 Intergovernmental	51,823	52,104	52,104	53,407	2.5 %
612 Finance	13,302	16,200	31,000	16,500	1.9 %
650 Utility Services	24,122	31,000	28,500	29,000	(6.5)%
653 Parking	168	250	250	250	— %
670 Purchasing	4,831	4,195	4,250	4,195	— %
700 Engineering	5,175	12,200	4,500	4,500	(63.1)%
General Fund Total	835,440	678,438	744,946	682,237	0.6 %
131 Parks & Recreation	48,235	27,725	26,803	28,150	1.5 %
141 Street & Traffic Operations	10,767	8,225	10,350	7,925	(3.6)%
General Government Total	894,442	714,388	782,099	718,312	0.5 %
123 Economic Development	10,217	12,000	—	2,500	(79.2)%
124 Community Development	3,871	6,160	6,660	6,160	— %
125 Community Relations	2,575	4,750	4,750	4,750	— %
144 Cemetery	1,097	1,250	1,250	1,250	— %
151 Public Safety Communication	10,890	8,000	8,200	8,000	— %
152 Police Grants	3,163	3,250	3,250	3,250	— %
163 Front St Business Impr Area	8,097	3,500	3,500	3,500	— %
170 Tourist Promo (Conv Ctr)	5,919	12,000	8,671	11,000	(8.3)%
172 PFD - Conv Center	11,972	15,000	15,000	15,000	— %
174 PFD - Capitol Theatre	11,972	14,000	14,000	14,000	— %
321 C.B.D. Capital Impr	1,205	—	355	—	n/a
421 Airport Operating	6,014	6,700	7,150	7,250	8.2 %
441 Stormwater Operating	60,667	35,200	35,200	35,200	— %
462 Transit Operating	62,684	86,700	116,200	128,750	48.5 %
471 Refuse	8,898	21,350	15,350	22,350	4.7 %

MISCELLANEOUS
Account #4900 - 4950

Fund/Description	2016 Actual Expenditures	2017 Amended Expenditures	2017 YE Estimate Expenditures	2018 Projected Expenditures	Amended vs Projected
473 Wastewater Operating	145,649	178,550	175,542	185,000	3.6 %
474 Water Operating	186,773	230,340	220,240	232,340	0.9 %
475 Irrigation Operating	31,214	29,800	27,300	28,300	(5.0)%
513 Employees Health Benefit	2,176	4,400	2,500	2,500	(43.2)%
514 Workers' Compensation	8,748	10,000	8,400	8,400	(16.0)%
515 Risk Management	13,444	16,500	16,000	16,500	— %
516 Wellness/EAP	5,478	8,400	8,500	6,900	(17.9)%
551 Equipment Rental	18,921	16,061	12,311	17,061	6.2 %
555 Environmental Fund	3,511	1,500	1,500	1,500	— %
560 Public Works Admin	11,856	13,550	14,050	11,550	(14.8)%
Total City Budget	\$ 1,531,453	\$ 1,453,349	\$ 1,507,978	\$ 1,491,323	2.6 %

Note: Not included in the chart above are Interfund Charges and Contingency (4990-4999)

GENERAL FUND RESOURCE COMPARISON

	2016 Actual Revenue	2017 Amended Revenue	2017 YE Est Revenue	2018 Projected Revenue	Amended vs Projected
Taxes					
Real and Personal Property	\$ 10,901,717	\$ 10,859,450	\$ 11,369,235	\$ 11,828,466	8.9 %
Retail Sales & Use	16,588,736	17,023,200	17,130,691	17,644,612	3.7 %
Criminal Justice Sales .1%	1,178,932	1,252,680	1,229,074	1,265,946	1.1 %
Criminal Justice Sales .3%	2,104,238	2,243,200	2,107,707	2,160,400	(3.7)%
Franchise Fees - Nob Hill Water Assn	60,808	64,200	62,825	64,396	0.3 %
Utility Taxes					
City Water	1,768,846	1,870,500	1,868,583	1,915,298	2.4 %
City Wastewater	4,410,608	4,333,000	4,447,037	4,558,213	5.2 %
City Refuse	1,033,845	1,048,700	996,286	1,021,193	(2.6)%
City Stormwater	136,919	200,000	216,000	216,000	8.0 %
Electric	4,410,103	4,827,000	5,004,509	5,679,622	17.7 %
Private Water	654,545	650,000	643,510	659,598	1.5 %
Natural Gas	938,858	953,000	1,073,412	1,100,247	15.5 %
Private Refuse	584,445	610,000	618,411	633,871	3.9 %
Cable TV	527,696	540,000	514,696	527,563	(2.3)%
Cellular Telephone	760,070	785,000	686,681	686,681	(12.5)%
Telephone	772,319	920,000	802,957	794,927	(13.6)%
Brokered Natural Gas Utility Tax	—	70,000	33,147	56,820	(18.8)%
Total Utility Taxes	15,998,254	16,807,200	16,905,229	17,850,033	6.2 %
Leasehold Excise	8,349	8,000	17,000	10,000	25.0 %
Gambling / Card Games	904,181	970,500	1,007,969	1,033,379	6.5 %
Dangerous Building / Abatement	17,371	30,000	2,004	12,000	(60.0)%
Total Taxes	47,762,586	49,258,430	49,831,734	51,869,232	5.3 %
Licenses and Permits					
Business License	473,685	560,000	545,885	545,885	(2.5)%
Regulatory Business Licenses	26,175	30,500	25,000	25,000	(18.0)%
Amusements	1,974	2,000	2,000	2,000	— %
Penalties on Business Licenses	7,984	7,000	7,000	7,000	— %
Building Permits	587,720	675,000	504,587	517,202	(23.4)%
Fire Code Permits	25,239	22,000	25,000	25,000	13.6 %
Mechanical Permits	43,168	48,000	48,000	48,000	— %
Plumbing Permits	80,225	70,000	55,000	70,000	— %
Sign Permits	14,608	14,000	14,000	14,000	— %
Dog Licenses	28,292	31,000	55,000	55,000	77.4 %
Code Infraction Penalties	173	500	500	500	— %
Gun Permits	26,374	24,500	28,761	26,000	6.1 %
Environmental Impact Permits	6,625	7,000	7,500	7,500	7.1 %
Miscellaneous Permits	2,550	21,000	4,500	4,500	(78.6)%
Street Excavation Permits	30,800	27,500	32,000	32,000	16.4 %
Dangerous Dog Fee	450	1,000	1,000	1,000	— %
Total Licenses and Permits	1,356,042	1,541,000	1,355,733	1,380,587	(10.4)%

GENERAL FUND RESOURCE COMPARISON

	2016 Actual Revenue	2017 Amended Revenue	2017 YE Est Revenue	2018 Projected Revenue	Amended vs Projected
Intergovernmental Revenue					
DOJ Grant	9,211	9,300	25,580	9,300	— %
DOT Grant - Air Service	94,146	75,000	70,000	25,000	(66.7)%
SAFER Grant	126,647	97,260	183,500	—	(100.0)%
Fed-County Stop Grant	7,459	—	13,375	7,500	n/a
Dept Interior Hist-Arch	10,212	—	—	—	n/a
Fed Ind DOT Target Zero YPD	1,000	—	—	—	n/a
FEMA Pass-through EMPG	53,402	53,000	51,819	1,630	(96.9)%
Public Defense Grant - Police	90,000	90,000	88,500	85,000	(5.6)%
State Patrol Fire Training	600	—	1,029	—	n/a
Dept of Commerce / CERB	—	50,000	25,000	25,000	(50.0)%
Traffic Safety Commission Grant	63,254	60,000	65,000	65,000	8.3 %
WSP Police NCHIP Grant	17,781	—	—	—	n/a
Selah Inspection Fee Grant	—	3,000	—	—	(100.0)%
Streamlined Sales Tax Mitigated	—	—	—	80,000	n/a
Judicial Salary Contribution	47,139	48,000	44,556	45,000	(6.3)%
DNR In-Lieu Tax	1,324	—	—	—	n/a
Criminal Justice - High Crime	499,099	460,000	680,139	680,139	47.9 %
Criminal Justice - Violent Crimes	128,899	128,000	131,637	131,637	2.8 %
Criminal Justice - Special Programs	73,215	74,000	95,888	95,888	29.6 %
MVET/DUI Payment	14,535	14,500	14,160	14,160	(2.3)%
Liquor Excise Tax	434,932	436,000	442,608	442,608	1.5 %
Liquor Board Profits	803,023	789,300	788,893	788,893	(0.1)%
Marijuana Enforcement	43	54,000	50,000	100,000	85.2 %
In-Lieu Tax - Interlocal Grants	—	—	3,000	—	n/a
In-Lieu Tax - Housing	5,918	5,918	5,918	5,918	— %
In-Lieu Tax - Police Interlocal Grant	—	6,500	—	—	(100.0)%
GIS Services	38,565	31,200	31,200	34,070	9.2 %
Purchasing Services (County)	281,789	266,333	266,333	266,333	— %
Police Protection Fairgrounds	10,000	10,000	10,000	10,000	— %
School Resource Officers	621,481	635,000	635,000	635,000	— %
Alcohol, Tobacco & Firearm	—	40,000	—	—	(100.0)%
Violent Crimes Task Force	12,106	—	—	—	n/a
Fire/EMS Dist #10	—	—	300	—	n/a
Fire Investigator Services	—	—	856	—	n/a
Information Technology Services	128,293	118,098	118,098	118,098	— %
Union Gap Electronics	—	6,402	—	—	(100.0)%
Fire Training Center	750	1,000	500	1,000	— %
Fire Training Services	1,470	2,000	—	2,000	— %
Total Intergovernmental Revenue	3,576,293	3,563,811	3,842,889	3,669,174	3.0 %

GENERAL FUND RESOURCE COMPARISON

	2016 Actual Revenue	2017 Amended Revenue	2017 YE Est Revenue	2018 Projected Revenue	Amended vs Projected
Charges for Services					
Sale of Maps - Codes	176	500	200	200	(60.0)%
Sale of Publications -- Licensing	48	100	100	100	— %
Sale of Publications - Clerks	202	400	400	400	— %
Accident Reports - Police	6,433	4,000	6,000	6,000	50.0 %
Vending Machine Revenue - Jail	9,438	13,000	12,000	12,000	(7.7)%
Engineering Oper Utility Assmnt	433,302	470,000	400,000	400,000	(14.9)%
Fingerprints	19,341	20,000	20,000	20,000	— %
Miscellaneous Police Services	1,030	2,000	2,000	2,000	— %
Verification Letters	5,910	8,000	8,000	8,000	— %
Examinations - Codes	60	80	80	80	— %
Training Services	—	3,500	—	—	(100.0)%
Police DUI Restitution	264	—	200	—	n/a
Fire Hazmat Services	23,081	20,000	25,000	20,000	— %
Other Police Services	69,076	80,000	47,000	47,000	(41.3)%
Fire Protection Services	563	17,000	28,503	35,000	105.9 %
Electronics - Maintenance	10,121	4,000	12,500	12,500	212.5 %
Probation / Home Detention Chrgs	141,644	149,000	132,080	132,080	(11.4)%
Probation / Home Detention Chrgs	5,000	2,600	4,000	4,000	53.8 %
Street Excavation Inspection Fees	18,480	20,000	17,492	20,000	— %
Jail Inmate Medical	237	1,000	1,000	1,000	— %
Inspection Fees - Selah	3,181	3,000	3,000	3,000	— %
YPD Training Svcs Reimbursements	592	—	3,800	—	n/a
Fire Protection Services - Union Gap	1,210,367	1,243,317	1,243,317	1,440,297	15.8 %
Fire Protection Services - Other	213	250,000	125,000	250,000	— %
YPD Violent Crimes Task Force	—	10,000	3,000	—	(100.0)%
Wastewater Connection Charges	8,475	7,800	7,800	7,800	— %
Dog Impound Fine	4,990	6,000	6,000	6,000	— %
Abatement Charges/Appeals	27,646	35,000	35,000	35,000	— %
Zoning and Subdivision Fees	35,745	90,000	90,000	90,000	— %
Plan Checking Fees	326,461	330,000	270,318	270,318	(18.1)%
Main Street Planning / Dev Svcs	92,500	71,439	71,439	—	(100.0)%
Interfund - City Services	3,452,094	3,472,000	3,488,796	3,696,085	6.5 %
Interfund - Customer Services	1,524,775	1,683,649	1,731,949	1,867,041	10.9 %
Interfund - Info Technology Svcs	—	90,000	—	—	(100.0)%
Interfund - Print Shop	52,936	50,000	52,936	52,936	5.9 %
Interfund - Electronics Maintenance	—	21,126	—	—	(100.0)%
Interfund - Codes Services	50,000	51,250	51,250	52,531	2.5 %
Total Charges for Services	7,534,381	8,229,761	7,900,160	8,491,368	3.2 %

GENERAL FUND RESOURCE COMPARISON

	2016 Actual Revenue	2017 Amended Revenue	2017 YE Est Revenue	2018 Projected Revenue	Amended vs Projected
Fines & Forfeitures					
Municipal Court Infraction Penalties	1,252,463	1,240,000	1,334,243	1,367,599	10.3 %
Parking Infraction Penalties	31,301	60,000	36,478	36,478	(39.2)%
Municipal Court DUI Penalties	86,927	98,000	82,744	82,744	(15.6)%
Municipal Court Criminal Traffic	112,838	120,000	122,090	125,142	4.3 %
Muni Ct Non-Traffic Misdemeanors	79,773	87,000	62,852	62,852	(27.8)%
District Court Recoupments	819	110	700	110	— %
Municipal Court Recoupments	112,173	116,000	112,885	115,707	(0.3)%
Penalty - Street Excavations	—	—	500	—	n/a
Total Fines and Forfeitures	1,676,294	1,721,110	1,752,492	1,790,632	4.0 %
Miscellaneous Revenue					
Interest from Investments	328,961	280,000	200,000	250,000	(10.7)%
Interest on Sales Tax	12,359	12,000	12,600	12,600	5.0 %
Investment Amort Prem/Discount	323,703	—	300,000	170,000	n/a
Investment Value Gain/Loss	—	—	8,040	—	n/a
Equipment Rental Fees	1,560	1,000	1,000	1,000	— %
Parking Permits	47	—	54	—	n/a
Telecommunications Lease	13,413	—	13,413	13,413	n/a
Economic Development Concessions	64,532	110,000	22,000	25,000	(77.3)%
Contributions & Donations	56,027	3,750	6,000	3,750	— %
Police Unclaimed Monies	4,333	4,000	7,700	4,000	— %
Overages & Shortages	(162)	—	—	—	n/a
PR Overages and Shortages	(153)	—	—	—	n/a
Miscellaneous Revenue	2,885	—	8,000	3,000	n/a
Rounding Cash Adjustments	13,155	8,000	9,200	8,000	— %
PCard Rebates	38,566	45,000	37,500	37,500	(16.7)%
Recycling	19	20	300	20	— %
Detention SSA Prisoners	5	—	—	—	n/a
Total Miscellaneous Revenue	859,250	463,770	625,807	528,283	13.9 %
Non-Revenues					
Clearing Fund	25,329	—	—	—	n/a
Sale of Fixed Assets	688,579	400,000	400,000	—	(100.0)%
Total Non-Revenues	713,908	400,000	400,000	—	(100.0)%
Total Revenue	63,478,754	65,177,882	65,708,815	67,729,276	3.9 %
Beginning Unencumbered Balance	5,867,373	7,097,328	7,097,328	7,205,269	1.5 %
Total Resources	\$ 69,346,127	\$ 72,275,210	\$ 72,806,143	\$ 74,934,545	3.7 %



BUDGET BY DEPARTMENT

City Administration

Human Resources

Legal

Municipal Court

Finance

Community Development

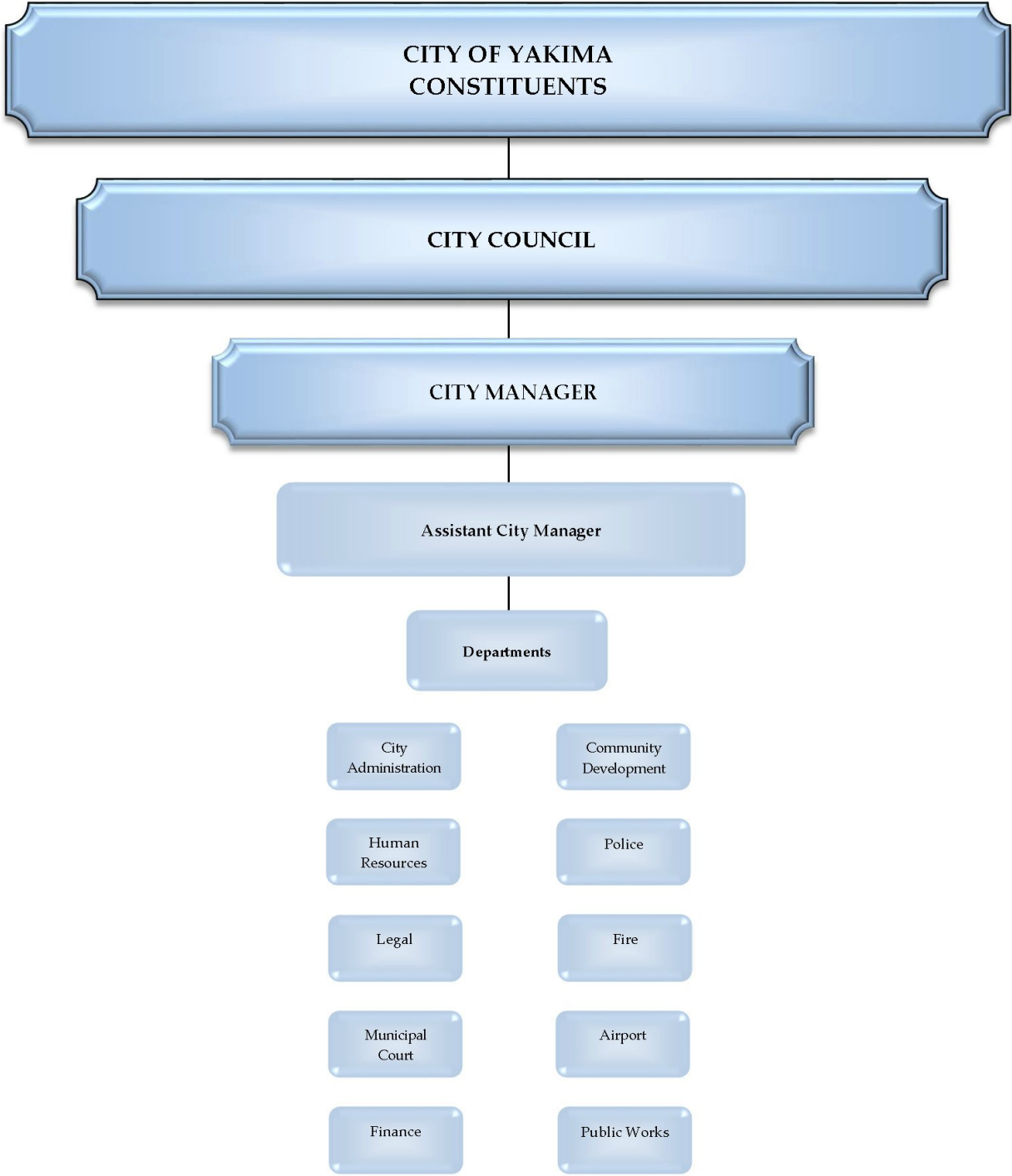
Police

Fire

Airport

Public Works

CITY OF YAKIMA
Organizational Chart as of January 1, 2018



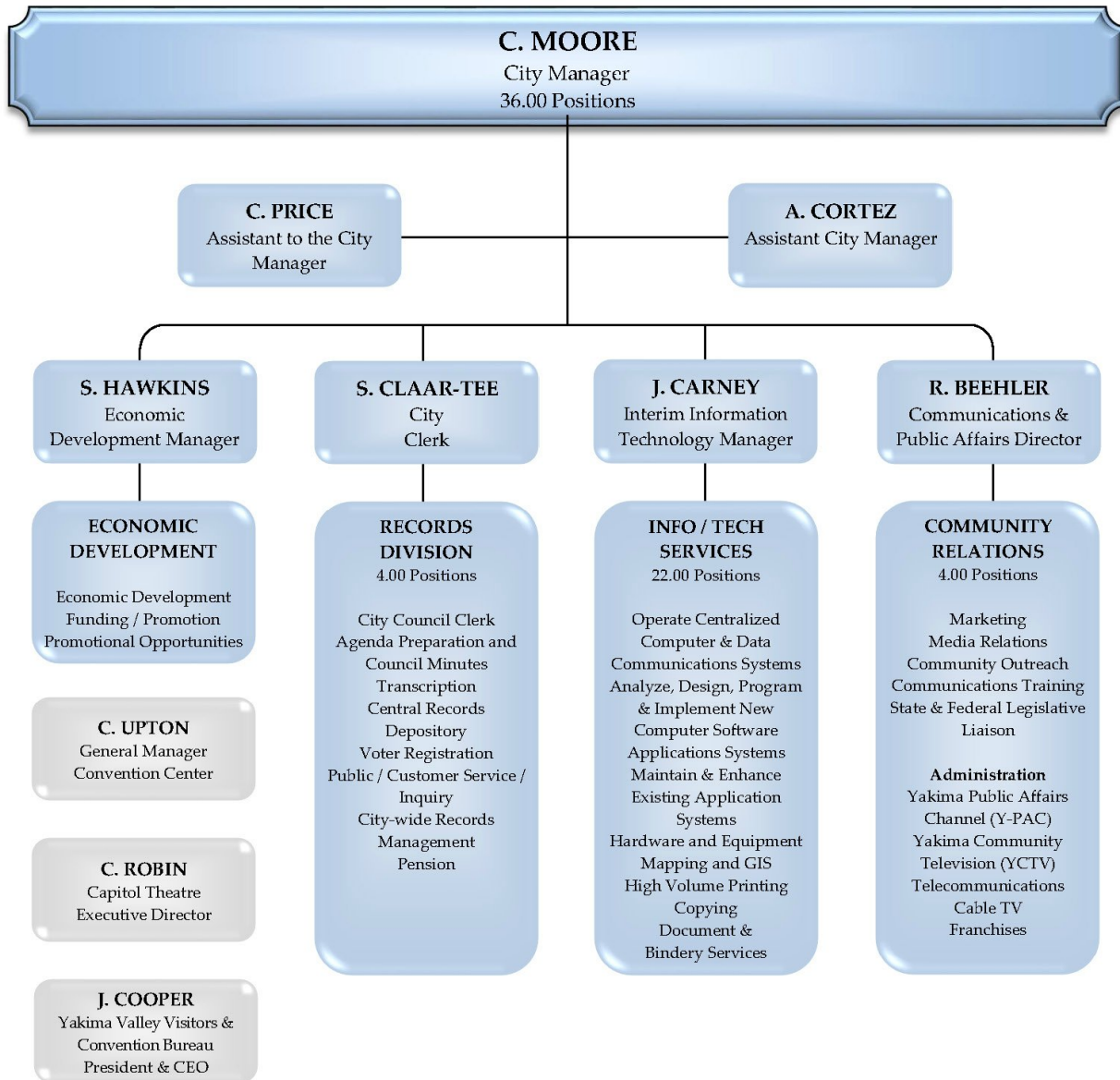
CITY ADMINISTRATION

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

* General Fund Department

CITY ADMINISTRATION

2018 Budgeted Staffing Levels



CITY COUNCIL - 110

GENERAL FUND

2018 Council Members

Mayor, Kathy Coffey - District 4
Assistant Mayor, Dulce Gutiérrez - District 1
Jason White - District 2
Carmen Méndez - District 3
Kay Funk - District 5
Brad Hill - District 6
Holly Cousens - District 7

DEFINITION

The City Council serves as the legislative body of the City and consists of seven (7) members. Due to a United States Federal Court decision each Council seat was subject to election in 2015. Three of the then seated Council members were successful in this election. Four new members were elected to the City Council (districts 1, 2, 3 and 7) and took office January 1, 2016.

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.

Function(s): 122 & 123.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Amended Budget	2018 Proposed Budget
100	Mayor	1.00	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00	7.00

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
122 Legislative	\$ 216,775	\$ 194,268	\$ 186,999	\$ 188,769	\$ 194,650	3.1%
123 Professional Association Dues	63,904	64,641	65,177	65,177	68,000	4.3%
	<u>\$ 280,679</u>	<u>\$ 258,909</u>	<u>\$ 252,176</u>	<u>\$ 253,946</u>	<u>\$ 262,650</u>	3.4%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	— %
200 Personnel Benefits	7,680	7,689	7,703	7,823	7,704	(1.5)%
Sub-Total Salaries & Benefits	102,780	102,789	102,803	102,923	102,804	(0.1)%
300 Operating Supplies	6,196	5,044	4,000	4,000	4,000	— %
400 Professional Services & Charges	171,703	151,075	145,373	147,023	155,846	6.0 %
Total Expenditures	\$ 280,679	\$ 258,908	\$ 252,176	\$ 253,946	\$ 262,650	3.4 %

EXPLANATORY NARRATIVE

Legislative - 122

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

Account 11 Salaries and Wages - City Council salaries are set by ordinance. This account reflects no change in salaries from the previous year.

Account 20 Personnel Benefits - This account is to pay Social Security and Worker’s Compensation for the Council members.

Account 41 Professional Services - This line item includes funds for the City survey, professional services for the Olympia lobbyist and professional association dues.

122 Legislative	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	\$ 95,100	— %
200 Benefits	7,680	7,689	7,703	7,823	7,704	(1.5)%
300 Operating Supplies						
31 Office & Oper Supplies	5,391	5,044	4,000	4,000	4,000	— %
35 Small Tools & Equip	805	—	—	—	—	n/a
Total	6,196	5,044	4,000	4,000	4,000	— %
400 Professional Services & Charges						
41 Professional Services	87,123	63,993	62,100	62,100	62,100	— %
42 Communications	6,670	6,345	7,226	6,876	6,876	— %
43 Trans & Training	7,770	5,480	6,000	6,000	12,000	100.0 %
49 Miscellaneous	6,237	10,616	4,870	6,870	6,870	— %
Total	107,800	86,434	80,196	81,846	87,846	7.3 %
Total Expenditures	\$ 216,776	\$ 194,267	\$ 186,999	\$ 188,769	\$ 194,650	3.1 %

Professional Association Dues - 123

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
123 Professional Assn Dues	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 63,904	\$ 64,641	\$ 65,177	\$ 65,177	\$ 68,000	4.3%

CITY MANAGEMENT - 102
GENERAL FUND

City Manager

Cliff Moore

DEFINITION

This department provides policy recommendations 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 eight departments and four service divisions.

Function(s): 102.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1110	City Manager	1.00	1.00	1.00	1.00
1130	Assistant City Manager ⁽¹⁾	0.00	0.00	0.00	1.00
1331	Admin Assistant to the City Manager	1.00	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00	3.00

- (1) An Assistant City Manager was added in 2017 as part of a reorganization funded by the elimination of the Director of Utilities & Engineering and Economic Development Assistant. This position is funded by City Management (.15), Economic Development (.35), Communications (.15), Water (.15), Wastewater (.15) and the Airport (.05).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
102 City Management	\$ 504,402	\$ 418,042	\$ 399,805	\$ 400,677	\$ 434,550	8.5%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 382,129	\$ 288,584	\$ 295,151	\$ 290,583	\$ 326,729	12.4 %
200 Personnel Benefits	83,511	78,220	80,775	81,014	83,342	2.9 %
Sub-Total Salaries & Benefits	465,640	366,804	375,926	371,597	410,071	10.4 %
300 Operating Supplies	4,151	4,214	4,000	2,000	4,000	100.0 %
400 Professional Services & Charges	34,610	47,025	19,879	27,079	20,479	(24.4)%
Total Expenditures	\$ 504,401	\$ 418,043	\$ 399,805	\$ 400,676	\$ 434,550	8.5 %

EXPLANATORY NARRATIVE

City Management - 102

This function provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions. The overage in actual 2015 expenditures is attributable to the severance package for the prior City Manager.

Account 41 Professional Services - This line item includes funds primarily for the employee survey and for miscellaneous minimal professional services such as outside legal counsel. Note: Executive search fees for the City Manager are also recorded in this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
102 City Management	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 292,206	\$ 280,148	\$ 278,831	\$ 277,283	\$ 313,429	13.0 %
12 Overtime	—	—	—	—	—	n/a
13 Special Pay	64,692	4,500	4,800	4,800	4,800	— %
14 Retire/Term Cashout	25,231	3,935	11,520	8,500	8,500	— %
Total	382,129	288,583	295,151	290,583	326,729	12.4 %
200 Benefits	83,511	78,220	80,775	81,014	83,342	2.9 %
300 Operating Supplies						
31 Office & Oper Supplies	4,151	4,214	4,000	2,000	4,000	100.0 %
400 Professional Services & Charges						
41 Professional Services	20,445	38,273	4,000	4,000	4,000	— %
42 Communications	3,946	2,692	2,479	2,079	2,079	— %
43 Trans & Training	4,096	—	4,000	4,000	7,000	75.0 %
49 Miscellaneous	6,123	6,060	9,400	17,000	7,400	(56.5)%
Total	34,610	47,025	19,879	27,079	20,479	(24.4)%
Total Expenditures	\$ 504,401	\$ 418,042	\$ 399,805	\$ 400,676	\$ 434,550	8.5 %

INDIGENT DEFENSE - 109
GENERAL FUND

City Manager

Cliff Moore

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.

Function(s): 109.

EXPLANATORY NARRATIVE**Indigent Defense - 109**

These expenditures consist mainly of payment for legal counsel and associated costs for indigent defendants in accordance with constitutional mandates.

The City of Yakima receives a grant from the Washington State Office of Public Defense (OPD) for financial assistance. The City has budgeted \$85,000 from OPD for use in 2018. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

The 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 has implemented a pre-filing diversion program and a prosecution charging unit to reduce the case load in an effort to keep professional service expenses down.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
109 Indigent Defense						
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 500	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	910,981	952,414	965,000	1,030,000	1,050,000	1.9%
Total Expenditures	\$ 910,981	\$ 952,414	\$ 965,500	\$ 1,030,000	\$ 1,050,000	1.9%

Dedicated Revenue

A State Grant provides the dedicated revenue for this function.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 91,500	\$ 90,000	\$ 90,000	\$ 88,500	\$ 85,000	(4.0)%

RECORDS / CITY CLERK - 140

GENERAL FUND

City Manager
City Clerk

Cliff Moore
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 and the Records Administrator serves as the Fire and Police Pension Secretary.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
Records	Actual	Actual	Estimated	Projected
Formal Public Disclosure Requests	1,903	1,872	2,492	2,742
Bid openings	43	29	32	37
Legislation				
Council Meetings (Regular, Special, Adjourned & Exec. Session)	42	56	49	51
Legislation Adopted (Resolution and Ordinance)	216	204	198	202
Legal Publications	59	62	58	59
Contracts Processed	269	282	209	246

AUTHORIZED PERSONNEL

		2015	2016	2017	2018
Class		Actual	Actual	Adopted	Projected
Code	Position Title	Actual	Actual	Budget	Budget
1234	City Clerk	1.00	1.00	1.00	1.00
7123	Department Assistant III ⁽¹⁾	1.50	1.50	1.00	1.00
7161	Public Records Officer	1.00	1.00	1.00	1.00
7165	Records Assistant ⁽¹⁾	0.00	0.00	1.00	1.00
10501	Records Administrator	1.00	1.00	1.00	1.00
Total Personnel ⁽²⁾		4.50	4.50	5.00	5.00

(1) .50 Department Assistant III upgraded to a full time City Records Assistant in 2017.

(2) Risk Management (515) funds.60 of the Public Records Officer position.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
143 Records	\$ 354,426	\$ 476,507	\$ 399,905	\$ 447,496	\$ 483,989	8.2 %
144 City Clerk	172,792	218,895	177,525	243,774	186,278	(23.6)%
145 Official Proceedings/Pubs	6,067	4,821	5,000	5,000	5,000	— %
Total City Council	\$ 533,285	\$ 700,223	\$ 582,430	\$ 696,270	\$ 675,267	(3.0)%

EXPENDITURE SYMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 274,261	\$ 275,067	\$ 301,402	\$ 313,330	\$ 322,626	3.0 %
200 Personnel Benefits	96,881	101,515	106,993	115,504	113,406	(1.8)%
Sub-Total Salaries & Benefits	371,142	376,582	408,395	428,834	436,032	1.7 %
300 Operating Supplies	13,247	4,399	11,400	9,600	11,400	18.8 %
400 Professional Services & Charges	148,895	319,241	162,635	257,835	227,835	(11.6)%
Total Expenditures	\$ 533,284	\$ 700,222	\$ 582,430	\$ 696,269	\$ 675,267	(3.0)%

EXPLANATORY NARRATIVE

Records - 143

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

Account 12 Overtime - Overtime is primarily due to the Public Records Officer meeting response deadlines to public disclosure requests.

Account 41 Professional Services - Funds are budgeted in this line item for professional services by temporary help needed for coverage during leave times.

Account 49 Miscellaneous - This miscellaneous account fluctuates due to election costs, which vary depending on whether there is an election for council members and judges, and the number of issues on the ballot. The Constitution guarantees every American the right to vote. There is no charge to the individual for exercising this right; however, this privilege cost \$214,421 in 2015 and \$82,779 in 2016. This line item also includes registration expenses for continuation of the City Clerk's professional development training; conferences & workshops and subscriptions & dues for the City Clerk, Records Administrator and Public Records Officer in professional organizations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
143 Records	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 151,471	\$ 117,586	\$ 181,718	\$ 140,350	\$ 194,835	38.8 %
12 Overtime	3,442	—	—	—	—	n/a
13 Special Pay	1,340	911	1,850	2,000	2,000	— %
14 Retire/Term Cashout	703	—	1,330	1,330	1,330	— %
Total	156,956	118,497	184,898	143,680	198,165	37.9 %
200 Benefits	61,673	50,684	68,472	62,081	74,089	19.3 %
300 Operating Supplies						
31 Office & Oper Supplies	7,711	1,873	6,000	6,000	6,000	— %
35 Small Tools & Equip	1,023	393	1,100	1,100	1,100	— %
Total	8,734	2,266	7,100	7,100	7,100	— %
400 Professional Services & Charges						
41 Professional Services	500	2,183	6,000	6,000	6,000	— %
42 Communications	2,107	1,868	2,435	2,435	2,435	— %
43 Trans & Training	883	1,291	1,800	1,800	1,800	— %
48 Repairs & Maintenance	—	—	500	500	500	— %
49 Miscellaneous	123,571	299,718	128,700	223,900	193,900	(13.4)%
Total	127,061	305,060	139,435	234,635	204,635	(12.8)%
Total Expenditures	\$ 354,424	\$ 476,507	\$ 399,905	\$ 447,496	\$ 483,989	8.2 %

City Clerk - 144

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

Account 12 Overtime - This line consists of overtime incurred when generating council packets, attending council meetings and processing pre-LEOFF pension and LEOFF 1 medical accounts as authorized by the Police and Fire pension boards.

Account 41 Professional Services - This budget includes the professional services for codification of ordinances for the Yakima Municipal Code and is also used for temporary help needed for coverage during leave times, interpretation services and program maintenance and upgrades.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
144 City Clerk	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 114,345	\$ 155,486	\$ 114,424	\$ 167,570	\$ 122,381	(27.0)%
12 Overtime	2,584	794	—	—	—	n/a
13 Special Pay	375	290	750	750	750	— %
14 Retire/Term Cashout	—	—	1,330	1,330	1,330	— %
Total	117,304	156,570	116,504	169,650	124,461	(26.6)%
200 Benefits	35,209	50,831	38,521	53,423	39,317	(26.4)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
144 City Clerk	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	4,512	2,133	4,300	2,500	4,300	72.0 %
Total	4,512	2,133	4,300	2,500	4,300	72.0 %
400 Professional Services & Charges						
41 Professional Services	11,083	8,944	15,000	15,000	15,000	— %
42 Communications	753	335	500	500	500	— %
43 Trans & Training	3,361	—	1,800	1,800	1,800	— %
49 Miscellaneous	570	81	900	900	900	— %
Total	15,767	9,360	18,200	18,200	18,200	— %
Total Expenditures	\$ 172,792	\$ 218,894	\$ 177,525	\$ 243,773	\$ 186,278	(23.6)%

Official Proceedings/Publications - 145

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
145 Official Proceedings/Pubs	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 6,067	\$ 4,821	\$ 5,000	\$ 5,000	\$ 5,000	—%

Dedicated Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
34 Chrgs f/Goods & Svcs	\$ 691	\$ 202	\$ 400	\$ 400	\$ 400	—%

INFORMATION TECHNOLOGY - 350

GENERAL FUND

City Manager
Acting ITS Manager

Cliff Moore
John Carney

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 data communications devices; data radios; microwaves; fiber optics; surveillance cameras; etc.)
- Implementation of new software application systems.
- Creation, enhancement, and support of Web Based applications and services.
- Voice communications equipment maintenance including; radio, vehicular communications and emergency operations equipment, telephone and personal mobile communications devices.
- Document services to include; printing, copying, and creation both in paper and electronic formats.

Function(s): 351, 352 & 353.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1233	ITS Manager	1.00	1.00	1.00	1.00
2102	ITS GIS Technician	1.00	1.00	1.00	1.00
2107	ITS Computer Operations Technician	1.00	1.00	1.00	1.00
2108	ITS Computer Client Services Technician ⁽¹⁾	5.00	4.00	4.00	4.00
2110	ITS Database Administrator	1.00	1.00	1.00	1.00
2112	ITS Network Services Engineer	1.00	1.00	1.00	1.00
2113	ITS Senior Client Services Technician ⁽¹⁾	0.00	1.00	1.00	1.00
2117	ITS Web Applications Developer/Admin	1.00	1.00	1.00	1.00
2118	ITS System Administrator ⁽¹⁾	1.00	2.00	2.00	2.00
2119	ITS Telephone Technician ⁽²⁾	1.00	0.00	0.00	0.00
2115	ITS Telephone Systems Analyst ⁽²⁾	0.00	1.00	1.00	1.00
4520	ITS Electronics Technician I	1.00	1.00	1.00	1.00
4521	ITS Electronics Technician II	1.00	1.00	1.00	1.00
4522	ITS Electronic Supervisor	1.00	1.00	1.00	1.00
7171	ITS Services Assistant	1.00	1.00	1.00	1.00
7611	ITS Print Shop Operator	1.00	1.00	1.00	1.00

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
10201	Senior Analyst	1.00	1.00	1.00	1.00
11901	Supervising Senior Analyst	2.00	2.00	2.00	2.00
11902	Operation Supervisor	1.00	1.00	1.00	1.00
Total Personnel		22.00	23.00	23.00	23.00

- (1) A mid-year restructuring in 2015 resulted in the reduction of one Client Service Technician position and the creation of a Senior Client Services Technician and a second Information Technology System Admin.
- (2) The Telephone Technician was replaced with a Telephone Systems Analyst in the 2017 budget.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
351 IT Services	\$ 2,501,743	\$ 2,521,141	\$ 2,920,848	\$ 3,023,652	\$ 2,995,743	(0.9)%
352 Electronic Tech Services	347,509	354,564	392,295	363,286	375,559	3.4 %
353 Copy Center	237,840	196,399	164,955	175,426	152,352	(13.2)%
Total City Council	\$ 3,087,092	\$ 3,072,104	\$ 3,478,098	\$ 3,562,364	\$ 3,523,654	(1.1)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,597,932	\$ 1,605,510	\$ 1,824,190	\$ 1,836,441	\$ 1,836,858	— %
200 Personnel Benefits	530,147	570,378	618,741	623,982	667,754	7.0 %
Sub-Total Salaries & Benefits	2,128,079	2,175,888	2,442,931	2,460,423	2,504,612	1.8 %
300 Operating Supplies	144,895	122,279	182,600	129,044	152,600	18.3 %
400 Professional Services & Charges	719,042	633,628	770,567	905,483	801,441	(11.5)%
600 Capital Projects	95,077	140,310	82,000	67,413	65,000	(3.6)%
Total Expenditures	\$ 3,087,093	\$ 3,072,105	\$ 3,478,098	\$ 3,562,363	\$ 3,523,653	(1.1)%

EXPLANATORY NARRATIVE

Criminal Justice .3% Sales Tax - 351

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

Account 11 Salaries and Wages - This account includes wages only for temporary employees, who support the police department, primarily in the mobile communications technology.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
351 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 12,781	\$ 11,865	\$ 11,285	\$ 6,000	\$ —	(100.0)%
200 Benefits	4,441	3,080	1,061	235	—	(100.0)%
400 Professional Services & Charges						
48 Repairs & Maintenance	146,734	150,807	156,250	156,250	159,672	2.2 %
Total Expenditures	<u>\$ 163,956</u>	<u>\$ 165,752</u>	<u>\$ 168,596</u>	<u>\$ 162,485</u>	<u>\$ 159,672</u>	(1.7)%

Information Technology Services - 351

Information Technology Services is responsible for six areas of computer and technology support for all City departments:

- Applications Support, which includes all major city business systems to include: Financial, payroll, utility billing, work orders and a significant number of other applications and computer programs that support all city departments and functions.
- Operations Support which provides:
 - Installation, maintenance and support of personal computers and workstations, peripheral equipment, office automation systems, and video conferencing throughout the city.
 - Network engineering of the data communications network, including extensive wireless and mobile wireless data communications systems.
 - Systems Administration which provides the backbone of base operating systems, security, server functions and overall operation and health of the city's data systems.
 - Installation, maintenance and support of wireless communications from cellular telephones to vehicle modems and other devices.
 - Installation, maintenance and support of the city telephone system.
 - All the above services to the Cities of Selah and Union Gap, as well as mobile device support to numerous other public safety agencies.
- Geographical Information Systems (GIS) includes mapping, geolocation research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, mobile client mapping systems for Transit and Refuse, and special project support to several systems and departments within the City.
- Web Services to include creation, implementation, and maintenance of a variety of applications from the City public website to the internal employee website, CityICE, websites for associated organization and web based applications. Also provides these services to the cities of Selah and Union Gap

Account 12 Overtime - Overtime is utilized predominantly for personnel to respond to after-hours emergency calls; primarily in support of police and other 24-hour operations, and for after-hours server maintenance.

Account 13 Special Pay - This account provides funds for standby pay to on-call personnel who provide immediate response to computer system emergencies during non-working hours. Though the Public Safety departments' systems require 24-hour computer availability, several other City departments also operate around the clock and rely heavily on computer services during all hours of operation.

Account 41 Professional Services - This account contains funding for computer software licenses, database licenses, computer virus detection subscription, anti-SPAM e-mail service and staff training. This account also contains

appropriations for most Information Systems projects, thus this budget can vary dramatically from year to year depending on project completion dates and project implementation schedules.

Account 42 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
351 Information Technology Services	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,269,605	\$ 1,302,467	\$ 1,418,395	\$ 1,348,394	\$ 1,501,825	11.4 %
12 Overtime	6,663	1,811	7,000	4,000	7,000	75.0 %
13 Special Pay	23,740	22,479	26,000	26,000	26,000	— %
14 Retire/Term Cashout	—	3,141	53,000	177,536	15,900	(91.0)%
Total	1,300,008	1,329,898	1,504,395	1,555,930	1,550,725	(0.3)%
200 Benefits	426,848	465,700	510,448	514,442	547,483	6.4 %
300 Operating Supplies						
31 Office & Oper Supplies	9,657	4,618	10,000	5,000	10,000	100.0 %
32 Fuel	1,925	1,398	2,000	2,000	2,000	— %
34 Items Pchsd f/Resale	792	1,994	—	—	—	n/a
35 Small Tools & Equip	73,276	52,578	107,000	58,500	82,000	40.2 %
Total	85,650	60,588	119,000	65,500	94,000	43.5 %
400 Professional Services & Charges						
41 Professional Services	70,559	54,496	156,000	230,000	175,000	(23.9)%
42 Communications	32,971	26,649	25,151	28,151	28,151	— %
43 Trans & Training	12,193	4,321	7,326	7,326	7,326	— %
45 Rentals & Leases	27,731	22,432	18,000	9,551	—	(100.0)%
48 Repairs & Maintenance	376,307	295,221	330,633	388,966	362,085	(6.9)%
49 Miscellaneous	8,703	2,966	6,300	6,300	6,300	— %
Total	528,464	406,085	543,410	670,294	578,862	(13.6)%
600 Capital Outlay						
64 Machinery & Equipment	—	94,167	75,000	55,000	65,000	18.2 %
Total Expenditures	\$ 2,340,970	\$ 2,356,438	\$ 2,752,253	\$ 2,861,166	\$ 2,836,070	(0.9)%

Electronic Technology Services - 352

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
352 Electronic Technology Services	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 210,657	\$ 201,105	\$ 224,460	\$ 224,460	\$ 234,436	4.4 %
12 Overtime	7,313	4,777	2,000	2,000	2,000	— %
13 Special Pay	250	—	500	500	500	— %
14 Retire/Term Cashout	9,222	12,154	34,000	—	—	n/a
Total	227,442	218,036	260,960	226,960	236,936	4.4 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
352 Electronic Technology Services	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	78,352	79,902	87,947	89,906	100,236	11.5 %
300 Operating Supplies						
31 Office & Oper Supplies	14,090	31,413	23,000	18,000	18,000	— %
35 Small Tools & Equip	286	510	8,100	8,100	8,100	— %
Total	14,376	31,923	31,100	26,100	26,100	— %
400 Professional Services & Charges						
41 Professional Services	—	1,640	—	—	—	n/a
42 Communications	4,024	2,965	1,887	1,887	1,887	— %
45 Rentals & Leases	3,183	3,332	3,400	3,432	3,400	(0.9)%
48 Repairs & Maintenance	3,710	15,316	7,000	15,000	7,000	(53.3)%
49 Miscellaneous	92	402	—	—	—	n/a
Total	11,009	23,655	12,287	20,319	12,287	(39.5)%
Total Expenditures	\$ 331,179	\$ 353,516	\$ 392,294	\$ 363,285	\$ 375,559	3.4 %

Document Center - 353

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

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

The center also is central to the creation of electronic documents supporting the City's initiatives to become more efficient both in terms of processing time and energy and resources use.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
353 Document Center	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 44,051	\$ 45,211	\$ 46,300	\$ 46,300	\$ 47,947	3.6 %
12 Overtime	—	—	500	500	500	— %
13 Special Pay	504	500	750	750	750	— %
Total	44,555	45,711	47,550	47,550	49,197	3.5 %
200 Benefits	20,506	21,695	19,284	19,398	20,035	3.3 %
300 Operating Supplies						
31 Office & Oper Supplies	37,704	29,768	32,500	32,500	32,500	— %
35 Small Tools & Equip	7,166	—	—	4,944	—	n/a
Total	44,870	29,768	32,500	37,444	32,500	(13.2)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
353 Document Center	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
42 Communications	293	275	226	226	226	— %
43 Trans & Training	—	—	79	79	79	— %
48 Repairs & Maintenance	32,540	52,806	58,000	58,000	50,000	(13.8)%
49 Miscellaneous	—	—	315	315	315	— %
Total	32,833	53,081	58,620	58,620	50,620	(13.6)%
600 Capital Outlay						
64 Machinery & Equipment	95,077	46,143	7,000	12,413	—	(100.0)%
Total Expenditures	\$ 237,841	\$ 196,398	\$ 164,954	\$ 175,425	\$ 152,352	(13.2)%

Dedicated Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
33 Intergovernmental	\$ 139,451	\$ 166,858	\$ 155,700	\$ 155,700	\$ 155,700	—%
34 Chrgs f/Goods & Svcs	181,345	63,058	165,126	165,126	165,126	—%
36 Miscellaneous Revenues	12,933	13,413	—	—	—	n/a
Total	\$ 333,729	\$ 243,329	\$ 320,826	\$ 320,826	\$ 320,826	—%

COMMUNITY RELATIONS - 125

City Manager
Community Relations Manager

Cliff Moore
Randy Beehler

The Community Relations office has four primary areas of responsibility:

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

No General Fund tax revenues are expended in the Community Relations budget. Community Relations office activities and operations are funded exclusively by dedicated revenue generated by cable communications system rights-of-way fees, a Public/Educational/Government (“PEG”) Access fee paid by Charter Communications, and other minor miscellaneous revenue sources.

Function(s): 125 & 126.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
YCTV community programming ⁽¹⁾	122 shows 64 hours	133 shows 65 hours	124 shows 54 hours	135 shows 65 hours
“Imported” Programming ⁽²⁾	165 shows 99 hours	165 shows 114 hours	170 shows 125 hours	175 shows 130 hours
Production Equipment (cameras, misc., etc.) Used by YCTV producers ⁽³⁾	102 hours	113 hours	105 hours	115 hours
Editing Equipment Used by YCTV producers ⁽⁴⁾	62 hours	56 hours	55 hours	60 hours
YCTV Producers Trained ⁽⁵⁾	32	32	40	45
YPAC Programming ⁽⁶⁾	325 shows 370 hours	332 shows 367 hours	340 shows 380 hours	345 shows 390 hours

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Program Sales Revenue ⁽⁷⁾	\$234	\$227	\$250	\$250
News Releases ⁽⁸⁾	200	223	235	250
Social Media Posts ⁽⁹⁾	400	424	700	750

- (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.
- (8) Number of news releases issued annually by the Community Relations office.
- (9) Number of social media posts (Facebook, Twitter, YouTube) created annually by the Community Relations office.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1255	Communications & Public Affairs Director	1.00	1.00	1.00	1.00
2245	Community Relations Specialist	1.00	1.00	1.00	1.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00	1.00
2252	Community Programming Coordinator ⁽¹⁾	1.00	1.00	0.00	0.00
2253	Community Relations Assistant ⁽¹⁾	0.00	0.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00	1.00
Total Personnel		5.00	5.00	5.00	5.00

- (1) The Community Programming Coordinator position was replaced with the Community Relations Assistant in a reorganization mid-year 2017.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng YE Est to Proj
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	
125 Capital Improvement	\$ 34,874	\$ 27,775	\$ 39,000	\$ 32,000	\$ 39,000	21.9 %
126 Cable Communications	599,278	532,897	605,764	606,185	595,098	(1.8)%
Total	634,152	560,672	644,764	638,185	634,098	(0.6)%
Object/Type						
31 Taxes	687,493	504,574	676,500	820,527	673,390	(17.9)%
36 Miscellaneous Revenues	551	935	1,600	1,800	1,600	(11.1)%
Transfers In	47	—	—	—	—	n/a
Total	688,091	505,509	678,100	822,327	674,990	(17.9)%

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Fund Balance						
Beginning Balance	603,473	657,412	602,249	602,249	784,560	30.3 %
Revenues less Expenditures	53,939	(55,163)	33,336	184,142	40,892	(77.8)%
Ending Balance	<u>\$ 657,412</u>	<u>\$ 602,249</u>	<u>\$ 635,585</u>	<u>\$ 786,391</u>	<u>\$ 825,452</u>	5.0 %

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
Object/Type	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 330,134	\$ 341,735	\$ 380,211	\$ 380,037	\$ 351,366	(7.5)%
200 Personnel Benefits	114,341	120,585	129,409	130,266	141,292	8.5 %
Sub-Total Salaries & Benefits	444,475	462,320	509,620	510,303	492,658	(3.5)%
300 Operating Supplies	18,006	28,181	43,720	35,720	43,720	22.4 %
400 Professional Services & Charges	67,877	59,152	76,859	79,597	83,155	4.5 %
600 Capital Projects	101,230	8,453	12,000	10,000	12,000	20.0 %
Transfers	2,565	2,565	2,565	2,565	2,565	— %
Total Expenditures	<u>\$ 634,153</u>	<u>\$ 560,671</u>	<u>\$ 644,764</u>	<u>\$ 638,185</u>	<u>\$ 634,098</u>	(0.6)%

EXPLANATORY NARRATIVE

This fund provides accurate tracking of expenditures using funds from PEG (Public/Educational/Government) Access fee paid 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.

Capital Improvement - 125

This function provides accurate tracking of expenditures directly related to equipment and facilities enhancements associated with YCTV and Y-PAC. Revenues are generated by a 50-cent-per-subscriber PEG access fee paid by Charter Communications in accordance with the terms of the cable communications franchise renegotiated in 2014. Use of PEG fee revenue is restricted by the cable communications franchise and federal law to expenditures related to YCTV and Y-PAC equipment and facilities.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	\$12,000	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	\$4,000	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.

CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC Streaming System	\$2,000	Franchise Fees	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 "C" upgrade	\$10,000	Franchise Fees	Additional software and hardware upgrades are required in order to maximize the capabilities of the three YCTV/Y-PAC editing suites currently in operation.
City Council Chambers video and audio technology upgrade	\$9,000	PEG Access Fee	The system used to air YCTV and Y-PAC programming is no longer capable of meeting the two channels needs. An upgrade to a system that utilizes current technology is necessary in order to continue to provide high-quality programming to viewers.
Ancillary YCTV/Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	\$2,000	PEG Access Fee	As the transition to an all-digital platform for YCTV and Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Total	\$39,000		

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
125 Capitol Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$2,825	\$18,288	\$25,000	\$20,000	\$25,000	25.0%
400 Professional Services & Charges						
48 Repairs & Maintenance	1,981	1,033	2,000	2,000	2,000	—%
600 Capital Outlay						
64 Machinery & Equipment	30,068	8,453	12,000	10,000	12,000	20.0%
Total Expenditures	\$34,874	\$27,774	\$39,000	\$32,000	\$39,000	21.9%

Cable Communications - 126

The purpose of this function is to track expenditures related to planning, directing, administering, and supporting the operations of the Community Relations office. Revenues are generated by a 5% franchise fee applied to 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 12 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 41 Professional Services - This account is primarily used to support efforts by the City to enhance cultural and entertainment options in the community, to cross-promote economic development initiatives, for furthering the community outreach initiatives of the Community Relations office and to advertise special YCTV or Y-PAC programming.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
126 Cable Communications	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 320,341	\$ 330,056	\$ 343,161	\$ 342,696	\$ 343,166	0.1 %
12 Overtime	—	—	—	291	—	(100.0)%
13 Special Pay	3,225	3,037	3,200	3,200	3,200	— %
14 Retire/Term Cashout	6,568	8,642	33,850	33,850	5,000	(85.2)%
Total	330,134	341,735	380,211	380,037	351,366	(7.5)%
200 Benefits	114,341	120,585	129,409	130,266	141,292	8.5 %
300 Operating Supplies						
31 Office & Oper Supplies	2,451	402	3,500	3,500	3,500	— %
32 Fuel	239	228	220	220	220	— %
35 Small Tools & Equip	12,491	9,262	15,000	12,000	15,000	25.0 %
Total	15,181	9,892	18,720	15,720	18,720	19.1 %
400 Professional Services & Charges						
41 Professional Services	51,122	44,498	53,586	55,974	59,882	7.0 %
42 Communications	2,289	2,756	3,452	3,452	3,452	— %
43 Trans & Training	1,531	453	2,500	2,500	2,500	— %
47 Public Utility Services	6,044	5,273	7,571	7,571	7,571	— %
48 Repairs & Maintenance	2,355	2,564	3,000	3,350	3,000	(10.4)%
49 Miscellaneous	2,554	2,575	4,750	4,750	4,750	— %
Total	65,895	58,119	74,859	77,597	81,155	4.6 %
600 Capital Outlay						
63 Impr Other Than Bldg	71,161	—	—	—	—	n/a
Vehicle Replacement	2,565	2,565	2,565	2,565	2,565	— %
Total Expenditures	\$ 599,277	\$ 532,896	\$ 605,764	\$ 606,185	\$ 595,098	(1.8)%

Revenue

Revenues 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 603,473	\$ 657,412	\$ 602,249	\$ 602,249	\$ 784,560	30.3 %
31 Taxes	687,493	504,574	676,500	816,765	673,390	(17.6)%
36 Miscellaneous Revenues	551	935	1,600	1,600	1,600	— %
Transfers In	47	—	—	—	—	n/a
Total	\$ 1,291,564	\$ 1,162,921	\$ 1,280,349	\$ 1,420,614	\$ 1,459,550	2.7 %

ECONOMIC DEVELOPMENT - 250
GENERAL FUND

Assistant City Manager
Economic Development Manager

Ana Cortez
Sean Hawkins

DEFINITION

The Economic Development Department was created in 2013 to separately account for expenditures associated with economic development in the City of Yakima. The Economic Development Manager position was 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. Capital expenditures related to the development of the former sawmill site are accounted for in the Yakima Revenue Development Area fund (323).

The Economic Development fund includes community support to several agencies:

- 4th of July Committee
- Yakima Arts Commission
- Downtown Association of Yakima
- Craft Beverage Yakima
- Airport marketing, funded 50/50 by a DOT Federal Grant and the City of Yakima General Fund
- Public Market/Business Incubator, funded 75% by a CERB grant.

Function(s): 251.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1275	Economic Development Manager	1.00	1.00	1.00	1.00
7181	Economic Development Assistant ⁽¹⁾	1.00	1.00	1.00	0.00
Total Personnel ⁽²⁾		2.00	2.00	2.00	1.00

(1) The Economic Development Assistant was deleted in 2018 due to budget considerations.

(2) Economic Development funds .50 of the Assistant City Manager (102) position.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
251 Economic Development	\$ 784,085	\$ 711,003	\$ 743,507	\$ 621,085	\$ 514,138	(17.2)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 145,525	\$ 159,551	\$ 165,491	\$ 140,800	\$ 145,615	3.4 %
200 Personnel Benefits	47,100	51,055	55,240	51,472	44,381	(13.8)%
Sub-Total Salaries & Benefits	192,625	210,606	220,731	192,272	189,996	(1.2)%
300 Operating Supplies	2,819	17	2,500	2,500	2,500	— %
400 Professional Services & Charges	588,640	500,380	520,276	426,313	321,642	(24.6)%
Total Expenditures	<u>\$ 784,084</u>	<u>\$ 711,003</u>	<u>\$ 743,507</u>	<u>\$ 621,085</u>	<u>\$ 514,138</u>	<u>(17.2)%</u>

EXPLANATORY NARRATIVE

Economic Development - 251

This function accounts for all expenses related to the Economic Development fund, including salaries, small tools and equipment.

Account 41 Professional Services - For 2017, this account paid for consulting and marketing services to promote and increase business at the Yakima Air Terminal. In addition, this fund has also been used for various special events in the downtown area, such as the popular Downtown Summer Nights series, Cinco De Mayo, Yakima Roots and Vines Festival, Viva La Musica Concert Series and Yakima Blues and Local Brews Festival. Similar events will be conducted in 2018 but will be promoted by the Downtown Association of Yakima, with \$20,000 of their support coming from the special event support account.

COMMUNITY SUPPORT/REVENUE

Airport marketing (offset by revenue of \$25,000)	\$ 50,000
DAY Group	133,333
4th of July	20,000
Yakima Arts Commission	10,000
Public Market/Business Incubator (offset by revenue of \$25,000)	33,333
Total community support (offset by revenue of \$50,000)	<u>\$ 246,666</u>

SPECIAL EVENT SUPPORT/REVENUE

DAY for promotion of:	\$ 20,000
Downtown Summer Nights	
Roots and Vines	
Blues & Brews	
Lunchtime Live	
Folklife Festival	
Kids Expo	
Cinco de Mayo	20,000
Miller Park concerts	20,000
Miscellaneous	5,000
Total community support	<u>\$ 65,000</u>

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
251 Economic Development						
100 Salaries & Wages						
11 Salaries & Wages	\$ 144,981	\$ 158,992	\$ 164,691	\$ 140,000	\$ 145,615	4.0 %
13 Special Pay	543	558	800	800	—	(100.0)%
Total	145,524	159,550	165,491	140,800	145,615	3.4 %
200 Benefits	47,100	51,055	55,240	51,472	44,381	(13.8)%
300 Operating Supplies						
35 Small Tools & Equip	2,819	17	2,500	2,500	2,500	— %
400 Professional Services & Charges						
41 Professional Services	574,433	494,961	502,700	421,667	316,666	(24.9)%
42 Communications	2,772	1,056	2,076	1,196	1,276	6.7 %
43 Trans & Training	2,243	3,405	2,700	2,700	2,700	— %
47 Public Utility Services	350	—	—	—	—	n/a
48 Repairs & Maintenance	—	—	10,000	—	—	n/a
49 Miscellaneous	8,842	959	2,800	750	1,000	33.3 %
Total	588,640	500,381	520,276	426,313	321,642	(24.6)%
Total Expenditures	\$ 784,083	\$ 711,003	\$ 743,507	\$ 621,085	\$ 514,138	(17.2)%

Dedicated Revenue

This service unit's revenue consists of a US DOT Grant for air service promotion and a CERB grant for the Public Market/Business Incubator in the intergovernmental category. Miscellaneous revenues include concessions from the special events (\$25,000).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
Dedicated Revenue						
33 Intergovernmental	\$ 69,482	\$ 94,146	\$ 125,000	\$ 95,000	\$ 50,000	(47.4)%
34 Chrgs f/Goods & Svcs	—	92,500	71,439	71,439	—	(100.0)%
36 Miscellaneous Revenues	47,722	67,940	113,250	22,500	28,250	25.6 %
Total	\$ 117,204	\$ 254,586	\$ 309,689	\$ 188,939	\$ 78,250	(58.6)%

ECONOMIC DEVELOPMENT FUND - 123

*Assistant City Manager
Economic Development Manager*

*Ana Cortez
Sean Hawkins*

DEFINITION

The Economic Development Fund is used to account for economic development activity other than that provided by the Department of Housing and Urban Development (HUD), which is accounted for in the Neighborhood Development fund (124).

Function(s): 253 & 254.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
253 Administration	\$ 121,633	\$ 63,325	\$ —	\$ —	\$ —	n/a
254 Commercial Events	126,549	143,807	134,266	101,339	116,400	14.9 %
Total	248,182	207,132	134,266	101,339	116,400	14.9 %
Object/Type						
33 Intergovernmental	113,853	116,829	122,000	114,162	117,016	2.5 %
34 Chrgs f/Goods & Svcs	123,000	61,500	—	—	—	n/a
39 Other Financing Sources	2,319	—	—	—	—	n/a
Total	239,172	178,329	122,000	114,162	117,016	2.5 %
Fund Balance						
Beginning Balance	85,432	76,421	47,618	47,618	60,441	26.9 %
Revenues less Expenditures	(9,010)	(28,803)	(12,266)	12,823	616	(95.2)%
Ending Balance	\$ 76,422	\$ 47,618	\$ 35,352	\$ 60,441	\$ 61,057	1.0 %

EXPENDITURE SYMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 83,074	\$ 38,478	\$ —	\$ —	\$ —	n/a
200 Personnel Benefits	38,559	18,847	—	—	—	n/a
Sub-Total Salaries & Benefits	121,633	57,325	—	—	—	n/a
400 Professional Services & Charges	126,549	143,807	134,266	101,339	116,400	14.9%
Transfers	—	6,000	—	—	—	n/a
Total Expenditures	\$ 248,182	\$ 207,132	\$ 134,266	\$ 101,339	\$ 116,400	14.9%

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for fourteen years. Five loans have been approved to date, totaling \$6,945,000. Of the five loans, four have satisfied their debt. All payments for this loan are received by a third-party fiscal agent, and are used to pay off loans made by the U.S. Department of Housing and Urban Development (HUD) to create this Economic Development Loan Fund.

In accordance with State law, a portion of the state’s real estate excise tax receipts is redirected to assist cities and counties with the lowest taxing capacity. The City of Yakima currently meets the parameters established in the law to continue to receive assistance and, therefore, expects to receive approximately \$117,000 in 2018, which is slightly more than the 2017 distribution.

Administration - 253

This function was used to fund a code compliance program that is an eligible expense of the Community development Block Grant. However, due to dwindling HUD funding, the 2015 budget included a strategic initiative to phase the Code Compliance program back into the General Fund over 3 years (2015-2017). The 2017 budget phased out this redirection entirely, which means this fund no longer supports any portion of the Code Compliance program. The revenue is also being reduced a similar amount.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
253 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 82,246	\$ 38,028	\$ —	\$ —	\$ —	n/a
12 Overtime	1	—	—	—	—	n/a
13 Special Pay	825	450	—	—	—	n/a
14 Retire/Term Cashout	2	—	—	—	—	n/a
Total	83,074	38,478	—	—	—	n/a
200 Benefits	38,559	18,847	—	—	—	n/a
Transfers Out	—	6,000	—	—	—	
Total Expenditures	\$ 121,633	\$ 63,325	\$ —	\$ —	\$ —	n/a

Commercial Events - 254

This function pays for economic development activity other than that done in ONDS.

Account 41 Professional Services - The budget will support economic development activities including professional services agreements, and will also support outreach and marketing of economic programs and benefits. Included in this budget is \$30,000 for an economic development lobbyist in Washington D.C., \$33,000 to support the Yakima County Development Association and \$40,000 in support of DYBID.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
254 Commercial Events	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 116,592	\$ 132,769	\$ 114,000	\$ 100,000	\$ 105,000	5.0%
43 Trans & Training	3,352	—	7,500	—	7,500	n/a
47 Public Utility Services	761	821	766	1,339	1,400	4.6%
49 Miscellaneous	5,844	10,217	12,000	—	2,500	n/a
Total Expenditures	\$ 126,549	\$ 143,807	\$ 134,266	\$ 101,339	\$ 116,400	14.9%

Revenue

Revenue consists of intergovernmental assistance (State assistance for economically disadvantaged cities).

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 85,432	\$ 76,421	\$ 47,618	\$ 47,618	\$ 60,441	26.9%
33 Intergovernmental	113,853	116,829	122,000	114,162	117,016	2.5%
34 Chrgs f/Goods & Svcs	123,000	61,500	—	—	—	n/a
39 Other Financing Sources	2,319	—	—	—	—	n/a
Total	<u>\$ 324,604</u>	<u>\$ 254,750</u>	<u>\$ 169,618</u>	<u>\$ 161,780</u>	<u>\$ 177,457</u>	9.7%

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161

Assistant City Manager
Economic Development Manager

Ana Cortez
Sean Hawkins

DEFINITION

In 2008, the City Council established a Downtown Yakima Business Improvement District (DYBID) to provide necessary maintenance services to the newly improved downtown sidewalks and public amenities as part of the Downtown Futures Initiative. The DYBID was renewed by City Council in 2013. A reduction in the DYBID area was approved by City Council for the 2014 calendar year. Assessments are used to support the City's contract with the Downtown Association of Yakima for improved delivery of a variety of downtown services, including cleaning and maintenance, landscaping, safety, and business development activities.

Function(s): 261, 262 & 263.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
261 Contracted Services	\$ 7,500	\$ 7,500	\$ 6,853	\$ 6,853	\$ 7,127	4.0%
262 Administration	186,664	189,128	193,500	175,500	178,500	1.7%
263 DYBID Parking	4,898	1,390	1,000	2,500	2,500	—%
Total	199,062	198,018	201,353	184,853	188,127	1.8%
Object/Type						
36 Miscellaneous Revenues	182,092	202,810	208,340	193,340	200,340	3.6%
Fund Balance						
Beginning Balance	12,408	(4,561)	231	231	8,718	3,674.0%
Revenues less Expenditures	(16,970)	4,792	6,987	8,487	12,213	43.9%
Ending Balance	\$ (4,562)	\$ 231	\$ 7,218	\$ 8,718	\$ 20,931	140.1%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 23,244	\$ 19,317	\$ 20,000	\$ 2,000	\$ 5,000	150.0%
400 Professional Services & Charges	175,817	178,700	181,353	182,853	183,127	0.1%
Total Expenditures	\$ 199,061	\$ 198,017	\$ 201,353	\$ 184,853	\$ 188,127	1.8%

EXPLANATORY NARRATIVE

Contracted Services - 261

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
261 Contracted Services						
400 Professional Services & Charges						
41 Professional Services	\$ 7,500	\$ 7,500	\$ 6,853	\$ 6,853	\$ 7,127	4.0%

Administration & Services - 262

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
262 Administration & Services						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 18,573	\$ 19,317	\$ 20,000	\$ 2,000	\$ 5,000	150.0%
400 Professional Services & Charges						
41 Professional Services	168,091	169,811	173,500	173,500	173,500	—%
Total Expenditures	<u>\$ 186,664</u>	<u>\$ 189,128</u>	<u>\$ 193,500</u>	<u>\$ 175,500</u>	<u>\$ 178,500</u>	1.7%

DYBID Parking - 263

This function accounts for expenditures related to parking facilities. At the end of 2013, the Council passed an ordinance to discontinue charging for parking in the downtown core. Accordingly, there were minimal parking related expenses in 2015 -2017, and only \$2,500 is budgeted for 2018.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
263 DYBID Parking						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 4,672	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
47 Public Utility Services	227	1,390	1,000	2,500	2,500	—%
Total Expenditures	<u>\$ 4,899</u>	<u>\$ 1,390</u>	<u>\$ 1,000</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	—%

Revenue

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and nonprofit assessments. Revenue also includes \$10,000 as the City’s contribution to the DYBID from Fund 321 and \$32,000 from Fund 123.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 12,408	\$ (4,561)	\$ 231	\$ 231	\$ 8,718	3,674.0%
36 Miscellaneous Revenues	182,092	202,810	208,340	193,340	200,340	3.6%
Total	<u>\$ 194,500</u>	<u>\$ 198,249</u>	<u>\$ 208,571</u>	<u>\$ 193,571</u>	<u>\$ 209,058</u>	8.0%

CENTRAL BUSINESS DISTRICT CAPITAL IMPROVEMENT - 321

Assistant City Manager
Economic Development Manager

Ana Cortez
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 Yakima's Central Business District. Improvements to the City's Central Business District are ongoing and will benefit the community and region as a whole. Previous Downtown Improvement such as the Downtown Yakima Futures Initiative (DYFI) which repaired and replaced sidewalks throughout downtown had been funded through the 321 Fund. The current major project in this fund is the design and construction of a new downtown plaza.

Function(s): 257, 258, 702 & 712.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
257 DYBID Assessment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 35,000	\$ 10,000	(71.4)%
258 Commercial Area Development	24,600	5,284	21,100	6,455	11,100	72.0 %
702 Downtown Plaza	491,450	654,325	—	25,000	—	(100.0)%
712 Construction in Progress	—	—	10,817,460	—	10,817,460	n/a
Total	566,050	709,609	10,888,560	66,455	10,838,560	n/a
Object/Type						
36 Miscellaneous Revenues	26,526	789,208	1,940,280	521,250	2,821,250	441.2 %
39 Other Financing Sources	—	2,180	7,975,000	—	8,000,000	n/a
Transfers In	400,000	200,000	—	—	—	n/a
Total	426,526	991,388	9,915,280	521,250	10,821,250	1,976.0 %
Fund Balance						
Beginning Balance	116,226	(23,298)	258,480	258,480	713,275	175.9 %
Revenues less Expenditures	(139,524)	281,779	(973,280)	454,795	(17,310)	(103.8)%
Ending Balance	\$ (23,298)	\$ 258,481	\$ (714,800)	\$ 713,275	\$ 695,965	(2.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 8,256	\$ 2,826	\$ 11,000	\$ 6,000	\$ 6,000	— %
400 Professional Services & Charges	66,344	52,458	60,100	35,455	15,100	(57.4)%
600 Capital Projects	491,450	654,325	10,817,460	25,000	10,817,460	n/a
Total Expenditures	\$ 566,050	\$ 709,609	\$ 10,888,560	\$ 66,455	\$ 10,838,560	n/a

EXPLANATORY NARRATIVE

DYBID Assessment - 257

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
257 DYBID Assessment						
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 35,000	\$ 10,000	(71.4)%

Commercial Area Development - 258

This function pays for the development and ongoing implementation of capital funding programs designed to benefit Yakima’s Central Business District.

Account 41 Professional Services - This budget item is for downtown planning and anticipated downtown improvement project implementation. These funds are budgeted as a reserve for potential public expenditures in the downtown area.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
258 Commercial Area Development						
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 1,000	\$ 1,000	\$ 1,000	—%
35 Small Tools & Equip	8,256	2,826	10,000	5,000	5,000	—%
Total	8,256	2,826	11,000	6,000	6,000	—%
400 Professional Services & Charges						
41 Professional Services	15,909	1,167	10,000	—	5,000	n/a
44 Taxes & Assessments	1	86	—	—	—	n/a
48 Repairs & Maintenance	—	—	100	100	100	—%
49 Miscellaneous	434	1,205	—	355	—	n/a
Total	16,344	2,458	10,100	455	5,100	1,020.9%
Total Expenditures	\$ 24,600	\$ 5,284	\$ 21,100	\$ 6,455	\$ 11,100	72.0%

Downtown Plaza Design - 702

The design and construction document services to prepare the Yakima Central Plaza project for competitive bid are funded through this account and should be complete by the end of 2017. This portion of the project has been funded 50% by private donations and 50% by a transfer from the Real Estate Excise Tax 2 (REET 2) fund.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
702 Downtown Plaza Design						
600 Capital Outlay						
65 Construction Projects	\$ 491,450	\$ 654,325	\$ —	\$ 25,000	\$ —	n/a

Construction in Progress - 712

If approved by the Yakima City Council, construction of the Yakima Central Plaza would be funded through this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
712 Construction in Progress	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ —	\$ —	\$ 10,817,460	\$ —	\$ 10,817,460	n/a

Revenue

The resources to fund this program in 2018 will come from miscellaneous revenues including downtown parking lot rents/leases and private donations for the proposed plaza. If the plaza project is approved, bond proceeds would be used to fund the project, less any amounts donated by the community.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 116,226	\$ (23,298)	\$ 258,480	\$ 258,480	\$ 713,275	175.9%
36 Miscellaneous Revenues	26,526	789,208	1,940,280	521,250	2,821,250	441.2%
39 Other Financing Sources	—	2,180	7,975,000	—	8,000,000	n/a
Transfers In	400,000	200,000	—	—	—	n/a
Total	\$ 542,752	\$ 968,090	\$ 10,173,760	\$ 779,730	\$ 11,534,525	1,379.3%

TROLLEY - 162

*Assistant City Manager
Economic Development Manager*

*Ana Cortez
Sean Hawkins*

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.

Policy Issues

There is one proposed policy issue in this account for 2018, which will provide a \$10,000 allocation of general fund dollars to fund ongoing repairs and maintenance of the Trolley facilities.

Function(s): 206.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
206 Trolley	\$ 254,321	\$ 80,450	\$ 1,355	\$ 29,220	\$ 31,699	8.5 %
Object/Type						
33 Intergovernmental	228,341	—	—	28,000	20,429	(27.0)%
36 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	— %
Transfers In	—	6,000	—	—	10,000	n/a
Total	229,616	7,275	1,275	29,275	31,704	8.3 %
Fund Balance						
Beginning Balance	97,884	73,180	4	4	59	n/a
Revenues less Expenditures	(24,705)	(73,175)	(80)	55	5	(90.9)%
Ending Balance	\$ 73,179	\$ 5	\$ (76)	\$ 59	\$ 64	8.5 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 141	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges	24,540	1,818	1,355	29,220	31,699	8.5%
600 Capital Projects	229,640	78,632	—	—	—	n/a
Total Expenditures	\$ 254,321	\$ 80,450	\$ 1,355	\$ 29,220	\$ 31,699	8.5%

EXPLANATORY NARRATIVE

Trolley - 206

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

Account 65 Construction Projects - In 2014, City Council approved a cash infusion for the trolley system from the General Fund. This funding, along with a Department of Ecology grant, has been used for needed improvements to the facilities but was fully expended by the end of 2017.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
206 Trolley	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 141	\$ —	\$ —	\$ —	\$ —	n/a
400 Professional Services & Charges						
41 Professional Services	22,043	—	—	—	10,000	n/a
42 Communications	1,651	1,569	1,085	800	1,000	25.0 %
47 Public Utility Services	251	249	270	420	270	(35.7)%
48 Repairs & Maintenance	595	—	—	28,000	20,429	n/a
Total	24,540	1,818	1,355	29,220	31,699	8.5 %
600 Capital Outlay						
65 Construction Projects	229,640	78,632	—	—	—	n/a
Total Expenditures	\$ 254,321	\$ 80,450	\$ 1,355	\$ 29,220	\$ 31,699	8.5 %

Revenue

Revenues budgeted for 2018 consist of telecommunication lease revenues and a \$10,000 transfer from the General Fund.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 97,884	\$ 73,180	\$ 4	\$ 4	\$ 59	n/a
33 Intergovernmental	228,341	—	—	28,000	20,429	(27.0)%
36 Miscellaneous Revenues	1,275	1,275	1,275	1,275	1,275	— %
Transfers In	—	6,000	—	—	10,000	n/a
Total	\$ 327,500	\$ 80,455	\$ 1,279	\$ 29,279	\$ 31,763	8.5 %

FRONT STREET BUSINESS IMPROVEMENT AREA - 163

*Assistant City Manager
Economic Development Manager*

*Ana Cortez
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. The North Front Street Association renewed the PBIA in 2012.

Twenty-six businesses were assessed through the PBIA in 2017, and an estimated 26 are scheduled for assessment in 2018.

Function(s): 207.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
207 Front St Business Impr	\$ 3,221	\$ 8,097	\$ 3,500	\$ 3,500	\$ 3,500	—%
Object/Type						
36 Miscellaneous Revenues	1,801	3,535	3,735	3,735	3,735	—%
Fund Balance						
Beginning Balance	6,099	4,679	117	117	352	200.9%
Revenues less Expenditures	(1,420)	(4,562)	235	235	235	—%
Ending Balance	<u>\$ 4,679</u>	<u>\$ 117</u>	<u>\$ 352</u>	<u>\$ 352</u>	<u>\$ 587</u>	66.8%

EXPENDITURE SYMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 3,221	\$ 8,097	\$ 3,500	\$ 3,500	\$ 3,500	—%

EXPLANATORY NARRATIVE

Front Street Business Improvement - 207

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
207 Front Street Business Impr	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 3,221	\$ 8,097	\$ 3,500	\$ 3,500	\$ 3,500	—%

Revenue

Revenue in this fund consists of interest earnings and PBIA assessments.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 6,099	\$ 4,679	\$ 117	\$ 117	\$ 352	200.9%
36 Miscellaneous Revenues	1,801	3,535	3,735	3,735	3,735	—%
Total	\$ 7,900	\$ 8,214	\$ 3,852	\$ 3,852	\$ 4,087	6.1%

CONVENTION CENTER - 170

*Assistant City Manager
Economic Development Manager
President and CEO - YVVCB
Convention Center General Manager*

*Ana Cortez
Sean Hawkins
John Cooper
Connie Upton*

DEFINITION

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

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

The convention industry continues to be more competitive by the day. In addition to new facilities, a major competitive factor is that venues around the state are discounting rates and are offering multi-year deals.

However, given the long history of outstanding service and consistent upgrades to the facilities, there is continued support with our planners in booking the facility in 2018 and beyond. This is not without challenges; therefore, efforts are underway to provide a long term solution.

Policy Issues

There was one policy issue in this account for 2018. The mobile information center for the visitor information center will need additional staffing. The total expenses are budgeted at \$10,000.

Function(s): 275 & 278.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
	Actual	Actual	Estimated	Projected
Convention Center				
Future Days Booked	470	531	495	510
Event Days Held	480	437	464	475
Revenue				
Yakima Center Operations	733,616	764,451	858,144	887,250
Hotel / Motel Tax	720,015	705,578	735,000	745,000
Operating Transfer from PFD	145,000	100,000	100,000	100,000
Total Revenue	1,598,631	1,570,029	1,693,144	1,732,250

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
275 Contracted Services	\$ 406,383	\$ 435,874	\$ 434,500	\$ 434,500	\$ 444,500	2.3 %
278 DYBID Parking	1,204,502	1,205,812	1,274,875	1,264,875	1,276,663	0.9 %
Total	1,610,885	1,641,686	1,709,375	1,699,375	1,721,163	1.3 %
Object/Type						
31 Taxes	720,015	705,578	735,000	735,000	745,000	1.4 %
36 Miscellaneous Revenues	733,617	764,451	875,250	858,144	887,250	3.4 %
Transfers In	145,000	100,000	100,000	100,000	100,000	— %
Total	1,598,632	1,570,029	1,710,250	1,693,144	1,732,250	2.3 %
Fund Balance						
Beginning Balance	540,514	528,261	456,604	456,604	450,373	(1.4)%
Revenues less Expenditures	(12,253)	(71,657)	875	(6,231)	11,087	(277.9)%
Ending Balance	\$ 528,261	\$ 456,604	\$ 457,479	\$ 450,373	\$ 461,460	2.5 %

EXPENDITURE SYMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 63,317	\$ 65,026	\$ 69,000	\$ 68,000	\$ 68,000	—%
400 Professional Services & Charges	1,547,568	1,576,659	1,640,375	1,631,375	1,653,163	1.3%
Total Expenditures	\$ 1,610,885	\$ 1,641,685	\$ 1,709,375	\$ 1,699,375	\$ 1,721,163	1.3%

EXPLANATORY NARRATIVE

Tourist Promotion - 275

This account is for sales and marketing in the various markets that affect the Tourist Promotion business. Yakima Valley Tourism focuses on Convention sales and tourism related promotion. The Visitor Information Center addresses the individual tourist through e-mail promotions, mass mailings and personal visitors, selling Yakima as a destination, and is included in the consultant fee. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima.

Account 41 Professional Services - The following chart details the components of this account.

PROFESSIONAL SERVICES

	2015 Actual	2016 Actual	2017 Year-End Estimate	2018 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	\$ 175,000	\$ 184,000	\$ 184,000	\$ 184,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	65,000	72,500	72,500	82,500
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	288	6,779	5,000	5,000
State Fair Park to promote and market the SunDome and assist with its operations	75,000	75,000	75,000	75,000
Marketing	6,095	6,095	6,500	6,500
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through Advertising by the YVVCB and assistance in operating the Visitor Information Center	85,000	91,500	91,500	101,500
Total	\$ 406,383	\$ 435,874	\$ 434,500	\$ 454,500

Note: The Sports Commission budget should have been increased \$10,000 to \$82,500 in the final budget and will be amended with the encumbrance ordinance. The correct total for professional services in the chart below should be \$454,500.

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
275 Tourist Promotion						
400 Professional Services & Charges						
41 Professional Services	\$ 406,383	\$ 435,874	\$ 434,500	\$ 434,500	\$ 444,500	2.3%

Yakima Center Management - 278

This function directs, administers and oversees the operations of the center.

Account 41 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. Also included are funds 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.

Account 47 Public Utility Services - The following table details utility charges.

UTILITY CHARGES

	2015 Actual	2016 Actual	2017 Year-End Estimate	2018 Projected Budget
Pacific Power	\$ 157,223	\$ 133,395	\$ 140,000	\$ 140,000
Natural Gas	36,225	24,356	40,000	40,000
Water and wastewater	19,923	22,714	21,500	21,500
Refuse	5,537	5,121	5,500	6,000
Irrigation	1,687	1,411	2,000	2,000
Stormwater	2,821	2,776	4,489	4,900
Total	\$ 223,416	\$ 189,773	\$ 213,489	\$ 214,400

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
278 Yakima Center Management	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 63,317	\$ 65,026	\$ 69,000	\$ 68,000	\$ 68,000	— %
400 Professional Services & Charges						
41 Professional Services	822,595	851,870	867,008	870,614	868,496	(0.2)%
42 Communications	20,407	18,380	18,567	18,567	18,567	— %
43 Trans & Training	2,416	3,619	2,200	5,200	5,200	— %
44 Taxes & Assessments	28	—	—	—	—	n/a
45 Rentals & Leases	287	1,540	300	5,000	5,000	— %
46 Insurance	13,833	9,986	17,000	10,334	13,000	25.8 %
47 Public Utility Services	223,416	189,773	213,500	213,489	214,400	0.4 %
48 Repairs & Maintenance	48,980	59,699	75,300	65,000	73,000	12.3 %
49 Miscellaneous	9,223	5,919	12,000	8,671	11,000	26.9 %
Total	1,141,185	1,140,786	1,205,875	1,196,875	1,208,663	1.0 %
Total Expenditures	\$ 1,204,502	\$ 1,205,812	\$ 1,274,875	\$ 1,264,875	\$ 1,276,663	0.9 %

Revenue

The revenue for this fund comes from the Hotel/Motel Transient tax, rentals, concessions, interest, and a transfer from the Public Facilities District fund (172).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 540,514	\$ 528,261	\$ 456,604	\$ 456,604	\$ 450,373	(1.4)%
31 Taxes	720,015	705,578	735,000	735,000	745,000	1.4 %
36 Miscellaneous Revenues	733,617	764,451	875,250	858,144	887,250	3.4 %
Transfers In	145,000	100,000	100,000	100,000	100,000	— %
Total	\$ 2,139,146	\$ 2,098,290	\$ 2,166,854	\$ 2,149,748	\$ 2,182,623	1.5 %

CONVENTION CENTER CAPITAL - 370

Assistant City Manager
Economic Development Manager
President and CEO - YVVCB
Convention Center General Manager

Ana Cortez
Sean Hawkins
John Cooper
Connie Upton

DEFINITION

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

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or the Public Facilities District State Sales Tax credit. The Public Facilities Board is transferring funds in 2018 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.

Policy Issues

There was one policy issue in this fund for 2018 for a Mobile Information Center Kiosk in the amount of \$25,000.

Function(s): 279.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Function/Title			Budget	Estimate	Budget	to Proj
279 Capital Improvement	\$ 326,762	\$ 255,692	\$ 412,000	\$ 412,000	\$ 466,560	13.2 %
Object/Type						
31 Taxes	164,611	240,659	215,000	300,000	300,000	— %
36 Miscellaneous Revenues	500	500	500	500	500	— %
Transfers In	110,000	155,000	155,000	155,000	155,000	— %
Total	275,111	396,159	370,500	455,500	455,500	— %
Fund Balance						
Beginning Balance	636,676	585,025	725,492	725,492	768,992	6.0 %
Revenues less Expenditures	(51,651)	140,467	(41,500)	43,500	(11,060)	(125.4)%
Ending Balance	\$ 585,025	\$ 725,492	\$ 683,992	\$ 768,992	\$ 757,932	(1.4)%

EXPENDITURE SYMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Expenditure Summary by Type	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies	\$ 64,507	\$ 70,710	\$ 80,000	\$ 80,000	\$ 80,000	— %
400 Professional Services & Charges	223,083	157,914	225,000	225,000	281,560	25.1 %
600 Capital Projects	39,172	27,068	107,000	107,000	105,000	(1.9)%
Total Expenditures	\$ 326,762	\$ 255,692	\$ 412,000	\$ 412,000	\$ 466,560	13.2 %

EXPLANATORY NARRATIVE

Capital Improvement - 279

This service unit will fund furniture replacement, HVAC repairs, upgraded and additional audio-visual equipment, replace fire lift doors, re-lamp parking lot lights to LED and repair and replacement of kitchen equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
279 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 64,507	\$ 70,710	\$ 80,000	\$ 80,000	\$ 80,000	— %
400 Professional Services & Charges						
41 Professional Services	13,467	21,363	25,000	25,000	81,560	226.2 %
48 Repairs & Maintenance	209,615	136,551	200,000	200,000	200,000	— %
Total	223,082	157,914	225,000	225,000	281,560	25.1 %
600 Capital Outlay						
64 Machinery & Equipment	36,573	26,590	107,000	107,000	105,000	(1.9)%
65 Construction Projects	2,599	478	—	—	—	n/a
Total	39,172	27,068	107,000	107,000	105,000	(1.9)%
Total Expenditures	\$ 326,761	\$ 255,692	\$ 412,000	\$ 412,000	\$ 466,560	13.2 %

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 636,676	\$ 585,025	\$ 725,492	\$ 725,492	\$ 768,992	6.0%
31 Taxes	164,611	240,659	215,000	300,000	300,000	—%
36 Miscellaneous Revenues	500	500	500	500	500	—%
Transfers In	110,000	155,000	155,000	155,000	155,000	—%
Total	\$ 911,787	\$ 981,184	\$ 1,095,992	\$ 1,180,992	\$ 1,224,492	3.7%

TOURIST PROMOTION AREA - 173

*Assistant City Manager
Economic Development Manager
President and CEO - YVVCB*

*Ana Cortez
Sean Hawkins
John Cooper*

DEFINITION

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

The City contracts with the Yakima Valley Tourism (YVT) 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 YVT to market the destination, regional event facilities and attractions to attract and service tourists and groups.

Function(s): 255.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
255 Tourist Promotion	\$ 657,921	\$ 662,836	\$ 707,200	\$ 707,200	\$ 707,200	—%
Object/Type						
31 Taxes	658,857	659,670	707,200	707,200	707,200	—%
36 Miscellaneous Revenues	260	398	350	350	350	—%
Total	659,117	660,068	707,550	707,550	707,550	—%
Fund Balance						
Beginning Balance	79,626	80,822	78,054	78,054	78,404	0.4%
Revenues less Expenditures	1,196	(2,768)	350	350	350	—%
Ending Balance	\$ 80,822	\$ 78,054	\$ 78,404	\$ 78,404	\$ 78,754	0.4%

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 657,921	\$ 662,836	\$ 707,200	\$ 707,200	\$ 707,200	—%

EXPLANATORY NARRATIVE

Tourist Promotion - 255

YVT will implement the marketing activities listed below as approved by the TPA Commission in October. These services include advertising campaigns, sales and promotion of all meeting facilities, events and attractions in Yakima for conventions/groups, sporting events, and leisure travelers. This program is designed to increase the number of overnight visitors to Yakima. Outlined below is a summary of the TPA expenditures by category for 2018.

TOURIST PROMOTION EXPENDITURES

	2018 Projected Budget
Sports Trade Shows	\$ 10,000
Sports Event Development Fund	11,000
Convention Sales Event Development Fund	5,000
Sports Marketing	7,000
Convention/Group Sales Marketing	50,000
Group Tour Trade Shows	13,000
Leisure Publicity / Family Tours	23,000
Leisure Travel Marketing	137,700
Travel Media Public Relations	36,000
Travel Guide Distribution	17,000
Administration / Operation Expenses	41,800
Salaries, Wages and Benefits ⁽¹⁾	337,000
Total ⁽²⁾	\$ 688,500

- (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 41 Professional Services - This account pays for the management agreement with the Yakima Valley Visitors and Convention Bureau. This covers the cost of implementing the 2018 TPA Marketing Plan, as well as office overhead, bookkeeping and audits, equipment and software.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
255 Tourist Promotion	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 657,921	\$ 662,836	\$ 707,200	\$ 707,200	\$ 707,200	—%

Revenue

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

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 79,626	\$ 80,822	\$ 78,054	\$ 78,054	\$ 78,404	0.4%
31 Taxes	658,857	659,670	707,200	707,200	707,200	—%
36 Miscellaneous Revenues	260	398	350	350	350	—%
Total	<u>\$ 738,743</u>	<u>\$ 740,890</u>	<u>\$ 785,604</u>	<u>\$ 785,604</u>	<u>\$ 785,954</u>	—%

CAPITOL THEATRE - 171

*Assistant City Manager
Economic Development Manager
Capitol Theatre Executive Director*

*Ana Cortez
Sean Hawkins
Charlie Robin*

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.

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 400-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 & fund raising.

The top priority for 2018 is in establishing priorities and time lines toward completion of a host of facility and equipment related needs identified through safety and system evaluations alongside technical staff recommendations. The intent has always been to maintain a balance at year-end of over \$50,000 in the Capitol Theatre Reserve-Fund 198; however, these funds have been utilized over the last several years to make major repairs and improvements to the Theatre and were fully depleted in 2016. Public Facilities District revenue will be available to support the ongoing needs of the facility.

Many of the formerly purchased capital items have been in service now for nearly 40 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.

Function(s): 271.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Productions	20	35	39	37
Tickets Sold	19,747	29,096	27,527	25,000

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
271 Capitol Theatre	\$ 406,528	\$ 420,497	\$ 434,878	\$ 443,278	\$ 436,587	(1.5)%
Object/Type						
31 Taxes	293,586	309,176	316,270	309,570	308,070	(0.5)%
36 Miscellaneous Revenues	250	250	250	250	250	— %
Transfers In	112,000	120,000	122,400	122,400	122,400	— %
Total	405,836	429,426	438,920	432,220	430,720	(0.3)%
Fund Balance						
Beginning Balance	27,259	26,567	35,496	35,496	24,438	(31.2)%
Revenues less Expenditures	(692)	8,929	4,042	(11,058)	(5,867)	(46.9)%
Ending Balance	\$ 26,567	\$ 35,496	\$ 39,538	\$ 24,438	\$ 18,571	(24.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 23,113	\$ 24,247	\$ 23,400	\$ 23,400	\$ 23,400	— %
400 Professional Services & Charges	383,416	396,250	411,478	419,878	413,187	(1.6)%
Total Expenditures	\$ 406,529	\$ 420,497	\$ 434,878	\$ 443,278	\$ 436,587	(1.5)%

EXPLANATORY NARRATIVE

Capitol Theatre - 271

The Capitol Theatre Operating Agreement has been in place since October 4, 1988. Currently, labor costs for ongoing operating repair and maintenance expenses are included in the management fee.

Account 41 Professional Services - This includes the City portion of the management fee which includes labor costs for repair and maintenance, as noted above. For 2018, the management fee will remain the same as the 2017 level of \$287,640.

271 Capitol Theatre	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 23,113	\$ 24,247	\$ 23,400	\$ 23,400	\$ 23,400	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
271 Capitol Theatre	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	326,333	329,684	342,338	350,549	343,842	(1.9)%
45 Rentals & Leases	29,921	40,248	41,975	41,975	41,975	— %
47 Public Utility Services	345	328	345	534	550	3.0 %
48 Repairs & Maintenance	26,816	25,990	26,820	26,820	26,820	— %
Total	383,415	396,250	411,478	419,878	413,187	(1.6)%
Total Expenditures	\$ 406,528	\$ 420,497	\$ 434,878	\$ 443,278	\$ 436,587	(1.5)%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 27,259	\$ 26,567	\$ 35,496	\$ 35,496	\$ 24,438	(31.2)%
31 Taxes	293,586	309,176	316,270	309,570	308,070	(0.5)%
36 Miscellaneous Revenues	250	250	250	250	250	— %
Transfers In	112,000	120,000	122,400	122,400	122,400	— %
Total	\$ 433,095	\$ 455,993	\$ 474,416	\$ 467,716	\$ 455,158	(2.7)%

CAPITOL THEATRE CAPITAL - 322

*Assistant City Manager
Economic Development Manager
Capitol Theatre Executive Director*

*Ana Cortez
Sean Hawkins
Charlie Robin*

DEFINITION

The Capitol Theatre Capital fund was reactivated in 2004 to account for major facility upgrades.

Function(s): 270.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
270 Capital Improvement	\$ 17,649	\$ 164,825	\$ 202,000	\$ 202,000	\$ 60,000	(70.3)%
Object/Type						
Transfers In	121,927	66,641	60,000	60,000	60,000	— %
Fund Balance						
Beginning Balance	144,473	248,750	150,566	150,566	8,566	(94.3)%
Revenues less Expenditures	104,278	(98,184)	(142,000)	(142,000)	—	(100.0)%
Ending Balance	\$ 248,751	\$ 150,566	\$ 8,566	\$ 8,566	\$ 8,566	— %

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
600 Capital Projects	\$ 17,649	\$ 164,825	\$ 202,000	\$ 202,000	\$ 60,000	(70.3)%

EXPLANATORY NARRATIVE**Capital Improvement - 270**

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 may be completed if and 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 \$7.4 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 to 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 650 Construction Projects - This account has been used to account for projects such as the recently completed Production Center and will be used in 2018 for any additional updates as they become necessary. The CTC is working with the City's Engineering division to identify safety and American's with Disabilities Act (ADA) related upgrades and improvements. With projects and priorities determined for 2018, any unused funds from the 2017 budget will be carried forward and combined with new resources made available for these upgrades and improvements.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
270 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 17,649	\$ 164,825	\$ 202,000	\$ 202,000	\$ 60,000	(70.3)%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 144,473	\$ 248,750	\$ 150,566	\$ 150,566	\$ 8,566	(94.3)%
Transfers In	121,927	66,641	60,000	60,000	60,000	— %
Total	\$ 266,400	\$ 315,391	\$ 210,566	\$ 210,566	\$ 68,566	(67.4)%

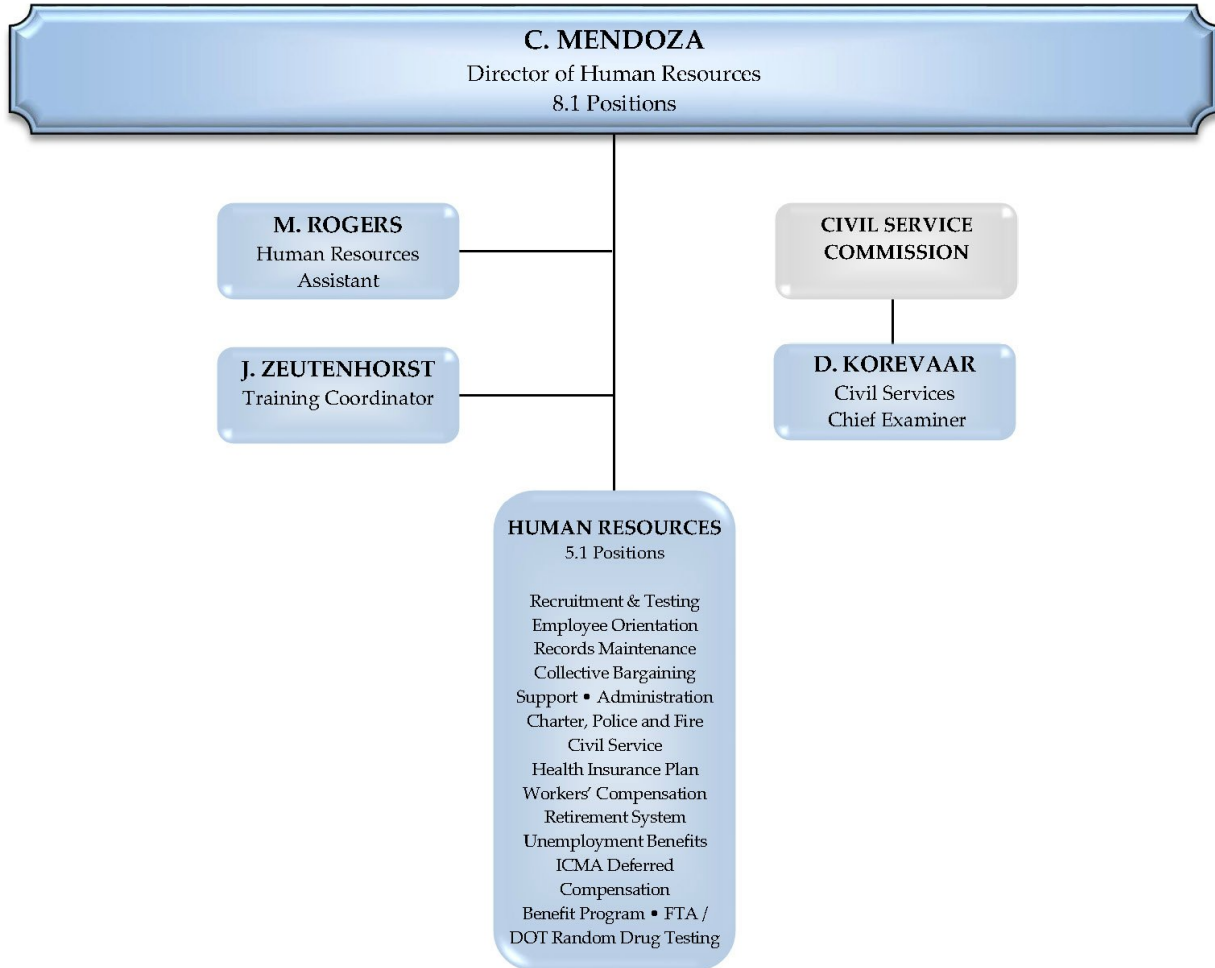


HUMAN RESOURCES

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

* General Fund Department

HUMAN RESOURCES
2018 Budgeted Staffing Levels



HUMAN RESOURCES - 160
GENERAL FUND

Human Resources Director

Connie Mendoza

DEFINITION

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

This department administers the following programs, plans or regulatory requirements:

- Collective bargaining - 14 labor units (State mandated Chapter 41.56 RCW)
- Charter Civil Service operations (City Charter mandate)
- Police and Fire Civil Service operations (State mandated Chapter 41.12 and 41.08 RCW)
- Retirement system administration (State mandated Chapter 41.28 RCW)
- ADA (Americans with Disabilities Act) administration (Federal and State mandate)
- FMLA (Family and Medical Leave Act) administration (Federal and State mandate)
- FTA / DOT random drug testing administration (Federal mandate)
- Pre-employment physical examination administration (City policy)
- Employment eligibility verification (I-9) (Federal mandate)
- EEOC compliance (Federal mandate)
- FLSA (Fair Labor Standards Act) (Federal mandate)
- Self-insurance for health insurance (City policy)
- Self-insurance for Worker's Compensation (City policy)
- Self-insurance for unemployment insurance (City policy)

In addition, the Human Resources department administers the following benefit programs:

- ICMA 457 Deferred Compensation Plan (City policy and collectively bargained)
- Section 125 Plan (City policy and collectively bargained)
- Life insurance (City policy and collectively bargained)
- Disability insurance (City policy and collectively bargained)
- Flexible Spending Accounts (City policy)
- City University Training Program

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

PERFORMANCE STATISTICS

Human Resources	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Personnel Requisitions	262	200	185	185
Applications Received	1,387	1,754	1,500	1,500
Employment Tests Administered	128	140	113	120
Number of Candidates Scheduled/Tested ⁽¹⁾	634	600	400	400
Personnel Hired	182	146	140	140
Classification Studies Completed	13	20	20	20
Unique Training Hours (Individual CYU Course Hours) ⁽¹⁾	228	195	102	100
Cumulative Hours of CYU Instruction ⁽¹⁾	604	648	400	400
Number of CYU Training Participants ⁽¹⁾	1,708	3,631	2,000	2,100
Total Hours of CYU Training Obtained ⁽¹⁾	7,186	7,186	7,000	6,000
Hours Invested in Labor Negotiations/Contract Admin/Grievances	200	200	350	250
Medical Leave of Absence Cases (FMLA, WA State Law) ⁽¹⁾	110	135	140	140
ADA Accommodations ⁽¹⁾	1	4	5	5
Worker's Comp Claims Handled ⁽¹⁾	136	124	134	134
Hours spent on Safety Issues ⁽¹⁾	480	480	500	500
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.)	1,600	1,600	1,600	1,800
Personnel Action Forms - Handling	1,935	1,935	2,000	2,000
Performance Evaluations Issued	875	847	850	850
Hours Invested in Evaluations Process ⁽¹⁾	240	275	450	300

(1) Change in recording process

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1135	Director of Human Resources	1.00	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00	1.00
10103	Human Resources Specialist ⁽¹⁾⁽²⁾	3.50	2.50	2.50	3.50
10104	Human Resources Assistant ⁽²⁾	1.60	1.60	1.60	0.60
10105	Senior Human Resources Assistant ⁽¹⁾	1.00	2.00	2.00	2.00
10110	Training Program Coordinator	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		9.10	9.10	9.10	9.10

(1) One Human Resources Specialist position was converted to a Senior Human Resources Specialist mid-year 2016.

(2) One Human Resources Assistant positions was converted to a Human Resources Specialist in 2017.

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

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
162 Personnel Administration	\$ 349,312	\$ 296,578	\$ 383,608	\$ 347,476	\$ 398,408	14.7%
163 Recruitment	6,500	—	6,500	6,500	6,500	—%
165 Charter Civil Service	151,737	163,582	179,620	180,265	186,636	3.5%
166 Police Civil Service	141,464	147,396	154,852	154,162	155,180	0.7%
167 Training/CYU	12	29	—	100	17,100	n/a
Total	\$ 649,025	\$ 607,585	\$ 724,580	\$ 688,503	\$ 763,824	10.9%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 357,525	\$ 385,201	\$ 396,286	\$ 394,971	\$ 411,311	4.1%
200 Personnel Benefits	130,696	133,284	146,928	147,582	153,104	3.7%
Sub-Total Salaries & Benefits	488,221	518,485	543,214	542,553	564,415	4.0%
300 Operating Supplies	27,427	4,703	14,400	12,025	16,000	33.1%
400 Professional Services & Charges	133,377	84,397	166,965	133,925	183,410	36.9%
Total Expenditures	\$ 649,025	\$ 607,585	\$ 724,579	\$ 688,503	\$ 763,825	10.9%

EXPLANATORY NARRATIVE

Administration - 162

This function includes the administration of the human resource management program.

Account 41 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.

162 Administration	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 145,864	\$ 158,321	\$ 164,083	\$ 164,083	\$ 170,708	4.0 %
14 Retire/Term Cashout	2,717	2,715	2,715	2,500	2,500	— %
Total	148,581	161,036	166,798	166,583	173,208	4.0 %
200 Benefits	56,082	56,261	60,606	60,909	68,406	12.3 %
300 Operating Supplies						
31 Office & Oper Supplies	1,106	1,937	5,000	4,000	2,500	(37.5)%
32 Fuel	132	9	400	25	—	(100.0)%
35 Small Tools & Equip	24,263	1,271	5,000	5,000	4,000	(20.0)%
Total	25,501	3,217	10,400	9,025	6,500	(28.0)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
162 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	80,391	34,967	82,200	60,000	80,000	33.3 %
42 Communications	3,903	3,848	3,959	4,759	4,759	— %
43 Trans & Training	1,866	966	4,500	2,500	4,500	80.0 %
45 Rentals & Leases	18,355	32,147	34,000	34,000	51,535	51.6 %
48 Repairs & Maintenance	3,557	609	4,645	700	1,000	42.9 %
49 Miscellaneous	11,076	3,528	16,500	9,000	8,500	(5.6)%
Total	119,148	76,065	145,804	110,959	150,294	35.5 %
Total Expenditures	\$ 349,312	\$ 296,579	\$ 383,608	\$ 347,476	\$ 398,408	14.7 %

Criminal Justice Sales Tax .3% - 163

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
163 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 6,500	\$ —	\$ 6,500	\$ 6,500	\$ 6,500	—%

Charter Civil Service - 165

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

Account 12 Overtime - Overtime is primarily due to operational needs and/or unexpected staffing interruptions.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 110,706	\$ 120,092	\$ 125,651	\$ 125,651	\$ 130,398	3.8 %
12 Overtime	—	—	100	—	—	n/a
13 Special Pay	—	108	—	—	—	n/a
14 Retire/Term Cashout	992	973	1,000	1,000	1,000	— %
Total	111,698	121,173	126,751	126,651	131,398	3.7 %
200 Benefits	35,318	36,709	40,251	40,461	42,935	6.1 %
300 Operating Supplies						
31 Office & Oper Supplies	1,190	954	2,500	2,000	2,500	25.0 %
35 Small Tools & Equip	—	—	500	500	500	— %
Total	1,190	954	3,000	2,500	3,000	20.0 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
165 Charter Civil Service	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	210	199	1,400	1,400	1,900	35.7 %
42 Communications	606	550	953	653	703	7.7 %
43 Trans & Training	54	1,424	3,465	3,000	3,000	— %
48 Repairs & Maintenance	—	—	400	—	—	n/a
49 Miscellaneous	2,660	2,572	3,400	5,600	3,700	(33.9)%
Total	3,530	4,745	9,618	10,653	9,303	(12.7)%
Total Expenditures	\$ 151,736	\$ 163,581	\$ 179,620	\$ 180,265	\$ 186,636	3.5 %

Police Civil Service - 166

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

Account 12 Overtime - Overtime is primarily due to operational needs and/or unexpected staffing interruptions.

Account 41 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
166 Police Civil Service	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 97,047	\$ 102,628	\$ 101,437	\$ 101,437	\$ 106,205	4.7 %
12 Overtime	—	—	1,000	—	—	n/a
13 Special Pay	—	108	—	—	—	n/a
14 Retire/Term Cashout	199	256	300	300	500	66.7 %
Total	97,246	102,992	102,737	101,737	106,705	4.9 %
200 Benefits	39,295	40,315	46,072	46,211	41,763	(9.6)%
300 Operating Supplies						
31 Office & Oper Supplies	736	532	1,000	500	1,000	100.0 %
400 Professional Services & Charges						
41 Professional Services	1,499	122	600	600	600	— %
42 Communications	667	650	713	713	713	— %
43 Trans & Training	23	1,228	2,000	2,000	2,000	— %
48 Repairs & Maintenance	—	—	250	—	—	n/a
49 Miscellaneous	1,997	1,558	1,480	2,400	2,400	— %
Total	4,186	3,558	5,043	5,713	5,713	— %
Total Expenditures	\$ 141,463	\$ 147,397	\$ 154,852	\$ 154,161	\$ 155,181	0.7 %

Training/CYU - 167

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	—	—	—	—	5,000	n/a
35 Small Tools & Equip	—	—	—	—	500	n/a
Total	—	—	—	—	5,500	n/a
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	5,000	n/a
43 Trans & Training	—	—	—	—	2,000	n/a
49 Miscellaneous	11.53	28.63	—	100	4,600	n/a
Total	12	29	—	100	11,600	n/a
Total Expenditures	\$ 12	\$ 29	\$ —	\$ 100	\$ 17,100	n/a

Dedicated Revenue

Revenues consist of Civil Service exam fees.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
Dedicated Revenue						
34 Chrgs f/Goods & Svcs	\$ 3,327	\$ —	\$ 3,500	\$ —	\$ —	n/a

UNEMPLOYMENT COMPENSATION RESERVE - 512

Human Resources Director

Connie Mendoza

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. The City is self-insured for this function, and pays the cost of claims plus some administration to the State instead of paying premiums.

Functions(s): 182, 183 & 185.

AUTHORIZED PERSONNEL

Unemployment Compensation funds .75 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
182 Unemployment Benefit Admin	\$ 65,443	\$ 71,400	\$ 70,753	\$ 465,012	\$ 75,706	(83.7)%
183 Unemployment Services	6,480	6,675	6,600	6,800	7,000	2.9 %
185 Unemployment Claims Paid	124,739	79,244	150,000	100,000	100,000	— %
Total	196,662	157,319	227,353	571,812	182,706	(68.0)%
Object/Type						
36 Miscellaneous Revenues	201,962	207,271	205,000	205,000	194,750	(5.0)%
Fund Balance						
Beginning Balance	435,945	441,244	491,196	491,196	124,384	(74.7)%
Revenues less Expenditures	5,300	49,952	(22,353)	(366,812)	12,044	(103.3)%
Ending Balance	\$ 441,245	\$ 491,196	\$ 468,843	\$ 124,384	\$ 136,428	9.7 %

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Object/Type						
100 Salaries & Wages	\$ 46,939	\$ 51,102	\$ 52,493	\$ 46,285	\$ 53,163	14.9 %
200 Personnel Benefits	138,994	95,098	166,270	116,736	120,473	3.2 %
Sub-Total Salaries & Benefits	185,933	146,200	218,763	163,021	173,636	6.5 %
400 Professional Services & Charges	10,729	11,119	8,590	8,790	9,070	3.2 %
Transfers	—	—	—	400,000	—	(100.0)%
Total Expenditures	\$ 196,662	\$ 157,319	\$ 227,353	\$ 571,811	\$ 182,706	(68.0)%

EXPLANATORY NARRATIVE

Benefit Administration - 182

This function pays for the administration of unemployment benefits.

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

	2015	2016	2017	2017	2018	% Chng
182 Benefit Administration	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 45,386	\$ 49,606	\$ 51,893	\$ 44,985	\$ 51,863	15.3 %
13 Special Pay	—	—	100	—	—	n/a
14 Retire/Term Cashout	1,553	1,496	500	1,300	1,300	— %
Total	46,939	51,102	52,493	46,285	53,163	14.9 %
200 Benefits	14,255	15,854	16,270	16,736	20,473	22.3 %
400 Professional Services & Charges						
41 Professional Services	4,249	4,444	1,990	1,990	2,070	
Transfers Out	—	—	—	400,000	—	(100.0)%
Total Expenditures	\$ 65,443	\$ 71,400	\$ 70,753	\$ 465,011	\$ 75,706	(83.7)%

Insurance Premiums - 183

This function provides for the outside administration of unemployment benefits.

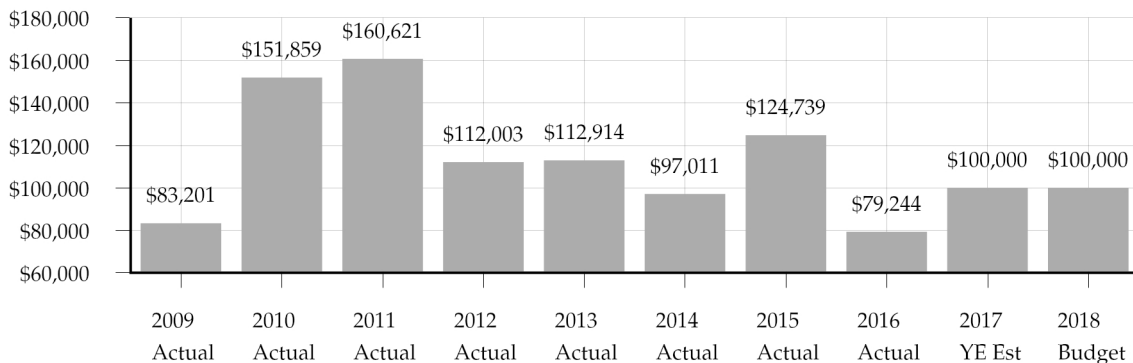
Account 41 Professional Services - This account pays for our third party administrator, Talx Equifax Administrative Services.

	2015	2016	2017	2017	2018	% Chng
183 Insurance Premiums	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 6,480	\$ 6,675	\$ 6,600	\$ 6,800	\$ 7,000	2.9%

Claims Paid - 185

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

WORKERS' UNEMPLOYMENT BENEFITS PAID



	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	\$ 124,739	\$ 79,244	\$ 150,000	\$ 100,000	\$ 100,000	—%

Revenue

Revenue is generated through monthly accrual assessments for each employee. The accrual rate is unchanged in the 2018 budget.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
	Actual	Actual	Budget	Estimate	Budget	to Proj
Revenue						
Beginning Balance	\$ 435,945	\$ 441,244	\$ 491,196	\$ 491,196	\$ 124,384	(74.7)%
36 Miscellaneous Revenues	201,962	207,271	205,000	205,000	194,750	(5.0)%
Total	\$ 637,907	\$ 648,515	\$ 696,196	\$ 696,196	\$ 319,134	(54.2)%

EMPLOYEES HEALTH BENEFIT RESERVE - 513

Human Resources Director

Connie Mendoza

DEFINITION

This fund is used to pay group medical and dental claims for covered employees and retirees and their eligible dependents.

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 2018. The 2018 total revenues, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at \$12,786,620.

Factors that affect 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	2016		2017	2016		2017
	Adopted	Mid-Year	Actual	Adopted	Proposed	vs.
LEOFF I Employees	\$ 1,164.97	\$ 1,164.97	\$ 909.37	vs. 2017 \$ (255.60)	\$ 959.37	\$ 50.00
YPPA Employees	704.98	779.98	779.98	75.00	780.26	0.28
All Other Employees	605.54	680.54	680.54	75.00	755.54	75.00
YPPA Dependents	661.40	736.40	846.86	185.46	896.86	50.00
All Other Dependent(s)	661.40	736.40	846.86	185.46	897.67	50.81
Dental	94.34	94.34	101.24	6.90	100.96	(0.28)

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

AUTHORIZED PERSONNEL

Employees Health Benefit Reserve funds 1.90 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
171 Benefit Administration	\$ 387,418	\$ 411,195	\$ 436,213	\$ 393,033	\$ 338,329	(13.9)%
172 Insurance Premiums	487,096	586,092	580,000	475,000	500,000	5.3 %
173 Medical Claims Processing	547,354	638,467	725,000	655,000	675,000	3.1 %
174 Medical Claims Paid	8,415,859	8,797,208	9,945,000	11,660,000	10,720,000	(8.1)%
186 MiCare Clinic Services	525,344	583,931	586,300	690,000	690,000	— %
187 MiCare Clinic Administration	31,379	34,058	35,800	35,800	37,800	5.6 %
Total	10,394,450	11,050,951	12,308,313	13,908,833	12,961,129	(6.8)%
Object/Type						
36 Miscellaneous Revenues	9,933,545	11,245,057	12,450,000	12,371,639	12,786,620	3.4 %
37 Prop & Trust Gains	—	89,318	—	12,000	—	(100.0)%
Total	9,933,545	11,334,375	12,450,000	12,383,639	12,786,620	3.3 %
Fund Balance						
Beginning Balance	2,077,874	1,616,969	1,900,393	1,900,393	375,199	(80.3)%
Revenues less Expenditures	(460,905)	283,424	141,687	(1,525,194)	(174,509)	(88.6)%
Ending Balance	\$ 1,616,969	\$ 1,900,393	\$ 2,042,080	\$ 375,199	\$ 200,690	(46.5)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 108,243	\$ 122,543	\$ 128,955	\$ 157,780	\$ 131,688	(16.5)%
200 Personnel Benefits	8,936,926	9,420,576	10,565,372	12,175,626	11,264,795	(7.5)%
Sub-Total Salaries & Benefits	9,045,169	9,543,119	10,694,327	12,333,406	11,396,483	(7.6)%
300 Operating Supplies	5,223	725	8,000	1,000	8,000	700.0 %
400 Professional Services & Charges	1,227,276	1,422,709	1,491,986	1,521,700	1,550,646	1.9 %
500 Intergovernmental	116,782	84,398	114,000	52,727	6,000	(88.6)%
Total Expenditures	\$ 10,394,450	\$ 11,050,951	\$ 12,308,313	\$ 13,908,833	\$ 12,961,129	(6.8)%

EXPLANATORY NARRATIVE

Benefit Administration - 171

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

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

Account 51 Intergovernmental Professional Services - This line accounts for the new Affordable Care Act Health Service Benefit Tax.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
171 Benefit Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 106,174	\$ 120,513	\$ 128,955	\$ 124,800	\$ 129,888	4.1 %
14 Retire/Term Cashout	2,070	2,030	—	32,980	1,800	(94.5)%
Total	108,244	122,543	128,955	157,780	131,688	(16.5)%
200 Benefits	33,970	37,276	40,372	40,626	44,795	10.3 %
300 Operating Supplies						
31 Office & Oper Supplies	2,396	144	4,000	—	4,000	n/a
35 Small Tools & Equip	1,702	—	3,000	—	3,000	n/a
Total	4,098	144	7,000	—	7,000	n/a
400 Professional Services & Charges						
41 Professional Services	119,716	164,242	138,000	138,000	143,360	3.9 %
42 Communications	1,586	121	1,586	—	1,586	n/a
43 Trans & Training	1,700	296	2,000	2,000	2,000	— %
48 Repairs & Maintenance	—	—	400	400	400	— %
49 Miscellaneous	1,322	2,176	3,900	1,500	1,500	— %
Total	124,324	166,835	145,886	141,900	148,846	4.9 %
500 Intergovernmental Services						
51 Intergov't Prof Services	116,782	84,398	114,000	52,727	6,000	(88.6)%
Total Expenditures	\$ 387,418	\$ 411,196	\$ 436,213	\$ 393,033	\$ 338,329	(13.9)%

Insurance Premiums - 172

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
172 Insurance Premiums	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	\$ 487,096	\$ 586,092	\$ 580,000	\$ 475,000	\$ 500,000	5.3%

Medical Claim Processing - 173

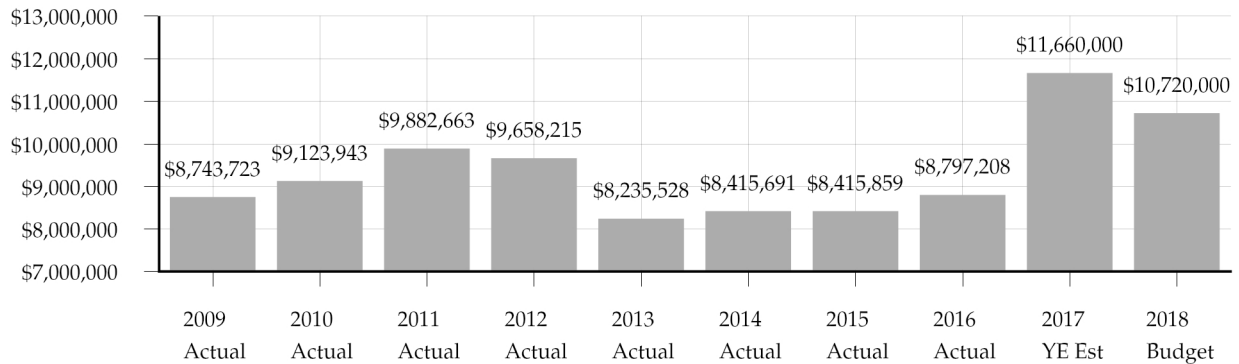
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third party administrator (TPA) which processes the plan's claims.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
173 Medical Claims Processing	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 547,354	\$ 638,467	\$ 725,000	\$ 655,000	\$ 675,000	3.1%

Medical Claim Paid - 174

This function is used to pay for the payments of group medical, vision and dental claims. The insurance board has continued to approve innovative ways to contain these costs. The MiCare clinic was opened in February 2013, reducing expenses in 2013 and 2014. A reference based pricing model was put in place in 2015. Unfortunately, a major local hospital resisted this model to the point that the City changed back to a Preferred Provider Network model in mid-2016. This change caused an increase in premiums both in mid-2016 and again in 2017. They continue to review this fund monthly and entertain new programs available to our plan.

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



	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
174 Medical Claims Paid	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	\$ 8,415,859	\$ 8,797,208	\$ 9,945,000	\$ 11,660,000	\$ 10,720,000	(8.1)%

MiCare Clinic Services - 186

An on-site clinic was opened in February 2013 for employees, dependents and retirees to provide services for office visits, laboratory work and prescriptions. Savings to the City by using this MiCare model is anticipated to be approximately \$400,000. Both operating expenses (i.e. doctor salaries, on site prescriptions, etc.) and the per-employee administrative fees are included in this set of accounts.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
186 MiCare Clinic Services	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 525,344	\$ 583,931	\$ 586,300	\$ 690,000	\$ 690,000	—%

MiCare Clinic Administration - 187

This function includes the City's administration of the MiCare clinic, consisting primarily of rent for the clinic location.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
187 MiCare Clinic Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 1,125	\$ 581	\$ 1,000	\$ 1,000	\$ 1,000	—%
400 Professional Services & Charges						
41 Professional Services	6,341	6,169	6,300	6,300	6,300	—%
42 Communications	3,494	3,360	4,000	3,500	4,500	28.6%
45 Rentals & Leases	20,121	23,947	24,000	24,000	25,000	4.2%
49 Miscellaneous	298	—	500	1,000	1,000	—%
Total	30,254	33,476	34,800	34,800	36,800	5.7%
Total Expenditures	\$ 31,379	\$ 34,057	\$ 35,800	\$ 35,800	\$ 37,800	5.6%

Revenue

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. Also included is investment interest.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 2,077,874	\$ 1,616,969	\$ 1,900,393	\$ 1,900,393	\$ 375,199	(80.3)%
36 Miscellaneous Revenues	9,933,545	11,245,057	12,450,000	12,371,639	12,786,620	3.4 %
37 Prop & Trust Gains	—	89,318	—	12,000	—	(100.0)%
Total	\$ 12,011,419	\$ 12,951,344	\$ 14,350,393	\$ 14,284,032	\$ 13,161,819	(7.9)%

WORKER'S COMPENSATION RESERVE - 514*Human Resources Director**Connie Mendoza***DEFINITION**

This fund is used to pay industrial insurance medical claims and provide time loss payments to City employees injured while performing their assigned duties. Revenues 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 Director of Human Resources, Human Resources Assistant, Human Resources Specialist and a Safety and Training Officer who administer this fund and assist in developing safety training programs.

Function(s): 170, 175, 176, 177 & 178.

AUTHORIZED PERSONNEL

Unemployment Compensation funds 1.95 FTE's that are included in other divisions' Authorized Personnel charts. Human Resources (160) includes 1.45 FTE's and Public Works (560) includes .50 FTE's.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
170 Safety Committee	\$ 7,457	\$ 9,368	\$ 17,982	\$ 7,400	\$ 8,900	20.3 %
175 Benefit Administration	160,299	344,351	216,937	207,868	218,476	5.1 %
176 Insurance Premiums	73,232	85,709	86,000	81,000	89,000	9.9 %
177 Claims Processing	200,344	135,836	200,000	245,000	255,000	4.1 %
178 Claims Paid	802,745	849,088	770,000	1,525,000	1,250,000	(18.0)%
Total	1,244,077	1,424,352	1,290,919	2,066,268	1,821,376	(11.9)%
Object/Type						
36 Miscellaneous Revenues	1,098,004	1,137,718	1,104,500	1,627,347	1,383,920	(15.0)%
Transfers In	—	—	—	400,000	—	(100.0)%
Total	1,098,004	1,137,718	1,104,500	2,027,347	1,383,920	(31.7)%
Fund Balance						
Beginning Balance	880,288	734,214	610,032	610,032	571,111	(6.4)%
Revenues less Expenditures	(146,073)	(286,634)	(186,419)	(38,921)	(437,456)	n/a
Ending Balance	\$ 734,215	\$ 447,580	\$ 423,613	\$ 571,111	\$ 133,655	(76.6)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 97,678	\$ 111,219	\$ 116,877	\$ 115,594	\$ 117,806	1.9 %
200 Personnel Benefits	878,086	951,318	665,309	1,619,223	1,352,049	(16.5)%
Sub-Total Salaries & Benefits	975,764	1,062,537	782,186	1,734,817	1,469,855	(15.3)%
300 Operating Supplies	1,778	4,589	10,982	1,200	3,200	166.7 %
400 Professional Services & Charges	266,537	357,226	497,751	330,251	348,321	5.5 %
Total Expenditures	\$ 1,244,079	\$ 1,424,352	\$ 1,290,919	\$ 2,066,268	\$ 1,821,376	(11.9)%

EXPLANATORY NARRATIVE

Safety Committee - 170

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

170 Safety Committee	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 179	\$ 3,341	\$ 3,982	\$ —	\$ 500	n/a
35 Small Tools & Equip	—	—	2,500	—	500	n/a
Total	179	3,341	6,482	—	1,000	n/a
400 Professional Services & Charges						
41 Professional Services	550	298	2,000	1,000	1,500	50.0%
43 Trans & Training	—	—	2,000	100	100	—%
49 Miscellaneous	6,728	5,729	7,500	6,300	6,300	—%
Total	7,278	6,027	11,500	7,400	7,900	6.8%
Total Expenditures	\$ 7,457	\$ 9,368	\$ 17,982	\$ 7,400	\$ 8,900	20.3%

Benefit Administration - 175

This function pays for workers compensation administration.

Account 41 Professional Services - This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims. Also included is funding for the Safety and Health Committee.

Account 43 Transportation and Training - This account, along with account 490, includes funding for the Safety and Health Committee.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
175 Benefit Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 96,166	\$ 109,832	\$ 115,382	\$ 114,344	\$ 116,206	1.6%
13 Special Pay	258	267	375	450	500	11.1%
14 Retire/Term Cashout	1,254	1,120	1,120	800	1,100	37.5%
Total	97,678	111,219	116,877	115,594	117,806	1.9%
200 Benefits	32,109	36,521	39,309	38,223	43,049	12.6%
300 Operating Supplies						
31 Office & Oper Supplies	1,599	1,248	2,500	1,200	1,200	—%
35 Small Tools & Equip	—	—	2,000	—	1,000	n/a
Total	1,599	1,248	4,500	1,200	2,200	83.3%
400 Professional Services & Charges						
41 Professional Services	26,704	191,667	51,251	50,251	52,221	3.9%
43 Trans & Training	270	443	1,500	—	600	n/a
48 Repairs & Maintenance	200	234	1,000	500	500	—%
49 Miscellaneous	1,740	3,020	2,500	2,100	2,100	—%
Total	28,914	195,364	56,251	52,851	55,421	4.9%
Total Expenditures	\$ 160,300	\$ 344,352	\$ 216,937	\$ 207,868	\$ 218,476	5.1%

Insurance Premiums - 176

This function pays premiums to Wells Fargo for stop loss insurance.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
176 Insurance Premiums	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	\$ 73,232	\$ 85,709	\$ 86,000	\$ 81,000	\$ 89,000	9.9%

Claims Processing - 177

This function is used to pay Intermountain Claims administration fees.

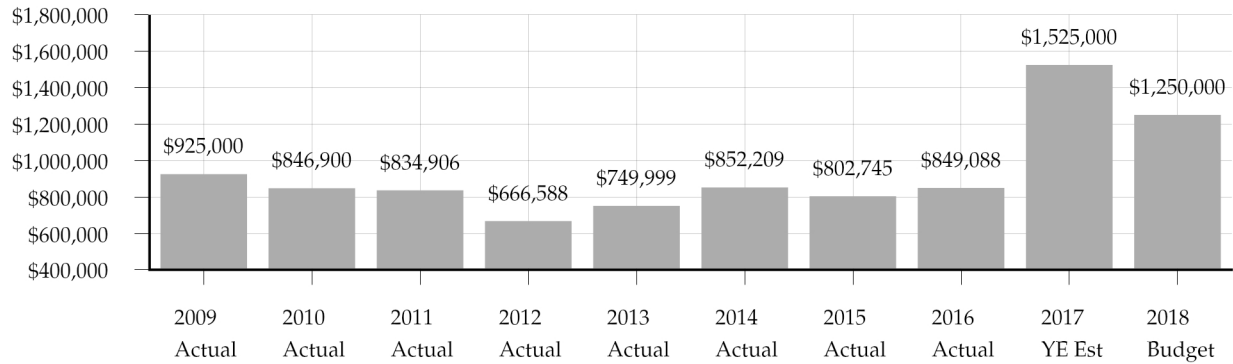
	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
177 Claims Processing	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 200,344	\$ 135,836	\$ 200,000	\$ 245,000	\$ 255,000	4.1%

Claims Paid - 178

This function pays for workers compensation claims paid.

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

WORKERS' COMPENSATION BENEFITS PAID



Account 44 Taxes & Assessments - The City pays a quarterly assessment to the State Department of Labor and Industries for program administration and second-injury fund premiums. This had been included in the benefits line previously, but is determined to be better classified in our records as an assessment going forward from 2016.

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
178 Claims Paid						
200 Benefits	\$ 772,745	\$ 829,088	\$ 540,000	\$ 1,500,000	\$ 1,220,000	(18.7)%
400 Professional Services & Charges						
44 Taxes & Assessments	—	—	230,000	—	—	n/a
49 Miscellaneous	30,000	20,000	—	25,000	30,000	20.0 %
Total	30,000	20,000	230,000	25,000	30,000	20.0 %
Total Expenditures	\$ 802,745	\$ 849,088	\$ 770,000	\$ 1,525,000	\$ 1,250,000	(18.0)%

Revenues

Revenues for this fund are generated through monthly accrual assessments made for each employee. Rates are unchanged in the 2017 budget.

Revenue	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
Beginning Balance	\$ 880,288	\$ 734,214	\$ 610,032	\$ 610,032	\$ 571,111	(6.4)%
36 Miscellaneous Revenues	1,098,004	1,137,718	1,104,500	1,627,347	1,383,920	(15.0)%
Transfers In	—	—	—	400,000	—	(100.0)%
Total	\$ 1,978,292	\$ 1,871,932	\$ 1,714,532	\$ 2,637,379	\$ 1,955,031	(25.9)%

WELLNESS/EMPLOYEE ASSISTANCE PROGRAM - 516

Human Resources Director

Connie Mendoza

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 Wellness Program sponsors and maintains the fitness equipment located in various Departments throughout the City. Current locations: Yakima Police Department, Fire Station 91, Fire Station 92, Fire Station 93, Fire Station 94, Fire Station 95, Fire Station 96, Public Works, City Hall, WW Collections and WW Treatment Plant.

Function(s): 168 & 169.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
168 Wellness Program	\$ 53,260	\$ 33,552	\$ 58,000	\$ 36,100	\$ 32,600	(9.7)%
169 Employee Assistance Program	42,270	23,727	43,800	33,900	34,300	1.2 %
Total	95,530	57,279	101,800	70,000	66,900	(4.4)%
Object/Type						
36 Miscellaneous Revenues	40,000	60,463	100,000	451	30,000	n/a
Fund Balance						
Beginning Balance	182,715	127,185	130,369	130,369	60,820	(53.3)%
Revenues less Expenditures	(55,530)	3,184	(1,800)	(69,549)	(36,900)	(46.9)%
Ending Balance	<u>\$ 127,185</u>	<u>\$ 130,369</u>	<u>\$ 128,569</u>	<u>\$ 60,820</u>	<u>\$ 23,920</u>	<u>(60.7)%</u>

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 17,150	\$ 6,080	\$ 16,400	\$ 4,900	\$ 3,400	(30.6)%
400 Professional Services & Charges	78,380	51,200	75,400	65,100	63,500	(2.5)%
600 Capital Projects	—	—	10,000	—	—	n/a
Total Expenditures	\$ 95,530	\$ 57,280	\$ 101,800	\$ 70,000	\$ 66,900	(4.4)%

EXPLANATORY NARRATIVE

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.

Wellness Program - 168

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 41 Professional Services - Funds are budgeted in this line item for professional services, including an expanded Wellness Fair in the Yakima Convention Center for City employees.

Account 64 Machinery and Equipment - This account pays for exercise equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
168 Wellness Program						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 558	\$ 405	\$ 500	\$ 2,000	\$ 500	(75.0)%
35 Small Tools & Equip	16,207	5,641	15,000	2,000	2,000	— %
Total	16,765	6,046	15,500	4,000	2,500	(37.5)%
400 Professional Services & Charges						
41 Professional Services	9,664	6,804	10,000	8,000	8,000	— %
42 Communications	30	8	500	100	100	— %
43 Trans & Training	—	—	1,500	1,500	1,500	— %
48 Repairs & Maintenance	18,191	15,216	15,000	15,000	15,000	— %
49 Miscellaneous	8,609	5,478	5,500	7,500	5,500	(26.7)%
Total	36,494	27,506	32,500	32,100	30,100	(6.2)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	10,000	—	—	n/a
Total	—	—	10,000	—	—	n/a
Total Expenditures	\$ 53,259	\$ 33,552	\$ 58,000	\$ 36,100	\$ 32,600	(9.7)%

Employee Assistance Program - 169

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
169 Employee Assistance Program						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 384	\$ 33	\$ 900	\$ 900	\$ 900	—%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
169 Employee Assistance Program	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	38,466	23,694	40,000	32,000	32,000	—%
43 Trans & Training	1,577	—	—	—	—	n/a
49 Miscellaneous	1,843	—	2,900	1,000	1,400	40.0%
Total	41,886	23,694	42,900	33,000	33,400	1.2%
Total Expenditures	\$ 42,270	\$ 23,727	\$ 43,800	\$ 33,900	\$ 34,300	1.2%

Revenue

These revenues come from insurance premium savings from position vacancies.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 182,715	\$ 127,185	\$ 130,369	\$ 130,369	\$ 60,820	(53.3)%
36 Miscellaneous Revenues	40,000	60,463	100,000	451	30,000	n/a
Total	\$ 222,715	\$ 187,648	\$ 230,369	\$ 130,820	\$ 90,820	(30.6)%



LEGAL

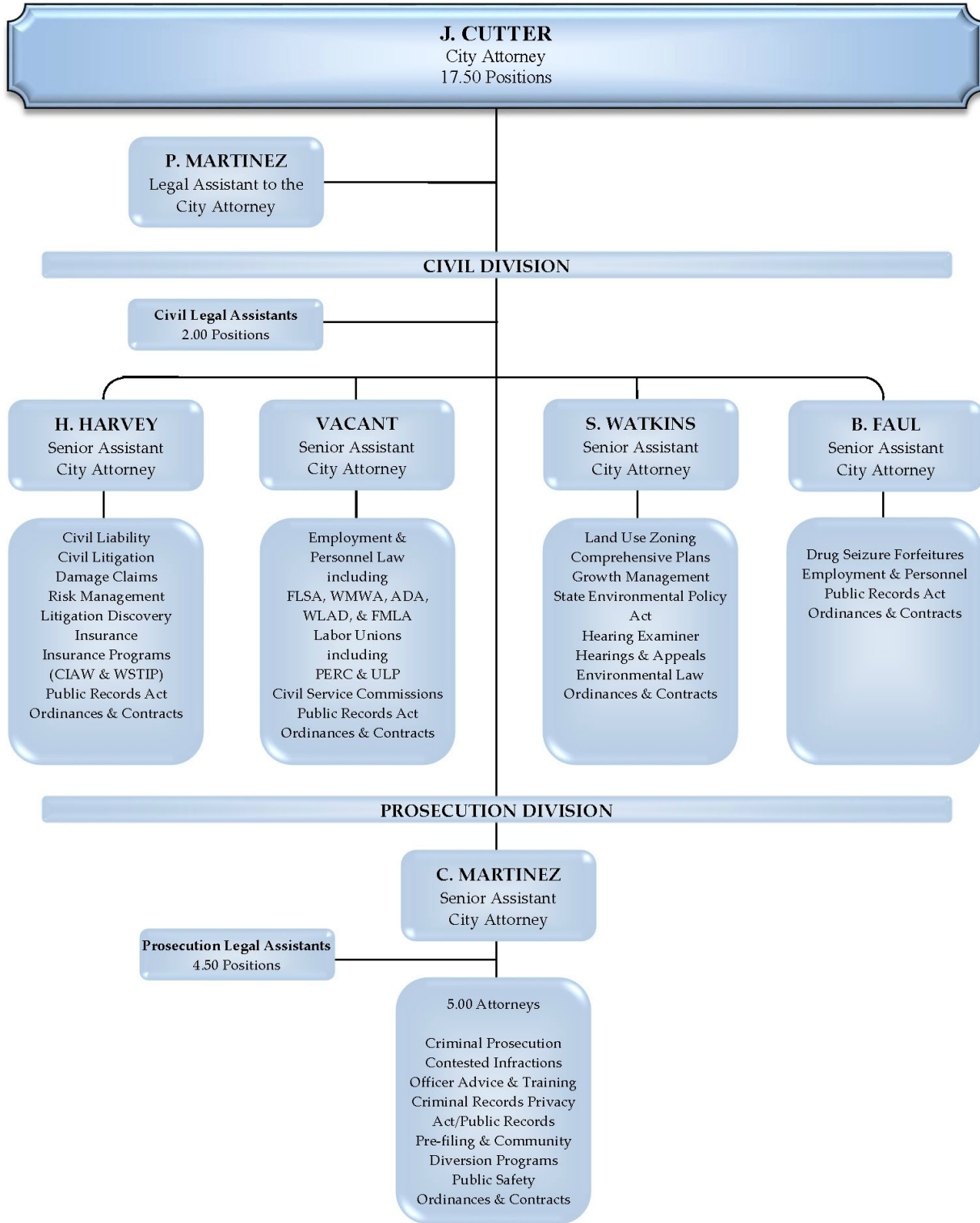
Title
Legal

Function*/Fund
170*

* General Fund Department

LEGAL

2018 Budgeted Staffing Levels



LEGAL - 170
GENERAL FUND

City Attorney

Jeff Cutter

DEFINITION

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

Function(s): 152, 153 & 154.

PERFORMANCE STATISTICS

Legal	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,850	2,850	2,850	2,900
Trials, Motions and Other Hearings	4,929	4,600	4,200	4,400
Municipal Court Citations Filed	3,300	3,000	3,330	3,500
Cases Actually Tried	9	14	14	14
Cases Set for Trial	1,859	1,940	1,883	1,900
Legislation Prepared	216	226	225	225
Legal Opinions Prepared	330	335	335	335
Pending Civil Suits Filed By or Against the City	39	39	32	34
Damage Claims Handled	110	81	150	110

AUTHORIZED PERSONNEL

Class		2015	2016	2017	2018
Code	Position Title	Actual	Actual	Adopted Budget	Projected Budget
1120	City Attorney	1.00	1.00	1.00	1.00
1321	Senior Assistant City Attorney II ⁽¹⁾⁽²⁾	4.00	4.00	4.00	4.00
1322	Senior Assistant City Attorney I ⁽²⁾	1.00	1.00	1.00	1.00
1323	Assistant City Attorney II ⁽²⁾	4.00	5.00	3.00	3.00
1324	Assistant City Attorney I ⁽²⁾	1.00	0.00	2.00	2.00
10510	Legal Assistant III ⁽³⁾	0.00	2.00	2.00	2.00
10511	Legal Assistant II ⁽³⁾⁽⁴⁾	6.50	3.50	3.50	3.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00
Total Personnel ⁽⁵⁾		19.50	18.50	18.50	18.50

- (1) One Senior Assistant City Attorney II is funded by Police Grants (152).
- (2) Senior Assistant City Attorneys & Assistant City Attorneys advance to the next level when minimum requirements are met.
- (3) Two Legal Assistant II positions were upgraded to Legal Assistant III positions in 2016.
- (4) One Legal Assistant II was deleted due to budget constraints mid-year 2016.
- (5) An equivalent of 5.20 FTE's are funded by Risk Management (515).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
	152 Prosecution - Criminal	\$ 1,088,237	\$ 1,133,520	\$ 1,193,083	\$ 1,278,774	\$ 1,228,815
153 Legal Counsel - Civil	379,685	340,494	453,109	415,483	401,388	(3.4)%
154 Legal Administration	—	5,110	56,969	9,850	56,069	469.2 %
Total	\$ 1,467,922	\$ 1,479,124	\$ 1,703,161	\$ 1,704,107	\$ 1,686,272	(1.0)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
	100 Salaries & Wages	\$ 999,591	\$ 1,046,767	\$ 1,159,442	\$ 1,231,331	\$ 1,128,840
200 Personnel Benefits	317,163	337,028	384,357	382,505	400,345	4.7 %
Sub-Total Salaries & Benefits	1,316,754	1,383,795	1,543,799	1,613,836	1,529,185	(5.2)%
300 Operating Supplies	19,522	14,917	14,350	10,350	12,700	22.7 %
400 Professional Services & Charges	131,646	80,414	145,011	79,920	144,386	80.7 %
Total Expenditures	\$ 1,467,922	\$ 1,479,126	\$ 1,703,160	\$ 1,704,106	\$ 1,686,271	(1.0)%

EXPLANATORY NARRATIVE

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

Criminal Justice Sales Tax .3% - 152

This function is funded by a 0.3% Criminal Justice Sales Tax that was first approved by the voters in 2004, and recently again approved by the voters in 2016. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. This function fully funds one Assistant City Attorney II and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as hiring contract and/or conflict prosecutors as the need arises. The 2016 budget included a new Community Diversion program that was budgeted at \$56,000 for space rent and program administration.

152 Criminal Justice Sales Tax .3%	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
	100 Salaries & Wages					
11 Salaries & Wages	\$ 135,934	\$ 148,271	\$ 154,636	\$ 154,636	\$ 149,357	(3.4)%
13 Special Pay	500	—	—	—	—	n/a
Total	136,434	148,271	154,636	154,636	149,357	(3.4)%
200 Benefits	45,970	50,269	55,150	55,378	57,347	3.6 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
152 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 507	\$ 419	\$ 500	\$ 500	\$ 500	— %
35 Small Tools & Equip	63	1,854	3,000	1,500	1,500	— %
Total	570	2,273	3,500	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	1,750	400	2,000	1,000	1,000	— %
43 Trans & Training	394	813	1,500	1,000	1,000	— %
49 Miscellaneous	1,053	1,054	1,750	1,700	1,750	2.9 %
Total	3,197	2,267	5,250	3,700	3,750	1.4 %
Total Expenditures	\$ 186,171	\$ 203,080	\$ 218,536	\$ 215,714	\$ 212,454	(1.5)%

Prosecution - Criminal - 152

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

Account 12 Overtime - Overtime can be caused by litigation and transactional assignments needing legal assistant involvement that cannot be completed during normal office hours.

Account 41 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 when the prosecutors have conflicts.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
152 Prosecution - Criminal	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 620,070	\$ 633,980	\$ 675,217	\$ 759,615	\$ 703,011	(7.5)%
12 Overtime	2	—	—	—	—	n/a
13 Special Pay	3,413	1,008	1,008	1,008	1,008	— %
14 Retire/Term Cashout	8,154	21,449	7,000	10,000	7,000	(30.0)%
Total	631,639	656,437	683,225	770,623	711,019	(7.7)%
200 Benefits	201,722	212,234	233,728	234,694	244,599	4.2 %
300 Operating Supplies						
31 Office & Oper Supplies	4,525	3,743	3,000	2,500	3,000	20.0 %
32 Fuel	26	6	—	—	—	n/a
35 Small Tools & Equip	3,839	5,564	2,500	2,000	2,500	25.0 %
Total	8,390	9,313	5,500	4,500	5,500	22.2 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
152 Prosecution - Criminal	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	25,646	24,190	26,500	26,500	26,500	— %
42 Communications	8,562	6,460	7,642	7,642	7,642	— %
43 Trans & Training	4,481	3,123	3,600	3,600	4,600	27.8 %
48 Repairs & Maintenance	1,977	2,429	2,500	2,500	2,500	— %
49 Miscellaneous	19,649	16,254	11,852	13,000	14,000	7.7 %
Total	60,315	52,456	52,094	53,242	55,242	3.8 %
Total Expenditures	\$ 902,066	\$ 930,440	\$ 974,547	\$ 1,063,059	\$ 1,016,360	(4.4)%

Legal Counsel - Civil - 153

The purpose of this function is to advise and assist in the preparation of legislation affecting the Municipal Code; prepare and advise on the legality, correctness, and form of all contracts, bonds, and other legal instruments to which the City is a party; to advise the Council, the City Manager, all department heads, and other administrative officials and all boards and commissions regarding legal matters; to represent the City as attorney in all Civil legal proceedings in which the City is a party; to recommend 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 13 Special Pay - This line item is funded to compensate a legal assistant who has a bilingual capacity for her work as a bilingual/bi-literate legal assistant that assists both the Civil and Prosecution Division in that capacity.

Account 41 Professional Services - Funds are generally budgeted in this line item for outside legal services. The legal services provided are for certain matters that require specialized legal counsel or additional attorney assistance due to very heavy caseloads. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate over time.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
153 Legal Counsel - Civil	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 228,954	\$ 236,395	\$ 316,809	\$ 301,300	\$ 263,692	(12.5)%
12 Overtime	2	—	—	—	—	n/a
13 Special Pay	2,562	1,272	972	972	972	— %
14 Retire/Term Cashout	—	4,391	3,800	3,800	3,800	— %
Total	231,518	242,058	321,581	306,072	268,464	(12.3)%
200 Benefits	69,471	74,525	95,479	92,433	98,399	6.5 %
300 Operating Supplies						
31 Office & Oper Supplies	9,778	2,720	3,500	3,000	3,500	16.7 %
32 Fuel	12	—	—	—	—	n/a
35 Small Tools & Equip	772	—	1,000	—	1,000	n/a
Total	10,562	2,720	4,500	3,000	4,500	50.0 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
153 Legal Counsel - Civil	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	47,770	85	16,700	2,500	16,700	568.0 %
42 Communications	2,101	2,757	2,383	1,958	2,525	29.0 %
43 Trans & Training	1,247	1,222	520	520	1,000	92.3 %
48 Repairs & Maintenance	1,807	2,841	500	1,500	1,500	— %
49 Miscellaneous	15,208	14,286	11,445	7,500	8,300	10.7 %
Total	68,133	21,191	31,548	13,978	30,025	114.8 %
Total Expenditures	\$ 379,684	\$ 340,494	\$ 453,108	\$ 415,483	\$ 401,388	(3.4)%

Community Diversion - 154

The Community Diversion Program addresses non-violent repeat offenders who are committing low level crime that affects the quality of life in the City of Yakima by connecting willing participants to work and life skills programming to address the underlying issues that are driving criminal behavior. Using a combination of offender needs assessment, on-site wrap around social services and intensive case monitoring, the Community Diversion Program operates with the goal of assisting the offenders with getting the services they need to put their lives back on track and break the cycle of constant offense recidivism. The Community Diversion staff include a Public Defender, Assessor/Case Manager and Prosecutor. The police and service providers are also an essential part of the program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
154 Community Diversion	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 750	\$ 750	\$ 700	(6.7)%
35 Small Tools & Equip	—	610	100	100	—	(100.0)%
Total	—	610	850	850	700	(17.6)%
400 Professional Services & Charges						
41 Professional Services	—	—	47,119	—	46,369	n/a
45 Rentals & Leases	—	4,500	9,000	9,000	9,000	— %
Total	—	4,500	56,119	9,000	55,369	515.2 %
Total Expenditures	\$ —	\$ 5,110	\$ 56,969	\$ 9,850	\$ 56,069	469.2 %



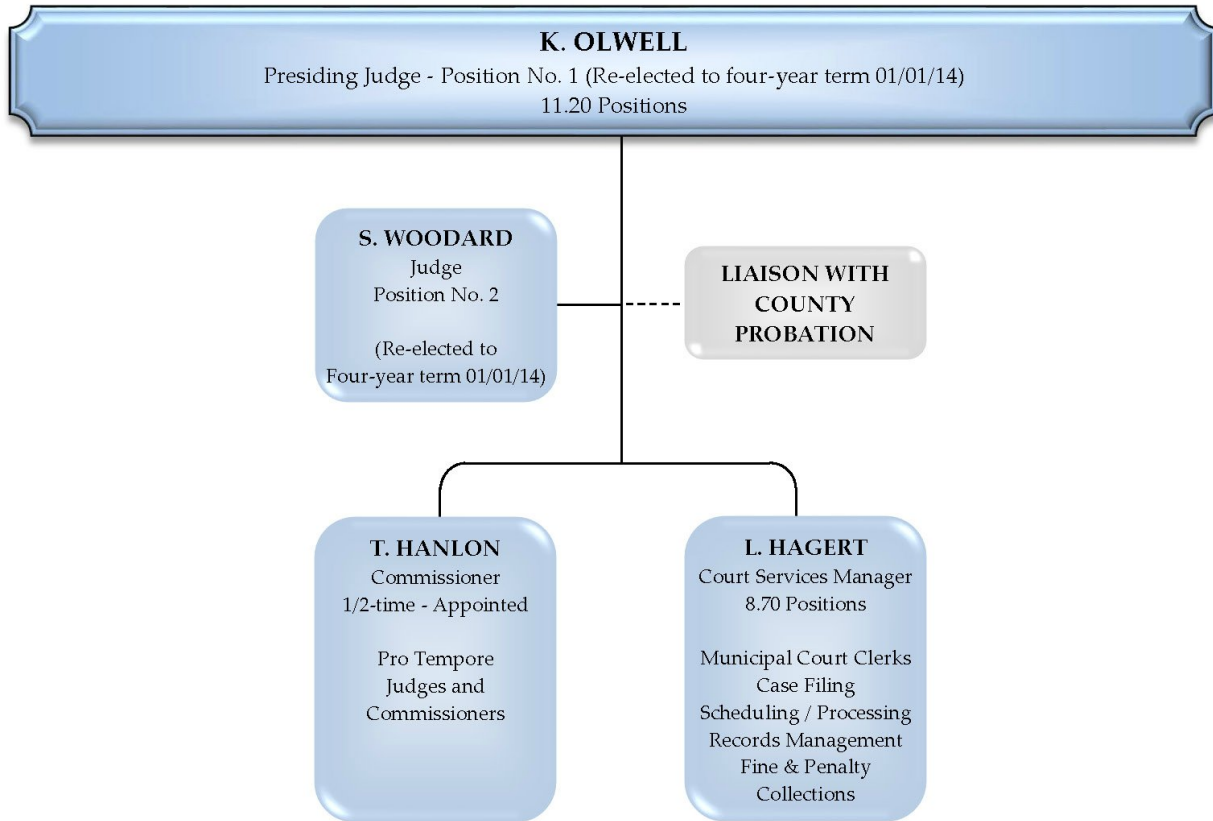
MUNICIPAL COURT

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

* General Fund Department

MUNICIPAL COURT

2018 Budgeted Staffing Levels



MUNICIPAL COURT - 180

GENERAL FUND

Judge
Judge
Court Commissioner
Court Services Manager

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

DEFINITION

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

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

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

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

Function(s): 155.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Infractions (Non-Criminal)				
Filings and Hearings				
Infractions Filed	12,709	13,241	14,465	14,465
Violations Charged	19,130	20,076	21,925	21,925
Mitigation Hearings	1,496	1,250	1,155	1,155
Contested Hearings	382	326	309	309
Show Cause Hearings	144	131	119	119
Other Hearings on Record and Deferred Findings	1,727	1,905	1,946	1,946
Total Filings and Hearings	35,588	36,929	39,919	39,919
Dispositions				
Infractions Paid	2,966	3,067	3,457	3,457
Failure to Respond	366	373	292	292
Committed	5,239	4,636	3,913	3,913
Not Committed	237	141	110	110
Dismissed	1,586	1,500	1,499	1,499
Amended	2	33	28	52
Total Disposed	10,396	9,750	9,299	9,323

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Criminal Traffic / Non-Traffic				
Filings				
Citations Filed	3,303	3,183	3,053	3,053
Violations Charged	4,334	4,169	4,077	4,077
Trial Settings				
Non-Jury Trials Set	5	7	—	—
Jury Trials	1,889	1,703	1,726	1,726
Proceedings				
Arraignments	2,798	2,760	2,604	2,604
Non-Jury Trials	—	2	—	—
Jury Trials	11	15	9	9
Other Hearings	4,911	4,058	3,796	3,796
Dispositions				
Guilty	2,830	2,595	2,449	2,449
Not Guilty	7	10	1	1
Dismissed	1,340	1,540	1,496	1,496
Amended	187	225	256	256
Deferred/Driver/other	552	587	704	704
Prosecution Resumed	88	85	80	80
Appeals to Superior Court	4	8	5	5

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00	1.00
1422	Municipal Court Judicial Specialist ⁽¹⁾	7.00	6.00	6.00	6.00
1424	Municipal Court Cashier ⁽¹⁾	1.00	2.00	2.00	2.00
1425	Municipal Court Department Assistant ⁽²⁾	0.62	0.70	0.70	0.70
Total Personnel		12.12	12.20	12.20	12.20

(1) One Municipal Court Judicial Specialist was changed to a Municipal Court Cashier mid-year 2015.

(2) The Municipal Court Department Assistant was changed from .62 to .70 mid-year 2016.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
155 Municipal Court	\$ 1,346,861	\$ 1,420,308	\$ 1,496,999	\$ 1,470,272	\$ 1,585,265	7.8%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 799,773	\$ 846,448	\$ 900,491	\$ 893,934	\$ 889,398	(0.5)%
200 Personnel Benefits	272,420	298,640	315,567	317,053	348,930	10.1 %
Sub-Total Salaries & Benefits	1,072,193	1,145,088	1,216,058	1,210,987	1,238,328	2.3 %
300 Operating Supplies	28,567	14,975	18,000	22,000	21,500	(2.3)%
400 Professional Services & Charges	218,863	231,647	232,940	207,285	295,437	42.5 %
500 Intergovernmental	27,237	28,597	30,000	30,000	30,000	— %
Total Expenditures	\$ 1,346,860	\$ 1,420,307	\$ 1,496,998	\$ 1,470,272	\$ 1,585,265	7.8 %

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax .3% - 155

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

Account 12 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 41 Professional Services - This line item represents building security, interpreter services, and witness and juror fees associated with processing the court’s caseload.

155 Criminal Justice Sales Tax .3%	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 652,982	\$ 676,186	\$ 701,428	\$ 701,428	\$ 731,971	4.4 %
12 Overtime	1,946	676	4,000	750	2,000	166.7 %
13 Special Pay	5,491	2,459	3,160	2,660	2,660	— %
14 Retire/Term Cashout	12,393	15,054	18,000	15,000	15,000	— %
Total	672,812	694,375	726,588	719,838	751,631	4.4 %
200 Benefits	217,406	229,293	240,128	241,141	251,309	4.2 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
155 Criminal Justice Sales Tax .3%						
300 Operating Supplies						
31 Office & Oper Supplies	15,413	13,529	16,000	20,000	20,000	— %
35 Small Tools & Equip	13,154	1,446	2,000	2,000	1,500	(25.0)%
Total	28,567	14,975	18,000	22,000	21,500	(2.3)%
400 Professional Services & Charges						
41 Professional Services	90,609	162,539	135,000	135,000	135,000	— %
42 Communications	8,297	7,308	8,490	6,835	8,490	24.2 %
43 Trans & Training	2,584	2,770	4,500	3,000	3,000	— %
48 Repairs & Maintenance	1,963	1,426	1,500	1,500	1,500	— %
49 Miscellaneous	21,432	21,573	21,450	21,450	21,450	— %
Total	124,885	195,616	170,940	167,785	169,440	1.0 %
500 Intergovernmental Services						
51 Intergov't Prof Services	27,237	28,597	30,000	30,000	30,000	— %
Total	27,237	28,597	30,000	30,000	30,000	— %
Total Expenditures	\$ 1,070,907	\$ 1,162,856	\$ 1,185,656	\$ 1,180,764	\$ 1,223,880	3.7 %

Administration - 155

This function plans, directs, administers and supports the operations of the Municipal Court.

Account 12 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 13 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 41 Professional Services - This line item includes Court Certified Interpreters in various languages, Judge Pro-Tem service and witness fees. These costs are reflective of the volume of court cases and the variety of different languages for which interpretive services are required.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
155 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 116,065	\$ 149,252	\$ 171,884	\$ 171,884	\$ 135,747	(21.0)%
12 Overtime	744	620	1,300	750	1,300	73.3 %
13 Special Pay	1,600	1,740	720	720	720	— %
14 Retire/Term Cashout	8,552	462	—	743	—	(100.0)%
Total	126,961	152,074	173,904	174,097	137,767	(20.9)%
200 Benefits	55,015	69,347	75,439	75,911	97,621	28.6 %
400 Professional Services & Charges						
41 Professional Services	93,978	36,032	62,000	39,500	125,997	219.0 %
Total Expenditures	\$ 275,954	\$ 257,453	\$ 311,343	\$ 289,508	\$ 361,385	24.8 %

Dedicated Revenue

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

	2015	2016	2017	2017	2018	% Chng
Dedicated Revenue	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
33 Intergovernmental	\$ 44,322	\$ 47,139	\$ 48,000	\$ 44,556	\$ 45,000	1.0%



FINANCE

<u>Title</u>	<u>Function*/Fund</u>
Utility Customer Services	650*
Purchasing	670*
Financial Services	612*
Police Pension	681*
Firemen's Relief and Pension	612
State Examiner	613*
Position Vacancy	601*
Operating Transfers	600*
Public Facilities District - Convention Center	172
Public Facilities District - Capitol Theatre	174
Capitol Theatre Reserve	198
Risk Management Reserve	515
Cemetery Trust	710
YakCorps Agency	632

BONDED INDEBTEDNESS

General Obligation and Revenue Bond Activity Summary	
2007 & 2009 PFD LTGO Bonds	272
Miscellaneous LTGO Bonds	281
2004 LTGO Convention Center Bonds	287
Local Improvement District (LID) Debt Service	289/221
2008 Water Revenue Bonds	486/481
2008 Wastewater Revenue Bonds	488/483
2004 Irrigation System Revenue Bond	491
2012 Wastewater Revenue Bond	493/494

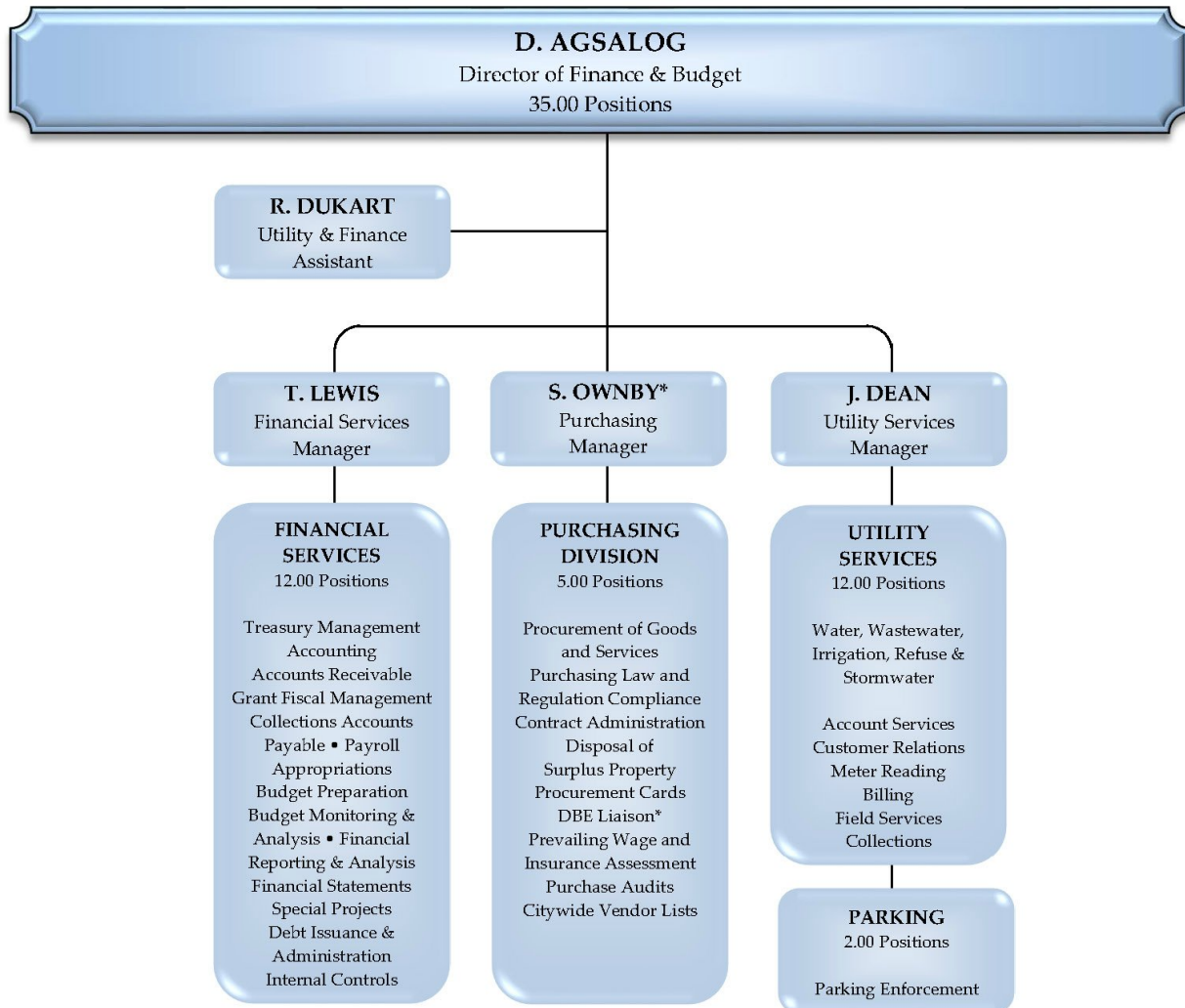
INTERGOVERNMENTAL

Citywide Log of Outside and Intergovernmental Agencies	
Intergovernmental	590/804*

* General Fund Department

FINANCE

2018 Budgeted Staffing Levels



*Directly reports to the City Manager for Disadvantaged Business Enterprise concerns.

UTILITY SERVICES - 650

GENERAL FUND

Finance & Budget Director
Utility Services Manager

Danilo Agsalog
James Dean

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; and support for some City Treasury functions. This General Fund function is supported 100% by operating subsidies from the utilities.

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 July of 2015 The City of Yakima Utility Services Division entered into a contract with N. Harris Computer Corporation to install a new Utility account management software system called Cayenta Utilities.

Four Water Service Specialists were moved to Water in 2013, but the positions are still funded in the Utility Services division. In 2015, all but one of these positions (i.e. three) were returned to Utility Services Division, as AMI (Automated Meter Infrastructure) was implemented and the physical reading of water meters was substantially reduced. The services these positions provide include:

- Meter reading (on a limited basis because of AMI)
- Water service turn-on/shut-off
- Meter Change-outs, assisting customers with leak verification and customer related requests.

In May of 2015 the position of Utility Service Specialist was created and filled to better address the needs of the division in relation to the newly implemented AMI system. The position replaced and was filled by one of the three existing Water Service Specialists positions.

The major undertaking in 2016 was the continuation of the implementation of the new Utility Billing software system, which went live in September 2016. This new system has a broader array of customer payment options and self-monitoring of water usage. In order to effectively use the new system, a new Business Application Specialist position was added mid-year 2016 to bridge the communication gap between the system users and the software company. This position was filled in January of 2017.

In 2017, understanding and developing appropriate policies and procedures for the new system, including public outreach to explain new system features, such as auto pay and budget billing, were the priorities. Also in 2017, a water Service Specialist was increased from .75 FTE to 1.00 FTE.

In 2018 Utility Services will reorganize and change one Utility Services Representative position to a Utility Services Billing Lead.

Function(s): 651 & 652.

PERFORMANCE STATISTICS

Utility Services	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
New Accounts Started	5,923	5,058	5,000	5,100
Meters Read ⁽¹⁾	5,217	3,484	2,400	2,300
Bills Issued	195,982	196,235	204,130	207,000
Suspension Notices Issued ⁽²⁾	36,913	28,235	30,000	27,000
Delinquent Bills in Collection ⁽³⁾	1,695	1,128	1,600	1,600
Dog Licenses Issued	1,192	1,678	1,478	1,550

- (1) Began transition to AMI system mid-year 2014. 90-95% of reads are now being transmitted through the AMI system.
- (2) The Suspension Notices Issued do not include the 1- door hanger or the delinquent shut-off hanger.
- (3) Represents billing sent to collection in given year - not total amount of accounts in collections.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00	1.00
2280	Business Application Specialist ⁽¹⁾	0.00	1.00	1.00	1.00
7311	Water Service Specialist ⁽²⁾	2.00	1.75	1.75	2.00
7315	Utility Services Representative ⁽³⁾	7.00	7.00	7.00	6.00
7320	Utility Services Billing Specialist	1.00	1.00	1.00	1.00
7325	Utility Services Specialist	1.00	1.00	1.00	1.00
7330	Utility Services Billing Lead ⁽³⁾	0.00	0.00	0.00	1.00
Total Personnel ⁽⁴⁾		12.00	12.75	12.75	13.00

- (1) A Business Application Specialist position was added mid-year 2016.
- (2) A Water Services Specialist position was reduced from 1.00 to .75 mid-year 2016, and reinstated mid-year 2017.
- (3) A Utility Services Representative was replaced with a Utility Services Billing Lead in a reorganization mid-year 2017.
- (4) Utility Services funds .15 of the Finance Director, .25 of an Administrative Assistant, .15 of a Financial Services Specialist, 1.00 Accountant and a .50 of a Financial Services Technician in Finance (612). Utility Services also has .45 FTE's funded by Finance (612).

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
651 Utility Meter Specialists	\$ 242,513	\$ 252,263	\$ 268,751	\$ 273,431	\$ 277,414	1.5%
652 Utility Customer Services	1,129,050	1,159,045	1,405,895	1,461,433	1,551,732	6.2%
Total	\$ 1,371,563	\$ 1,411,308	\$ 1,674,646	\$ 1,734,864	\$ 1,829,146	5.4%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 686,602	\$ 702,467	\$ 793,915	\$ 796,766	\$ 853,801	7.2 %
200 Personnel Benefits	250,481	268,705	331,238	333,718	370,137	10.9 %
Sub-Total Salaries & Benefits	937,083	971,172	1,125,153	1,130,484	1,223,938	8.3 %
300 Operating Supplies	37,104	9,362	102,750	21,300	12,350	(42.0)%
400 Professional Services & Charges	387,772	404,834	441,742	578,079	587,858	1.7 %
600 Capital Projects	7,604	20,941	—	—	—	n/a
Transfers	2,000	5,000	5,000	5,000	5,000	— %
Total Expenditures	\$ 1,371,563	\$ 1,411,309	\$ 1,674,645	\$ 1,734,863	\$ 1,829,146	5.4 %

EXPLANATORY NARRATIVE

Utility Meter Services - 651

This function provides business meter reading services.

Account 41 Professional Services - This account covers the cost of the maintenance and support agreement for the automated meter reading system.

651 Utility Meter Services	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 144,189	\$ 127,890	\$ 135,939	\$ 135,939	\$ 149,144	9.7 %
12 Overtime	408	247	400	400	400	— %
13 Special Pay	1,500	1,500	1,500	4,000	4,000	— %
14 Retire/Term Cashout	2,796	6,494	3,000	1,500	2,000	33.3 %
Total	148,893	136,131	140,839	141,839	155,544	9.7 %
200 Benefits	64,223	65,121	73,529	74,658	69,886	(6.4)%
300 Operating Supplies						
32 Fuel	5,844	5,055	6,000	6,000	6,000	— %
35 Small Tools & Equip	31	—	750	300	350	16.7 %
Total	5,875	5,055	6,750	6,300	6,350	0.8 %
400 Professional Services & Charges						
41 Professional Services	14,456	28,317	30,000	35,000	30,000	(14.3)%
42 Communications	2,293	5,894	6,500	4,500	4,500	— %
48 Repairs & Maintenance	4,775	6,745	6,134	6,134	6,134	— %
Total	21,524	40,956	42,634	45,634	40,634	(11.0)%
Vehicle Replacement	2,000	5,000	5,000	5,000	5,000	— %
Total Expenditures	\$ 242,515	\$ 252,263	\$ 268,752	\$ 273,431	\$ 277,414	1.5 %

Utility Customer Services - 652

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

Account 11 Salaries and Wages - Because of the utility billing software implementation, additional support of an Accountant (.75 FTE) and a Financial Services Specialist (.15 FTE) has been allocated to this function.

Account 13 Special Pay - The areas that require special pay frequently are bilingual services. The Utility Services Division has one budgeted bilingual position. Additionally, lump sum bargaining unit settlements are recorded in this account.

Account 14 Retirement/Termination Cash out - The 2015 budget included the retirement cash out of a long-time Accountant who supported utilities. Any cash out of excess vacation or Personal Time Off (PTO) is also included in this account.

Account 41 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 bill printing/mail processing services.

PROFESSIONAL SERVICES & CHARGES

Fund	2016	2017	2018
	Actual	Estimate	Projected
Bank Fees	\$ 72,602	\$ 80,646	\$ 150,000
Insurance	4,148	5,500	6,000
Miscellaneous	—	8,530	10,000
Printing	36,928	28,400	30,000
Software Licenses	26,560	10,900	20,000
Software Maintenance	82,231	115,700	188,762
Total Transfers	<u>\$ 222,469</u>	<u>\$ 249,676</u>	<u>\$ 404,762</u>

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
652 Utility Customer Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 510,531	\$ 548,696	\$ 635,278	\$ 635,278	\$ 678,424	6.8 %
12 Overtime	198	1,777	1,000	750	750	— %
13 Special Pay	6,176	6,080	10,299	11,400	11,583	1.6 %
14 Retire/Term Cashout	20,805	9,782	6,500	7,500	7,500	— %
Total	537,710	566,335	653,077	654,928	698,257	6.6 %
200 Benefits	186,258	203,584	257,710	259,060	300,251	15.9 %
300 Operating Supplies						
31 Office & Oper Supplies	3,245	3,097	3,500	4,500	3,500	(22.2)%
32 Fuel	—	(278)	—	—	—	n/a
35 Small Tools & Equip	27,984	1,488	92,500	10,500	2,500	(76.2)%
Total	31,229	4,307	96,000	15,000	6,000	(60.0)%
400 Professional Services & Charges						
41 Professional Services	229,114	222,469	249,646	390,483	404,762	3.7 %
42 Communications	104,487	109,260	100,462	97,462	98,462	1.0 %
43 Trans & Training	4,708	7,737	10,500	12,000	11,000	(8.3)%
48 Repairs & Maintenance	—	290	7,500	4,000	4,000	— %
49 Miscellaneous	27,941	24,122	31,000	28,500	29,000	1.8 %
Total	366,250	363,878	399,108	532,445	547,224	2.8 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
652 Utility Customer Services	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
63 Impr Other Than Bldg	—	20,941	—	—	—	n/a
64 Machinery & Equipment	7,604	—	—	—	—	n/a
Total	7,604	20,941	—	—	—	n/a
Total Expenditures	\$ 1,129,051	\$ 1,159,045	\$ 1,405,895	\$ 1,461,433	\$ 1,551,732	6.2 %

Dedicated Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
34 Chrgs f/Goods & Svcs	\$ 1,371,505	\$ 1,524,775	\$ 1,683,649	\$ 1,731,949	\$ 1,867,041	7.8%

PARKING - 653
GENERAL FUND

Finance & Budget Director
Utility Services Manager

Danilo Agsalog
James Dean

DEFINITION

The supervision of the Parking enforcement officers was moved from the Police Division to the Utility Services Division in November of 2014. The Parking component of this budget is not being reimbursed by the utilities. Parking ticket revenue is partially funding this operation.

Function(s): 653.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Parking				
Parking Citations Issued	2,921	1,431	2,900	2,900
Unmetered Space Available - Downtown Business District	4,052	4,192	4,212	4,294
Spaces Available City Lots ⁽¹⁾	428	608	608	698

- (1) Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot. Does not include covered structures or restricted Courthouse parking. Lot at 4th and SSGT Pendleton avenue added in 2016, Yakima Police Department lot added in 2018.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
6610	Parking Enforcement Officer	2.00	2.00	2.00	2.00

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
653 Parking	\$ 146,891	\$ 148,232	\$ 177,640	\$ 178,407	\$ 178,783	0.2%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 78,418	\$ 69,288	\$ 85,669	\$ 85,669	\$ 91,740	7.1 %
200 Personnel Benefits	39,389	33,396	46,898	48,247	40,622	(15.8)%
Sub-Total Salaries & Benefits	117,807	102,684	132,567	133,916	132,362	(1.2)%
300 Operating Supplies	3,223	2,604	2,750	2,850	3,000	5.3 %
400 Professional Services & Charges	25,861	39,945	39,322	38,641	40,422	4.6 %
Transfers	—	3,000	3,000	3,000	3,000	— %
Total Expenditures	\$ 146,891	\$ 148,233	\$ 177,639	\$ 178,407	\$ 178,784	0.2 %

Parking - 653

This function is responsible for parking enforcement within the City of Yakima. It is funded primarily by parking ticket revenue.

Account 41 Professional Services - This account pays for access to vehicle registrations and maintenance costs of the electronic ticketing software system.

Account 47 Public Utility Services - The electric and stormwater utility charges for the downtown parking lots are paid in this account.

Transfers Out - There has not been a replacement fund for the parking enforcement vehicle. This transfer is to the equipment Rental Fund to build up available funding when future replacement is required.

653 Parking	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 77,102	\$ 66,920	\$ 82,380	\$ 82,380	\$ 88,394	7.3 %
12 Overtime	311	307	500	500	500	— %
13 Special Pay	1,005	1,712	2,789	2,789	2,846	2.0 %
14 Retire/Term Cashout	—	349	—	—	—	n/a
Total	78,418	69,288	85,669	85,669	91,740	7.1 %
200 Benefits	39,389	33,396	46,898	48,247	40,622	(15.8)%
300 Operating Supplies						
31 Office & Oper Supplies	1,402	780	750	350	500	42.9 %
32 Fuel	1,821	1,824	2,000	2,500	2,500	— %
Total	3,223	2,604	2,750	2,850	3,000	5.3 %
400 Professional Services & Charges						
41 Professional Services	7,787	3,581	7,000	5,500	6,950	26.4 %
42 Communications	4,406	1,910	4,131	1,950	2,281	17.0 %
45 Rentals & Leases	—	13,553	10,000	10,000	10,000	— %
47 Public Utility Services	10,843	9,727	12,040	12,040	12,040	— %
48 Repairs & Maintenance	5,286	11,006	5,901	8,901	8,901	— %
49 Miscellaneous	6	168	250	250	250	— %
Total	28,328	39,945	39,322	38,641	40,422	4.6 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
653 Parking	Actual	Actual	Budget	Estimate	Budget	to Proj
Vehicle Replacement	—	3,000	3,000	3,000	3,000	— %
Total Expenditures	\$ 149,358	\$ 148,233	\$ 177,639	\$ 178,407	\$ 178,784	0.2 %

Dedicated Revenue

The dedicated revenue consists primarily of parking fines.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
35 Non-Court Fines & Forf	\$ 61,428	\$ 31,301	\$ 60,000	\$ 36,478	\$ 36,478	— %
36 Miscellaneous Revenues	158	47	—	54	—	(100.0)%
Total	\$ 61,586	\$ 31,348	\$ 60,000	\$ 36,532	\$ 36,478	(0.1)%

PURCHASING - 670
GENERAL FUND

Finance & Budget Director
City/County Procurement Manager

Danilo Agsalog
Sue Ownby

DEFINITION

City Purchasing is responsible for City and County procurements greater in value than \$10,000 with the exception of Capital Projects and Utilities.

The Purchasing Division is tasked with the execution and administration of the 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 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."

Function(s): 672.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
City				
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	37	50	45	40
Formal Sealed Bids Processed (over \$50,000)	35	28	25	29
Number of Ongoing Contracts	86	85	80	80
Written & Informal Quotes Processed (\$10,000 - \$50,000)	21	19	12	20
Number of Units Surplus Disposed of / Gross Revenues	292 \$294,475	1,218 \$450,179	n/a	n/a
Dollar Value of Purchase Orders Processed	\$ 13,673,454	\$ 9,641,984	\$ 9,000,000	\$ 10,500,000
Dollar Value of Tenure Contracts Administered	\$ 15,140,405	\$ 9,641,984	\$ 9,000,000	\$ 10,000,000
Total Dollar Value of Contractual Responsibility	\$ 32,775,200	\$ 23,556,985	\$ 24,000,000	\$ 25,000,000

PERFORMANCE STATISTICS

County	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts, sole source procurements)	64	54	40	50
Formal Sealed Bids Processed (over \$50,000)	13	10	8	12
Number of Ongoing Contracts	57	46	50	52
Written & Informal Quotes Processed (\$10,000 - \$50,000)	2	12	16	15
Number of Units Surplus Disposed of / Gross Revenues	1,134 \$165,964	734 \$150,259	n/a	n/a
Dollar Value of Purchase Orders Processed	\$ 5,964,554	\$ 7,961,433	\$ 4,000,000	\$ 6,500,000
Number/Dollar Value of Tenure Contracts Administered	\$ 25,924,171	\$ 32,526,181	\$ 22,000,000	\$ 26,500,000
Total Dollar Value of Contractual Responsibility	\$ 34,690,093	\$ 31,865,532	\$ 27,000,000	\$ 30,000,000
Joint (both City and County)				
Formal Sealed Bids Processed (over \$25,000)	11	3	5	3
Number of Ongoing Contracts	27	26	27	28
Dollar Value of Tenure Contracts Administered	\$ 25,924,171	\$ 6,119,853	\$ 6,000,000	\$ 27,500,000
Total City/County Contractual Responsibility	\$ 67,465,293	\$ 55,422,517	\$ 47,000,000	\$ 49,000,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1232	City/County Procurement Manager	1.00	1.00	1.00	1.00
2231	Buyer I ⁽¹⁾	1.00	2.00	2.00	2.00
2233	Purchasing Assistant ⁽²⁾	1.00	1.00	1.00	1.00
2234	Buyer II	2.00	1.00	1.00	1.00
11805	Senior Buyer	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		6.00	6.00	6.00	6.00

- (1) Buyer I's may become Buyer II's by obtaining a certification.
- (2) Risk Management (515) funds .50 of the Purchasing Assistant for administration of insurance certifications required by city agreements.
- (3) Purchasing funds .15 of the Director of Finance and Budget (612).

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
672 Purchasing	\$ 610,041	\$ 625,121	\$ 608,463	\$ 593,796	\$ 624,773	5.2%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 435,203	\$ 447,615	\$ 426,298	\$ 421,327	\$ 443,647	5.3%
200 Personnel Benefits	147,404	154,531	158,008	154,110	158,148	2.6%
Sub-Total Salaries & Benefits	582,607	602,146	584,306	575,437	601,795	4.6%
300 Operating Supplies	10,157	6,277	7,050	4,150	6,650	60.2%
400 Professional Services & Charges	17,277	16,699	17,107	14,209	16,327	14.9%
Total Expenditures	\$ 610,041	\$ 625,122	\$ 608,463	\$ 593,796	\$ 624,772	5.2%

EXPLANATORY NARRATIVE

Purchasing - 672

Yakima County will pay 46.75% of the Purchasing total 2018 budget, less a negotiated savings of \$40,962 plus a city service fee of \$3,779. Total estimated revenue is \$254,898 out of \$624,772.

Account 13 Special Pay - The areas that require special pay frequently are bilingual services. Also, lump sum bargaining unit settlements are recorded in this account.

Account 41 Professional Services -- Used primarily for E-Procurement online bidding solution. This budget is unchanged.

Account 43 Transportation & Training - Used for Division travel for staff to maintain CPPB and CPPO certifications, which requires continuing professional education points each year and is a requirement of respective jobs.

Account 49 Miscellaneous - This account is used for advertising, conference registrations, subscriptions and other miscellaneous charges.

672 Purchasing	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 431,611	\$ 444,643	\$ 423,798	\$ 413,827	\$ 436,147	5.4 %
13 Special Pay	2,990	2,023	2,500	7,500	7,500	— %
14 Retire/Term Cashout	602	949	—	—	—	n/a
Total	435,203	447,615	426,298	421,327	443,647	5.3 %
200 Benefits	147,404	154,531	158,008	154,110	158,148	2.6 %
300 Operating Supplies						
31 Office & Oper Supplies	5,605	2,650	3,900	2,500	3,500	40.0 %
32 Fuel	—	35	150	150	150	— %
35 Small Tools & Equip	4,552	3,591	3,000	1,500	3,000	100.0 %
Total	10,157	6,276	7,050	4,150	6,650	60.2 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
672 Purchasing	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	7,867	6,550	7,000	5,940	6,500	9.4 %
42 Communications	2,294	1,991	1,632	1,232	1,632	32.5 %
43 Trans & Training	3,052	3,327	3,780	2,287	3,500	53.0 %
48 Repairs & Maintenance	81	—	500	500	500	— %
49 Miscellaneous	3,984	4,831	4,195	4,250	4,195	(1.3)%
Total	17,278	16,699	17,107	14,209	16,327	14.9 %
Total Expenditures	\$ 610,042	\$ 625,121	\$ 608,463	\$ 593,796	\$ 624,772	5.2 %

Dedicated Revenue

Revenues are received from Yakima County per an interlocal agreement for purchasing services. This function is also included in the City Service Charge.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
33 Intergovernmental	\$ 302,909	\$ 281,789	\$ 266,333	\$ 266,333	\$ 266,333	—%

FINANCIAL SERVICES - 612

GENERAL FUND

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

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

- Financial compliance and internal control oversight
- Accounting and reporting for all expenditure and revenue transactions
- Financial Statement preparation and distribution
- Design, preparation and administration of the operating and capital budgets
- Financial analysis of operating, financial, legislative and economic development proposals
- Risk management administration
- Investment portfolio administration
- Debt portfolio administration including ongoing legal and fiscal reporting and compliance
- Capital financing research and preparation of regulatory financial and legal documents with Underwriters and Bond Counsel
- Receiving and recording of all City receipts (cash, electronic funds, etc.)
- Payment of all invoices (Accounts Payable)
- Payroll processing and administration
- Administration and budget responsibilities for Trust and Agency funds, Debt Service funds; various contingency/reserve funds; and operating fund transfers.
- Administrative liaison with the Municipal Court, Public Facilities District, and intergovernmental agencies.

2018 Projects

In addition to the division's daily work, a number of projects are in process that will involve Finance in the coming year. A new work management module that integrates field work, GIS and Finance is underway. Ongoing changes to business processes and controls will be required to fully integrate the new system to our general ledger and operating standards. Additionally several new debt financings are anticipated for street projects and infrastructure, a new Irrigation System dam, and potentially the Downtown Plaza construction and a YMCA Aquatic Center partnership.

Summary - The overarching goal of the Finance Departments 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. This division is included in the City Service Charge calculation which generates revenue from non-General Government operating funds, because of its support role.

Function(s): 612.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Impact				
Investment income ⁽¹⁾	\$0.5	\$0.4	\$0.4	\$0.6
Average total portfolio managed ⁽¹⁾	\$54.2	\$49.5	\$49.5	\$50.9

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Accounting Functions				
Expenditures ⁽¹⁾	\$193.9	\$194.9	\$235.0	\$234.2
Capital projects ⁽¹⁾	\$16.7	\$25.3	\$59.5	\$51.6
Invoices processed	24,431	24,435	25,000	25,000
Number of grants administered	48	48	50	48
Payroll warrants issued and direct deposits made	10,057	10,179	10,187	10,198
Payroll and benefits paid ⁽¹⁾	\$69.3	\$72.1	\$74.8	\$75.0
Employees paid (perm and part-time) average monthly	805	817	821	822
Claims warrants issued and EFT's paid	10,845	10,716	11,500	11,500
Dollar amount of claims paid ⁽¹⁾	\$55.8	\$61.7	\$65.0	\$65.0
Number of funds	71	71	71	71
Number of full accrual funds	32	32	32	32
Treasury Functions				
Revenue recorded ⁽¹⁾	\$188.8	\$199.3	\$215.8	\$224.8
Invoices generated	5,045	3,009	5,000	5,000
GO and revenue debt issues administered	20	20	23	18
Intergovernmental loans administered	20	18	18	17
Special assessment notes/bonds	5	3	3	3
Debt service principal payments made ⁽¹⁾	\$7.0	\$7.4	\$9.0	\$10.3

(1) Dollars in millions

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1140	Director of Finance and Budget	1.00	1.00	1.00	1.00
1241	Financial Services Manager	1.00	1.00	1.00	1.00
2316	Financial Services Specialist ⁽¹⁾	4.00	4.00	3.00	3.00
10301	Payroll Officer	1.00	1.00	1.00	1.00
10302	Accountant	3.00	3.00	3.00	3.00
10303	Financial Services Officer	2.00	2.00	2.00	2.00
10305	Financial Services Technician - Payroll ⁽¹⁾	2.00	2.00	3.00	3.00
10520	Utility and Finance Assistant	1.00	1.00	1.00	1.00
Total Personnel ⁽²⁾		15.00	15.00	15.00	15.00

(1) One Financial Services Specialist upgraded to a Financial Services Technician due to the complexity of the new Cayenta Utility System requirements.

(2) An equivalent of 2.05 FTE's are funded by Utility Services (650), and Purchasing (670) funds .15 of the Director of Finance and Budget. Additionally, .45 FTE's of Utility Service Representatives (650) are funded by Finance.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
612 Financial Services	\$ 1,532,581	\$ 1,546,084	\$ 1,625,592	\$ 1,594,351	\$ 1,651,963	3.6%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,058,953	\$ 1,061,046	\$ 1,050,942	\$ 1,001,622	\$ 1,061,036	5.9 %
200 Personnel Benefits	331,049	326,772	354,505	355,068	363,757	2.4 %
Sub-Total Salaries & Benefits	1,390,002	1,387,818	1,405,447	1,356,690	1,424,793	5.0 %
300 Operating Supplies	15,745	21,277	20,000	20,000	20,000	— %
400 Professional Services & Charges	126,833	136,989	200,144	217,661	207,171	(4.8)%
Total Expenditures	\$ 1,532,580	\$ 1,546,084	\$ 1,625,591	\$ 1,594,351	\$ 1,651,964	3.6 %

EXPLANATORY NARRATIVE

Financial Services - 612

The Financial Services Division supports all City departments.

Account 12 Overtime - The functions that regularly require overtime are monthly payroll processing, budget preparation/production and financial statement preparation.

Account 13 Special Pay - This account includes bilingual pay, and lump sum bargaining unit settlements.

Account 14 Retirement/Termination Cashout - The 2015 budget included the retirement cash out of a long-time Accountant. Any cash out of excess vacation or Personal Time Off (PTO) is also included in this account.

Account 31 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 41 Professional Services - This provides for fiduciary (banking and trust) services and outside professionals, such as armored car depository services and printing/publishing.

Account 43 Transportation and 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 49 Miscellaneous - This account provides for printing of the City's budget documents, financial statements and other business forms and envelopes. Dues and subscriptions to keep current on accounting issues, finance and related issues are billed in this account also. The balance of the account is for registrations for training seminars, annual rent of the post office box and other miscellaneous items.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
612 Financial Services	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 976,317	\$ 1,034,738	\$ 1,022,809	\$ 922,493	\$ 1,037,192	12.4 %
12 Overtime	22,804	10,518	12,000	4,000	4,000	— %
13 Special Pay	5,285	5,250	8,133	11,448	11,844	3.5 %
14 Retire/Term Cashout	54,547	10,541	8,000	63,681	8,000	(87.4)%
Total	1,058,953	1,061,047	1,050,942	1,001,622	1,061,036	5.9 %
200 Benefits	331,049	326,772	354,505	355,068	363,757	2.4 %
300 Operating Supplies						
31 Office & Oper Supplies	13,059	18,227	16,000	16,000	16,000	— %
35 Small Tools & Equip	2,686	3,050	4,000	4,000	4,000	— %
Total	15,745	21,277	20,000	20,000	20,000	— %
400 Professional Services & Charges						
41 Professional Services	93,415	106,707	166,060	170,211	172,637	1.4 %
42 Communications	11,800	9,908	10,984	9,700	11,284	16.3 %
43 Trans & Training	7,634	7,071	6,750	6,750	6,750	— %
44 Taxes & Assessments	(1)	—	—	—	—	n/a
49 Miscellaneous	13,985	13,302	16,200	31,000	16,500	(46.8)%
Total	126,833	136,988	200,144	217,661	207,171	(4.8)%
Total Expenditures	\$ 1,532,580	\$ 1,546,084	\$ 1,625,591	\$ 1,594,351	\$ 1,651,964	3.6 %

POLICE PENSION - 681
GENERAL FUND

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis
Police Pension Board

DEFINITION

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

Pension benefits for police officers that were hired March 1, 1970 and after are covered solely by the current LEOFF plan. However, if officers were active in the period from 3/1/70 to 9/30/77, they are considered members of the LEOFF 1 retirement plan which also makes them eligible for 100% reimbursement of necessary medical expenses until their death. The budget for this category is also included here.

Function(s): 681.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
681 Police Pension	\$ 1,038,660	\$ 925,129	\$ 964,997	\$ 928,497	\$ 927,497	(0.1)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
200 Personnel Benefits	\$ 441,551	\$ 416,818	\$ 428,697	\$ 425,697	\$ 425,697	— %
400 Professional Services & Charges	597,109	508,312	536,300	502,800	501,800	(0.2)%
Total Expenditures	<u>\$ 1,038,660</u>	<u>\$ 925,130</u>	<u>\$ 964,997</u>	<u>\$ 928,497</u>	<u>\$ 927,497</u>	(0.1)%

EXPLANATORY NARRATIVE

Police Pensions - 681

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. Next year’s projected budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$	425,697
Medical Benefits		494,300
Administrative Costs		7,500
Total	\$	<u>927,497</u>

Account 29 Pensions and Death Benefits - Pensions and death benefits paid out to retired police and their beneficiaries.

Account 41 Professional Services - Funds budgeted in this line item are medical benefits including insurance "premiums" paid into the City's medical benefit fund, Medicare premium payments, dental care and long term care costs. Also included as a professional service is an estimate for the required actuarial reports.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
681 Police Pensions	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits						
29 Pensions & Death Benefits	\$ 441,551	\$ 416,818	\$ 428,697	\$ 425,697	\$ 425,697	— %
400 Professional Services & Charges						
41 Professional Services	593,627	504,686	532,300	497,300	496,300	(0.2)%
42 Communications	524	115	300	300	300	— %
43 Trans & Training	2,958	3,510	3,700	5,200	5,200	— %
Total	<u>597,109</u>	<u>508,311</u>	<u>536,300</u>	<u>502,800</u>	<u>501,800</u>	(0.2)%
Total Expenditures	<u>\$ 1,038,660</u>	<u>\$ 925,129</u>	<u>\$ 964,997</u>	<u>\$ 928,497</u>	<u>\$ 927,497</u>	(0.1)%

FIREMEN'S RELIEF AND PENSION - 612

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis
Fire Pension Board*

DEFINITION

This trust fund provides for a single-employer, defined benefit pension plan to retired firefighters employed prior to 3/1/70 as governed by Washington State Law RCW 41.20 and 41.26. Under the governing law, the pension member is entitle to payment from the City's pension plan for those benefits in excess of those calculated under the LEOFF plan.

Pension benefits for firefighters that were hired after March 1, 1970 are covered by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF). If firefighters were active in the period from 3/1/70 to 9/30/77, they are considered members of the LEOFF 1 retirement plan which also makes them eligible for 100% reimbursement of necessary medical expenses, which are also included here.

Function(s): 682.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
682 Prior Fire Pensions	\$ 1,220,413	\$ 1,162,654	\$ 1,289,452	\$ 1,207,152	\$ 1,229,483	1.8 %
Object/Type						
31 Taxes	1,182,452	1,220,002	1,240,760	1,109,194	1,136,924	2.5 %
33 Intergovernmental	82,768	91,883	91,900	97,000	—	(100.0)%
36 Miscellaneous Revenues	500	500	500	—	—	n/a
Total	1,265,720	1,312,385	1,333,160	1,206,194	1,136,924	(5.7)%
Fund Balance						
Beginning Balance	974,543	1,019,850	1,169,581	1,169,581	1,168,623	(0.1)%
Revenues less Expenditures	45,307	149,731	43,708	(958)	(92,559)	9,561.7 %
Ending Balance	\$ 1,019,850	\$ 1,169,581	\$ 1,213,289	\$ 1,168,623	\$ 1,076,064	(7.9)%

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Object/Type						
200 Personnel Benefits	\$ 621,267	\$ 580,286	\$ 589,470	\$ 589,470	\$ 589,470	—%
400 Professional Services & Charges	599,146	582,368	699,982	617,682	640,013	3.6%
Total Expenditures	\$ 1,220,413	\$ 1,162,654	\$ 1,289,452	\$ 1,207,152	\$ 1,229,483	1.8%

EXPLANATORY NARRATIVE

Fire Pensions - 682

The Pension Board has endorsed a policy issue approved in 1996 to set aside \$50,000 annually to build a reserve for future medical and long-term care costs. Next year’s projected budget includes:

PENSION EXPENDITURE DETAIL

Pension Benefits	\$	589,470
Medical Benefits		524,000
Contingency		50,000
Administrative Costs		66,013
Total	\$	<u>1,229,483</u>

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
682 Fire Pensions	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits						
29 Pensions & Death Benefits	\$ 621,267	\$ 580,286	\$ 589,470	\$ 589,470	\$ 589,470	—%
400 Professional Services & Charges						
41 Professional Services	595,290	578,064	645,282	562,282	584,613	4.0%
42 Communications	329	138	200	200	200	—%
43 Trans & Training	3,528	4,166	4,500	5,200	5,200	—%
49 Miscellaneous	—	—	50,000	50,000	50,000	—%
Total	<u>599,147</u>	<u>582,368</u>	<u>699,982</u>	<u>617,682</u>	<u>640,013</u>	3.6%
Total Expenditures	<u>\$ 1,220,414</u>	<u>\$ 1,162,654</u>	<u>\$ 1,289,452</u>	<u>\$ 1,207,152</u>	<u>\$ 1,229,483</u>	1.8%

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state (if received) and reserves. The 2018 property tax allocation represents about \$.1809 per \$1,000 of assessed valuation or 6.0% of the total general property tax levy for 2018. State law (RCW 41.16.060) allows cities with Firemen’s pension funds to levy an additional \$0.225 per \$1,000 of assessed valuation.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
31 Taxes	\$ 1,182,452	\$ 1,220,002	\$ 1,240,760	\$ 1,109,194	\$ 1,136,924	2.5 %
33 Intergovernmental	82,768	91,883	91,900	97,000	—	(100.0)%
36 Miscellaneous Revenues	500	500	500	—	—	n/a
Total	\$ 1,265,720	\$ 1,312,385	\$ 1,333,160	\$ 1,206,194	\$ 1,136,924	(5.7)%

STATE EXAMINER - 612

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

This function reflects the cost of both the annual financial audit and the accountability audit which are performed by the Washington State Auditor's Office (SAO) on all City funds pursuant to State law as well as the Federal Single Audit required for entities receiving more than \$750,000 in federal grant funds. These regular audits look at financial statements, along with compliance with federal, state, and local laws.

Function(s): 613.

EXPLANATORY NARRATIVE**State Examiner - 613**

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
613 State Examiner	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 127,429	\$ 100,301	\$ 117,000	\$ 128,526	\$ 130,000	1.1%

INTERFUND DISTRIBUTION - 600
GENERAL FUND

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

Operating transfers from General Fund are made primarily to cover debt service and to distribute tax revenues.

Function(s): 600.

EXPLANATORY NARRATIVE

Operating Transfers - 600

The General Fund is budgeted to make transfers for the following purposes in 2017 and 2018:

Fund	2017	2018
	Year-End Estimate	Projected Budget
Parks and Recreation Utility Tax (3.5%)	\$ 1,513,060	\$ 1,513,060
Law and Justice Capital Utility Tax (0.5%)	200,000	200,000
General Government Capital Improvement Fund	82,000	(6,000)
Fire Capital - Ladder Truck Debt Service	73,050	75,800
Debt Service for Street Project	2,027,655	2,024,680
Yakima Airport	40,000	40,000
Cash available for City-wide Street Improvement	74,159	105,000
Total Transfers	\$ 4,009,924	\$ 3,952,540

600 Operating Transfers	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Operating Transfers	\$ 4,750,225	\$ 4,839,545	\$ 5,352,664	\$ 4,009,924	\$ 3,952,540	(1.4)%

PUBLIC FACILITY DISTRICT / CONVENTION CENTER - 172

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

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 2003 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 the PFD Capitol Theatre fund (174).

Function(s): 276.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
276 Public Facilities District	\$ 738,730	\$ 724,692	\$ 733,213	\$ 733,213	\$ 733,213	—%
Total	738,730	724,692	733,213	733,213	733,213	—%
Object/Type						
33 Intergovernmental	831,341	863,355	850,000	867,960	867,960	—%
36 Miscellaneous Revenues	750	1,261	750	750	750	—%
Total	832,091	864,616	850,750	868,710	868,710	—%
Fund Balance						
Beginning Balance	421,225	514,586	654,510	654,510	790,008	20.7%
Revenues less Expenditures	93,361	139,924	117,537	135,497	135,497	—%
Ending Balance	\$ 514,586	\$ 654,510	\$ 772,047	\$ 790,007	\$ 925,505	17.2%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 21,510	\$ 11,972	\$ 15,000	\$ 15,000	\$ 15,000	—%
Transfers	717,220	712,720	718,213	718,213	718,213	
Total Expenditures	\$ 738,730	\$ 724,692	\$ 733,213	\$ 733,213	\$ 733,213	—%

EXPLANATORY NARRATIVE

Convention Center PFD - 276

Account 49 Miscellaneous - The miscellaneous account includes administrative costs of the PFD of \$15,000.

Transfers Out - Represents transfers to other funds for debt service on the Convention Center bonds issued in 2002 (\$463,213 to fund 272) a transfer to the Tourist Promotion/Convention Center fund (\$100,000 to fund 170) to support operations of the expanded facility and a transfer to Convention Center Capital (\$155,000 to fund 370).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
276 Convention Center PFD						
400 Professional Services & Charges						
49 Miscellaneous	\$ 21,510	\$ 11,972	\$ 15,000	\$ 15,000	\$ 15,000	—%
Transfers Out	717,220	712,720	718,213	718,213	718,213	—%
Total Expenditures	<u>\$ 738,730</u>	<u>\$ 724,692</u>	<u>\$ 733,213</u>	<u>\$ 733,213</u>	<u>\$ 733,213</u>	—%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 421,225	\$ 514,586	\$ 654,510	\$ 654,510	\$ 790,008	20.7%
33 Intergovernmental	831,341	863,355	850,000	867,960	867,960	—%
36 Miscellaneous Revenues	750	1,261	750	750	750	—%
Total	<u>\$ 1,253,316</u>	<u>\$ 1,379,202</u>	<u>\$ 1,505,260</u>	<u>\$ 1,523,220</u>	<u>\$ 1,658,718</u>	8.9%

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

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.

Function(s): 273.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
273 Capitol Theatre	\$ 639,918	\$ 628,855	\$ 661,400	\$ 661,400	\$ 661,400	— %
Object/Type						
33 Intergovernmental	629,905	653,945	660,000	660,000	660,000	— %
36 Miscellaneous Revenues	500	887	500	500	500	— %
Total	630,405	654,832	660,500	660,500	660,500	— %
Fund Balance						
Beginning Balance	176,423	166,911	192,887	192,887	191,987	(0.5)%
Revenues less Expenditures	(9,513)	25,977	(900)	(900)	(900)	— %
Ending Balance	\$ 166,910	\$ 192,888	\$ 191,987	\$ 191,987	\$ 191,087	(0.5)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 13,510	\$ 11,972	\$ 14,000	\$ 14,000	\$ 14,000	—%
Transfers	626,408	616,883	647,400	647,400	647,400	—%
Total Expenditures	\$ 639,918	\$ 628,855	\$ 661,400	\$ 661,400	\$ 661,400	—%

EXPLANATORY NARRATIVE

Capitol Theatre PFD- 273

This function includes administrative costs of the district (\$14,000), a transfer for debt service on the Capitol Theatre bonds issued in 2009 (\$465,000 in Fund 272), a transfer to the Capitol Theatre Operating Fund 171 (\$122,400), and a transfer to the Capitol Theatre Construction Fund 322 (\$60,000).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
273 Capitol Theatre PFD	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 13,510	\$ 11,972	\$ 14,000	\$ 14,000	\$ 14,000	—%
Transfers Out	626,408	616,883	647,400	647,400	647,400	—%
Total Expenditures	<u>\$ 639,918</u>	<u>\$ 628,855</u>	<u>\$ 661,400</u>	<u>\$ 661,400</u>	<u>\$ 661,400</u>	—%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 176,423	\$ 166,911	\$ 192,887	\$ 192,887	\$ 191,987	(0.5)%
33 Intergovernmental	629,905	653,945	660,000	660,000	660,000	— %
36 Miscellaneous Revenues	500	887	500	500	500	— %
Total	<u>\$ 806,828</u>	<u>\$ 821,743</u>	<u>\$ 853,387</u>	<u>\$ 853,387</u>	<u>\$ 852,487</u>	(0.1)%

RISK MANAGEMENT RESERVE - 515

Finance & Budget Director
Legal

Danilo Agsalog
Helen Harvey

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 provides for:

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

Function(s): 661, 662, 663, 665, 667, 668 & 669.

AUTHORIZED PERSONNEL

Risk Management funds 6.30 FTE's that are included in other divisions' Authorized Personnel charts. Purchasing (670) includes .50 FTE (Purchasing Assistant), City Clerks (014) includes 0.60 FTE's (Public Records Officer) and Legal (017) includes 5.20 FTE's (Attorneys and Legal Assistants).

BUDGET SUMMARY

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
Function/Title						
661 Legal	\$ 1,772,391	\$ 1,313,123	\$ 1,498,381	\$ 1,207,093	\$ 1,444,944	19.7 %
662 Administration	191,410	95,134	173,000	173,000	176,800	2.2 %
663 Insurance & Bond Premium	1,467,970	1,509,644	1,572,000	1,598,617	1,717,136	7.4 %
665 Claims Paid	438,745	363,790	350,000	300,000	350,000	16.7 %
667 Case Settlements	503,650	(32,446)	120,000	235,228	174,924	(25.6)%
668 ACLU Program	—	—	—	32,385	7,500	(76.8)%
669 Internal City Claims	310,828	103,634	100,000	150,000	150,000	— %
Total	4,684,994	3,352,879	3,813,381	3,696,323	4,021,304	8.8 %
Object/Type						
36 Miscellaneous Revenues	3,610,225	3,629,276	3,984,528	4,719,018	4,089,141	(13.3)%
39 Other Financing Sources	281,345	36,470	94,000	42,120	84,000	99.4 %
Transfers In	—	62,623	—	—	—	n/a
Total	3,891,570	3,728,369	4,078,528	4,761,138	4,173,141	(12.3)%
Fund Balance						
Beginning Balance	1,026,667	733,243	(951,265)	(951,265)	113,550	(111.9)%
Revenues less Expenditures	(793,424)	375,490	265,147	1,064,815	151,837	(85.7)%
Ending Balance	\$ 233,243	\$ 1,108,733	\$ (686,118)	\$ 113,550	\$ 265,387	133.7 %

186 - 2018 Adopted Budget

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 417,036	\$ 511,421	\$ 545,712	\$ 493,418	\$ 547,235	10.9%
200 Personnel Benefits	123,817	161,475	173,669	173,059	177,709	2.7%
Sub-Total Salaries & Benefits	540,853	672,896	719,381	666,477	724,944	8.8%
300 Operating Supplies	6,223	4,219	8,500	4,500	7,500	66.7%
400 Professional Services & Charges	4,137,918	2,675,762	3,085,500	3,025,345	3,288,860	8.7%
Total Expenditures	\$ 4,684,994	\$ 3,352,877	\$ 3,813,381	\$ 3,696,322	\$ 4,021,304	8.8%

EXPLANATORY NARRATIVE

This department accounts for legal costs required to manage the legal program, including city staff costs and outside legal costs.

Legal - 661

Account 41 Professional Services - The professional services accounts are used to provide for the cost of outside legal services to defend claims brought against the City.

Account 43 Transportation and Training - This account provides for Legal 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 49 Miscellaneous - The 2018 budget provides for continuing education training registrations and dues and subscriptions for the legal staff.

661 Legal	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 405,297	\$ 472,231	\$ 541,082	\$ 482,888	\$ 535,855	11.0%
12 Overtime	3,201	—	2,000	—	—	n/a
13 Special Pay	2,508	481	630	1,830	1,880	2.7%
14 Retire/Term Cashout	6,029	38,709	2,000	2,000	2,000	—%
Total	417,035	511,421	545,712	486,718	539,735	10.9%
200 Benefits	123,817	161,475	173,669	172,374	177,709	3.1%
300 Operating Supplies						
31 Office & Oper Supplies	3,394	2,262	3,500	2,500	3,000	20.0%
35 Small Tools & Equip	2,829	1,957	5,000	2,000	4,500	125.0%
Total	6,223	4,219	8,500	4,500	7,500	66.7%
400 Professional Services & Charges						
41 Professional Services	1,210,177	620,778	750,000	525,000	700,000	33.3%
43 Trans & Training	1,168	1,785	4,000	2,500	3,500	40.0%
49 Miscellaneous	13,970	13,444	16,500	16,000	16,500	3.1%
Total	1,225,315	636,007	770,500	543,500	720,000	32.5%
Total Expenditures	\$ 1,772,390	\$ 1,313,122	\$ 1,498,381	\$ 1,207,092	\$ 1,444,944	19.7%

Administration - 662

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
662 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 191,410	\$ 95,134	\$ 173,000	\$ 173,000	\$ 176,800	2.2%

Insurance & Bond Premiums - 663

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
663 Insurance & Bond Premiums	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
46 Insurance	\$ 1,467,970	\$ 1,509,644	\$ 1,572,000	\$ 1,598,617	\$ 1,717,136	7.4%

Claims Paid - 665

The 2018 budget provides a reserve for payment of damage claims which could be incurred along with an amount set aside as a contingency. If claims exceed the available fund balance, an interfund loan will be executed to be repaid over 3 years.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
665 Claims Paid	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 438,745	\$ 363,790	\$ 350,000	\$ 300,000	\$ 350,000	16.7%

Case Settlements - 667

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
667 Case Settlements	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 503,068	\$ 181,539	\$ 120,000	\$ 178,353	\$ 174,924	(1.9)%
49 Miscellaneous	—	1,846,014	—	56,875	—	n/a
Total Expenditures	\$ 503,068	\$ 2,027,553	\$ 120,000	\$ 235,228	\$ 174,924	(25.6)%

ACLU Program - 668

This program was developed with the ACLU as part of the 2016 Voting Rights Act settlement. High school interns are employed at the City during the summer and are mentored by a Council member. The professional service charge was a City-wide equity study done by the WSU Metro Center also in response to the City's contract with the ACLU.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
668 ACLU Program	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ —	\$ 6,700	\$ 7,500	11.9 %
200 Benefits	—	—	—	685	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	—	—	—	25,000	—	(100.0)%
Total Expenditures	\$ —	\$ —	\$ —	\$ 32,385	\$ 7,500	(76.8)%

Internal City Claims - 669

This account is used to mitigate potentially dangerous conditions on City property. For example, 2015 included the demolition of the Allied Arts building at Gilbert Park, and the demolition of the old pool houses at Miller and Washington Parks were paid from this account in 2016.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
669 Internal City Claims	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 310,828	\$ 102,984	\$ 100,000	\$ 150,000	\$ 150,000	—%
44 Taxes & Assessments	—	649	—	—	—	n/a
Total Expenditures	\$ 310,828	\$ 103,633	\$ 100,000	\$ 150,000	\$ 150,000	—%

Revenue

Revenues are primarily derived from operating departments and divisions for Risk Management Fund services. The 2018 budget also includes an estimate of insurance reimbursements and includes 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 1,026,667	\$ 733,243	\$ (951,265)	\$ (951,265)	\$ 113,550	(111.9)%
36 Miscellaneous Revenues	3,610,225	3,629,276	3,984,528	4,719,018	4,089,141	(13.3)%
39 Other Financing Sources	281,345	36,470	94,000	42,120	84,000	99.4 %
Transfers In	—	62,623	—	—	—	n/a
Total	\$ 4,918,237	\$ 4,461,612	\$ 3,127,263	\$ 3,809,873	\$ 4,286,691	12.5 %

CEMETERY TRUST - 710

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

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.

Function(s): 518.

EXPLANATORY NARRATIVE

Revenue is from endowment care when cemetery plots are sold and from interest earnings. The interest amount is then transferred to the Cemetery Fund.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
518 Transfer Out	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	— %
Object/Type						
34 Chrgs f/Goods & Svcs	15,709	7,738	9,000	9,500	9,000	(5.3)%
36 Miscellaneous Revenues	12,000	12,000	12,000	12,000	12,000	— %
Total	27,709	19,738	21,000	21,500	21,000	(2.3)%
Fund Balance						
Beginning Balance	632,022	647,731	655,469	655,469	664,969	1.4 %
Revenues less Expenditures	15,709	7,738	9,000	9,500	9,000	(5.3)%
Ending Balance	\$ 647,731	\$ 655,469	\$ 664,469	\$ 664,969	\$ 673,969	1.4 %

YAKCORPS AGENCY - 632

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis*

DEFINITION

This fund 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.

Function(s): 632.

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. In accordance with governmental accounting guidance, all incoming funds are classified as amounts payable to vendors and all outgoing amounts are reductions of this liability. Therefore, there are no actual revenues or expenditures in this fund.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Function/Title			Budget	Estimate	Budget	to Proj
632 Communications	\$ 750,009	\$ 564,546	\$ 655,000	\$ 655,000	\$ 655,000	—%
Object/Type						
33 Intergovernmental	627,333	664,615	655,000	655,000	655,000	—%
Fund Balance						
Beginning Balance	—	—	—	—	—	n/a
Revenues less Expenditures	(122,676)	100,069	—	—	—	n/a
Ending Balance	<u>\$ (122,676)</u>	<u>\$ 100,069</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	n/a

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.

GENERAL OBLIGATION AND REVENUE BOND SUMMARY

Fund	Description	Date of Issue	Maturity Date	Original Issue	----- 2018 -----			Ending Balance
					Previous Balance	Amount Redeemed	Amount Issued	
General Obligation Bonds								
272	Conv Center Add III	05/08/07	05/01/26	\$ 4,910,000	\$ 3,435,000	\$ 325,000	\$ —	\$ 3,110,000
272	Capitol Theatre Exp	08/28/09	12/01/18	2,055,000	250,000	250,000	—	—
272	Capitol Theatre Exp/BAB's	08/28/09	12/01/32	4,980,000	4,980,000	—	—	4,980,000
281	Street Resurfacing Project	06/20/13	06/20/28	5,000,000	3,630,769	319,031	—	3,311,738
281	Infrastructure Project	08/28/08	12/01/19	2,190,000	455,000	225,000	—	230,000
281	Fire Ladder Apparatus	08/28/08	12/01/21	760,000	270,000	65,000	—	205,000
281	Fire Station West Valley	05/08/07	05/01/22	815,000	330,000	60,000	—	270,000
281	Downtown Revitalization	05/08/07	05/01/22	1,490,000	600,000	110,000	—	490,000
281	SunDome Expansion	06/17/03	12/01/23	1,430,528	393,790	75,855	—	317,935
281	Street Impr Project	06/09/14	06/01/24	13,140,000	9,885,000	1,245,000	—	8,640,000
281	Yakima Sports Complex	11/17/15	06/01/35	5,000,000	4,512,915	250,901	—	4,262,014
287	Convention Center Exp II	09/07/04	11/01/19	4,175,000	730,000	395,000	—	335,000
Sub-Total				45,945,528	29,472,474	3,320,787	—	26,151,687
Revenue Bonds								
486	Water Revenue Bonds	06/05/08	11/01/18	1,883,951	220,000	220,000	—	—
488	Wastewater Rev Bonds	06/05/08	11/01/27	5,440,000	3,345,000	275,000	—	3,070,000
491	Irrigation Revenue Bonds	09/14/04	09/01/34	5,215,000	3,680,000	150,000	—	3,530,000
493	Wastewater Rev Bonds (B)	04/30/12	11/01/23	9,400,000	6,115,000	930,000	—	5,185,000
Sub-Total				21,938,951	13,360,000	1,575,000	—	11,785,000
Grand Total				<u>\$ 67,884,479</u>	<u>\$ 42,832,474</u>	<u>\$ 4,895,787</u>	<u>\$ —</u>	<u>\$ 37,936,687</u>

**2007 & 2009 CONVENTION CENTER/CAPITOL THEATRE
PFD LTGO BONDS - 272**

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis*

DEFINITION

The Public Facilities District Convention Center (PFDC) 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 function 815.

The Public Facilities District Capitol Theatre (PFDC) 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 function 816.

Function(s): 815 & 816.

EXPLANATORY NARRATIVE

PFD LONG-TERM GENERAL OBLIGATION BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2018</u>	<u>Bonds Outstanding 12/31/18</u>	<u>Coupons Maturing 2018</u>
Function 815 - Capital Improvement/Convention Center						
5/8/07 Refunding 1996 Bonds	05/01/26	\$ 4,910,000	\$ 1,475,000	\$ 325,000	\$ 3,110,000	\$ 133,095
Function 816 - Capital Improvement/Capitol Theatre						
8/28/09 GO Bond Series A	12/01/18	2,055,000	1,805,000	205,000	—	10,625
8/28/09 GO Bond Series B	12/01/32	4,980,000	—	—	4,980,000	311,130
Total		<u>7,035,000</u>	<u>1,805,000</u>	<u>205,000</u>	<u>4,980,000</u>	<u>321,755</u>
Fund Total		<u>\$ 11,945,000</u>	<u>\$ 3,280,000</u>	<u>\$ 530,000</u>	<u>\$ 8,090,000</u>	<u>\$ 454,850</u>

Convention Center Capital Improvement - 815

Revenue is provided by a transfer from the Public Facilities District Convention Center fund (172) to support debt service payments of \$458,095.

Capitol Theatre Capital Improvement - 816

Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Convention Center fund (174) in the amount of \$465,000, and a Federal subsidy to support debt service payments of \$101,000.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Object/Type						
700 Debt Service - Principal	\$ 500,000	\$ 520,000	\$ 550,000	\$ 550,000	\$ 575,000	4.5 %
800 Debt Service - Interest	526,050	504,025	479,213	479,213	454,850	(5.1)%
Total	1,026,050	1,024,025	1,029,213	1,029,213	1,029,850	0.1 %
Object/Type						
33 Intergovernmental	101,218	101,436	101,000	101,000	101,000	— %
Transfers In	926,628	924,603	928,213	928,213	928,213	— %
Total	1,027,846	1,026,039	1,029,213	1,029,213	1,029,213	— %
Fund Balance						
Beginning Balance	161,795	163,591	165,605	165,605	165,605	— %
Revenues less Expenditures	1,796	2,014	—	—	(637)	n/a
Ending Balance	\$ 163,591	\$ 165,605	\$ 165,605	\$ 165,605	\$ 164,968	(0.4)%

MISCELLANEOUS LTGO BONDS - 281

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis*

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 2007/2008 Fire & Streets Capital bond issues. Also provided for is the redemption for a 2013 Arterial Street Overlay bond and redemption for the 2014 Limited Tax General Obligation Bonds to fund City’s road improvement. It should be noted that the debt service on these two recent street improvement bonds add to \$2,024,788, which meets the charter amendment to use an additional \$2 million per year for streets.

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.

Function(s): 817, 818, 819, 820, 821, 822, 823, 868 & 872.

EXPLANATORY NARRATIVE

Below is a matrix that presents the details of each issue by project. The second matrix provides a project description and the corresponding repayment sources. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2018 is estimated to be \$8,735.

**MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
DETAIL BY PROJECT**

Project	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2018	Bonds Outstanding 12/31/18	Coupons Maturing 2018
Street Resurfacing	06/20/13	06/20/28	\$ 5,000,000	\$ 1,369,231	\$ 319,031	\$ 3,311,738	\$ 58,199
Infrastructure	08/28/08	12/01/19	2,190,000	1,735,000	225,000	230,000	18,200
Fire Ladder Apparatus	08/28/08	12/01/21	760,000	490,000	65,000	205,000	10,800
West Valley Fire Station	05/08/07	05/01/22	815,000	485,000	60,000	270,000	12,035
Downtown Revitalization	05/08/07	05/01/22	1,490,000	890,000	110,000	490,000	21,865
SunDome	06/17/03	12/01/23	1,430,528	1,036,738	75,855	317,934	72,557
Street Improvements	06/09/14	06/01/24	13,140,000	3,255,000	1,245,000	8,640,000	402,450
Yakima Sports Complex	11/17/15	06/01/35	5,000,000	487,084	250,901	4,262,015	149,099
Total			\$ 29,825,528	\$ 9,748,053	\$2,350,787	\$ 17,726,687	\$ 745,205

Note: Bonds and Coupons Maturing were estimated at the time of budget adoption.

**MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
DETAIL BY PROJECT DESCRIPTION**

Project	Description	Revenue Sources	SU
1944	River Road and North 16th Avenue to Fruitvale Blvd. Project	Gas Tax	819
2353	Street Resurfacing Project - 2013	General Property Tax	872
2230	Grind & Overlay/Pedestrian Enhancement/ Summitview Signalization	First & Second 1/4% Real Estate Excise Tax	823
Fire Capital	Fire Ladder Apparatus	General Property Tax	817
2105	Fire Station 92 Facility Addition	Excise Tax (REET 1)	820
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)	822
SunDome	SunDome Expansion	Business License fee, first 1/4% Real Estate Excise Tax (REET 1)	818
Street Impr	Street Improvements - 2014	General Fund (Property & Sales Tax)	868
SOZO	Acquisition and improvements to a soccer/ multi-use sports campus	Parks & Recreation Fund (Property Tax)	878

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
700 Debt Service - Principal	\$ 1,970,828	\$ 2,426,136	\$ 2,499,756	\$ 2,499,756	\$ 2,350,787	(6.0)%
800 Debt Service - Interest	1,039,361	886,103	820,826	820,826	745,205	(9.2)%
Total	3,010,189	3,312,239	3,320,582	3,320,582	3,095,992	(6.8)%
Object/Type						
Transfers In	3,010,189	3,312,239	3,321,082	3,320,582	3,095,993	(6.8)%
Fund Balance						
Beginning Balance	8,733	8,734	8,734	8,734	8,734	— %
Revenues less Expenditures	—	—	500	—	1	n/a
Ending Balance	\$ 8,733	\$ 8,734	\$ 9,234	\$ 8,734	\$ 8,735	— %

2004 CONVENTION CENTER LTGO BONDS - 287

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis*

DEFINITION

This fund provides for redemption of 1996 Ltd. Levy General Obligation Bonds used to expand/remodel the Convention Center. In 2004, this bond issue was refunded and average annual debt service was reduced from \$448,000 to \$427,000.

Function(s): 827.

EXPLANATORY NARRATIVE

Resources for redemption are provided by the Hotel/Motel Tax and investment interest. The fund balance at the end of 2018 is estimated to be \$80,753.

LONG-TERM GENERAL OBLIGATION CONVENTION CENTER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2018</u>	<u>Bonds Outstanding 12/31/18</u>	<u>Coupons Maturing 2018</u>
9/7/04 Refunding 1996 Bonds	11/01/19	\$ 4,175,000	\$ 3,445,000	\$ 395,000	\$ 335,000	\$ 30,265

BUDGET SUMMARY

<u>Function/Title</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Amended Budget</u>	<u>2017 Year-End Estimate</u>	<u>2018 Projected Budget</u>	<u>% Chng YE Est to Proj</u>
700 Debt Service - Principal	\$ 355,000	\$ 365,000	\$ 380,000	\$ 380,000	\$ 395,000	3.9 %
800 Debt Service - Interest	73,190	59,700	45,465	45,465	30,265	(33.4)%
Total	428,190	424,700	425,465	425,465	425,265	— %
Object/Type						
31 Taxes	428,505	429,653	428,000	428,000	428,000	— %
36 Miscellaneous Revenues	750	—	750	750	750	— %
Total	429,255	429,653	428,750	428,750	428,750	— %
Fund Balance						
Beginning Balance	67,965	69,030	73,983	73,983	77,268	4.4 %
Revenues less Expenditures	1,065	4,953	3,285	3,285	3,485	6.1 %
Ending Balance	\$ 69,030	\$ 73,983	\$ 77,268	\$ 77,268	\$ 80,753	4.5 %

2008 WATER REVENUE BONDS - 486

*Finance & Budget Director
Financial Services Manager*

*Danilo Agsalog
Tara Lewis*

DEFINITION

The Water Revenue Bond Reserve Fund provides for redemption of the 2008 Water Revenue Bonds from Water Operating revenues. Revenue bond issues have reserve requirements set forth in bond covenants.

Function(s): 853.

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2018 of \$367,580, and is in compliance with bond covenants.

WATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2018</u>	<u>Bonds Outstanding 12/31/18</u>	<u>Coupons Maturing 2018</u>
6/5/08 - 2008 Revenue Bond Refunding 1998 Bond	11/01/18	\$ 1,883,951	\$ 1,663,951	\$ 220,000	\$ —	\$ 11,000

BUDGET SUMMARY

<u>Function/Title</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Amended Budget</u>	<u>2017 Year-End Estimate</u>	<u>2018 Projected Budget</u>	<u>% Chng YE Est to Proj</u>
700 Debt Service - Principal	\$ 200,000	\$ 205,000	\$ 210,000	\$ 210,000	\$ 220,000	4.8 %
800 Debt Service - Interest	37,700	29,700	21,500	21,500	11,000	(48.8)%
Total	237,700	234,700	231,500	231,500	231,000	(0.2)%
 Object/Type						
36 Miscellaneous Revenues	25	—	700	700	700	— %
Transfers In	237,700	234,700	230,800	231,500	230,800	(0.3)%
Total	237,725	234,700	231,500	232,200	231,500	(0.3)%
 Fund Balance						
Beginning Balance	366,355	361,430	366,380	366,380	367,080	0.2 %
Revenues less Expenditures	25	—	—	700	500	(28.6)%
Ending Balance	\$ 366,380	\$ 361,430	\$ 366,380	\$ 367,080	\$ 367,580	0.1 %

2008 WASTEWATER REVENUE BONDS - 488

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

This fund (488) 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.

Function(s): 854.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2018 of \$850, however, this will be adjusted at year-end.

2008 WASTEWATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2018</u>	<u>Bonds Outstanding 12/31/18</u>	<u>Coupons Maturing 2018</u>
6/5/08 - 2008 Revenue Bond	11/01/27	\$ 5,440,000	\$ 2,095,000	\$ 275,000	\$ 3,070,000	\$ 138,813

BUDGET SUMMARY

<u>Function/Title</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Amended Budget</u>	<u>2017 Year-End Estimate</u>	<u>2018 Projected Budget</u>	<u>% Chng YE Est to Proj</u>
700 Debt Service - Principal	\$ 240,000	\$ 250,000	\$ 260,000	\$ 260,000	\$ 275,000	5.8 %
800 Debt Service - Interest	171,413	161,813	151,813	151,813	138,813	(8.6)%
Total	411,413	411,813	411,813	411,813	413,813	0.5 %
Object/Type						
36 Miscellaneous Revenues	—	—	425	425	425	— %
Transfers In	411,413	411,813	411,388	411,812	413,813	0.5 %
Total	411,413	411,813	411,813	412,237	414,238	0.5 %
Fund Balance						
Beginning Balance	(1)	(26,969)	—	—	425	n/a
Revenues less Expenditures	—	—	—	424	425	0.2 %
Ending Balance	\$ (1)	\$ (26,969)	\$ —	\$ 424	\$ 850	100.5 %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

This fund number 491 was established in 2003 to provide for redemption of Irrigation Revenue Bonds from Irrigation Operating revenues. The Council approved major improvements to the irrigation system to be funded by \$10 million of bonds issued. Because of the long-term nature of this project, the bond issues were separated based on estimated spend down schedules; \$5.2 million were issued in August 2004. The balance will be issued as needed, although the capital rate approved for the irrigation rebuild is generating enough to pay debt service on this issue and to cash flow the ongoing capital projects. Future borrowings are anticipated to be shorter-term interfund loans. Revenue bond issues typically have reserve requirements set forth in bond covenants.

Function(s): 855.

EXPLANATORY NARRATIVE

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 2018 is \$31,013.

IRRIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2018	Bonds Outstanding 12/31/18	Coupons Maturing 2018
9/1/04 - 2004 Revenue Bond	09/01/34	\$ 5,215,000	\$ 1,535,000	\$ 150,000	\$ 3,530,000	\$ 171,341

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
700 Debt Service - Principal	\$ 130,000	\$ 135,000	\$ 145,000	\$ 145,000	\$ 150,000	3.4 %
800 Debt Service - Interest	187,741	182,541	177,141	177,141	171,341	(3.3)%
Total	317,741	317,541	322,141	322,141	321,341	(0.2)%
Object/Type						
Transfers In	317,742	317,541	317,542	322,141	317,542	(1.4)%
Fund Balance						
Beginning Balance	34,812	(26,034)	34,813	34,813	34,812	— %
Revenues less Expenditures	1	—	(4,599)	—	(3,799)	n/a
Ending Balance	\$ 34,813	\$ (26,034)	\$ 30,214	\$ 34,813	\$ 31,013	(10.9)%

2012 WASTEWATER REVENUE BONDS - 493

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

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

Function(s): 857 & 858.

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2016 of \$1,619,148 and is in compliance with reserve requirements set forth in bond covenants.

2012 WASTEWATER BOND DETAIL

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Original Issue</u>	<u>Redeemed in Prior Years</u>	<u>Bonds Maturing 2018</u>	<u>Bonds Outstanding 12/31/18</u>	<u>Coupons Maturing 2018</u>
12/22/03 Revenue Bond (B)	11/01/23	\$ 9,400,000	\$ 3,285,000	\$ 930,000	\$ 5,185,000	\$ 235,300

BUDGET SUMMARY

<u>Function/Title</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Amended Budget</u>	<u>2017 Year-End Estimate</u>	<u>2018 Projected Budget</u>	<u>% Chng YE Est to Proj</u>
700 Debt Service - Principal	\$ 865,000	\$ 885,000	\$ 900,000	\$ 900,000	\$ 930,000	3.3 %
800 Debt Service - Interest	300,300	280,000	262,300	262,300	235,300	(10.3)%
Total	1,165,300	1,165,000	1,162,300	1,162,300	1,165,300	0.3 %
Object/Type						
36 Miscellaneous Revenues	—	—	1,000	1,000	1,000	— %
Transfers In	1,165,300	1,165,000	1,165,000	1,162,300	1,165,000	0.2 %
Total	1,165,300	1,165,000	1,166,000	1,163,300	1,166,000	0.2 %
Fund Balance						
Beginning Balance	1,618,148	1,571,482	1,618,148	1,618,148	1,619,148	0.1 %
Revenues less Expenditures	—	—	3,700	1,000	700	(30.0)%
Ending Balance	\$ 1,618,148	\$ 1,571,482	\$ 1,621,848	\$ 1,619,148	\$ 1,619,848	— %

INTERGOVERNMENTAL - 590

GENERAL FUND

Finance & Budget Director
Financial Services Manager

Danilo Agsalog
Tara Lewis

DEFINITION

This division, included in General Fund, is used to pay the City's assessments and other fixed obligations to external intergovernmental agencies. In the past, it was also used to account for the outside agency requests that are supported by General Fund. Now most of the contracts with outside agencies are managed through the Economic Development budget in General Fund (Refer to chart at the beginning of this budget section for a summary log of all outside agencies and intergovernmental agencies, citywide).

Function(s): 567, 569, 575, 587, 591 & 804.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
567 Clean Air	\$ 37,048	\$ 37,232	\$ 37,288	\$ 37,288	\$ 38,220	2.5%
569 Division of Alcoholism	22,430	24,881	26,000	26,000	26,650	2.5%
575 YV Council of Governments	45,136	51,823	52,104	52,104	53,407	2.5%
587 Interlocal Agreement - County	39,095	39,095	39,095	39,095	39,095	—%
591 Court Costs	744	728	800	3,000	3,000	—%
804 CERB Loan	35,601	35,601	—	—	—	n/a
Total	\$ 180,054	\$ 189,360	\$ 155,287	\$ 157,487	\$ 160,372	1.8%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	45,880	52,551	52,904	55,104	56,407	2.4%
500 Intergovernmental	98,572	101,208	102,383	102,383	103,965	1.5%
700 Debt Service - Principal	31,986	33,745	—	—	—	n/a
800 Debt Service - Interest	3,615	1,856	—	—	—	n/a
Total Expenditures	\$ 180,053	\$ 189,360	\$ 155,287	\$ 157,487	\$ 160,372	1.8%

EXPLANATORY NARRATIVE**Clean Air - 567**

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
567 Clean Air	Actual	Actual	Budget	Estimate	Budget	to Proj
500 Intergovernmental Services						
51 Intergov't Prof Services	\$ 37,048	\$ 37,232	\$ 37,288	\$ 37,288	\$ 38,220	2.5%

Division of Alcoholism - 569

This function provides for payments to the Yakima County Division of Alcoholism and Central Washington Comprehensive Mental Health. Payments to Yakima County Division of Alcoholism are based on 2% of City of Yakima receipts of Liquor Excise and Liquor Profits revenue, in accordance with state law.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
569 Division of Alcoholism	Actual	Actual	Budget	Estimate	Budget	to Proj
500 Intergovernmental Services						
51 Intergov't Prof Services	\$ 22,430	\$ 24,881	\$ 26,000	\$ 26,000	\$ 26,650	2.5%

Council of Governments - 575

The COG assessment is based on 48¢ per capita against the City of Yakima's 2017 population estimate of 93,900. Additionally, there is an assessment related to the local government's share of federal transportation project funding. The additional assessment is due to the jurisdictions' share of federal transportation project funding.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
575 Council of Governments	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
49 Miscellaneous	\$ 45,136	\$ 51,823	\$ 52,104	\$ 52,104	\$ 53,407	2.5%

Interlocal Agreement - County - 587

This function 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 2018 budget includes \$39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
587 Interlocal Agreement - County	Actual	Actual	Budget	Estimate	Budget	to Proj
500 Intergovernmental Services						
52 Intergov't Debt	\$ 39,095	\$ 39,095	\$ 39,095	\$ 39,095	\$ 39,095	—%

Court Costs - 591

The City agreed to pay back to District Court anything that they collect on any outstanding debt when we switched to Municipal Court. This is an extremely small amount at this point in time.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
591 Court Costs	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 744	\$ 728	\$ 800	\$ 3,000	\$ 3,000	—%

CERB Loan - 804

This function represents principal and interest on a Community Economic Revitalization Board (CERB) loan. This was a twenty-year loan incurred in 1997 and was totally repaid in 2016.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
804 CERB Loan	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ 31,986	\$ 33,745	\$ —	\$ —	\$ —	n/a
800 Debt Service Int/Other	3,615	1,856	—	—	—	n/a
Total Expenditures	\$ 35,601	\$ 35,601	\$ —	\$ —	\$ —	n/a

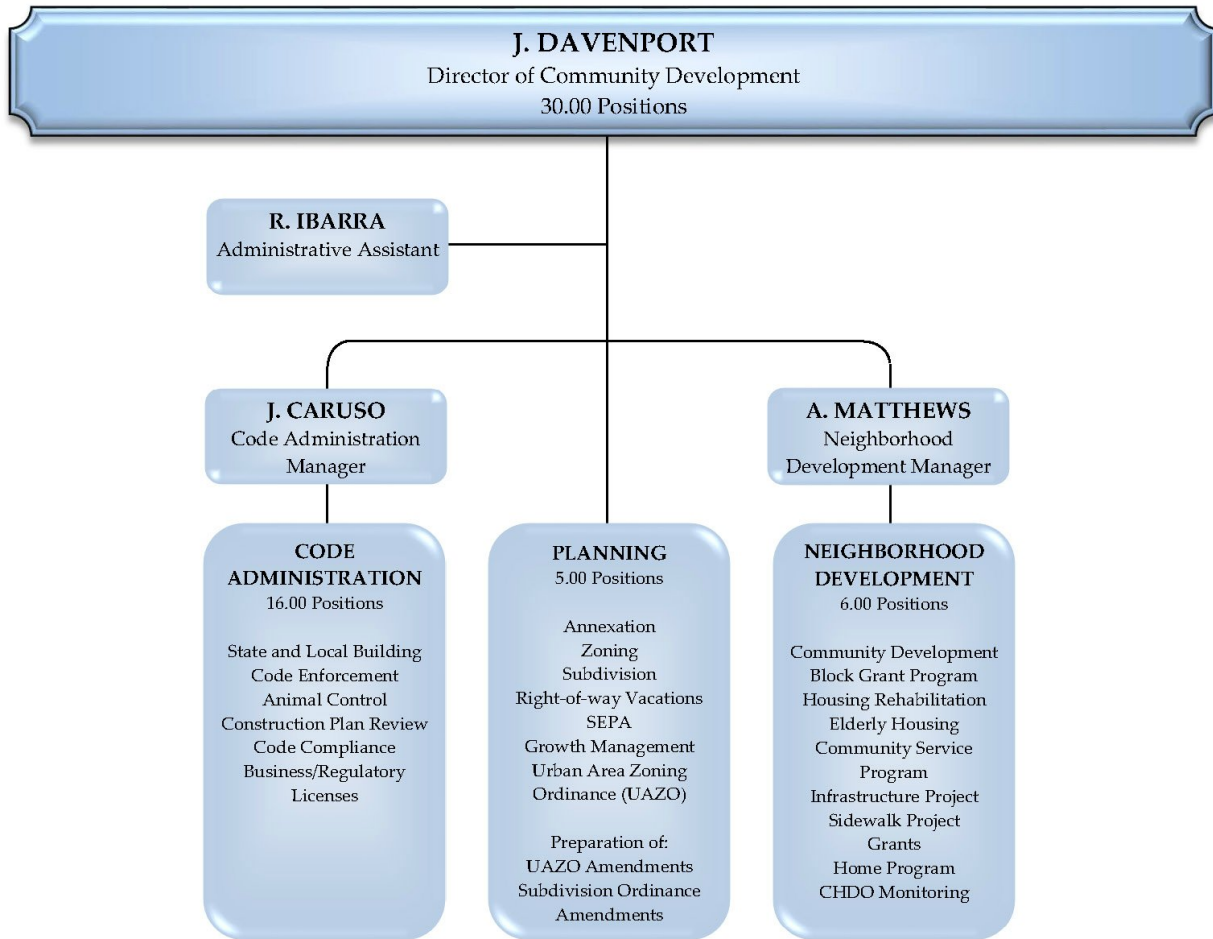
COMMUNITY DEVELOPMENT

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

* General Fund Department

COMMUNITY DEVELOPMENT

2018 Budgeted Staffing Levels



PLANNING - 210
GENERAL FUND

Community Development Director
Planning Manager

Joan Davenport
Joseph Calhoun

DEFINITION

The Planning Division is responsible for both current planning and long range land use actions. Current Planning tasks for Land Use Review are a major function of the Division. Most permit processes are regulatory and require public participation, public notice and permitting steps defined in State law. Ensuring the City of Yakima complies with regulatory requirements is a primary task of the Division. Current Planning includes all applications for Zoning (Type 1, Type 2, Rezone, Modification, etc.), Subdivision (Short Plat, Long Plat, Boundary Line Exemption, etc.), Environmental (SEPA, Shoreline, Critical Areas), and other regulatory permits such as Special Event and Right-of-Way Use Permits. Providing information and assistance to the public regarding development is a primary component of Current Planning. Counter assistance by a planner is a service provided to support Codes staff in the development process.

A new service provided to the development community in 2017 is an informal Pre-Application Development Services Team meeting. This free process allows developers and property owners the opportunity to submit basic drawings and design concepts prior to submitting a full application. The review allows Planning staff and other review staff (Codes, Engineering, Water, Wastewater, etc.) the opportunity to discuss the project with the applicant to let them know what conditions or site considerations are likely and/or what additional information will be required upon submittal.

Long-range planning efforts are primarily directed towards the preparation, administration and amendments to the Yakima Urban Area Comprehensive Plan and amendments to the Yakima Urban Area Zoning Ordinance, State Environmental Policy Act (SEPA) Ordinance, Subdivision Ordinance, and other regulations such as Critical Areas, FEMA Floodplains, master and neighborhood plans. As the City adopted its required Growth Management Act (GMA) update to the 2040 Comprehensive Plan in 2017, future efforts will involve implementation of the 2040 plan in the form of code revisions, along with processing any submitted property owner amendment requests. Long-range planning also includes providing support for other City Departments to provide data for facility planning and grant information.

Planning Division staff supports the City of Yakima Planning Commission, Historic Preservation Commission, the Hearing Examiner, and the City Council including various advisory groups and Council Committees.

Function(s): 213, 216 & 219.

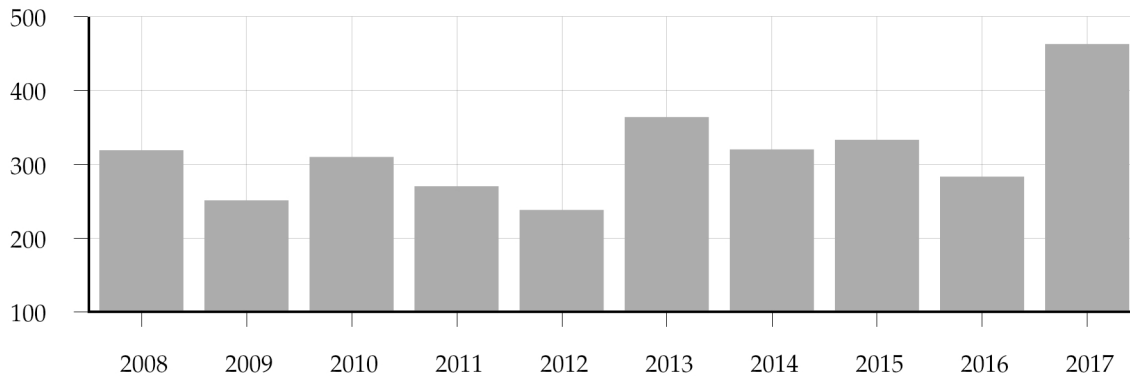
PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Urban Area Hearings Examiner				
Cases Heard	9	14	17	20

PERFORMANCE STATISTICS

Permit Type / Description	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Administrative Adjustment	18	19	14	15
Appeal to City Council	3	—	3	1
Appeal to Hearing Examiner	3	—	1	1
Class 1 Review	69	76	153	165
Class 2 Review	18	18	22	20
Class 3 Review	5	5	11	10
Comprehensive Plan Amendment	9	Updated	Updated	3
Critical Areas Review	3	2	6	6
Extension of Zoning or Subdivision Approval	—	—	1	1
Final Long Plat	7	1	4	5
Final Short Plat	9	3	9	7
Interpretation	—	—	1	—
Long Plat Alteration, Vacation or Easement Release	—	1	—	—
Modification	8	9	29	30
Non-Conforming Use / Structure	—	—	1	1
Planned Development	1	1	—	—
Pre-Application DST Meeting	—	—	26	35
Preliminary Binding Site Plan	—	1	—	—
Preliminary Long Plat	4	5	2	3
Preliminary Short Plat	14	8	12	10
Reasonable Accommodation	—	—	1	1
Referral to Hearing Examiner	1	1	1	—
Rezone	9	1	5	8
Right of Way Vacation	2	—	2	—
SEPA Environmental Review	36	26	34	35
Shoreline Development Permit, Variance or Condition Use	2	1	1	1
Shoreline Exemption	—	—	4	5
Short Plat Alteration or Easement Release	2	1	2	2
Short Plat Exemption	40	39	28	30
Special Event Permit Application	49	45	44	40
Text Amendment	4	1	4	4
Traffic Concurrency Review	12	9	15	17
Wireless Communication Facility / Cell Tower	5	10	22	20
Zoning Verification Letter	—	—	5	5
Total	333	283	463	481

LAND USE APPLICATIONS BY YEAR



AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00
1254	Planning Manager ⁽¹⁾	0.00	0.00	0.00	1.00
3310	Planning Specialist ⁽¹⁾	0.00	0.00	0.00	1.00
3311	Assistant Planner	1.00	1.00	1.00	1.00
3321	Associate Planner	1.00	1.00	1.00	1.00
3322	Senior Planner ⁽²⁾	1.00	0.00	0.00	1.00
7122	Department Assistant II	1.00	1.00	1.00	0.00
11201	Supervising Planner	1.00	1.00	1.00	0.00
11601	Community Development Admin Asst.	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		7.00	6.00	6.00	7.00

- (1) The Supervising Planner was replaced with the Planning Manager and the Department Assistant II was replaced with a Planning Specialist in a reorganization in 2017.
- (2) The Senior Planner was left vacant during 2016 and 2017 due to budget reductions.
- (3) An equivalent of 1.17 FTE's are funded by Codes (220).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
213 Land Use	\$ 33,988	\$ 16,604	\$ 30,000	\$ 25,000	\$ 25,000	—%
216 Comprehensive Planning	351,408	384,342	431,717	358,957	387,523	8.0%
219 Administration	149,804	196,241	207,998	209,568	217,225	3.7%
Total	<u>\$ 535,200</u>	<u>\$ 597,187</u>	<u>\$ 669,715</u>	<u>\$ 593,525</u>	<u>\$ 629,748</u>	6.1%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 336,140	\$ 359,174	\$ 414,210	\$ 378,796	\$ 415,127	9.6 %
200 Personnel Benefits	117,425	123,439	146,965	138,938	157,781	13.6 %
Sub-Total Salaries & Benefits	453,565	482,613	561,175	517,734	572,908	10.7 %
300 Operating Supplies	4,585	2,682	4,100	3,700	3,700	— %
400 Professional Services & Charges	77,051	111,892	104,440	72,090	53,140	(26.3)%
Total Expenditures	\$ 535,201	\$ 597,187	\$ 669,715	\$ 593,524	\$ 629,748	6.1 %

EXPLANATORY NARRATIVE

Land Use- 213

This line item provides a single regulatory hearing system for the City of Yakima. The Hearing Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues as authorized by adopted City ordinances. The Hearings Examiner and the Hearings Examiner Pro Tem are retained through four-year professional services contracts. The billing rate for professional services of the Hearing Examiner is \$140 per hour and the Examiner Pro-Tem is \$130 per hour.

213 Land Use	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 33,988	\$ 16,604	\$ 30,000	\$ 25,000	\$ 25,000	—%

Comprehensive Planning - 216

Current planning and long range land use actions within the City of Yakima are paid from this function.

Account 13 Special Pay - The areas that require special pay frequently are for bilingual services.

Account 41 Professional Services - This line item is used to pay professional services rendered by outside consultants. In addition, public notice newspaper ads as well as the posting of the applicant's property with land use action signs are paid through this account.

216 Comprehensive Planning	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 220,475	\$ 207,264	\$ 256,174	\$ 204,000	\$ 251,174	23.1 %
12 Overtime	40	26	50	50	50	— %
13 Special Pay	2,119	1,038	2,350	1,800	2,000	11.1 %
14 Retire/Term Cashout	1,399	3,849	2,000	18,100	2,000	(89.0)%
Total	224,033	212,177	260,574	223,950	255,224	14.0 %
200 Benefits	82,108	77,203	96,658	88,422	105,013	18.8 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
216 Comprehensive Planning	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	3,904	2,302	3,000	3,000	3,000	— %
35 Small Tools & Equip	659	440	800	400	400	— %
Total	4,563	2,742	3,800	3,400	3,400	— %
400 Professional Services & Charges						
41 Professional Services	26,127	81,050	55,000	26,000	5,500	(78.8)%
42 Communications	7,076	4,920	6,585	6,585	8,585	30.4 %
43 Trans & Training	1,422	419	2,000	1,000	2,000	100.0 %
48 Repairs & Maintenance	—	—	300	300	300	— %
49 Miscellaneous	6,080	5,829	6,800	9,300	7,500	(19.4)%
Total	40,705	92,218	70,685	43,185	23,885	(44.7)%
Total Expenditures	\$ 351,409	\$ 384,340	\$ 431,717	\$ 358,957	\$ 387,522	8.0 %

Administration - 219

These expenditures support the planning, direction, administration and support the operations of the department. Prior to 2016, the director and administrative support positions were allocated to all operating divisions overseen by the Community Development Director. In 2016, oversight of the City Hall Maintenance function was transferred to Public Works, thereby increasing the staffing allocation to Planning and Code Administration.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
219 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 108,601	\$ 146,251	\$ 150,096	\$ 152,607	\$ 157,163	3.0 %
12 Overtime	239	—	300	300	300	— %
13 Special Pay	848	745	1,439	939	1,439	53.2 %
14 Retire/Term Cashout	2,419	—	1,800	1,000	1,000	— %
Total	112,107	146,996	153,635	154,846	159,902	3.3 %
200 Benefits	35,316	46,236	50,308	50,516	52,768	4.5 %
300 Operating Supplies						
31 Office & Oper Supplies	22	18	100	100	100	— %
35 Small Tools & Equip	—	(78)	200	200	200	— %
Total	22	(60)	300	300	300	— %
400 Professional Services & Charges						
42 Communications	—	—	—	700	500	(28.6)%
43 Trans & Training	793	1,161	1,305	1,305	1,305	— %
48 Repairs & Maintenance	—	—	200	—	200	n/a
49 Miscellaneous	1,565	1,908	2,250	1,900	2,250	18.4 %
Total	2,358	3,069	3,755	3,905	4,255	9.0 %
Total Expenditures	\$ 149,803	\$ 196,241	\$ 207,998	\$ 209,567	\$ 217,225	3.7 %

Dedicated Revenue

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

Dedicated Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
32 Licenses & Permits	\$ 7,950	\$ 6,625	\$ 7,000	\$ 7,500	\$ 7,500	—%
34 Chrgs f/Goods & Svcs	50,900	35,745	90,000	90,000	90,000	—%
Total	\$ 58,850	\$ 42,370	\$ 97,000	\$ 97,500	\$ 97,500	—%

CODE ADMINISTRATION - 220
GENERAL FUND

Community Development Director
Code Administration Manager

Joan Davenport
Joe Caruso

DEFINITION

This Code Administration Division is responsible for the enforcement of all development codes related to structural, fire, life safety and health requirements. In addition, this division enforces land use regulations; operates the City's customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, issues general and regulatory licenses, oversees the City's Animal Control program, administers the City's nuisance ordinances; and operates the City's Code Compliance hotline. Beginning in 2016, the issuance of dog licenses was transferred to the Utility Services Division.

Function(s): 223, 225, 226, 229 & 239.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
Licenses	Actual	Actual	Estimated	Projected
Business Licenses	5,039	5,778	5,497	5,662
Regulatory Licenses	471	545	437	450
Amusement Devices	11	9	8	9
Penalties on Business Licenses	564	547	576	593
Total	6,085	6,879	6,518	6,714
Dangerous Building Repair and Demolition				
Abatement Charges/Appeals	53	21	28	17
Code Administration				
Building Permits	1,098	1,094	1,095	1,128
Fire Permits	125	138	113	116
Mechanical Permits	563	521	615	633
Plumbing Permits	416	590	529	545
Sign Permits	108	190	187	193
Plan Review Fees	539	668	577	594
Water/Sewer Application Processing Fee	154	226	197	203
Examinations	12	4	14	15
Right-of-Way Use Permits	14	15	21	22
Total	3,029	3,446	3,348	3,449

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1252	Code Administration Manager	1.00	1.00	1.00	1.00
4315	Plans Examiner II	2.00	2.00	2.00	2.00
4419	Code Compliance Officer	5.00	5.00	5.00	5.00
4421	Code Inspector	3.00	3.00	3.00	3.00
4430	Permit Project Coordinator	1.00	1.00	1.00	1.00
4441	Permit Technician	3.00	3.00	3.00	3.00
6510	Animal Control Officer	1.00	1.00	1.00	1.00
11251	Supervising Code Inspector	1.00	1.00	1.00	1.00
Total Personnel ⁽¹⁾		17.00	17.00	17.00	17.00

(1) Code Administration funds 1.17 FTE's in Environmental Planning (021) and 1.00 FTE in Neighborhood Development (124) and has the equivalent of 1.75 FTE's funded by Wastewater (473), Water (474), and Irrigation (475).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
223 Animal Control	\$ 276,399	\$ 336,972	\$ 351,465	\$ 354,415	\$ 355,966	0.4 %
225 Dangerous Buildings	64,780	25,577	54,000	26,000	26,000	— %
226 Permits / Licenses	151,913	176,915	163,000	144,756	144,377	(0.3)%
229 Code Administration	1,132,926	1,211,318	1,308,878	1,306,047	1,399,957	7.2 %
239 Administration	—	17,105	—	—	—	n/a
Total	\$ 1,626,018	\$ 1,767,887	\$ 1,877,343	\$ 1,831,218	\$ 1,926,300	5.2 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 886,788	\$ 982,629	\$ 1,035,659	\$ 1,036,637	\$ 1,104,237	6.5 %
200 Personnel Benefits	343,788	393,188	414,759	423,271	452,919	7.0 %
Sub-Total Salaries & Benefits	1,230,576	1,375,817	1,450,418	1,459,908	1,557,156	6.7 %
300 Operating Supplies	27,868	35,477	25,300	25,400	25,000	(1.6)%
400 Professional Services & Charges	366,159	354,093	399,125	343,409	341,643	(0.5)%
Transfers	1,416	2,500	2,500	2,500	2,500	— %
Total Expenditures	\$ 1,626,019	\$ 1,767,887	\$ 1,877,343	\$ 1,831,217	\$ 1,926,299	5.2 %

EXPLANATORY NARRATIVE

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
223 Animal Control/Crim Just.3%						
100 Salaries & Wages						
11 Salaries & Wages	\$ 28,968	\$ 48,798	\$ 52,552	\$ 52,552	\$ 54,951	4.6 %
12 Overtime	—	4	100	100	100	— %
13 Special Pay	503	—	750	750	750	— %
14 Retire/Term Cashout	—	5	500	500	500	— %
Total	29,471	48,807	53,902	53,902	56,301	4.5 %
200 Benefits	16,747	24,270	27,476	28,148	28,559	1.5 %
300 Operating Supplies						
31 Office & Oper Supplies	893	572	500	1,000	500	(50.0)%
32 Fuel	1,661	2,153	2,200	2,500	2,500	— %
Total	2,554	2,725	2,700	3,500	3,000	(14.3)%
400 Professional Services & Charges						
41 Professional Services	1,885	2,073	2,322	2,740	2,380	(13.1)%
42 Communications	3,140	2,816	2,850	2,850	2,850	— %
48 Repairs & Maintenance	951	2,796	1,375	1,775	1,375	(22.5)%
Total	5,976	7,685	6,547	7,365	6,605	(10.3)%
Vehicle Replacement	1,416	2,500	2,500	2,500	2,500	— %
Total Expenditures	\$ 56,164	\$ 85,987	\$ 93,125	\$ 95,415	\$ 96,965	1.6 %

Animal Control - 223

Animal Control salaries and wages are contained in the Criminal Justice Sales Tax 0.3% function.

Account 41 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, along with funding 3 animal control officers.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
223 Animal Control						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 587	\$ —	\$ —	\$ —	\$ —	n/a
32 Fuel	138	62	—	1,000	1,000	—%
Total	725	62	—	1,000	1,000	—%
400 Professional Services & Charges						
41 Professional Services	219,511	250,923	258,000	258,000	258,000	—%
42 Communications	—	—	340	—	—	n/a
Total	219,511	250,923	258,340	258,000	258,000	—%
Total Expenditures	\$ 220,236	\$ 250,985	\$ 258,340	\$ 259,000	\$ 259,000	—%

Dangerous Buildings - 225

Continuing to follow the City Council’s focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective. 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.

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

The abatement cost collection has been received on an irregular basis due to the property owners’ lack of willingness or inability to pay. There are three potential methods by which the city collects the abatement and administration fees for nuisance or dangerous conditions on private property, which include: a payment plan with the property owner, a lien on the property, and/or place the cleanup costs on the property’s tax rolls as a tax lien. If the property owner does not voluntarily pay the funds due and owing for administrative and clean up fees, then the City will be reimbursed when the property is sold, or the property taxes are paid.

The Code Administration Division continues to be proactive to address the City Council’s focus on improving neighborhood conditions and quality of life. This allows Code Compliance Officers to focus on selected areas to actively review properties for nuisance or land use violations. In addition, the Code Compliance Officers will continue to address the citizen complaints received on the Code Compliance Hotline, by email, or from the fillable form on the Code Compliance web page. Also, in 2014 two more Code Compliance Officers were added to Code Administration to sweep city corridors and assist in addressing nuisance violations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
225 Dangerous Buildings						
400 Professional Services & Charges						
49 Miscellaneous	\$ 64,780	\$ 25,577	\$ 54,000	\$ 26,000	\$ 26,000	—%

Permits / Licenses - 226

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

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

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

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Public Dance Permits	Heating Journeyman & Side Sewer Install License
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits
Special Event Permits	

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

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

Account 13 Special Pay - The areas that require special pay frequently are bilingual services provided by staff. Additionally, lump sum distributions to employees in accordance with bargaining agreements are included in this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
226 Permits/Licenses	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 92,654	\$ 97,334	\$ 91,574	\$ 91,348	\$ 96,942	6.1 %
12 Overtime	87	1	100	100	100	— %
13 Special Pay	845	944	922	2,650	2,859	7.9 %
14 Retire/Term Cashout	868	17,150	1,000	1,000	1,000	— %
Total	94,454	115,429	93,596	95,098	100,901	6.1 %
200 Benefits	38,769	39,138	42,703	42,958	36,777	(14.4)%
400 Professional Services & Charges						
41 Professional Services	17,441	20,987	25,000	5,000	5,000	— %
43 Trans & Training	29	155	500	500	500	— %
49 Miscellaneous	1,220	1,206	1,200	1,200	1,200	— %
Total	18,690	22,348	26,700	6,700	6,700	— %
Total Expenditures	\$ 151,913	\$ 176,915	\$ 162,999	\$ 144,756	\$ 144,378	(0.3)%

Code Administration - 229

For 2017 Year-to-Date, 1,053 Building Permits were issued with a construction valuation of \$75,904,783, compared to the same time in 2016 when 1,054 building permits were issued with a construction valuation of \$90,665,953.

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

Account 11 Salaries and Wages - ONDS has been funding a Code Compliance program by paying for 3 Code Compliance Officers. The Block Grants have been systematically reduced at the Federal level over the past few years, so this program is transitioning these costs back to General Fund over a 3 year period (2015-2017). As of 2017, ONDS no longer funds any portion of the Code Compliance Officers.

Account 41 Professional Services - This account is used primarily to pay for the professional services of consultants.

229 Code Administration	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 753,429	\$ 810,153	\$ 870,202	\$ 852,600	\$ 928,364	8.9 %
12 Overtime	299	—	300	300	300	— %
13 Special Pay	6,644	6,620	10,158	11,400	11,372	(0.2)%
14 Retire/Term Cashout	2,492	1,621	7,500	23,337	7,000	(70.0)%
Total	762,864	818,394	888,160	887,637	947,036	6.7 %
200 Benefits	288,273	329,780	344,580	352,166	387,583	10.1 %
300 Operating Supplies						
31 Office & Oper Supplies	8,291	7,414	7,000	7,000	7,000	— %
32 Fuel	10,442	9,631	10,500	10,400	10,500	1.0 %
34 Items Pchsd f/Resale	—	—	500	—	—	n/a
35 Small Tools & Equip	5,856	3,805	4,600	3,500	3,500	— %
Total	24,589	20,850	22,600	20,900	21,000	0.5 %
400 Professional Services & Charges						
41 Professional Services	13,315	3,355	5,000	3,000	2,500	(16.7)%
42 Communications	22,499	15,149	20,744	17,500	17,944	2.5 %
43 Trans & Training	1,050	894	3,500	2,000	2,000	— %
48 Repairs & Maintenance	15,595	14,226	14,894	15,044	14,894	(1.0)%
49 Miscellaneous	4,743	8,670	9,400	7,800	7,000	(10.3)%
Total	57,202	42,294	53,538	45,344	44,338	(2.2)%
Total Expenditures	\$ 1,132,928	\$ 1,211,318	\$ 1,308,878	\$ 1,306,047	\$ 1,399,957	7.2 %

Dedicated Revenue

Revenues include Taxes consisting of business licenses and property tax liens for abated properties; permits and licensing; plan checking fees and inspections.

Dedicated Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
31 Taxes	\$ 643,194	\$ 491,055	\$ 590,000	\$ 590,000	\$ 590,000	—%
32 Licenses & Permits	795,861	818,108	921,000	921,000	921,000	—%
34 Chrsgs f/Goods & Svcs	409,639	421,037	433,730	433,730	433,730	—%
Total	\$ 1,848,694	\$ 1,730,200	\$ 1,944,730	\$ 1,944,730	\$ 1,944,730	—%

NEIGHBORHOOD DEVELOPMENT - 124

*Community Development Director
ONDS Manager*

*Joan Davenport
Archie Matthews*

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG) 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.

2018 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 2018. 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.

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 2017 & 2018 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 at times to pay some of these costs from non-federal sources.

In addition to grant funded programs, HUD regulations require that cities participating in the Section 108 Loan Program include notice of their participation in the Action Plan. This is because of the provision that CDBG funds provide the final security for repayment of any defaulted Section 108 loan when the city is unable to recover payment from security collateral and personal financial guarantees. Information about the city's Section 108 loan is also included in the City's budget in the Economic Development Fund (Fund 123).

This City budget is the One Year Action Plan for fiscal year 2018, which is the fourth year of the five-year Consolidated Plan. The Annual Action Plan will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. 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.

Function(s): 241 & 242.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Neighborhood Development Programs				
Community Service Programs (Youth Programs) - Contracts	1	1	1	1
Neighborhood Cleanup/Improvement - Sites	80	70	50	30
Paint Program - Homes *	20	10	—	—
Economic Development - Jobs Created	7	7	7	5
Public Facilities - Facilities	1	—	1	—
Infrastructure (Side Sewers, Water lines, etc.) Households Assisted	—	6	—	—
Paint-Out-Graffiti - Hours	1,773	3,854	3,000	3,000
Paint-Out-Graffiti - Locations	7,726	7,922	6,500	6,500
Elderly/Disabled Rehab Program - Homes	100	90	90	80
Lead Based Paint Clearance - Properties	4	5	5	5
Volunteer Hours for all Programs - Hours *	7,888	8,168	7,000	7,500
CDBG Fair Housing Counseling				
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	8,136	8,752	5,000	5,000
HOME Program				
First Time Home Ownership Subsidy - Families	2	2	2	2
Special Needs Housing, in Partnership with CHDO - Units	—	3	10	1
New Construction, in Partnership with CHDO - Homes	2	4	2	2

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1253	Neighborhood Development Svc Manager	1.00	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant ⁽¹⁾	2.00	2.00	2.00	2.00
5130	Home Remodeling Technician	1.00	1.00	1.00	1.00
5151	Housing Loan Specialist	1.00	1.00	1.00	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00	1.00
Total Personnel		7.00	7.00	7.00	7.00

- (1) One Housing Rehabilitation Assistant is funded by Code Administration (220).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
241 ONDS Programs	\$ 1,235,081	\$ 1,021,386	\$ 3,976,112	\$ 3,943,377	\$ 1,311,886	(66.7)%
242 Administration	173,057	168,418	170,128	167,995	160,819	(4.3)%
Total	1,408,138	1,189,804	4,146,240	4,111,372	1,472,705	(64.2)%
Object/Type						
33 Intergovernmental	1,287,796	989,758	3,972,433	3,896,375	1,312,936	(66.3)%
36 Miscellaneous Revenues	186,887	317,091	168,932	214,000	168,932	(21.1)%
Transfers In	480	—	—	—	—	n/a
Total	1,475,163	1,306,849	4,141,365	4,110,375	1,481,868	(63.9)%
Fund Balance						
Beginning Balance	830,030	897,054	1,014,099	1,014,099	1,013,102	(0.1)%
Revenues less Expenditures	67,025	117,045	(4,875)	(997)	9,163	n/a
Ending Balance	\$ 897,055	\$ 1,014,099	\$ 1,009,224	\$ 1,013,102	\$ 1,022,265	0.9 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 359,727	\$ 346,186	\$ 383,665	\$ 350,385	\$ 371,695	6.1 %
200 Personnel Benefits	132,951	129,658	152,823	154,576	150,242	(2.8)%
Sub-Total Salaries & Benefits	492,678	475,844	536,488	504,961	521,937	3.4 %
300 Operating Supplies	16,220	15,681	19,198	19,161	19,198	0.2 %
400 Professional Services & Charges	899,240	698,280	3,590,553	3,587,249	931,570	(74.0)%
Total Expenditures	\$ 1,408,138	\$ 1,189,805	\$ 4,146,239	\$ 4,111,371	\$ 1,472,705	(64.2)%

EXPLANATORY NARRATIVE

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

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

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

HUD Programs (CDBG)	2018 Program Expenses	2018 Program Delivery Expenses	2018 Admin	2018 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)				
Senior/Disabled Rehabilitation	\$ 386,324	\$ 237,012	\$ —	\$ 623,336
Community/Public Services 570.201(e)				
Paint-Out-Graffiti (per HUD)	15,500	25,322	—	40,822
Fair Housing Counseling 570.201(k)	4,000	21,450	—	25,450
Public Services - OIC of WA	60,000	—	—	60,000
Senior/Disabled Energy Assistance Program	4,900	—	—	4,900
Total Community/Public Services	<u>84,400</u>	<u>46,772</u>	<u>—</u>	<u>131,172</u>
Economic Development 570.203(b)	25,000	—	—	25,000
Administrative CDBG Costs 570.206	—	—	184,650	184,650
Grand Estimated Totals ⁽¹⁾	<u><u>\$ 495,724</u></u>	<u><u>\$ 283,784</u></u>	<u><u>\$ 184,650</u></u>	<u><u>\$ 964,158</u></u>

(1) Program income is estimated since the figure is unknown until the money is received, throughout the year in 2018. Carry forward from 2017 will be encumbered when amount is known in spring 2018.

CDBG ESTIMATED REVENUE

Description	2018
CDBG - Current Year	\$ 902,258
CDBG - Program Interest Income	5,300
CDBG - Program Income	56,600
Estimated CDBG Revenues	<u><u>\$ 964,158</u></u>

Any 2017 carry forward dollars will be accounted for in the 2018 Encumbrance Ordinance. Because entitlement awards are estimated in this budget, the Community Development Block Grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

ONDS Programs - 241

Community Development Block Grant (CDBG) Program

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

PROFESSIONAL SERVICES

CDBG #	Program	Consolidated Plan 2018 Program
2414110	Community Service	\$ 131,172
2414820	Economic Development	25,000
2414820	Elderly/Disabled Rehabilitation	623,336
Total of Account 400 Other Services and Charges ⁽¹⁾		\$ 779,508

(1) All numbers are estimates based on the projection of “new” CDBG grant funds. In addition, what money remains unspent at the end of 2017 in a line item is carried forward into the following year, 2018. 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 functions 333 and 334 respectively; therefore, they are not itemized in this chart. In the 2018 Estimated Budget they are found under the category of Community / Public Service.

Home Ownership HOPE 3

This program is dedicated to the use of program income received from the HOPE 3 Grant for affordable housing and ownership to low and moderate income families. Part of the process of assessing low to moderate income families and their ability to make their monthly loan payments is staff time spent in reviewing affordability of the client as well as obtaining legal assistance, when needed. In 2018 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.

CDBG Fair Housing Counseling

This program provides Fair Housing Counseling through a Landlord/Tenant hotline as well as brochures of the Washington Landlord Tenant Regulations in keeping with the HUD mandated “Affirmatively Furthering Fair Housing” act.

Paint-Out-Graffiti Program

This program 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.

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 housing to home buyer assistance. While lacking the flexibility of the Block Grant program, the HOME program has provided valuable services to hundreds of families here in Yakima. By combining both programs under one strategy, the City of Yakima has provided a diversified approach to helping the many local residents these programs serve.

The HOME program can provide a variety of assistance to help meet affordable housing needs. The Yakima City Council has chosen to concentrate its investment of HOME funds (with the exception of assistance through nonprofits such as 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.

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.

HOME ESTIMATED REVENUES

Description	2018
HUD HOME Program	\$ 410,678
HOME Program Interest Income	13,000
HOME Program Income	71,272
HOME Revenue Totals:	<u>\$ 494,950</u>

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

Home Project Categories	Program		2018	2018 Total
	Program Expenses	Delivery Expenses	Admin	Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2015 HOME Entitlement)	\$ 292,805	\$ 25,000	\$ —	\$ 317,805
New Construction	90,361	31,154	—	121,515
Administrative HOME Costs	—	—	45,630	45,630
First Time Home Buyers	10,000	—	—	10,000
Grand Estimated Total Expenses	<u>\$ 393,166</u>	<u>\$ 56,154</u>	<u>\$ 45,630</u>	<u>\$ 494,950</u>

Note: 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 2018.

Non-Federal Programs

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

General Notes

Account 11 Salaries and Wages - Larger adjustments in this account are due to a semi-annual review of employees’ actual time spent within each service area and a subsequent realignment of salary allocations. These salary lines are monitored, as recommended by the Auditor, in order to properly track administrative costs. The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs.

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

Account 13 Special Pay - The areas that require special pay frequently are bilingual services.

Account 41 Professional Services - This account includes both CDBG and HOME contracts for program delivery (i.e. code compliance, contract with OIC for operations of SECC, etc.) Any current grant funds unspent at the end of 2017 will be included in the encumbrance appropriation for 2018.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
241 ONDS Programs	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 264,275	\$ 255,715	\$ 295,988	\$ 272,111	\$ 291,318	7.1 %
12 Overtime	—	—	600	600	600	— %
13 Special Pay	3,944	2,770	6,121	2,090	2,316	10.8 %
Total	268,219	258,485	302,709	274,801	294,234	7.1 %
200 Benefits	100,700.23	98,349.93	118,454.56	120,065.01	122,200.06	1.8 %
300 Operating Supplies						
31 Office & Oper Supplies	4,593	3,635	4,498	4,250	4,498	5.8 %
32 Fuel	3,320	2,891	3,000	3,000	3,000	— %
35 Small Tools & Equip	606	—	800	1,011	800	(20.9)%
Total	8,519	6,526	8,298	8,261	8,298	0.4 %
400 Professional Services & Charges						
41 Professional Services	213,162	151,599	95,100	88,700	95,100	7.2 %
42 Communications	5,046	4,100	1,239	1,239	1,239	— %
48 Repairs & Maintenance	639,435	502,326	3,450,311	3,450,311	790,814	(77.1)%
Total	857,643	658,025	3,546,650	3,540,250	887,153	(74.9)%
Total Expenditures	\$ 1,235,081	\$ 1,021,386	\$ 3,976,112	\$ 3,943,377	\$ 1,311,885	(66.7)%

Administration - 242

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

Account 13 Special Pay - The areas that require special pay are primarily for bilingual services.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
242 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 89,405	\$ 85,901	\$ 79,583	\$ 73,584	\$ 74,894	1.8 %
13 Special Pay	2,104	1,800	1,373	2,000	2,566	28.3 %
Total	91,509	87,701	80,956	75,584	77,460	2.5 %
200 Benefits	32,250	31,308	34,368	34,511	28,042	(18.7)%
300 Operating Supplies						
31 Office & Oper Supplies	1,231	3,822	5,100	5,100	5,100	— %
32 Fuel	2,095	1,957	2,300	2,300	2,300	— %
35 Small Tools & Equip	4,375	3,376	3,500	3,500	3,500	— %
Total	7,701	9,155	10,900	10,900	10,900	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
242 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	15,444	14,998	16,362	19,290	16,769	(13.1)%
42 Communications	7,043	5,948	3,639	3,200	3,639	13.7 %
43 Trans & Training	829	2,883	3,000	3,000	3,000	— %
44 Taxes & Assessments	692	1,371	2,000	2,000	2,000	— %
47 Public Utility Services	7,983	7,493	6,893	7,000	7,000	— %
48 Repairs & Maintenance	3,313	3,691	5,849	5,849	5,849	— %
49 Miscellaneous	6,294	3,871	6,160	6,660	6,160	(7.5)%
Total	41,598	40,255	43,903	46,999	44,417	(5.5)%
Total Expenditures	\$ 173,058	\$ 168,419	\$ 170,127	\$ 167,994	\$ 160,819	(4.3)%

Revenue

Intergovernmental revenues include the 2 HUD grants - CDBG & HOME. Miscellaneous revenues include contract collection of loans, payoffs, interest and miscellaneous revenues.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 830,030	\$ 897,054	\$ 1,014,099	\$ 1,014,099	\$ 1,013,102	(0.1)%
33 Intergovernmental	1,287,796	989,758	3,972,433	3,896,375	1,312,936	(66.3)%
36 Miscellaneous Revenues	186,887	317,091	168,932	214,000	168,932	(21.1)%
Transfers In	480	—	—	—	—	n/a
Total	\$ 2,305,193	\$ 2,203,903	\$ 5,155,464	\$ 5,124,474	\$ 2,494,970	(51.3)%

YAKIMA REVENUE DEVELOPMENT AREA - 323

Community Development Director

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 Cascade Mill Redevelopment area. Redevelopment of the Cascade Mill Project Area will focus in 2018 on preparation for street construction and environmental clean-up. The street right of way for the future extension of Bravo Company Boulevard and East-West Corridor will be dedicated to the City for street development in two portions: the southern portion in late 2017 and the remainder in 2018. Street construction is scheduled for 2019. Engineering plans, bid specifications and environmental review for the street project will occur in 2018. Coordination with the Department of Ecology is underway for environmental clean-up of the road corridor in an Interim Action which is part of the Agreed Order process.

Function(s): 701 & 801.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
Function/Title	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
701 Contracted Services	\$ 3,092,240	\$ 951,253	\$ 1,200,000	\$ 900,142	\$ 11,500,142	n/a
801 DYBID Parking	—	—	968,686	968,686	—	(100.0)%
Total	3,092,240	951,253	2,168,686	1,868,828	11,500,142	515.4 %
Object/Type						
31 Taxes	1,124,617	923,622	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	—	900,000	—	—	—	n/a
39 Other Financing Sources	—	—	—	—	12,000,000	n/a
Transfers In	—	601,008	—	—	—	n/a
Total	1,124,617	2,424,630	1,000,000	1,000,000	13,000,000	n/a
Fund Balance						
Beginning Balance	2,668,747	701,125	2,174,502	2,174,502	1,305,674	(40.0)%
Revenues less Expenditures	(1,967,623)	1,473,377	(1,168,686)	(868,828)	1,499,858	(272.6)%
Ending Balance	\$ 701,124	\$ 2,174,502	\$ 1,005,816	\$ 1,305,674	\$ 2,805,532	114.9 %

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
Object/Type	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ (85,985)	\$ 885	\$ —	\$ 142	\$ 142	— %
600 Capital Projects	3,178,225	950,368	1,200,000	900,000	11,500,000	n/a
700 Debt Service - Principal	—	—	900,000	900,000	—	(100.0)%
800 Debt Service - Interest	—	—	68,686	68,686	—	(100.0)%
Total Expenditures	\$ 3,092,240	\$ 951,253	\$ 2,168,686	\$ 1,868,828	\$ 11,500,142	515.4 %

EXPLANATORY NARRATIVE

Contracted Services - 701

The Yakima Revenue Development Area was established for the purpose of financing public improvements needed for 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 utilizing Lochner Associates for professional services related to design, engineering and environmental review. The 2018 budget includes the value of the private property dedication of right of way for additional street development for LIFT match.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
701 Contracted Services						
400 Professional Services & Charges						
41 Professional Services	\$ (86,013)	\$ 797	\$ —	\$ —	\$ —	n/a
44 Taxes & Assessments	28	88	—	142	142	— %
Total	(85,985)	885	—	142	142	— %
600 Capital Outlay						
65 Construction Projects	3,092,213	950,368	1,000,000	700,000	11,500,000	n/a
Total Expenditures	<u>\$ 3,092,241</u>	<u>\$ 951,253</u>	<u>\$ 1,200,000</u>	<u>\$ 900,142</u>	<u>\$ 11,500,142</u>	n/a

Yakima County SIED (LIFT) - 801

This function is dedicated to the repayment of principal and interest on the SIED loan from Yakima County.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
801 Yakima County SIED (LIFT)						
700 Debt Services Principal	\$ —	\$ —	\$ 900,000	\$ 900,000	\$ —	(100.0)%
800 Debt Service Int/Other	—	—	68,686	68,686	—	(100.0)%
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 968,686</u>	<u>\$ 968,686</u>	<u>\$ —</u>	(100.0)%

Revenue

Revenues consist of a state sales tax credit of up to \$1.0 million annually, depending on the prior year match.

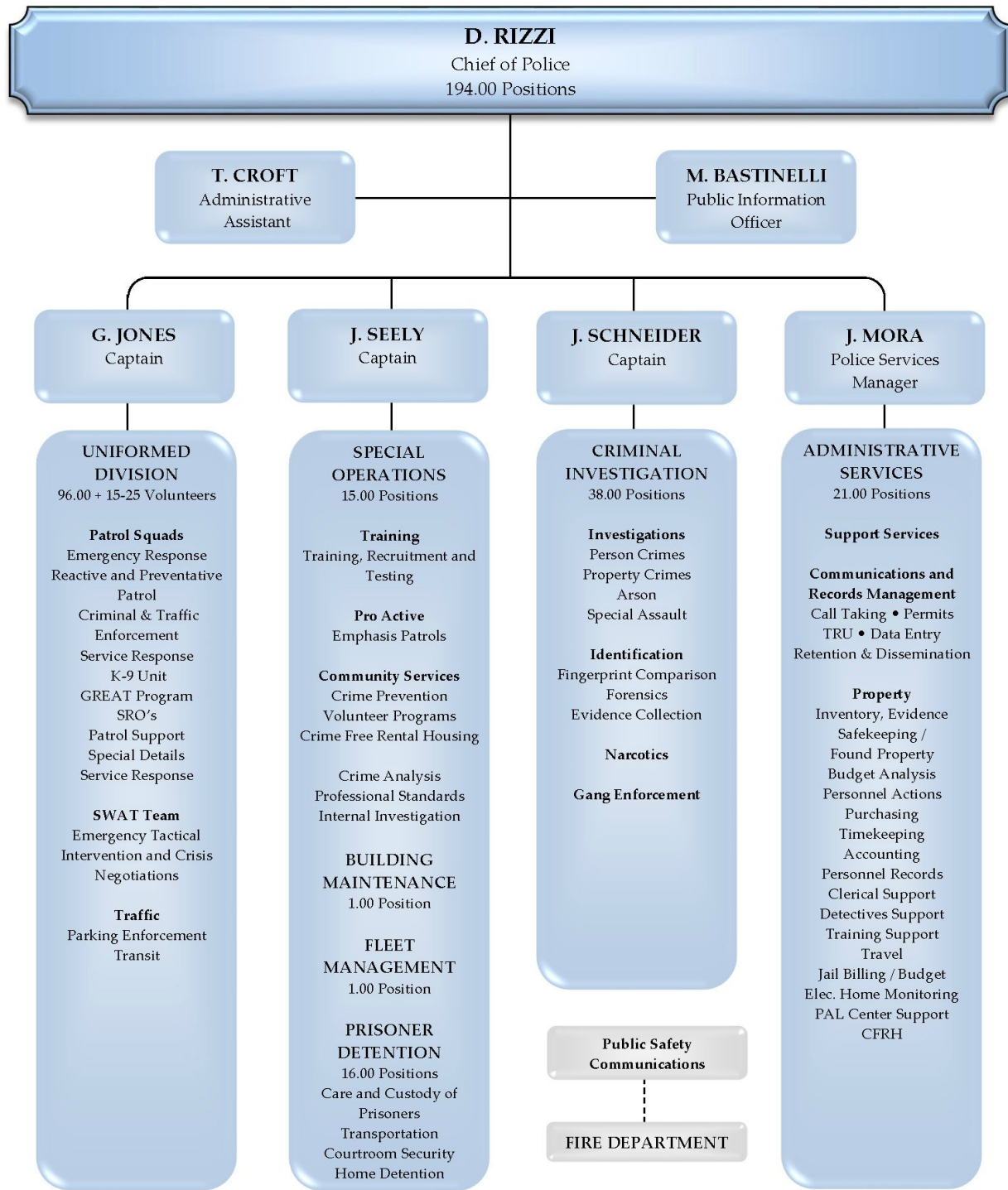
	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 2,668,747	\$ 701,125	\$ 2,174,502	\$ 2,174,502	\$ 1,305,674	(40.0)%
31 Taxes	1,124,617	923,622	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	—	900,000	—	—	—	n/a
39 Other Financing Sources	—	—	—	—	12,000,000	n/a
Transfers In	—	601,008	—	—	—	n/a
Total	<u>\$ 3,793,364</u>	<u>\$ 3,125,755</u>	<u>\$ 3,174,502</u>	<u>\$ 3,174,502</u>	<u>\$ 14,305,674</u>	350.6 %

POLICE

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

* General Fund Department

POLICE
2018 Budgeted Staffing Levels



POLICE - 310
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.

Function(s): 260, 301, 305, 306, 312, 313, 314, 316, 317, 318, 319 & 871.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Investigation				
Part I Crimes Against Property Cleared	559	958	856	881
Part I Crimes Against Persons Cleared	201	375	404	416
Preventative Patrol				
Service Requests Received	84,830	92,249	100,830	103,854
Traffic Accidents Reported	2,105	2,223	2,116	2,179
Officers Per 1,000 Population	1.7	1.6	1.6	1.6
UCR Part I Arrests	1,139	1,156	1,058	1,090
All Other Arrests (except Traffic)	3,373	2,862	2,772	2,855
Traffic Violations Cited	20,193	14,241	16,850	17,356
Police Support Services				
Commissioned Police Officers	150	148	148	148
Case Numbered Events Processed	55,741	56,904	57,170	58,885
Infraction Citations Processed	16,548	13,186	15,782	16,255
Property Received	7,678	8,776	8,965	9,866
Property Disposed	2,995	2,995	7,051	9,344
Events Requiring Services	55,741	56,904	57,170	58,885
Detention Services				
Average Cost Per Prisoner Per Day (Yakima County DOC)	\$76.59	\$60.48	\$60.98	\$62.28
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Basic Monitoring ⁽¹⁾	\$4.30	\$3.10	\$3.36	\$3.36
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Alcohol Monitoring ⁽¹⁾	\$6.50	\$6.50	\$6.00	\$6.00

(1) Average cost per day - costs per monitoring type: \$2.10/day for GPS monitoring and \$6.50/day for remote breath alcohol monitoring in 2015. Cost for GPS monitoring in 2016 was \$2.20/day. Researching new vendors for 2017 that would lower daily costs.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1190	Police Chief	1.00	1.00	1.00	1.00
1295	Police Services Manager	1.00	1.00	1.00	1.00
1434	Case Specialist ⁽¹⁾	1.00	0.00	0.00	0.00
6121	Police Officer ⁽²⁾⁽³⁾	117.00	115.00	115.00	115.00
6121	Police Officer (Transit) ⁽⁴⁾	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) ⁽²⁾	5.00	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00	17.00
6126	Police Lieutenant	6.00	6.00	6.00	6.00
6127	Police Captain	3.00	3.00	3.00	3.00
6211	Evidence Technician ⁽⁵⁾	0.00	1.00	1.00	1.00
6212	Assistant Evidence Technician ⁽⁵⁾	1.00	0.00	0.00	0.00
6215	Community Services Officer	2.00	2.00	2.00	2.00
6221	Corrections Officer	11.00	11.00	11.00	11.00
6235	Corrections Admin Specialist ⁽⁶⁾	0.00	1.00	1.00	1.00
6241	Police Information Specialist	1.00	1.00	1.00	1.00
6252	Police Services Specialist I	13.00	13.00	13.00	13.00
6253	Police Services Specialist II	4.00	4.00	4.00	4.00
6256	Police Services Lead ⁽¹⁾⁽⁶⁾	4.00	4.00	4.00	4.00
6265	Crime and Intelligence Analyst	1.00	1.00	1.00	1.00
6270	Police Application Specialist	1.00	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00	1.00
11720	Corrections Sergeant	3.00	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00
Total Personnel		197.00	195.00	195.00	195.00
Commissioned Personnel		150.00	148.00	148.00	148.00

- (1) In 2015, Corrections was reorganized and changed the Case Specialist position to a Police Services Lead position.
- (2) Police Officer and Police Officer (Lateral) positions are interchangeable.
- (3) 2 Police Officers were deleted mid-year 2016 due to budget constraints.
- (4) 1 Police Officer is funded by Transit (462).
- (5) Assistant Evidence Technician position was upgraded the Evidence Technician mid-year 2015.
- (6) A Police Services Lead was replaced with a Corrections Admin Specialist mid-year 2016.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
260 Gang Free/Vulnerable Youth	\$ 168,355	\$ 137,506	\$ 140,500	\$ 140,500	\$ —	(100.0)%
301 Police Operations	817,878	804,339	924,441	947,755	1,123,436	18.5 %
305 Detention - Care/Cust Prisoners	2,032,651	1,931,644	1,980,226	2,030,132	2,047,743	0.9 %
306 Detention - Monitoring Prisoners	164,515	66,150	46,270	46,200	46,000	(0.4)%
312 Investigations	4,697,741	4,694,177	4,629,356	4,675,393	4,399,216	(5.9)%
313 Preventative Patrol	10,374,593	12,537,896	13,182,710	13,559,908	14,527,458	7.1 %
314 Police Support Services	1,436,777	1,555,769	1,742,696	1,687,095	1,809,871	7.3 %
316 Fruitvale Facility	4,772	4,909	7,075	9,112	9,214	1.1 %
317 Special Operations	2,033,739	844,040	876,746	873,448	882,954	1.1 %
318 Law & Justice Facility	491,332	472,072	464,399	440,310	444,934	1.1 %
319 Administration	3,440,978	3,231,645	3,336,368	3,360,913	3,308,670	(1.6)%
871 Debt - Police Fleet	789,037	789,037	789,037	789,037	789,037	— %
Total	\$ 26,452,368	\$ 27,069,184	\$ 28,119,824	\$ 28,559,803	\$ 29,388,533	2.9 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 16,182,875	\$ 16,757,591	\$ 17,359,222	\$ 17,023,748	\$ 17,720,725	4.1 %
200 Personnel Benefits	4,301,006	4,935,948	5,239,247	5,335,840	5,415,363	1.5 %
Sub-Total Salaries & Benefits	20,483,881	21,693,539	22,598,469	22,359,588	23,136,088	3.5 %
300 Operating Supplies	753,929	687,939	777,500	764,200	730,700	(4.4)%
400 Professional Services & Charges	2,310,396	2,073,158	2,079,819	2,771,977	2,857,709	3.1 %
500 Intergovernmental	2,098,919	1,825,509	1,875,000	1,875,000	1,875,000	— %
600 Capital Projects	16,207	—	—	—	—	n/a
700 Debt Service - Principal	655,826	675,801	699,937	699,937	732,241	4.6 %
800 Debt Service - Interest	133,211	113,236	89,100	89,100	56,796	(36.3)%
Total Expenditures	\$ 26,452,369	\$ 27,069,182	\$ 28,119,825	\$ 28,559,802	\$ 29,388,534	2.9 %

EXPLANATORY NARRATIVE

In 2016, the settled bargaining agreement authorized a 2.5% increase in base wages, along with increases in certain premium pays for 2018.

The personnel benefit accounts in the Police department include rate changes for the YPPA, which included a medical contribution decrease of 10.7% and a dental insurance decrease of 0.3% for employees, along with the normal roll-ups (i.e. percentage based benefits, such as social security and pension contributions) related to wage adjustments. Changes for the Yakima Police Correction's Sergeants included a medical contribution increase of 7.8% and a dental insurance increase of 3.7% for employees, along with the normal roll-ups. Workers' compensation and unemployment insurance rates remained unchanged.

Gang Free/Vulnerable Youth Program - 260

The Gang Free Initiative (GFI) was created in 2011 to address the City of Yakima’s gang issues. The program contracted with service providers such as People for People (\$21,500), and the Yakima Police Athletic League (\$110,000) to provide outreach, education, prevention and intervention services within the community.

Until 2018, this service unit was under the supervision of the City Manager’s Office. Due to the departure of the GFI Coordinator in mid- 2015, the Police Department took over the collections of reports of GFI programs. As of 2018, this program was renamed the Vulnerable Youth Program, and supervision and funding moved to the Parks and Recreation Department.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
260 Vulnerable Youth Program	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 23,405	\$ 4,555	\$ —	\$ —	\$ —	n/a
13 Special Pay	250	—	—	—	—	n/a
14 Retire/Term Cashout	16,140	—	—	—	—	n/a
Total	39,795	4,555	—	—	—	n/a
200 Benefits	6,112	962	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	441	116	1,000	1,000	—	n/a
35 Small Tools & Equip	840	1,083	2,500	2,500	—	n/a
Total	1,281	1,199	3,500	3,500	—	n/a
400 Professional Services & Charges						
41 Professional Services	113,992	126,125	132,000	132,000	—	n/a
42 Communications	77	—	—	—	—	n/a
43 Trans & Training	1,996	—	—	—	—	n/a
48 Repairs & Maintenance	4,855	4,667	5,000	5,000	—	n/a
49 Miscellaneous	247	—	—	—	—	n/a
Total	121,167	130,792	137,000	137,000	—	n/a
Total Expenditures	\$ 168,355	\$ 137,508	\$ 140,500	\$ 140,500	\$ —	n/a

Police Operations (Criminal Justice Sales Tax 0.3%) - 301

This function is used to separately track expenditures paid from the .3% Criminal Justice Sales Tax Revenue that is allocated to the Police Department. Generally, expenditures in this account would otherwise be paid from 313 - Patrol or 319 - Administration (Jail costs). Six police officer positions, as well as much of the Department’s crime laboratory supplies and equipment are funded in this account.

Account 12 Overtime - The functions that regularly require overtime are court testimony, shift coverage to maintain minimum shift staffing, and completion of required reports prior to days off. Overtime containment measures are in effect.

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
301 Police Operations (0.3% CJ Tax)	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 508,831	\$ 523,387	\$ 539,902	\$ 539,902	\$ 694,213	28.6 %
12 Overtime	53,341	43,257	60,000	40,000	40,000	— %
13 Special Pay	34,414	29,197	33,021	33,021	31,544	(4.5)%
14 Retire/Term Cashout	1,860	6,910	2,000	5,000	4,700	(6.0)%
Total	598,446	602,751	634,923	617,923	770,457	24.7 %
200 Benefits	130,944	154,272	151,646	154,644	212,511	37.4 %
300 Operating Supplies						
31 Office & Oper Supplies	5,000	—	5,000	5,000	5,000	— %
32 Fuel	20,000	—	60,000	95,000	60,000	(36.8)%
35 Small Tools & Equip	9,326	8,701	5,000	5,000	5,000	— %
Total	34,326	8,701	70,000	105,000	70,000	(33.3)%
400 Professional Services & Charges						
41 Professional Services	22,268	17,488	17,872	20,188	20,468	1.4 %
43 Trans & Training	31,894	21,127	50,000	50,000	50,000	— %
Total	54,162	38,615	67,872	70,188	70,468	0.4 %
Total Expenditures	\$ 817,878	\$ 804,339	\$ 924,441	\$ 947,755	\$ 1,123,436	18.5 %

Detention Care/Custody of Prisoners - 305

This prisoner detention function provides for the care and custody of offenders arrested for and convicted of misdemeanor crimes within the City of Yakima and sentenced to the City jail.

Account 12 Overtime - Historically, the functions that require overtime in this unit are prisoner transports and shift staffing. Overtime was incurred primarily due to transporting prisoners from lower valley contract jails for court appearances. In 2013, the Police Department contracted exclusively with the Yakima County Department of Corrections, eliminating or drastically reducing the required time to transport prisoners for court appearances. The city jail had two vacant positions for most of 2016. Minimum shift staffing is required for both corrections officer and inmate safety. The vacant positions have needed to be filled by hiring overtime throughout the year.

Account 13 Special Pay - This line covers negotiated special pay premiums, including bilingual pay and shift differential.

Account 31 Office & Operating Supplies - For the jail operation this consists primarily of food for the inmates.

Account 41 Professional Services - This account is for the medical services contract.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
305 Detention Care/Cust of Prisoners	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 706,647	\$ 748,477	\$ 829,641	\$ 829,641	\$ 866,008	4.4 %
12 Overtime	82,801	84,596	60,000	100,000	90,000	(10.0)%
13 Special Pay	40,494	41,506	37,600	48,600	48,686	0.2 %
14 Retire/Term Cashout	3,572	57,009	5,000	10,000	6,000	(40.0)%
Total	833,514	931,588	932,241	988,241	1,010,694	2.3 %
200 Benefits	347,815	372,295	388,985	397,891	392,548	(1.3)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
305 Detention Care/Cust of Prisoners	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	163,868	145,644	165,000	150,000	150,500	0.3 %
35 Small Tools & Equip	1,126	227	2,000	2,000	2,000	— %
Total	164,994	145,871	167,000	152,000	152,500	0.3 %
400 Professional Services & Charges						
41 Professional Services	86,327	92,449	92,000	92,000	92,000	— %
Total Expenditures	\$ 1,432,650	\$ 1,542,203	\$ 1,580,226	\$ 1,630,132	\$ 1,647,742	1.1 %

Detention Monitoring Prisoners - 306

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
306 Detention Monitoring Prisoners	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 64,543	\$ —	\$ —	\$ —	\$ —	n/a
12 Overtime	349	—	—	—	—	n/a
13 Special Pay	500	—	—	—	—	n/a
14 Retire/Term Cashout	34,767	—	—	—	—	n/a
Total	100,159	—	—	—	—	n/a
200 Benefits	20,788	—	—	—	—	n/a
400 Professional Services & Charges						
41 Professional Services	42,067	65,205	45,000	45,000	45,000	— %
49 Miscellaneous	1,501	945	1,270	1,200	1,000	(16.7)%
Total	43,568	66,150	46,270	46,200	46,000	(0.4)%
Total Expenditures	\$ 164,515	\$ 66,150	\$ 46,270	\$ 46,200	\$ 46,000	(0.4)%

Investigations - 312

This function is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. There are 34 positions funded in this account.

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

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

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
312 Investigations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 3,251,926	\$ 3,138,759	\$ 3,177,522	\$ 3,177,522	\$ 3,027,700	(4.7)%
12 Overtime	251,993	232,639	200,000	210,000	200,000	(4.8)%
13 Special Pay	203,508	218,581	222,283	220,783	192,978	(12.6)%
14 Retire/Term Cashout	34,887	85,947	34,000	34,000	34,000	— %
Total	3,742,314	3,675,926	3,633,805	3,642,305	3,454,678	(5.2)%
200 Benefits	907,331	936,328	965,144	980,088	933,538	(4.7)%
400 Professional Services & Charges						
41 Professional Services	4,985	5,121	7,000	7,000	7,000	— %
45 Rentals & Leases	41,431	73,675	19,407	42,000	—	(100.0)%
48 Repairs & Maintenance	1,679	3,127	4,000	4,000	4,000	— %
Total	48,095	81,923	30,407	53,000	11,000	(79.2)%
Total Expenditures	\$ 4,697,740	\$ 4,694,177	\$ 4,629,356	\$ 4,675,393	\$ 4,399,216	(5.9)%

Preventive Patrol - 313

This function is responsible for all uniformed field personnel functions, including Police Reserves, with an emphasis on Police / Community partnerships in developing proactive enforcement strategies. The Traffic Unit is also included in the Patrol Division. There are 82 positions funded in this account.

Account 12 Overtime - The functions that regularly require overtime are shift coverage to maintain minimum shift staffing, court testimony, and completing required report prior to days off. Special events such as cruise nights, parades, rallies, and marches also contribute to the overtime expenses, as Patrol is frequently called upon to maintain order at these events. Overtime containment measures are in effect. In 2015, the Department implemented a successful downtown foot/bicycle patrol that operated from March through October. This program was continued through 2016 and partially funded through overtime expenses. The Department intends to keep the program in effect in 2017 and would continue to partially fund the program through overtime.

Account 13 Special Pay - This account pays for negotiated premiums such as shift differential pay, education incentive and bilingual pay.

Account 35 Small Tools and Equipment - This line accounts for K-9 equipment, veterinary services, and other related expenses, as well as SWAT equipment.

Account 41 Professional Services - This account funds professional evaluations such as fit-for-duty assessments.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
313 Preventative Patrol	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 6,934,966	\$ 8,249,314	\$ 9,118,571	\$ 8,536,824	\$ 9,030,120	5.8 %
12 Overtime	440,204	570,387	325,000	570,000	570,000	— %
13 Special Pay	280,546	323,972	321,892	321,892	387,668	20.4 %
14 Retire/Term Cashout	203,298	195,337	38,000	38,000	38,000	— %
Total	7,859,014	9,339,010	9,803,463	9,466,716	10,025,788	5.9 %
200 Benefits	1,947,276	2,665,584	2,874,000	2,931,460	3,011,592	2.7 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
313 Preventative Patrol						
300 Operating Supplies						
31 Office & Oper Supplies	—	—	1,000	200	200	— %
32 Fuel	265,754	266,007	230,000	230,000	230,000	— %
35 Small Tools & Equip	45,993	42,964	51,000	49,500	52,000	5.1 %
Total	311,747	308,971	282,000	279,700	282,200	0.9 %
400 Professional Services & Charges						
41 Professional Services	15,106	23,078	1,000	665,402	992,878	49.2 %
45 Rentals & Leases	795	—	2,000	—	—	n/a
48 Repairs & Maintenance	230,038	201,252	220,247	216,630	215,000	(0.8)%
Total	245,939	224,330	223,247	882,032	1,207,878	36.9 %
600 Capital Outlay						
64 Machinery & Equipment	10,618	—	—	—	—	n/a
Total Expenditures	\$ 10,374,594	\$ 12,537,895	\$ 13,182,710	\$ 13,559,908	\$ 14,527,458	7.1 %

Police Support Services - 314

Police Support Services is responsible for the department's customer service, data entry, records maintenance and property control functions. The primary duties of this unit are to provide administrative support to the operational divisions of the Police Department. This division also operates the Telephone Reporting Unit (TRU), which takes non-emergent police reports over the phone. In 2016, the Department moved from an ink fingerprint system to the Livescan digital fingerprint system. A state grant was awarded to fund this transition. Additionally, the Department contracted with an outside vendor, Buy Crash, to handle disclosure of vehicle collision reports. The Department also added electronic payment options in 2016, allowing residents to pay for reports and services by debit and credit card. In 2017, the Department will implement an online reporting system which will allow residents to complete police reports online. This change is expected to not only improve staff efficiency. Many residents are already accustomed to handling day to day business online, and this implementation is also expected to improve customer service by providing residents a 24-hour option to quickly file a report for insurance purposes.

Account 12 Overtime - The functions that regularly require overtime are shift coverage and serious backlogs of data entry. Other divisions of the department are not able to function unless police reports are entered into the Records Management System. Reduced staffing in this unit has made shift coverage challenging and at times has created a backlog of police reports to be entered. Overtime has been used to remedy this backlog, but has been authorized judiciously. Overtime containment measures are in effect.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
314 Police Support Services						
100 Salaries & Wages						
11 Salaries & Wages	\$ 917,912	\$ 1,016,668	\$ 1,118,604	\$ 1,088,154	\$ 1,215,797	11.7 %
12 Overtime	32,954	23,055	42,000	20,000	25,000	25.0 %
13 Special Pay	22,630	23,241	29,642	29,642	31,181	5.2 %
14 Retire/Term Cashout	4,459	10,995	5,500	5,500	5,500	— %
Total	977,955	1,073,959	1,195,746	1,143,296	1,277,478	11.7 %
200 Benefits	433,531	458,758	520,295	523,143	508,737	(2.8)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
314 Police Support Services	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	—	1,082	2,000	—	1,000	n/a
35 Small Tools & Equip	8,449	7,315	9,000	7,000	8,000	14.3 %
Total	8,449	8,397	11,000	7,000	9,000	28.6 %
400 Professional Services & Charges						
45 Rentals & Leases	13,721	10,656	10,656	10,656	10,656	— %
48 Repairs & Maintenance	3,122	3,999	5,000	3,000	4,000	33.3 %
Total	16,843	14,655	15,656	13,656	14,656	7.3 %
Total Expenditures	\$ 1,436,778	\$ 1,555,769	\$ 1,742,697	\$ 1,687,095	\$ 1,809,871	7.3 %

Fruitvale Facility - 316

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
316 Fruitvale Facility	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
42 Communications	\$ 749	\$ 695	\$ 1,434	\$ 1,434	\$ 1,434	—%
47 Public Utility Services	4,024	4,213	5,641	7,678	7,780	1.3%
Total Expenditures	\$ 4,773	\$ 4,908	\$ 7,075	\$ 9,112	\$ 9,214	1.1%

Special Operations - 317

This unit oversees the Community Services, Crime Free Rental Housing program, Nuisance Property Abatement, and the Training Division. In 2014 a Crime and Intelligence Analyst was hired and serves in this Unit to provide statistical and tactical data analysis. In 2015, a Police Information Specialist was added to this to handle media relations and improve community outreach. In 2016, this division organized multiple community outreach events, including Coffee with a Cop, Rollcall Cookout, and National Night Out. Community Services Officers continue to coordinate presentation requests and Block Watch, and in 2016 also began responding to non-emergency calls in the field. The Training Division is responsible for scheduling in service training and ensuring all employees in the Department are in compliance with City and State training requirements. Additionally, through September of 2016, 9 police officer candidates were hired and the Training Division coordinated enrollment into the Basic Law Enforcement Academy for those recruits and monitored their progress through the Academy.

Account 12 Overtime -Most units in the division frequently adjust their schedules to contribute to overtime containment.

Account 13 Special Pay - This line item includes negotiated special pay premiums tied directly to salaries.

Account 41 Professional Services -This line provides advertising and public service announcements for National Night Out and other community events.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
317 Special Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,364,399	\$ 610,386	\$ 631,644	\$ 631,644	\$ 641,197	1.5 %
12 Overtime	71,167	18,941	20,000	6,000	6,000	— %
13 Special Pay	92,991	9,585	7,530	20,000	15,432	(22.8)%
14 Retire/Term Cashout	102,074	3,985	6,000	11,683	6,000	(48.6)%
Total	1,630,631	642,897	665,174	669,327	668,629	(0.1)%
200 Benefits	376,770	174,273	183,572	186,122	196,325	5.5 %
300 Operating Supplies						
31 Office & Oper Supplies	340	3,519	1,000	1,000	1,000	— %
35 Small Tools & Equip	—	1,024	2,000	1,000	1,000	— %
Total	340	4,543	3,000	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	23,354	22,309	25,000	16,000	16,000	— %
44 Taxes & Assessments	2,643	19	—	—	—	n/a
Total	25,997	22,328	25,000	16,000	16,000	— %
Total Expenditures	\$ 2,033,738	\$ 844,041	\$ 876,746	\$ 873,449	\$ 882,954	1.1 %

Law & Justice Facility - 318

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
318 Law & Justice Facility	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 66,458	\$ 65,162	\$ 70,113	\$ 70,113	\$ 74,795	6.7 %
12 Overtime	7,927	10,039	5,000	8,000	8,000	— %
13 Special Pay	867	873	1,820	890	890	— %
14 Retire/Term Cashout	1,384	2,173	800	800	800	— %
Total	76,636	78,247	77,733	79,803	84,485	5.9 %
200 Benefits	27,177	31,420	33,174	33,845	34,788	2.8 %
300 Operating Supplies						
31 Office & Oper Supplies	48,209	41,554	45,000	45,000	45,000	— %
400 Professional Services & Charges						
41 Professional Services	23,139	54,197	50,000	50,000	50,000	— %
47 Public Utility Services	207,099	188,958	183,492	166,661	165,661	(0.6)%
48 Repairs & Maintenance	109,072	77,696	75,000	65,000	65,000	— %
Total	339,310	320,851	308,492	281,661	280,661	(0.4)%
Total Expenditures	\$ 491,332	\$ 472,072	\$ 464,399	\$ 440,309	\$ 444,934	1.1 %

Administration - 319

The purpose of this account is to fund the planning, direction, oversight and support of the operations of the Yakima Police Department.

Account 12 Overtime - Staff in this division range from commissioned command staff members to non-commissioned office staff. Overtime is primarily due to time sensitive assignments such as payroll completion. Overtime containment measures are in effect.

Account 13 Special Pay and 140 Retirement/Termination Cashout - In 2012, a succession plan was implemented that staggered the retirement of several eligible command staff members. This allowed the Department to develop and promote commissioned officers to fill the command ranks without causing detriment to the Department by having a large number of command officers retire at the same time. There are no anticipated retirements in Administration in 2017.

Account 31 Office and Operating Supplies - This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items. These accounts have been closely monitored throughout the year to contain costs.

Account 41 Professional Services - This line covers several professional service expenses, including building security, range master services, arbitration expenses, pre-booking in custody medical treatment along with advertising, such as bid calls and recruitment.

Account 49 Miscellaneous - This group of accounts covers training registrations, professional association dues, and subscriptions. The Washington State Criminal Justice Training Commission has begun charging departments to attend the Basic Law Enforcement Academy, which is a charge not incurred in previous years. Additionally, the Department is continuing its professional development program for police officers interested in promotion. Due to the retirements and resulting promotions in several command level positions, the Department desires to assist officers in the preparation for promotional opportunities. The outcome will be a highly professional, well trained command staff to lead the Department in the future.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
319 Administration	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 319,196	\$ 401,502	\$ 411,917	\$ 411,917	\$ 424,295	3.0 %
12 Overtime	347	1,667	2,000	2,000	2,000	— %
13 Special Pay	2,151	1,590	2,220	2,220	2,220	— %
14 Retire/Term Cashout	2,717	3,901	—	—	—	n/a
Total	324,411	408,660	416,137	416,137	428,515	3.0 %
200 Benefits	103,261	142,057	122,431	128,648	125,324	(2.6)%
300 Operating Supplies						
31 Office & Oper Supplies	145,719	150,085	161,000	135,000	135,000	— %
35 Small Tools & Equip	38,865	18,619	35,000	35,000	35,000	— %
Total	184,584	168,704	196,000	170,000	170,000	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
319 Administration						
400 Professional Services & Charges						
41 Professional Services	921,483	671,154	743,098	787,372	727,575	(7.6)%
42 Communications	202,554	189,090	181,312	179,312	181,312	1.1 %
43 Trans & Training	67,174	63,522	72,000	72,000	72,000	— %
45 Rentals & Leases	6,494	2,896	5,890	3,000	3,000	— %
47 Public Utility Services	—	2,727	—	4,444	4,444	— %
48 Repairs & Maintenance	3,483	1,921	4,000	1,000	1,000	— %
49 Miscellaneous	123,026	144,847	120,500	124,000	120,500	(2.8)%
Total	1,324,214	1,076,157	1,126,800	1,171,128	1,109,831	(5.2)%
500 Intergovernmental Services						
51 Intergov't Prof Services	1,498,919	1,436,067	1,475,000	1,475,000	1,475,000	— %
600 Capital Outlay						
64 Machinery & Equipment	5,589	—	—	—	—	n/a
Total Expenditures	\$ 3,440,978	\$ 3,231,645	\$ 3,336,368	\$ 3,360,913	\$ 3,308,670	(1.6)%

Police Fleet Debt Service - 871

This function contains the debt service related to the expansion of the Patrol Fleet take home vehicle program implemented in 2013. This program will require this level of debt service through 2019.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
871 Police Fleet Debt Service						
700 Debt Services Principal	\$ 655,826	\$ 675,801	\$ 699,937	\$ 699,937	\$ 732,241	4.6 %
800 Debt Service Int/Other	133,211	113,236	89,100	89,100	56,796	(36.3)%
Total Expenditures	\$ 789,037	\$ 789,037	\$ 789,037	\$ 789,037	\$ 789,037	— %

Dedicated Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Dedicated Revenue						
31 Taxes	\$ 905,824	\$ 904,181	\$ 970,500	\$ 970,500	\$ 970,500	—%
32 Licenses & Permits	23,965	26,374	24,500	24,500	24,500	—%
33 Intergovernmental	761,820	706,884	799,000	799,000	799,000	—%
34 Chrgs f/Goods & Svcs	243,822	258,464	288,600	288,600	288,600	—%
35 Non-Court Fines & Forf	1,589,657	1,676,293	1,721,110	1,721,110	1,721,110	—%
36 Miscellaneous Revenues	1,962	3,343	500	500	500	—%
Total	\$ 3,527,050	\$ 3,575,539	\$ 3,804,210	\$ 3,804,210	\$ 3,804,210	—%

POLICE GRANTS - 152*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.

Function(s): 152, 309, 310, 317 & 341.

AUTHORIZED PERSONNEL

Police Grants fund 1.0 FTE in the Legal Department (017).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
152 Prosecution	\$ 126,910	\$ 143,749	\$ 153,678	\$ 153,792	\$ 161,748	5.2 %
309 NARC Investigation	158,470	195,757	218,400	220,900	220,900	— %
310 GET Unit	—	—	12,000	12,000	12,000	— %
317 Special Operations	—	18,511	—	—	—	n/a
341 Communications Operations	—	—	—	10,000	12,000	20.0 %
Total	285,380	358,017	384,078	396,692	406,648	2.5 %
Object/Type						
33 Intergovernmental	287,508	197,649	200,000	50,951	16,000	(68.6)%
34 Chrgs f/Goods & Svcs	53,005	80,136	60,000	95,000	80,000	(15.8)%
36 Miscellaneous Revenues	159,708	396,413	156,000	335,000	250,000	(25.4)%
Total	500,221	674,198	416,000	480,951	346,000	(28.1)%
Fund Balance						
Beginning Balance	174,736	371,378	687,560	687,560	771,820	12.3 %
Revenues less Expenditures	214,841	316,181	31,922	84,259	(60,648)	(172.0)%
Ending Balance	\$ 389,577	\$ 687,559	\$ 719,482	\$ 771,819	\$ 711,172	(7.9)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 193,480	\$ 203,684	\$ 212,473	\$ 212,473	\$ 218,044	2.6%
200 Personnel Benefits	26,235	30,211	33,173	33,287	35,674	7.2%
Sub-Total Salaries & Benefits	219,715	233,895	245,646	245,760	253,718	3.2%
300 Operating Supplies	29,080	4,946	18,900	21,400	21,400	—%
400 Professional Services & Charges	54,783	111,074	119,531	129,531	131,531	1.5%
600 Capital Projects	—	8,102	—	—	—	n/a
Total Expenditures	\$ 303,578	\$ 358,017	\$ 384,077	\$ 396,691	\$ 406,649	2.5%

EXPLANATORY NARRATIVE

Prosecution - 152

This account funds 1.00 FTE in the Legal Department that prosecutes the drug related crimes of the Narcotics unit. Revenue from seized and forfeited property is generated in this fund from the prosecution of these cases.

152 Prosecution	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 94,534	\$ 104,643	\$ 112,473	\$ 112,473	\$ 118,044	5.0%
12 Overtime	11	—	—	—	—	n/a
13 Special Pay	500	—	—	—	—	n/a
14 Retire/Term Cashout	—	4,022	—	—	—	n/a
Total	95,045	108,665	112,473	112,473	118,044	5.0%
200 Benefits	26,235	30,211	33,173	33,287	35,674	7.2%
300 Operating Supplies						
31 Office & Oper Supplies	705	—	500	500	500	—%
400 Professional Services & Charges						
42 Communications	1,748	1,288	3,181	3,181	3,181	—%
43 Trans & Training	500	423	1,100	1,100	1,100	—%
49 Miscellaneous	2,677	3,163	3,250	3,250	3,250	—%
Total	4,925	4,874	7,531	7,531	7,531	—%
Total Expenditures	\$ 126,910	\$ 143,750	\$ 153,677	\$ 153,791	\$ 161,749	5.2%

NARC Investigation - 309

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, DEA and others. State and federal regulations allow seized property that is ultimately legally forfeited to be used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, the revenue from such seizures is accounted for in this fund and only expenditures meeting legal criteria for its use are charged against that revenue. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate. In 2016, a Federal mandate temporarily suspended all forfeitures to local agencies, resulting in a slowdown of revenue. The Federal government has since

lifted that mandate and forfeiture funds are again being received. (See also Function 152 for prosecution costs related to these cases.)

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
309 NARC Investigation	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
12 Overtime	\$ 80,237	\$ 76,508	\$ 100,000	\$ 100,000	\$ 100,000	—%
300 Operating Supplies						
31 Office & Oper Supplies	24,008	115	14,400	14,400	14,400	—%
32 Fuel	4,367	4,830	4,000	6,500	6,500	—%
Total	28,375	4,945	18,400	20,900	20,900	—%
400 Professional Services & Charges						
41 Professional Services	49,858	106,201	100,000	100,000	100,000	—%
600 Capital Outlay						
64 Machinery & Equipment	—	8,102	—	—	—	n/a
Total Expenditures	\$ 158,470	\$ 195,756	\$ 218,400	\$ 220,900	\$ 220,900	—%

GET Unit - 310

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
310 GET Unit	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 12,000	\$ 12,000	\$ 12,000	—%

Special Operations - 317

This account is used for overtime reimbursement for emphasis on downtown foot patrol and holiday package theft, funded by a JAG grant. In 2016, targeted emphasis patrols were conducted around the city, reimbursed by grant funds.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
317 Special Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
12 Overtime	\$ —	\$ 18,511	\$ —	\$ —	\$ —	n/a

Communications Operations - 341

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
341 Communications Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 12,000	\$ 12,000	\$ 12,000	—%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 174,736	\$ 371,378	\$ 687,560	\$ 687,560	\$ 771,820	12.3 %
33 Intergovernmental	287,508	197,649	200,000	50,951	16,000	(68.6)%
34 Chrgs f/Goods & Svcs	53,005	80,136	60,000	95,000	80,000	(15.8)%
36 Miscellaneous Revenues	159,708	396,413	156,000	335,000	250,000	(25.4)%
Total	\$ 674,957	\$ 1,045,576	\$ 1,103,560	\$ 1,168,511	\$ 1,117,820	(4.3)%

LAW & JUSTICE CAPITAL - 333*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.

Function(s): 301, 310, 311 & 319.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
301 Criminal Justice Sales Tax .3%	\$ 285,112	\$ 383,515	\$ 746,600	\$ 752,886	\$ 650,000	(13.7)%
311 Police Operations	47,817	12,295	—	12,000	—	(100.0)%
318 Crime Prevention	—	12,361	—	—	—	n/a
319 Administration	101,408	59,970	87,000	60,000	45,000	(25.0)%
Total	434,337	468,141	833,600	824,886	695,000	(15.7)%
Object/Type						
31 Taxes	222,295	259,175	273,100	202,681	211,266	4.2 %
33 Intergovernmental	42,586	34,448	—	—	—	n/a
36 Miscellaneous Revenues	6,306	288	250	3,250	250	(92.3)%
39 Other Financing Sources	123,905	9,471	10,000	5,000	10,000	100.0 %
Transfers In	205,300	206,500	217,800	200,000	200,000	— %
Total	600,392	509,882	501,150	410,931	421,516	2.6 %
Fund Balance						
Beginning Balance	574,249	740,305	781,394	781,394	367,439	(53.0)%
Revenues less Expenditures	166,055	41,741	(332,450)	(413,955)	(273,484)	(33.9)%
Ending Balance	\$ 740,304	\$ 782,046	\$ 448,944	\$ 367,439	\$ 93,955	(74.4)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ 107,720	\$ 22,387	\$ 224,600	\$ 215,600	\$ 200,000	(7.2)%
400 Professional Services & Charges	71,963	85,221	77,000	70,786	35,000	(50.6)%
600 Capital Projects	254,653	361,184	532,000	538,500	460,000	(14.6)%
Total Expenditures	\$ 434,336	\$ 468,792	\$ 833,600	\$ 824,886	\$ 695,000	(15.7)%

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax 0.3% - 301

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
301 Criminal Justice Sales Tax 0.3%	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 2,448	\$ —	\$ 120,000	\$ 135,000	\$ 120,000	(11.1)%
600 Capital Outlay						
64 Machinery & Equipment	—	—	132,000	132,000	—	(100.0)%
Total Expenditures	<u>\$ 2,448</u>	<u>\$ —</u>	<u>\$ 252,000</u>	<u>\$ 267,000</u>	<u>\$ 120,000</u>	<u>(55.1)%</u>

Police Operations - 301

This line item primarily accounts for the purchase of new patrol cars, equipment and technology for police vehicles and special and technical equipment used by SWAT.

Account 35 Small Tools and Equipment - These funds are used to purchase equipment for patrol cars, radios, and equipment for officers.

Account 41 Professional Services - This line pays for services to have new patrol cars outfitted with lights, radios and other equipment.

Account 64 Machinery and Equipment - These funds support the replacement of the Police Department fleet.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
301 Police Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 62,920	\$ 8,617	\$ 84,600	\$ 68,600	\$ 60,000	(12.5)%
400 Professional Services & Charges						
41 Professional Services	53,223	27	—	10,786	—	(100.0)%
48 Repairs & Maintenance	—	13,687	10,000	—	10,000	n/a
Total	<u>53,223</u>	<u>13,714</u>	<u>10,000</u>	<u>10,786</u>	<u>10,000</u>	<u>(7.3)%</u>
600 Capital Outlay						
64 Machinery & Equipment	166,522	361,184	400,000	406,500	460,000	13.2 %
Total Expenditures	<u>\$ 282,665</u>	<u>\$ 383,515</u>	<u>\$ 494,600</u>	<u>\$ 485,886</u>	<u>\$ 530,000</u>	<u>9.1 %</u>

Crime Prevention - 311

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
311 Crime Prevention	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 42,353	\$ 12,295	\$ —	\$ 12,000	\$ —	(100.0)%
600 Capital Outlay						
64 Machinery & Equipment	5,464	—	—	—	—	n/a
Total Expenditures	<u>\$ 47,817</u>	<u>\$ 12,295</u>	<u>\$ —</u>	<u>\$ 12,000</u>	<u>\$ —</u>	(100.0)%

Crime Prevention - 318

This line item paid for upgrades to the Law and Justice Center in 2016.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
318 Crime Prevention	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ —	\$ 12,361	\$ —	\$ —	\$ —	n/a

Administration - 319

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
319 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ 823	\$ 20,000	\$ —	\$ 20,000	n/a
400 Professional Services & Charges						
41 Professional Services	18,740	59,146	67,000	60,000	25,000	(58.3)%
500 Intergovernmental Services						
600 Capital Outlay						
63 Impr Other Than Bldg	29,671	—	—	—	—	n/a
64 Machinery & Equipment	36,645	—	—	—	—	n/a
65 Construction Projects	16,352	—	—	—	—	n/a
Total	<u>82,668</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>n/a</u>
Total Expenditures	<u>\$ 101,408</u>	<u>\$ 59,969</u>	<u>\$ 87,000</u>	<u>\$ 60,000</u>	<u>\$ 45,000</u>	(25.0)%

Revenue

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

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 574,249	\$ 740,305	\$ 781,394	\$ 781,394	\$ 367,439	(53.0)%
31 Taxes	222,295	259,175	273,100	202,681	211,266	4.2 %
33 Intergovernmental	42,586	34,448	—	—	—	n/a
36 Miscellaneous Revenues	6,306	288	250	3,250	250	(92.3)%
39 Other Financing Sources	123,905	9,471	10,000	5,000	10,000	100.0 %
Transfers In	205,300	206,500	217,800	200,000	200,000	— %
Total	<u>\$ 1,174,641</u>	<u>\$ 1,250,187</u>	<u>\$ 1,282,544</u>	<u>\$ 1,192,325</u>	<u>\$ 788,955</u>	(33.8)%

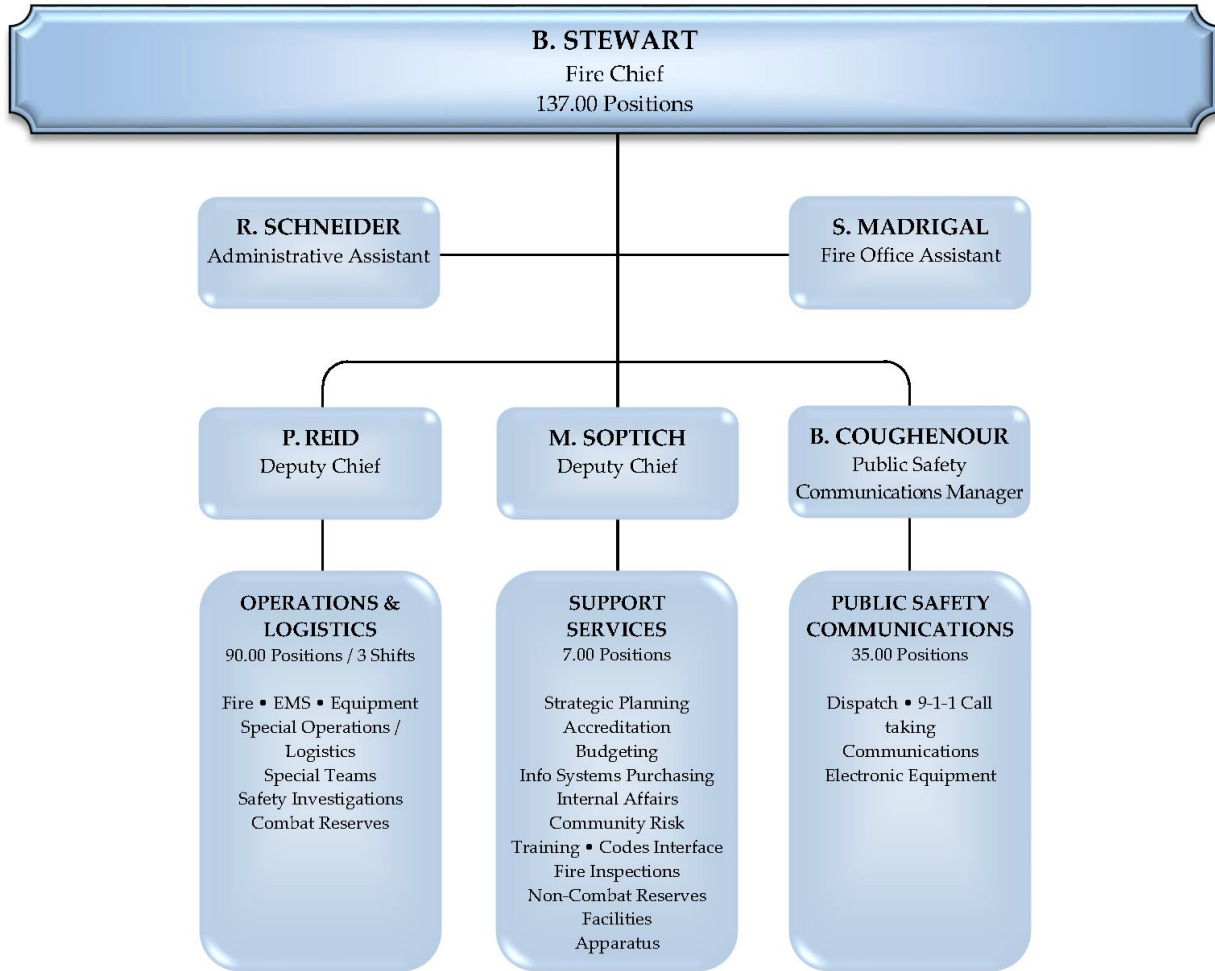
FIRE

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

* General Fund Department

FIRE

2018 Budgeted Staffing Levels



FIRE - 320
GENERAL FUND

*Fire Chief**Bob Stewart***DEFINITION**

The core mission of the Yakima Fire Department (YFD) is the protection of life, property and the environment through prevention and response/mitigation activities. Those Functions within YFD's General Fund have been established to provide support to accomplish that core mission.

Function(s): 321, 322, 323, 325, 329, 331, 337, 338, 829, 869, 870.

PERFORMANCE STATISTICS

Auxiliary	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Fire	452	466	489	489
Rupture/Explosions	3	15	10	10
Hazardous Condition	185	184	180	180
Service Call	835	863	880	880
Good Intent (response to report of fire/other hazardous conditions)	998	1,120	1,100	1,100
False Call	536	522	520	520
Other (miscellaneous request for service)	30	19	20	20
EMS/Rescue	5,943	6,129	6,201	6,201
Total	8,982	9,318	9,400	9,400

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1180	Fire Chief	1.00	1.00	1.00	1.00
4420	Fire Code Inspector	3.00	3.00	3.00	3.00
6321	Firefighter ⁽¹⁾	60.00	63.00	63.00	63.00
6323	Fire Lieutenant (Shift)	17.00	17.00	17.00	17.00
6325	Fire Captain (Shift)	7.00	7.00	7.00	7.00
6330	Fire Shift Commander	3.00	3.00	3.00	3.00
6343	Public Education Captain	1.00	1.00	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00	2.00
6441	Fire Office Assistant	1.00	1.00	1.00	1.00
6701	Emergency Management Specialist ⁽²⁾	1.00	1.00	1.00	0.00

AUTHORIZED PERSONNEL

8230 Maintenance Mechanic ⁽³⁾	1.00	1.00	2.00	2.00
16101 Administrative Assistant to the Fire Chief	1.00	1.00	1.00	1.00
Total Personnel ⁽⁴⁾	100.00	103.00	104.00	103.00

- (1) 3 Firefighters were added as a Strategic Initiative in 2016 to reduce regularly scheduled overtime.
- (2) The Emergency Management Specialist position was deleted in 2018 due to the City re-enrolling in the County program.
- (3) One Maintenance Mechanic was added in 2017 to help with additional vehicle maintenance needs.
- (4) 9.00 FTE's are funded by Emergency Services (150).

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
Function/Title	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
321 Reserves	\$ 22,851	\$ 18,506	\$ 52,400	\$ 44,580	\$ 43,400	(2.6)%
322 Fire Suppression	10,261,557	10,299,193	10,929,197	11,488,972	11,368,704	(1.0)%
323 Investigations	230,556	200,223	267,519	255,480	289,579	13.3 %
325 Training	228,641	245,767	275,034	259,334	565,505	118.1 %
329 Administration - Capital	861,167	884,377	949,912	939,974	924,404	(1.7)%
331 Suppression Facilities	268,778	240,956	299,505	259,085	314,798	21.5 %
337 Emergency Preparedness	101,788	173,418	159,228	183,067	105,090	(42.6)%
829 Debt - Vehicles	69,959	69,959	69,959	69,959	69,959	— %
869 Debt - Fire Apparatus	39,216	39,216	39,216	39,216	39,216	— %
870 Debt - SCBA	86,898	86,898	86,898	86,898	86,898	— %
Total	\$ 12,171,411	\$ 12,258,513	\$ 13,128,868	\$ 13,626,565	\$ 13,807,553	1.3 %

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
Object/Type	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 9,007,997	\$ 8,832,857	\$ 9,362,051	\$ 9,453,616	\$ 9,574,035	1.3 %
200 Personnel Benefits	2,209,959	2,358,018	2,658,436	2,708,473	2,676,992	(1.2)%
Sub-Total Salaries & Benefits	11,217,956	11,190,875	12,020,487	12,162,089	12,251,027	0.7 %
300 Operating Supplies	287,290	303,859	315,971	301,695	288,900	(4.2)%
400 Professional Services & Charges	470,091	567,707	596,337	966,709	1,071,554	10.8 %
700 Debt Service - Principal	153,674	159,019	165,228	165,228	172,631	4.5 %
800 Debt Service - Interest	42,399	37,053	30,845	30,845	23,442	(24.0)%
Total Expenditures	\$ 12,171,410	\$ 12,258,513	\$ 13,128,868	\$ 13,626,566	\$ 13,807,554	1.3 %

EXPLANATORY NARRATIVE

The Department provides service in a wide variety of areas such as Fire Suppression, Public Fire Prevention Education, Injury Prevention Education, Hazardous Materials Response, Basic Life Support Emergency Medical Response, Disaster Planning, Aircraft Fire and Rescue Response, Cave-in/Building Collapse Rescue, Fire Investigation, Confined Space Rescue, High and Low Angle Rescue, Incident Command, and involvement in

Community Projects. The General Fund budget represents a fiscally responsible approach to achieving and maintaining a level of response and incident mitigation capability that is consistent with the needs of the community

Firefighters agreed to a four year contract settlement in 2014 which allows for a cost of living increases each year of the four year contractual bargaining agreement. That contractual bargaining agreement expires December 31, 2017, and negotiations on a new agreement are currently underway.

Reserves - 321

The “Reserves” consist of a small group of dedicated individuals who volunteer their time to support the mission of the Yakima Fire Department. There are both “Combat” and “Non-Combat” Reserves. Activities of this group include:

- Suppression Support* The Combat Reserves’ role at an emergency scene is to assist in fire suppression as part of an Engine Crew.
- Operational Support* The Non-Combat Reserves’ role at an emergency scene focuses around firefighter rehabilitation and safety by refilling breathing air bottles, providing hydration and energy foods, monitoring firefighters 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
321 Reserves	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 2,036	\$ 10,270	\$ —	\$ 10,000	\$ —	(100.0)%
200 Benefits	1,776	3,655	33,250	31,930	30,700	(3.9)%
300 Operating Supplies						
35 Small Tools & Equip	301	4,460	1,500	1,500	1,500	— %
400 Professional Services & Charges						
41 Professional Services	167	—	800	300	200	(33.3)%
48 Repairs & Maintenance	—	—	500	500	—	(100.0)%
49 Miscellaneous	18,571	121	16,350	350	11,000	n/a
Total	18,738	121	17,650	1,150	11,200	873.9 %
Total Expenditures	\$ 22,851	\$ 18,506	\$ 52,400	\$ 44,580	\$ 43,400	(2.6)%

Fire Suppression - 322

Fire Suppression represents the largest percentage of the General Fund, and is comprised primarily of personnel costs to maintain effective staffing and deployment capabilities.

Account 12 Overtime - This account provides overtime funding for off-duty training, as well overtime required due to manpower shortages.

Account 13 Special Pay - This account funds special pays which include differentials for Self Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, and Hazard Materials Technicians; as well as emergency call back of off-duty personnel during large scale incidents.

Account 14 Retirement / Termination Cashout - This collective bargaining agreement includes provisions to cashout vacation accumulated over stated limits provided that the employee uses 55% of the vacation accrual earned in a

year. Most of the 2017 budget is to fund this provision. Also included in this account is the cashout of accrued leave balances when an employee leaves the City.

Account 31 Office and Operating Supplies - The majority of this line item funds the purchase of expendable station supplies for each of the 6 fire stations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
322 Fire Suppression						
100 Salaries & Wages						
11 Salaries & Wages	\$ 6,701,919	\$ 7,025,142	\$ 7,435,940	\$ 7,397,708	\$ 7,496,183	1.3 %
12 Overtime	817,662	343,480	380,000	450,000	420,000	(6.7)%
13 Special Pay	94,577	111,047	111,698	109,098	101,430	(7.0)%
14 Retire/Term Cashout	407,960	360,655	300,000	437,799	260,000	(40.6)%
Total	8,022,118	7,840,324	8,227,638	8,394,605	8,277,613	(1.4)%
200 Benefits	1,957,505	2,087,169	2,296,191	2,348,210	2,273,664	(3.2)%
300 Operating Supplies						
31 Office & Oper Supplies	36,495	122,638	111,146	119,000	120,000	0.8 %
32 Fuel	56,641	50,364	54,000	47,000	50,000	6.4 %
35 Small Tools & Equip	47,415	58,260	80,600	64,500	61,200	(5.1)%
Total	140,551	231,262	245,746	230,500	231,200	0.3 %
400 Professional Services & Charges						
41 Professional Services	1,314	663	1,000	385,623	448,028	16.2 %
42 Communications	17,919	17,638	22,850	17,500	17,500	— %
44 Taxes & Assessments	—	—	100	100	100	— %
45 Rentals & Leases	594	2,854	2,000	3,000	3,000	— %
47 Public Utility Services	92,220	87,673	91,426	87,938	91,500	4.1 %
48 Repairs & Maintenance	21,619	15,169	30,746	13,396	17,500	30.6 %
49 Miscellaneous	7,717	16,441	11,500	8,100	8,600	6.2 %
Total	141,383	140,438	159,622	515,657	586,228	13.7 %
Total Expenditures	<u>\$ 10,261,557</u>	<u>\$ 10,299,193</u>	<u>\$ 10,929,197</u>	<u>\$ 11,488,972</u>	<u>\$ 11,368,705</u>	(1.0)%

Investigation - 323

Investigation supports the activities of twelve firefighters who also serve in a dual role as fire investigators to determine the cause and origin of fires, and is the function that funds the Fire Inspectors.

Account 12 Overtime - Overtime is primarily due to fire inspections conducted at special events.

Account 13 Special Pay - This includes the lump sum cash payments, and shift differential as negotiated in the AFSCME Collective Bargaining Agreement.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
323 Investigation						
100 Salaries & Wages						
11 Salaries & Wages	\$ 161,436	\$ 129,138	\$ 182,355	\$ 162,771	\$ 184,476	13.3 %
12 Overtime	3,711	7,162	2,500	8,500	8,500	— %
13 Special Pay	1,035	1,587	1,510	2,500	2,000	(20.0)%
Total	166,182	138,978	186,365	173,771	194,976	12.2 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
323 Investigation	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	60,720	55,178	71,379	74,983	81,376	8.5 %
300 Operating Supplies						
31 Office & Oper Supplies	1,210	436	400	1,000	1,500	50.0 %
35 Small Tools & Equip	898	1,743	2,000	2,000	4,400	120.0 %
Total	2,108	2,179	2,400	3,000	5,900	96.7 %
400 Professional Services & Charges						
41 Professional Services	350	—	2,000	2,000	3,000	50.0 %
42 Communications	293	275	226	226	226	— %
43 Trans & Training	—	—	2,500	—	2,500	n/a
49 Miscellaneous	902	3,612	2,650	1,500	1,600	6.7 %
Total	1,545	3,887	7,376	3,726	7,326	96.6 %
Total Expenditures	\$ 230,555	\$ 200,222	\$ 267,520	\$ 255,480	\$ 289,578	13.3 %

Training - 325

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

Account 12 Overtime - This account provides a small amount of funding for the Training Supervisor to conduct internal training outside of regular business hours.

Account 41 Professional Services - This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors, and all schools and classes that Yakima Firefighters attend.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
325 Training	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 114,794	\$ 117,665	\$ 120,603	\$ 120,603	\$ 361,787	200.0 %
12 Overtime	1,418	8,624	25,000	25,000	25,000	— %
13 Special Pay	—	—	200	200	1,814	807.0 %
14 Retire/Term Cashout	4,324	423	2,000	2,000	2,000	— %
Total	120,536	126,712	147,803	147,803	390,601	164.3 %
200 Benefits	23,785	26,776	29,010	29,936	88,637	196.1 %
300 Operating Supplies						
31 Office & Oper Supplies	33,063	24,563	23,500	21,500	19,300	(10.2)%
35 Small Tools & Equip	6,866	7,479	7,625	5,000	5,000	— %
Total	39,929	32,042	31,125	26,500	24,300	(8.3)%
400 Professional Services & Charges						
41 Professional Services	24,453	25,653	25,000	20,000	25,000	25.0 %
42 Communications	390	367	566	566	566	— %
43 Trans & Training	7,818	2,200	10,000	3,000	5,000	66.7 %
49 Miscellaneous	11,728	32,017	31,530	31,530	31,400	(0.4)%
Total	44,389	60,237	67,096	55,096	61,966	12.5 %
Total Expenditures	\$ 228,639	\$ 245,767	\$ 275,034	\$ 259,335	\$ 565,504	118.1 %

Administration - 329

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

Account 12 Overtime - This line item is maintained to fund the overtime caused by extra hours worked for payroll and weekend work by the Administrative Assistant and Fire Office Assistant.

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
329 Administration - Capital	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 492,033	\$ 516,176	\$ 534,674	\$ 446,675	\$ 525,549	17.7 %
12 Overtime	317	65	2,000	1,500	2,000	33.3 %
13 Special Pay	1,000	—	—	—	—	n/a
14 Retire/Term Cashout	24,010	13,760	23,000	74,581	23,000	(69.2)%
Total	517,360	530,001	559,674	522,756	550,549	5.3 %
200 Benefits	113,515	125,168	133,166	135,536	130,341	(3.8)%
300 Operating Supplies						
31 Office & Oper Supplies	14,142	10,748	13,000	9,000	10,000	11.1 %
400 Professional Services & Charges						
41 Professional Services	169,306	177,945	197,727	222,438	194,271	(12.7)%
42 Communications	28,345	29,460	28,344	28,344	28,344	— %
43 Trans & Training	1,796	895	5,000	1,000	1,000	— %
45 Rentals & Leases	2,579	3,310	3,300	3,300	3,300	— %
48 Repairs & Maintenance	1,821	—	2,000	—	1,000	n/a
49 Miscellaneous	12,301	6,851	7,700	17,600	5,600	(68.2)%
Total	216,148	218,461	244,071	272,682	233,515	(14.4)%
Total Expenditures	\$ 861,165	\$ 884,378	\$ 949,911	\$ 939,974	\$ 924,405	(1.7)%

Suppression Facilities - 331

Suppression Facilities supports department wide functions that in turn support the core mission of the department. A full-time Maintenance Mechanic will replaced the temporary in late 2017 increasing the number to two full-time Maintenance Mechanics being funded in this function.

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

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
331 Suppression Facilities	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 107,008	\$ 107,237	\$ 155,740	\$ 97,500	\$ 154,796	58.8 %
12 Overtime	3,503	2,798	3,000	3,000	3,000	— %
14 Retire/Term Cashout	4,999	2,412	2,500	5,000	2,500	(50.0)%
Total	115,510	112,447	161,240	105,500	160,296	51.9 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
331 Suppression Facilities	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	33,683	37,440	70,894	63,217	72,273	14.3 %
300 Operating Supplies						
31 Office & Oper Supplies	71,667	7,250	1,000	1,120	1,000	(10.7)%
35 Small Tools & Equip	16,293	8,881	14,000	16,000	15,000	(6.3)%
Total	87,960	16,131	15,000	17,120	16,000	(6.5)%
400 Professional Services & Charges						
42 Communications	1,692	1,574	1,547	1,547	1,547	— %
47 Public Utility Services	13,559	12,169	15,374	16,251	17,232	6.0 %
48 Repairs & Maintenance	16,224	60,981	35,000	55,000	47,000	(14.5)%
49 Miscellaneous	150	215	450	450	450	— %
Total	31,625	74,939	52,371	73,248	66,229	(9.6)%
Total Expenditures	\$ 268,778	\$ 240,957	\$ 299,505	\$ 259,085	\$ 314,798	21.5 %

Emergency Preparedness - 337

In 2018, the City of Yakima will be rejoining the Yakima Valley Office of Emergency Management for emergency preparedness, so all funding will come from the professional services account going forward.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
337 Emergency Preparedness	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 64,000	\$ 73,617	\$ 78,581	\$ 78,581	\$ —	(100.0)%
13 Special Pay	253	509	750	1,200	—	(100.0)%
14 Retire/Term Cashout	—	—	—	19,400	—	(100.0)%
Total	64,253	74,126	79,331	99,181	—	(100.0)%
200 Benefits	18,974	22,632	24,547	24,661	—	(100.0)%
300 Operating Supplies						
31 Office & Oper Supplies	97	2,350	2,000	2,000	—	(100.0)%
32 Fuel	145	115	200	75	—	(100.0)%
35 Small Tools & Equip	2,058	4,572	5,000	12,000	—	(100.0)%
Total	2,300	7,037	7,200	14,075	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	12,050	28,354	35,000	35,000	105,090	200.3 %
42 Communications	115	—	—	—	—	n/a
43 Trans & Training	339	—	2,700	500	—	(100.0)%
48 Repairs & Maintenance	—	—	800	—	—	n/a
49 Miscellaneous	3,756	41,270	9,650	9,650	—	(100.0)%
Total	16,260	69,624	48,150	45,150	105,090	132.8 %
Total Expenditures	\$ 101,787	\$ 173,419	\$ 159,228	\$ 183,067	\$ 105,090	(42.6)%

Fire Truck Debt Service - 829

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
829 Fire Truck Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ 55,289	\$ 57,501	\$ 59,801	\$ 59,801	\$ 62,193	4.0 %
800 Debt Service Int/Other	14,669	12,458	10,158	10,158	7,766	(23.5)%
Total Expenditures	\$ 69,958	\$ 69,959	\$ 69,959	\$ 69,959	\$ 69,959	— %

Fire Apparatus Debt Service - 869

This function contains the debt service related to the 2013 purchase of 1 Fire apparatus through the Washington State Local Option Capital Asset Lending (LOCAL) program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
869 Fire Apparatus Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ 26,157	\$ 27,091	\$ 28,341	\$ 28,341	\$ 29,795	5.1 %
800 Debt Service Int/Other	13,059	12,125	10,874	10,874	9,421	(13.4)%
Total Expenditures	\$ 39,216	\$ 39,216	\$ 39,215	\$ 39,215	\$ 39,216	— %

Fire SCBA Debt Service - 870

This function contains the debt service related to the purchase of Self Contained Breathing Apparatus (SCBA) through the Washington State Local Option Capital Asset Lending (LOCAL) program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
870 Fire SCBA Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ 72,228	\$ 74,427	\$ 77,086	\$ 77,086	\$ 80,643	4.6 %
800 Debt Service Int/Other	14,671	12,471	9,813	9,813	6,255	(36.3)%
Total Expenditures	\$ 86,899	\$ 86,898	\$ 86,899	\$ 86,899	\$ 86,898	— %

Dedicated Revenue

Revenues consist mainly of revenues from the Safer Grant and Union Gap fire protection services. The EMPG grant is in the IT Revenues.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	
33 Intergovernmental	\$ 255,145	\$ 129,467	\$ 100,260	\$ 100,260	\$ 100,260	—%
34 Chrgs f/Goods & Svcs	1,199,744	1,211,142	1,510,317	1,510,317	1,510,317	—%
36 Miscellaneous Revenues	20	28,927	—	—	—	n/a
Total	\$ 1,454,909	\$ 1,369,536	\$ 1,610,577	\$ 1,610,577	\$ 1,610,577	—%

EMERGENCY SERVICES - 150

Fire Chief

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 County-wide EMS levy passed for 10 year renewal in November 2015.

Emergency Services agreed to a four year contract settlement in 2014 which allows for a cost of living increases each year of the four year contractual bargaining agreement.

Function(s): 322 & 327.

AUTHORIZED PERSONNEL

There are 9.00 Emergency Services FTE's in the Fire Fund (320). Performance Statistics for this fund are found within the Fire narrative.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
322 Fire Suppression & EMS	\$ 1,064,245	\$ 1,163,427	\$ 1,172,017	\$ 1,151,220	\$ 1,128,326	(2.0)%
327 Emergency Services	241,015	209,833	245,396	274,767	283,281	3.1 %
Total	1,305,260	1,373,260	1,417,413	1,425,987	1,411,607	(1.0)%
Object/Type						
33 Intergovernmental	1,299,816	1,316,738	1,365,590	1,369,405	1,388,935	1.4 %
36 Miscellaneous Revenues	300	299	300	300	300	— %
Total	1,300,116	1,317,037	1,365,890	1,369,705	1,389,235	1.4 %
Fund Balance						
Beginning Balance	208,306	203,162	146,939	146,939	90,658	(38.3)%
Revenues less Expenditures	(5,144)	(56,223)	(51,523)	(56,282)	(22,372)	(60.3)%
Ending Balance	\$ 203,162	\$ 146,939	\$ 95,416	\$ 90,657	\$ 68,286	(24.7)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 872,046	\$ 937,544	\$ 937,343	\$ 912,343	\$ 889,017	(2.6)%
200 Personnel Benefits	192,199	225,882	234,674	238,876	239,309	0.2 %
Sub-Total Salaries & Benefits	1,064,245	1,163,426	1,172,017	1,151,219	1,128,326	(2.0)%
300 Operating Supplies	36,002	78,230	35,000	33,000	72,000	118.2 %
400 Professional Services & Charges	30,013	31,603	35,396	41,767	36,281	(13.1)%
Transfers	175,000	100,000	175,000	200,000	175,000	(12.5)%
Total Expenditures	\$ 1,305,260	\$ 1,373,259	\$ 1,417,413	\$ 1,425,986	\$ 1,411,607	(1.0)%

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

This function professionally and expeditiously controls and mitigates incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

Account 12 Overtime - Overtime is primarily due to manpower shortages.

Account 13 Special Pay - This account funds special pays which include differentials for Self Contained Breathing Apparatus (SCBA) repair technicians, Technical Rescue Team members, Shift Fire Investigators, and Hazard Materials Technicians; as well as emergency call back of off-duty personnel during large scale incidents.

Account 14 Retirement / Termination Cashout - Included in this account is the cashout of accrued leave balances when an employee leaves the City.

322 Fire Suppression & EMS	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 703,439	\$ 796,823	\$ 821,430	\$ 821,430	\$ 796,489	(3.0)%
12 Overtime	98,499	95,832	75,000	50,000	50,000	— %
13 Special Pay	14,273	13,613	13,914	13,914	15,528	11.6 %
14 Retire/Term Cashout	55,835	31,276	27,000	27,000	27,000	— %
Total	872,046	937,544	937,344	912,344	889,017	(2.6)%
200 Benefits	192,199	225,882	234,674	238,876	239,309	0.2 %
Total Expenditures	\$ 1,064,245	\$ 1,163,426	\$ 1,172,018	\$ 1,151,220	\$ 1,128,326	(2.0)%

Emergency Services - 327

This function provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment.

Account 41 Professional Services - This line is for liability insurance.

Transfers Out - This line item supports a capital transfer and a transfer to Public Safety Communications.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
327 Emergency Services	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	26,186	35,280	25,000	25,000	36,000	44.0 %
35 Small Tools & Equip	9,817	42,950	10,000	8,000	36,000	350.0 %
Total	36,003	78,230	35,000	33,000	72,000	118.2 %
400 Professional Services & Charges						
41 Professional Services	30,013	31,603	35,396	41,767	36,281	(13.1)%
Transfers Out	100,000	100,000	100,000	200,000	100,000	(50.0)%
Vehicle Replacement	75,000	—	75,000	—	75,000	n/a
Total Expenditures	\$ 241,016	\$ 209,833	\$ 245,396	\$ 274,767	\$ 283,281	3.1 %

Revenue

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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 208,306	\$ 203,162	\$ 146,939	\$ 146,939	\$ 90,658	(38.3)%
33 Intergovernmental	1,299,816	1,316,738	1,365,590	1,369,405	1,388,935	1.4 %
36 Miscellaneous Revenues	300	299	300	300	300	— %
Total	\$ 1,508,422	\$ 1,520,199	\$ 1,512,829	\$ 1,516,644	\$ 1,479,893	(2.4)%

PUBLIC SAFETY COMMUNICATIONS - 151

Fire Chief
Public Safety Manager

Bob Stewart
Brad Coughenour

DEFINITION

The responsibilities of the communications division are to provide 9-1-1 emergency call answering, public safety dispatching, records keeping, and support through public safety radio communications for the public safety departments and user agencies. The goal of the division is to provide quality, efficient, cost-effective emergency communications and communications support to the citizens and those departments and user agencies.

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00	1.00
6410	9-1-1 Call Taker	15.00	15.00	15.00	15.00
6412	Public Safety Dispatcher	12.00	12.00	12.00	12.00
6415	Public Safety Comm. Supervisor ⁽¹⁾	5.00	5.00	6.00	6.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00	1.00
Total Personnel		35.00	35.00	36.00	36.00

(1) One Public Safety Communications Supervisor was added in 2017 to reduce overtime and increase coverage.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
340 Criminal Justice Sales Tax .3%	\$ 160,512	\$ 143,772	\$ 188,047	\$ 181,118	\$ 177,794	(1.8)%
341 Communications Operators	1,772,233	1,216,768	1,243,252	1,299,678	1,524,279	17.3 %
343 911 Call Takers Enhanced	1,398,999	1,391,106	1,505,717	1,517,547	1,796,305	18.4 %
344 911 Call Takers Operations	301,113	320,650	393,908	394,955	180,372	(54.3)%
348 911 Call Takers Administration	139,449	147,481	155,364	155,534	158,762	2.1 %
349 Communications Administration	172,954	160,698	162,488	164,132	174,029	6.0 %
874 Debt Service Communications Ctr	—	4,320	7,500	6,495	156,495	n/a
875 Debt Service Communications Ctr	114,542	120,850	118,900	118,900	121,950	2.6 %
Total	4,059,802	3,505,645	3,775,176	3,838,359	4,289,986	11.8 %

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
31 Taxes	159,891	174,712	183,800	198,475	203,437	2.5 %
33 Intergovernmental	1,686,067	2,302,938	2,580,246	3,407,688	3,936,184	15.5 %
34 Chrgs f/Goods & Svcs	50	20	—	80	50	(37.5)%
36 Miscellaneous Revenues	998	5,073	800	1,550	1,550	— %
Transfers In	980,000	1,480,000	1,030,000	200,000	100,000	(50.0)%
Total	2,827,006	3,962,743	3,794,846	3,807,793	4,241,221	11.4 %
Fund Balance						
Beginning Balance	871,526	(361,269)	95,829	95,829	65,262	(31.9)%
Revenues less Expenditures	(1,232,796)	457,098	19,670	(30,566)	(48,765)	59.5 %
Ending Balance	<u>\$ (361,270)</u>	<u>\$ 95,829</u>	<u>\$ 115,499</u>	<u>\$ 65,263</u>	<u>\$ 16,497</u>	<u>(74.7)%</u>

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,852,938	\$ 2,093,347	\$ 2,284,567	\$ 2,330,870	\$ 2,405,224	3.2 %
200 Personnel Benefits	731,068	844,489	933,465	938,499	1,159,329	23.5 %
Sub-Total Salaries & Benefits	2,584,006	2,937,836	3,218,032	3,269,369	3,564,553	9.0 %
300 Operating Supplies	162,385	11,516	8,000	9,000	9,500	5.6 %
400 Professional Services & Charges	700,274	431,124	422,744	434,596	437,488	0.7 %
600 Capital Projects	498,594	—	—	—	—	n/a
700 Debt Service - Principal	51,500	65,000	65,000	65,000	220,000	238.5 %
800 Debt Service - Interest	63,042	60,170	61,400	60,395	58,445	(3.2)%
Total Expenditures	<u>\$ 4,059,801</u>	<u>\$ 3,505,646</u>	<u>\$ 3,775,176</u>	<u>\$ 3,838,360</u>	<u>\$ 4,289,986</u>	<u>11.8 %</u>

EXPLANATORY NARRATIVE

Within this division, 151 and 153 are the two primary fund groups, within fund group 151 there are six functions, of these, 343, 344 and 348 receive funding through the collection of the E911 excise tax. E911 services are provided through an Interlocal Agreement between Yakima County and the City of Yakima. Fund group 153 has one function that is resourced from revenue received through the 0.3% Criminal Justice Fund Sales Tax. The E911 excise tax in conjunction with the Criminal Justice Fund Sales Tax provides the division with the additional financial resources needed to meet the demands of public safety within Yakima County and the City of Yakima. Functions 341 and 349 are for police and fire dispatch, in addition the City of Yakima receives revenues through dispatch service contracts from external police and fire protection districts.

Criminal Justice Sales Tax .3% - 340

SunComm is a cornerstone of the public safety system within the city and county, and, therefore, receives a small portion of this revenue stream to help offset the cost attributed to support of the criminal justice departments. The CJ Fund is the financial resource used to support two public safety dispatcher positions that support law enforcement activities. Revenues for these positions are received from the .3% Criminal Justice Sales tax.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
340 Criminal Justice Sales Tax .3%	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 89,999	\$ 89,382	\$ 118,350	\$ 111,393	\$ 115,190	3.4 %
12 Overtime	20,741	7,484	9,000	8,800	9,000	2.3 %
13 Special Pay	2,335	1,255	600	600	600	— %
14 Retire/Term Cashout	—	2,921	—	—	—	n/a
Total	113,075	101,042	127,950	120,793	124,790	3.3 %
200 Benefits	47,438	42,731	60,098	60,326	53,004	(12.1)%
Total Expenditures	\$ 160,513	\$ 143,773	\$ 188,048	\$ 181,119	\$ 177,794	(1.8)%

Communications Operations - 341

This function provides support for public safety dispatching for the division and represents 93% of the costs associated with public safety dispatching. The partner function is 344 911 Call-Takers Operations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
341 Communications Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 622,976	\$ 711,475	\$ 774,645	\$ 774,645	\$ 791,760	2.2 %
12 Overtime	92,876	87,310	35,000	94,818	88,000	n/a
13 Special Pay	15,670	14,319	16,316	7,357	7,376	n/a
14 Retire/Term Cashout	792	893	—	—	29,767	n/a
Total	732,314	813,997	825,961	876,820	916,903	4.6 %
200 Benefits	274,919	318,278	339,935	341,354	528,519	54.8 %
300 Operating Supplies						
31 Office & Oper Supplies	511	—	—	—	1,500	n/a
32 Fuel	—	43	—	—	—	n/a
35 Small Tools & Equip	85,737	(600)	—	—	—	n/a
Total	86,248	(557)	—	—	1,500	n/a
400 Professional Services & Charges						
41 Professional Services	203,262	25,016	14,899	14,899	14,899	— %
42 Communications	7,184	5,658	5,232	3,380	5,232	54.8 %
43 Trans & Training	—	—	—	6,000	—	(100.0)%
45 Rentals & Leases	—	54,375	57,225	57,225	57,225	— %
48 Repairs & Maintenance	716	—	—	—	—	n/a
49 Miscellaneous	3,231	—	—	—	—	n/a
Total	214,393	85,049	77,356	81,504	77,356	(5.1)%
600 Capital Outlay						
63 Impr Other Than Bldg	123,962	—	—	—	—	n/a
64 Machinery & Equipment	340,397	—	—	—	—	n/a
Total	464,359	—	—	—	—	n/a
Total Expenditures	\$ 1,772,233	\$ 1,216,767	\$ 1,243,252	\$ 1,299,678	\$ 1,524,278	17.3 %

9-1-1 Call Takers Enhanced - 343

This function provides 9-1-1 call taking for all citizens residing in Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue, the excise tax also funds 7% of the wages and benefits within SU341 for 13 cross trained 911/dispatch positions.

Account 12 Overtime - Overtime is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue). With this turnover, the use of existing personnel is required to meet factor number one.

Account 13 Special Pay - The areas that require special pay frequently are bilingual pay (continual for certified personnel) and special assignment pay as needed.

Account 41 Professional Services - This line item is used when professional assistance is needed, such as instructors. It also includes Interfund charges for services, such as the City service, data and insurance charges.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
343 911 Call Takers Enhanced						
100 Salaries & Wages						
11 Salaries & Wages	\$ 453,330	\$ 616,081	\$ 753,893	\$ 753,893	\$ 889,659	18.0 %
12 Overtime	105,556	83,407	50,000	50,000	80,000	60.0 %
13 Special Pay	2,995	7,509	3,849	6,449	7,886	22.3 %
14 Retire/Term Cashout	1,725	5,816	—	—	9,236	n/a
Total	563,606	712,813	807,742	810,342	986,781	21.8 %
200 Benefits	272,646	333,364	351,713	353,714	448,792	26.9 %
300 Operating Supplies						
31 Office & Oper Supplies	3,917	4,608	3,000	3,000	3,000	— %
32 Fuel	12	—	—	—	—	n/a
35 Small Tools & Equip	69,503	4,841	5,000	5,000	5,000	— %
Total	73,432	9,449	8,000	8,000	8,000	— %
400 Professional Services & Charges						
41 Professional Services	303,227	159,293	183,247	190,477	189,221	(0.7)%
42 Communications	55,298	95,042	74,954	74,954	74,954	— %
43 Trans & Training	28,518	27,231	24,500	24,500	24,500	— %
48 Repairs & Maintenance	47,200	45,297	47,561	47,561	56,057	17.9 %
49 Miscellaneous	20,837	8,617	8,000	8,000	8,000	— %
Total	455,080	335,480	338,262	345,492	352,732	2.1 %
600 Capital Outlay						
64 Machinery & Equipment	34,236	—	—	—	—	n/a
Total Expenditures	\$ 1,399,000	\$ 1,391,106	\$ 1,505,717	\$ 1,517,548	\$ 1,796,305	18.4 %

9-1-1 Call Takers Operations - 344

Function 344 exclusively supports the salary and benefits of two (2) FTE public safety communication supervisor positions, and 7% of the salary and benefits of the remaining 13 public safety communication dispatch positions. The revenue to support the service is obtained for E911 Tax Revenue that is passed from the county to the city through an annual interlocal agreement.

Account 12 Overtime - Overtime is primarily due to two factors. The primary factor is that there must be a minimum number of personnel on duty at any given time to deal with the workload of processing emergency calls. The second factor is that this is a high stress environment that tends to lead to high turnover (a nationwide issue).

Account 13 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. The special pay for MSAG is also supplemented through the State of Washington Military Division CPD annual contract.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
344 911 Call Takers Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 183,863	\$ 197,340	\$ 252,107	\$ 252,107	\$ 102,589	(59.3)%
12 Overtime	36,638	32,372	25,000	25,000	25,000	— %
13 Special Pay	2,103	2,405	1,626	1,626	1,630	0.2 %
14 Retire/Term Cashout	60	67	—	—	—	n/a
Total	222,664	232,184	278,733	278,733	129,219	(53.6)%
200 Benefits	78,450	88,466	115,175	116,222	51,152	(56.0)%
Total Expenditures	\$ 301,114	\$ 320,650	\$ 393,908	\$ 394,955	\$ 180,371	(54.3)%

9-1-1 Call Takers Administration - 348

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
348 911 Call Takers Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 109,673	\$ 116,609	\$ 122,091	\$ 122,091	\$ 123,765	1.4%
12 Overtime	218	46	—	—	—	n/a
13 Special Pay	750	—	—	—	—	n/a
Total	110,641	116,655	122,091	122,091	123,765	1.4%
200 Benefits	28,808	30,825	33,273	33,443	34,997	4.6%
Total Expenditures	\$ 139,449	\$ 147,480	\$ 155,364	\$ 155,534	\$ 158,762	2.1%

Communications Administration - 349

This function is the sister SU to (348) which provides 50% of the salary, wages, benefits, and operational costs of the administrative staff from the City of Yakima General Revenue.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
349 Communications Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 109,673	\$ 116,609	\$ 122,091	\$ 122,092	\$ 123,765	1.4 %
12 Overtime	218	46	—	—	—	n/a
13 Special Pay	750	—	—	—	—	n/a
Total	110,641	116,655	122,091	122,092	123,765	1.4 %
200 Benefits	28,808	30,824	33,271	33,440	42,864	28.2 %
300 Operating Supplies						
31 Office & Oper Supplies	2,706	2,623	—	1,000	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	6,633	3,290	500	500	500	— %
42 Communications	3,891	2,383	3,626	1,900	1,900	— %
43 Trans & Training	7,267	2,649	3,000	5,000	5,000	— %
49 Miscellaneous	13,009	2,273	—	200	—	(100.0)%
Total	30,800	10,595	7,126	7,600	7,400	(2.6)%
Total Expenditures	\$ 172,955	\$ 160,697	\$ 162,488	\$ 164,132	\$ 174,029	6.0 %

Communications Center Debt Service - 874/875

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
874/5 Comm Center Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Communications Ctr	\$ 51,500	\$ 65,000	\$ 65,000	\$ 65,000	\$ 156,495	140.8%
800 Debt Services Communications Ctr	63,042	60,170	61,400	60,395	121,950	101.9%
Total Expenditures	\$ 114,542	\$ 125,170	\$ 126,400	\$ 125,395	\$ 278,445	122.1%

Revenue

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

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 871,526	\$ (361,269)	\$ 95,829	\$ 95,829	\$ 65,262	(31.9)%
31 Taxes	159,891	174,712	183,800	198,475	203,437	2.5 %
33 Intergovernmental	1,686,067	2,302,938	2,580,246	3,407,688	3,936,184	15.5 %
34 Chrgs f/Goods & Svcs	50	20	—	80	50	(37.5)%
36 Miscellaneous Revenues	998	5,073	800	1,550	1,550	— %
Transfers In	980,000	1,480,000	1,030,000	200,000	100,000	(50.0)%
Total	\$ 3,698,532	\$ 3,601,474	\$ 3,890,675	\$ 3,903,622	\$ 4,306,483	10.3 %

FIRE CAPITAL - 332*Fire Chief**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.

Function(s): 322, 331 & 860.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
322 Fire Suppression & EMS	\$ 1,132,577	\$ 743,501	\$ 1,741,617	\$ 1,075,405	\$ 30,000	(97.2)%
331 Fire Suppression Facilities	87,601	56,797	407,000	33,000	50,000	51.5 %
860 Debt Service	—	—	500,000	—	—	n/a
Total	1,220,178	800,298	2,648,617	1,108,405	80,000	(92.8)%
Object/Type						
33 Intergovernmental	6,000	27,553	34,500	28,000	28,000	— %
34 Chrgs f/Goods & Svcs	30,000	133,497	55,000	40,000	40,000	— %
36 Miscellaneous Revenues	84,567	1,049	75,000	250	75,000	n/a
39 Other Financing Sources	38,685	16,504	2,069,000	—	20,000	n/a
Transfers In	—	600,000	407,850	1,000,000	—	(100.0)%
Total	159,252	778,603	2,641,350	1,068,250	163,000	(84.7)%
Fund Balance						
Beginning Balance	1,097,851	36,925	15,230	15,230	(24,925)	(263.7)%
Revenues less Expenditures	(1,060,926)	(21,695)	(7,267)	(40,155)	83,000	(306.7)%
Ending Balance	\$ 36,925	\$ 15,230	\$ 7,963	\$ (24,925)	\$ 58,075	(333.0)%

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Object/Type						
300 Operating Supplies	\$ 46,149	\$ 86,812	\$ 181,070	\$ 75,405	\$ 30,000	(60.2)%
400 Professional Services & Charges	92,671	56,797	407,000	33,000	50,000	51.5 %
600 Capital Projects	1,081,358	656,689	1,560,547	1,000,000	—	(100.0)%
700 Debt Service - Principal	—	—	500,000	—	—	n/a
Total Expenditures	\$ 1,220,178	\$ 800,298	\$ 2,648,617	\$ 1,108,405	\$ 80,000	(92.8)%

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

These expenditures are the costs associated with the purchase and equipping of fire apparatus.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
322 Fire Suppression & EMS	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 7,130	\$ 8,927	\$ 25,405	\$ 25,405	\$ 5,000	(80.3)%
35 Small Tools & Equip	39,019	77,885	155,665	50,000	25,000	(50.0)%
Total	46,149	86,812	181,070	75,405	30,000	(60.2)%
400 Professional Services & Charges						
48 Repairs & Maintenance	5,070	—	—	—	—	n/a
600 Capital Outlay						
64 Machinery & Equipment	1,081,358	135,445	1,560,547	1,000,000	—	(100.0)%
65 Construction Projects	—	521,244	—	—	—	n/a
Total	1,081,358	656,689	1,560,547	1,000,000	—	(100.0)%
Total Expenditures	\$ 1,132,577	\$ 743,501	\$ 1,741,617	\$ 1,075,405	\$ 30,000	(97.2)%

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
331 Fire Suppression Facilities	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 87,601	\$ 56,797	\$ 407,000	\$ 33,000	\$ 50,000	51.5%

Fire Interfund Loan - 860

This loan assisted with the acquisition of two Fire trucks in 2017.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
860 Fire Interfund Loan	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ —	\$ —	\$ 500,000	\$ —	\$ —	n/a

Revenue

Revenues consist mainly of reimbursements from other agencies (i.e. the City’s contract with Fire District #10), facility rental, replacement monies and the proceeds of long term debt.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,097,851	\$ 36,925	\$ 15,230	\$ 15,230	\$ (24,925)	(263.7)%
33 Intergovernmental	6,000	27,553	34,500	28,000	28,000	— %
34 Chrgs f/Goods & Svcs	30,000	133,497	55,000	40,000	40,000	— %
36 Miscellaneous Revenues	84,567	1,049	75,000	250	75,000	n/a
39 Other Financing Sources	38,685	16,504	2,069,000	—	20,000	n/a
Transfers In	—	600,000	407,850	1,000,000	—	(100.0)%
Total	\$ 1,257,103	\$ 815,528	\$ 2,656,580	\$ 1,083,480	\$ 138,075	(87.3)%

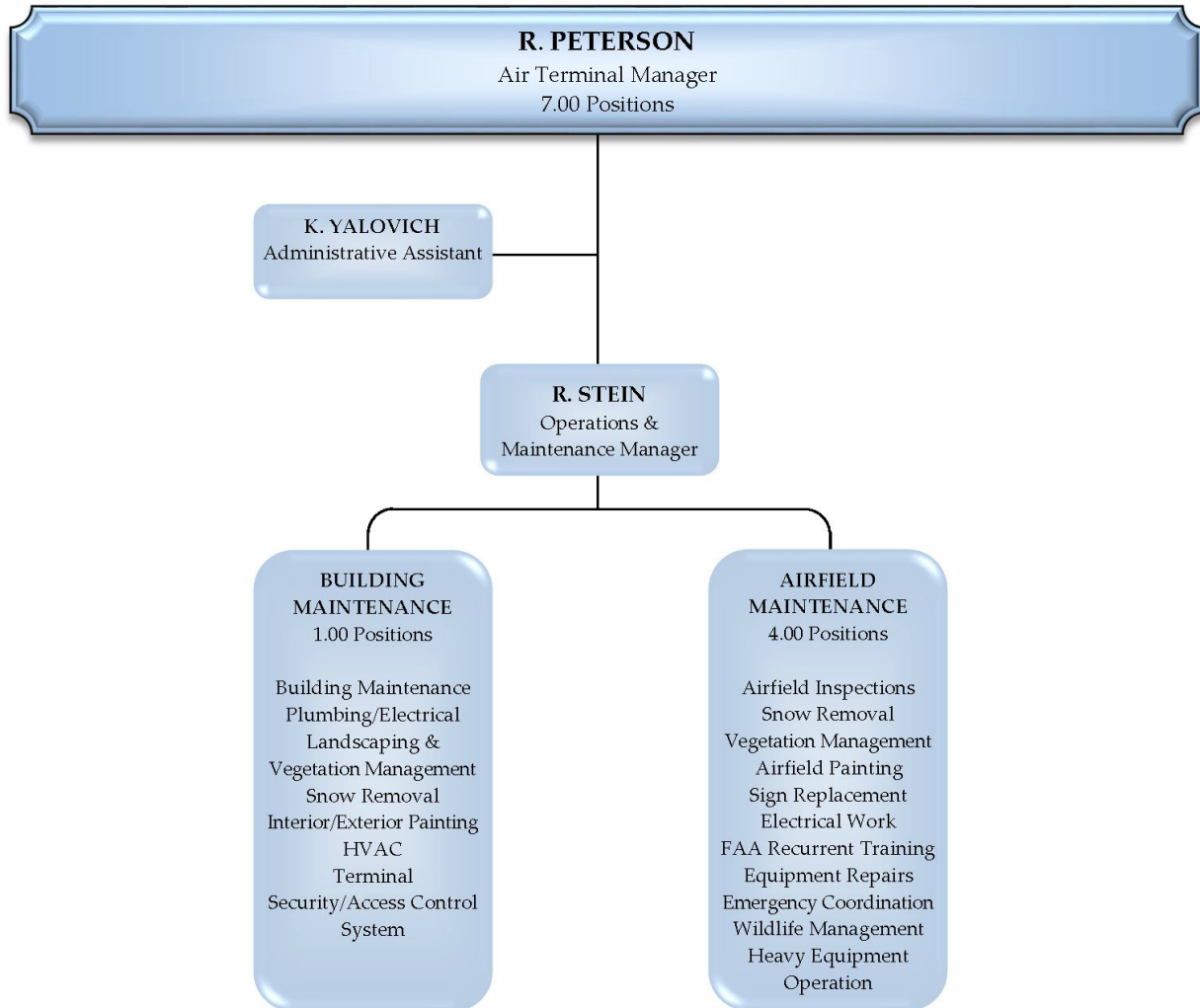
AIRPORT

<u>Title</u>	<u>Function*/Fund</u>
Airport Operating	421
Airport FAA	422

* General Fund Department

AIRPORT

2018 Budgeted Staffing Levels



AIRPORT OPERATING - 421

Air Terminal Manager

Robert Peterson

DEFINITION

The Yakima Air Terminal-McAllister Field is an economic engine for the City and County of Yakima. In 2012, WSDOT Aviation conducted an Economic Impact Study, of which indicated the airport produces approximately 858 jobs and has an estimated \$43,200,000 regional impact from airport businesses. Additionally, visitors arriving at the airport provide an estimated regional impact of \$11,522,200 through local spending.

Alaska Airlines provides daily airline service to Seattle-Tacoma International Airport while Sun Country and Swift Air provides airline charters to casino destinations in Nevada. The airport receives approximately 70,000 passenger enplanements annually, and the Airport Master Plan update forecasts show passenger enplanements will increase over the twenty-year planning period. FedEx and United Parcel Service utilize the airport to provide overnight package deliveries to meet local companies shipping demands. The terminal also provides space for three rental car facilities, which are conveniently located adjacent to the baggage claim area. Hertz, Avis, and Budget rent-a-car companies offer easy access to vehicles, which are parked just east of the terminal building.

Primary services provided by this department include:

- Airport Management and Administration
- Airfield and Terminal Maintenance
- Snow Removal Operations
- Airport Operations
- Hazardous Wildlife Management
- Airport Security
- Heavy Equipment Operations and Repairs
- Airfield Construction Management
- Airport Security and Badging
- Landscaping and Janitorial Services

The Yakima Air Terminal-McAllister Field is a Federal Aviation Administration (FAA) Part 139 certificated airport with its primary runway (Runway 09/27) classified as an Airport Reference Code (ARC) C-III. Runway 09/27 is able to accommodate a Boeing 737-800 aircraft or similar. The airport is equipped with Airport Rescue and Fire Fighting (ARFF) capabilities maintained at an ARFF Index B upgradable to Index C upon request. The primary runway is 7,604 feet long by 150 feet wide and is equipped with a Precision Approach Instrument Landing System, which accommodates aircraft operations in adverse weather conditions. The secondary runway (Runway 4/22) is 3,835 feet long by 150 feet wide and will accommodate smaller aircraft operations during times when the primary runway is not available. Both runways have parallel taxiways that measure the full length of each runway with connecting taxiways located at strategic points. The Yakima Air Terminal experiences approximately 36,000 aircraft operations per year, of which 1,840 are air carrier operations.

The Yakima Air Terminal-McAllister Field has a variety of pilot services to include an Automated Weather Observation System, which provides critical weather information located at the airport. In conjunction with this service, the airport has an Air Traffic Control Tower (ATCT) operated by Serco under a contract with the Federal Aviation Administration.

The Yakima Air Terminal-McAllister Field is home to many local businesses, which range from aircraft servicing to General Aviation and Light Sport Aircraft production. These aircraft services include McAllister Museum of Aviation, McCormick Air Center a full service Fixed Based Operator, Aircraft Hangars, JR Helicopter Service, Cub Crafters, Airlift NW Medivac Services, Civil Air Patrol, and Yakima Aerosport.

Function(s): 281, 282, 283, 284 & 286

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Car Rentals ⁽¹⁾	\$ 994,797	\$ 1,049,468	\$ 1,186,935	\$ 1,296,845
Passengers - Departing	65,914	73,378	74,382	77,539
Passengers - Arriving	62,441	70,701	72,244	76,026
Aviation Fuel ⁽²⁾	\$ 413,320	\$ 464,318	\$ 476,386	\$ 500,205
Aircraft Landings	\$ 36,797	\$ 35,921	\$ 37,278	\$ 38,024
Vehicle Parking ⁽³⁾	\$ 214,913	\$ 270,096	\$ 277,758	\$ 301,257

- (1) Rental Car gross revenues - Yakima Air Terminal receives 10%.
- (2) Fuel in gallons per year - Yakima Air Terminal charges .09¢ per gallon.
- (3) Parking represent revenues to Yakima Air Terminal, not gross.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1175	Director of Yakima Air Terminal	1.00	1.00	1.00	1.00
1212	Airport Operation & Maintenance Manager ⁽¹⁾	0.00	0.00	1.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00	5.00
11610	Admin Assistant for Yakima Air Terminal	1.00	1.00	1.00	1.00
Total Personnel		7.00	7.00	8.00	8.00

- (1) Airport Operation & Maintenance Manager added in 2017 to address insufficient staffing levels.

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
281 Airfield	\$ 499,820	\$ 505,297	\$ 510,459	\$ 527,635	\$ 516,356	(2.1)%
282 Air Terminal	166,627	213,793	221,451	204,615	190,320	(7.0)%
283 Commercial	7,138	8,364	5,900	10,100	10,100	— %
284 Security	2,357	3,752	4,400	2,500	2,500	— %
286 Administration	346,411	377,718	506,491	489,995	558,903	14.1 %
Total	1,022,353	1,108,924	1,248,701	1,234,845	1,278,179	3.5 %

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
31 Taxes	13,212	6,606	14,000	16,000	14,000	(12.5)%
34 Chrgs f/Goods & Svcs	184,450	233,220	233,150	223,900	226,500	1.2 %
36 Miscellaneous Revenues	861,864	848,030	899,679	964,479	990,879	2.7 %
39 Other Financing Sources	—	20,604	—	6,000	—	(100.0)%
Transfers In	600	—	102,400	40,000	40,000	— %
Total	1,060,126	1,108,460	1,249,229	1,250,379	1,271,379	1.7 %
Fund Balance						
Beginning Balance	8,539	46,313	45,849	45,849	61,383	33.9 %
Revenues less Expenditures	37,773	(464)	528	15,534	(6,800)	(143.8)%
Ending Balance	<u>\$ 46,312</u>	<u>\$ 45,849</u>	<u>\$ 46,377</u>	<u>\$ 61,383</u>	<u>\$ 54,583</u>	(11.1)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 437,661	\$ 503,486	\$ 582,655	\$ 557,684	\$ 628,087	12.6 %
200 Personnel Benefits	165,399	178,871	218,816	223,893	230,449	2.9 %
Sub-Total Salaries & Benefits	603,060	682,357	801,471	781,577	858,536	9.8 %
300 Operating Supplies	55,889	58,945	58,940	53,500	49,000	(8.4)%
400 Professional Services & Charges	309,481	332,877	342,788	344,768	325,642	(5.5)%
600 Capital Projects	53,922	34,743	45,500	55,000	45,000	(18.2)%
Total Expenditures	<u>\$ 1,022,352</u>	<u>\$ 1,108,922</u>	<u>\$ 1,248,699</u>	<u>\$ 1,234,845</u>	<u>\$ 1,278,178</u>	3.5 %

EXPLANATORY NARRATIVE

Airfield - 281

Expenditures consist of costs associated with maintaining the airfield as outlined under Federal Aviation Regulations (FAR) to maintain the safety of aircraft operations.

Account 12 Overtime - This account is to pay for any overtime incurred to perform maintenance functions outside the regular scheduled 40-hour workweek. Overtime and specialty pay are allocated to ensure adequate staffing is present during emergency responses, inclement weather for snow removal operations, after hour call-ins for maintenance repairs, and Capital Improvement Project (CIP) oversight.

Account 13 Special Pay - This account is used to pay differential pay for time worked after 6:00 pm and before 6:00 am, along with lump sum distributions in accordance with bargaining agreements.

Account 31 Office and Operating Supplies - This account is used to pay for the regular day-to-day supplies needed to operate the airport. This account shows a slight increase to provide the airfield maintenance specialists with adequate materials, supplies, and paint to ensure Federal Aviation Administration compliance.

Account 41 Professional Services - This account is to pay for miscellaneous professional services that may not be covered under the Airport Improvement Program (AIP). This account illustrates a slight increase, which includes the continuation of an agreement between the United States Department of Agriculture (USDA) for Wildlife Services. This allows the USDA to assist our airfield maintenance staff with the eradication of pocket gophers that may cause damage to airfield infrastructure as well as attract other wildlife hazards.

Account 47 Public Utility Services - This account is to pay for the utility costs associated with furnishing the airfield with lighted Aprons, Taxiways, and Runways lights and signs as required in the Federal Aviation Regulations. This account also provides some tenants on the airport with electricity, which is then reimbursed through invoicing tenants for their monthly usage.

Account 48 Repairs and Maintenance - This account is to pay for any repairs needed with airfield equipment, lights, signs, generators, and the two Airport Rescue and Firefighting (ARFF) vehicles.

Account 64 Machinery and Equipment - This account is to pay for the purchase of new equipment to maintain the airfield according to Federal Aviation Regulations. This account will replace a vehicle, which has outlived its useful life and maintenance equipment to operate on the airfield.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
281 Airfield						
100 Salaries & Wages						
11 Salaries & Wages	\$ 196,242	\$ 206,023	\$ 216,070	\$ 236,177	\$ 240,012	1.6 %
12 Overtime	3,934	19,178	10,000	12,000	11,000	(8.3)%
13 Special Pay	4,612	5,712	3,500	7,200	7,200	— %
14 Retire/Term Cashout	980	—	1,000	1,000	1,000	— %
Total	205,768	230,913	230,570	256,377	259,212	1.1 %
200 Benefits	91,810	96,885	100,619	103,308	107,444	4.0 %
300 Operating Supplies						
31 Office & Oper Supplies	25,697	20,572	18,200	11,500	12,000	4.3 %
32 Fuel	17,243	24,987	22,000	28,000	22,000	(21.4)%
35 Small Tools & Equip	1,593	234	2,000	1,000	1,000	— %
Total	44,533	45,793	42,200	40,500	35,000	(13.6)%
400 Professional Services & Charges						
41 Professional Services	18,828	4,473	15,000	4,000	4,000	— %
43 Trans & Training	183	—	250	—	—	n/a
45 Rentals & Leases	—	—	120	—	—	n/a
47 Public Utility Services	57,067	60,616	53,700	49,450	49,700	0.5 %
48 Repairs & Maintenance	27,690	31,697	23,000	19,000	16,000	(15.8)%
49 Miscellaneous	18	176	—	—	—	n/a
Total	103,786	96,962	92,070	72,450	69,700	(3.8)%
500 Intergovernmental Services						
600 Capital Outlay						
64 Machinery & Equipment	53,922	34,743	45,000	55,000	45,000	(18.2)%
Total Expenditures	\$ 499,819	\$ 505,296	\$ 510,459	\$ 527,635	\$ 516,356	(2.1)%

Air Terminal - 282

Expenditures include of a variety of costs associated with maintaining the terminal as passengers and tenants traverse the facilities. These items include electrical power, natural gas, water, wastewater, supplies to properly stock public restrooms, television, and professional services to ensure preventative maintenance is upheld.

Account 31 Office and Operating Supplies - This account is to pay for the regular day-to-day supplies needed to maintain the terminal building. This account shows a minor increase to provide the terminal maintenance personnel adequate supplies in the event of any unexpected airline diversions as well as increased passenger enplanements as projected in the Airport Master Plan.

Account 41 Professional Services - This account is to pay for miscellaneous professional services related to terminal operations.

Account 48 Repairs and Maintenance - This account is to pay for any maintenance items that may arise outside the normal day-to-day supplies to operate the terminal building. Examples of these maintenance repairs include maintenance on HVAC systems, elevator repairs, inspections, security systems, advertisements, plumbing, and sliding door repairs.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
282 Air Terminal	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 70,965	\$ 98,034	\$ 104,704	\$ 80,006	\$ 80,367	0.5 %
12 Overtime	191	595	1,000	1,200	1,000	(16.7)%
13 Special Pay	542	690	1,000	1,500	1,500	— %
14 Retire/Term Cashout	1,378	1,412	1,300	1,400	1,300	(7.1)%
Total	73,076	100,731	108,004	84,106	84,167	0.1 %
200 Benefits	27,277	32,605	34,589	36,559	28,802	(21.2)%
300 Operating Supplies						
31 Office & Oper Supplies	7,142	8,366	9,000	8,000	9,000	12.5 %
35 Small Tools & Equip	269	518	1,000	500	500	— %
Total	7,411	8,884	10,240	8,500	9,500	11.8 %
400 Professional Services & Charges						
41 Professional Services	5,526	7,406	5,000	6,500	5,000	(23.1)%
42 Communications	2,977	3,220	2,400	3,500	2,400	(31.4)%
47 Public Utility Services	47,998	46,566	49,100	59,700	54,700	(8.4)%
48 Repairs & Maintenance	1,694	14,381	10,618	5,000	5,000	— %
49 Miscellaneous	668	—	1,500	750	750	— %
Total	58,863	71,573	68,618	75,450	67,850	(10.1)%
Total Expenditures	\$ 166,627	\$ 213,793	\$ 221,451	\$ 204,615	\$ 190,319	(7.0)%

Commercial - 283

Expenditures consist of the maintenance of airport owned buildings, which may require parts and equipment to complete any maintenance repairs. Many of these buildings are leased to tenants and repairs would fall outside the lessee’s obligations. Also included is the water usage for the airport administration building as well as the refuse dumpsters located at the administration office and the maintenance shop.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
283 Commercial	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ —	\$ 100	\$ —	\$ —	n/a
35 Small Tools & Equip	—	—	100	—	—	n/a
Total	—	—	200	—	—	n/a
400 Professional Services & Charges						
47 Public Utility Services	7,138	8,364	4,500	10,100	10,100	—%
48 Repairs & Maintenance	—	—	1,200	—	—	n/a
Total Expenditures	\$ 7,138	\$ 8,364	\$ 5,900	\$ 10,100	\$ 10,100	—%

Security - 284

This function provides for both revenues and expenses to process airport security badges. As outlined in the Transportation Security Administration (TSA) regulations, commercial service airports are required to restrict access to the Air Operations Area (AOA) or any surface inside the airport's primary security perimeter fence. To perform this function the airport has set up a system, which requires all personnel who wish access to the AOA be required to be appropriately badged. This process requires a security background check, which when cleared through the system, allows an airport security badge to be issued. TSA regulations require specific types of badges be renewed within a set time frame. As this process is completed the individual is charged a fee to process the security badge, and these revenues are then utilized to purchase supplies to perform this operation.

Account 31 Office and Operating Supplies - This account is to pay for the supplies needed to process the airport's security badges.

Account 41 Professional Services - This account is to pay for the background checks to obtain a security badge.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
284 Security	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 1,857	\$ 3,752	\$ 2,500	\$ 2,500	\$ 2,500	—%
35 Small Tools & Equip	—	—	400	—	—	
Total	1,857	3,752	2,900	2,500	2,500	—%
400 Professional Services & Charges						
41 Professional Services	500	—	1,000	—	—	n/a
600 Capital Outlay						
64 Machinery & Equipment	—	—	500	—	—	n/a
Total Expenditures	\$ 2,357	\$ 3,752	\$ 4,400	\$ 2,500	\$ 2,500	—%

Administration - 286

This function consists of expenses associated with the airport administration office. It provides the airport with the appropriate supplies and office equipment to administer the management functions required to operate the airport. Some of these functions include cellular phones for on call emergency responses at the airport, local advertisements for bidding of government services, professional services not covered under the Airport Improvement Program, travel to/from professional conferences and meetings, and minor repairs/maintenance. City services are also provided here, which includes the airport's Financial, Legal, Human Resources, and Information Technology services.

Account 13 Special Pay - This account is used to pay standby pay and lump sum distributions as set forth in bargaining agreements.

Account 31 Office and Operating Supplies - This account is used to pay for the regular day-to-day office supplies needed to operate the administration office. Typical items include paper, printer, pens, staplers, cleaning supplies, and any maintenance items that may arise throughout the year.

Account 41 Professional Services - This account is to pay for miscellaneous professional services that may not be covered under the Airport Improvement Program. This may include any legal fees, advertisements, maintenance or repairs, internal charges for city administrative services and risk management (i.e. the insurance program). In addition to the items above this account covers the airports property insurance, which includes buildings, aircraft hangars, vehicles, equipment, and supplies owned by the City. These items illustrate a slight increase due to an adjustment for City services billed to the airport and anticipated property/general liability insurance.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
286 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 157,682	\$ 167,245	\$ 240,082	\$ 210,736	\$ 277,708	31.8 %
12 Overtime	—	147	—	—	—	n/a
13 Special Pay	1,135	584	4,000	2,000	2,000	— %
14 Retire/Term Cashout	—	3,866	—	4,465	5,000	12.0 %
Total	158,817	171,842	244,082	217,201	284,708	31.1 %
200 Benefits	46,312	49,381	83,608	84,026	94,203	12.1 %
300 Operating Supplies						
31 Office & Oper Supplies	678	691	2,400	1,000	1,000	— %
35 Small Tools & Equip	1,410	(174)	1,000	1,000	1,000	— %
Total	2,088	517	3,400	2,000	2,000	— %
400 Professional Services & Charges						
41 Professional Services	128,845	141,264	161,038	172,966	163,590	(5.4)%
42 Communications	3,556	4,277	3,902	4,402	3,902	(11.4)%
43 Trans & Training	1,146	1,105	3,000	3,000	4,000	33.3 %
44 Taxes & Assessments	—	3,494	—	—	—	n/a
45 Rentals & Leases	—	—	500	—	—	n/a
47 Public Utility Services	—	—	760	—	—	n/a
48 Repairs & Maintenance	867	—	1,000	—	—	n/a
49 Miscellaneous	4,780	5,838	5,200	6,400	6,500	1.6 %
Total	139,194	155,978	175,400	186,768	177,992	(4.7)%
Total Expenditures	\$ 346,411	\$ 377,718	\$ 506,490	\$ 489,995	\$ 558,903	14.1 %

Revenue

Revenue consists of reimbursement for utility services, fuel flowage fees, landing fees, interest, and tenant rents and leases.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 8,539	\$ 46,313	\$ 45,849	\$ 45,849	\$ 61,383	33.9 %
31 Taxes	13,212	6,606	14,000	16,000	14,000	(12.5)%
34 Chrgs f/Goods & Svcs	184,450	233,220	233,150	223,900	226,500	1.2 %
36 Miscellaneous Revenues	861,864	848,030	899,679	964,479	990,879	2.7 %
39 Other Financing Sources	—	20,604	—	6,000	—	(100.0)%
Transfers In	600	—	102,400	40,000	40,000	— %
Total	<u>\$ 1,068,665</u>	<u>\$ 1,154,773</u>	<u>\$ 1,295,078</u>	<u>\$ 1,296,228</u>	<u>\$ 1,332,762</u>	2.8 %

AIRPORT FAA - 422*Air Terminal Manager**Robert Peterson***DEFINITION**

This fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair, or capital improvements to the Airport.

Policy Issues

There are three Policy Issue requests proposed for the Airport's 2018 capital improvement budget. The first is a Parking Fee Increase and the second is the rehabilitating the West General Aviation apron to allow commercial airlines and military aircraft a location to park in the event the terminal apron is at capacity. The third is to update the Airport's Layout Plan, of which is critical to illustrate current and future demands for roads, buildings, aprons, taxiways, and runways on airport property.

Function(s): 291.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
291 Capital Improvement	\$ 547,128	\$ 9,517,393	\$ 2,815,089	\$ 2,746,787	\$ 3,884,193	41.4 %
Object/Type						
33 Intergovernmental	455,605	8,905,894	2,600,000	3,607,591	4,464,193	23.7 %
34 Chrgs f/Goods & Svcs	253,374	263,022	255,000	255,000	255,000	— %
36 Miscellaneous Revenues	679	183	150	200	150	(25.0)%
37 Prop & Trust Gains	—	83	—	—	—	n/a
39 Other Financing Sources	—	—	1,000	—	—	n/a
Total	709,658	9,169,182	2,856,150	3,862,791	4,719,343	22.2 %
Fund Balance						
Beginning Balance	633,020	795,550	447,256	447,256	1,563,260	249.5 %
Revenues less Expenditures	162,530	(348,211)	41,061	1,116,004	835,150	(25.2)%
Ending Balance	\$ 795,550	\$ 447,339	\$ 488,317	\$ 1,563,260	\$ 2,398,410	53.4 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 26,565	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Projects	520,563	9,517,393	2,815,089	2,746,787	3,884,193	41.4%
Total Expenditures	\$ 547,128	\$ 9,517,393	\$ 2,815,089	\$ 2,746,787	\$ 3,884,193	41.4%

EXPLANATORY NARRATIVE

Capital Improvement - 291

The Yakima Air Terminal is an integral part of the City's transportation system and economic development infrastructure. The airport continues to see growth in a variety of areas to include passengers utilizing airline service, cargo operations and the need for additional hangar development. The airport administration in conjunction with the Federal Aviation Administration have identified two Capital Improvements Projects for 2018.

West General Aviation Apron

The Yakima Air Terminal-McAllister Field encompasses approximately 5,573,055 square feet of asphalt to accommodate aircraft operations and land side parking. Through the Airport's Master Plan Update, of which was adopted by City Council 2015, it identifies through a Pavement Condition Index specific areas of asphalt that requires rehabilitation. The West General Aviation Apron is identified on the airport's Capital Improvement Plan to be rehabilitated to meet Federal Aviation Administration safety standards. This apron is utilized by general and cooperate aviation; commercial airlines, military aircraft, and any aircraft diversions due to inclement weather at Seattle-Tacoma International Airport and accommodate commercial airlines.

Funding for the West General Aviation apron will be a grant from the Federal Aviation Administration and Passenger Facility Charges.

Airport Layout Plan Update

The City Council adopted the Airport Master Plan Update in Spring 2015, where the plan provides a 5, 10, 20 year forecast for future development of the airport. Since adoption, the airport has witnessed tremendous growth with both passengers utilizing the facility and infrastructure improvements such as 21st Avenue and Airport Lane. Additionally, buildings have been added to airport property such as the Memorial Medical Center and McAllister Museum/Civil Air Patrol Hangar all of which have to be reflected on the Airport Layout Plan.

Finally, the Federal Aviation Administration will in cooperate the newest technology called Geospatial Information System (GIS) in support of NexGen. This process will incorporate data to develop satellite-based approach procedures and to better utilize and manage the National Airspace System.

Funding for the Airport Layout Plan Update will be a grant received from the Federal Aviation Administration and Passenger Facility Charges.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
291 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ 26,565	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Outlay						
62 Buildings	—	—	100,000	—	100,000	n/a
63 Impr Other Than Bldg	—	—	810,000	810,000	—	(100.0)%
64 Machinery & Equipment	—	—	1,040,000	1,187,787	1,824,193	53.6 %
65 Construction Projects	520,563	9,517,393	865,089	749,000	1,960,000	161.7 %
66 Capitalized Leases	—	—	—	—	—	
Total	520,563	9,517,393	2,815,089	2,746,787	3,884,193	41.4 %
Total Expenditures	\$ 547,128	\$ 9,517,393	\$ 2,815,089	\$ 2,746,787	\$ 3,884,193	41.4 %

Revenue

Revenues consist of a series of grants, which were obtained from the Federal Aviation Administration under the Airport Improvement Program. Since the Yakima Air Terminal is part of the National Plan of Integrated Airport System (NPIAS) and receives commercial airline service, the airport is eligible to receive Federal grants under the

AIP program. Through yearly collection of entitlements and the request for discretionary funds, the airport is able to secure the necessary Federal grants to help contribute to the overall cost of a variety of Capital Improvement Projects. Traditionally under this program the FAA will contribute up to 90 percent of the funding required to construct all improvements and cover design and construction administration fees. The remaining 10 percent is paid for through the Passenger Facility Charge Program (PFC), which is collected monthly from each passenger who departs from the airport.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 633,020	\$ 795,550	\$ 447,256	\$ 447,256	\$ 1,563,260	249.5 %
33 Intergovernmental	455,605	8,905,894	2,600,000	3,607,591	4,464,193	23.7 %
34 Chrgs f/Goods & Svcs	253,374	263,022	255,000	255,000	255,000	— %
36 Miscellaneous Revenues	679	183	150	200	150	(25.0)%
37 Prop & Trust Gains	—	83	—	—	—	n/a
39 Other Financing Sources	—	—	1,000	—	—	n/a
Total	\$ 1,342,678	\$ 9,964,732	\$ 3,303,406	\$ 4,310,047	\$ 6,282,603	45.8 %



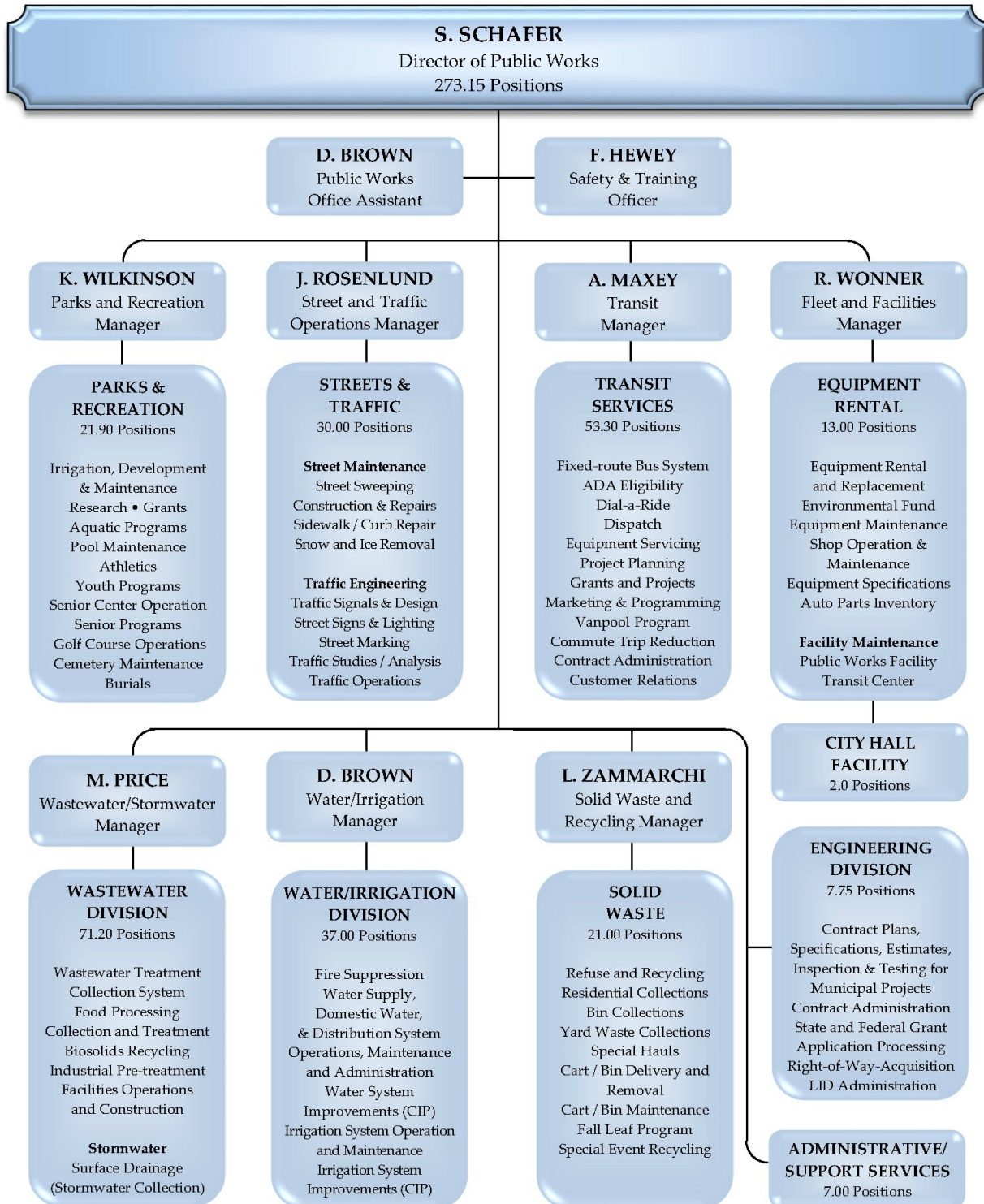
PUBLIC WORKS

<u>Title</u>	<u>Function*/Fund</u>
Parks and Recreation Operating	131
Parks and Recreation Capital	331
Cemetery Trust	144
Streets	141
Arterial Street Capital	142
Street Capital	344
Public Works Administration	560
Engineering	700*
Public Works Trust (REET 1)	342
Real Estate Excise Tax 2 (REET 2)	343
LID Construction	345
Capital Improvement Cumulative Reserve	392
Equipment Rental	551
City Hall Facility	224*
Environmental	555
Transit Operating	462
Transit Capital	464
Refuse	471
UTILITIES	
Wastewater Operating	473
Wastewater Capital Facilities	472
Wastewater Capital Construction	476
Wastewater Capital Project	478
Stormwater Operating	441
Stormwater Capital	442
Water Operating	474
Water Capital	477
Irrigation Operating	475
Irrigation Capital	479

* General Fund Department

PUBLIC WORKS

2018 Budgeted Staffing Levels



PARKS & RECREATION - 131

GENERAL GOVERNMENT

Director of Public Works
Parks & Recreation Manager

Scott Schafer
Ken Wilkinson

DEFINITION

The Parks and Recreation Division provide and maintain leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide beautiful places with quality recreation opportunities that enrich the wellbeing of our community. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division staff has continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

2017 Accomplishments Highlights

Park Maintenance

- Replaced play equipment at Cherry Park.
- Replaced restroom and play equipment at Gardner Park.
- Completed the construction of the bridge to the nature area, the removal and reconstruction of the 48th Avenue parking lot, and pond improvements at Randall Park.
- Made improvements to the Dog Park at Randall Park.
- Removed dead trees and made irrigation improvements at Tahoma Cemetery.
- Replaced or added park signs at multiple parks.

Community Recreation

- Beyond the Bell continued to operate at maximum capacity and has a waiting list.
- Kissel Summer Day Camp opened and accepted 130 participants (maximum capacity) and has a waiting list
- Miller Park Summer Day Camp opened and accepted 70 participants.
- Hosted Egg Hunt/Candy Dash for 115 registered participants, 350 people attended.
- Partnered with Gymnastics Plus to provide Spring Break Day Camp, Beginning Gymnastics, Pre-school Gymnastics and Winter Break Day Camp.
- Water Park Getaway and Trek N Travel programs were successful, maxed capacity.
- Continued to foster the partnerships with Radio Yakima/KIMA TV and Univision which allowed us to offer 13 free concerts at Franklin and Miller Parks.
- The Outdoor Cinema Series was a huge success once again this year with over 3,000 people attending the movie series at Chesterley Park. \$2,100 in sponsorships was secured in 2017.
- Halloween Flashlight Egg Hunt/Candy Dash for 65 registered participants, doubled from 2016.
- Received over 200 hours of volunteer help for various programs.

Fisher Park Golf Course

- First whole season operated on the the new Sportsites system.

Aquatics

- Hosted the 11th annual Paws in the Pool event with great attendance.

Seniors/Harman Center

- Began using Sportsites for activity and class registrations.
- Hosted annual Easter Bunny Breakfast with egg hunt, classic Movie night, Halloween/Costume dance, Breakfast with Santa Claus (added crafts with kids) and new lunch and learn classes.

Adult & Youth Sports

- All State & Regional Tournaments were a success.
- Kept weekends at Kiwanis & Gateway full of tournaments with great numbers.
- Hosted Eisenhower & Davis High School Fastpitch for their home games.
- Adult volleyball teams maintained.
- 27th Annual Snowball softball tournament held.
- Good turnouts for Itty Bitty, Peewee and Adult Soccer leagues.
- The 2017 Hot Shots 3-on-3 Basketball Tournament played host to 509 youth through adult teams, which equaled 2,036 players, the largest number since the tournament began.
- Hosted 2 day soccer clinic.
- Hosted the 2nd annual 7v7 Soccer Tourney with 8 women’s teams, 4 coed teams and 4 kids teams for over 160 players.
- Partnered with Fusion Flow, the Skyhawks (sport camps at Franklin Park) and Mexico Lindo Soccer League (new adult soccer league).
- Installed a new heating / AC unit in Gateway concession building.

Administration

- Completed the 2017-2022 Parks & Recreation Master plan.
- Sold \$2,000 in ad space in the program guide - this was the first time this opportunity was available.
- Developed and utilized Facebook, Twitter and Instagram for marketing and promotion of programs and activities.
- Complete the update of the Tahoma Cemetery Ordinance.

2018 Major Goals

- Resurface Kissel Park tennis courts.
- Complete Randall Park improvement project, including walkways, the 44th Avenue parking lot, the addition of a picnic shelter, and agility equipment for the Off Leash Dog Park.
- Research and implement new youth programs for youth at risk (Vulnerable Youth program).
- Replace Lions Park play equipment.
- Replace Lions Pool water heater.

Function(s): 260, 512, 513, 514, 515, 516, 519, 521, 522, 523, 531, 532, 533, 534, 535, 537, 538, 541, 542, 543 & 547.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Fisher Park Golf Course				
Number of Acres Requiring High Quality Maintenance	18	18	18	18
Hours of Operation per season	2,592	2,592	2,592	2,592
Total Days Open	216	216	216	216
Number of Rounds of Golf	10,656	11,692	11,800	12,000
Average Players Per Day	49	54	55	56
Aquatics				
Lions Attendance	40,944	38,900	33,697	35,000
Franklin Attendance	35,965	29,942	21,013	23,000

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Senior Center				
Yakima Senior Population	20,301	21,913	22,000	22,087
Volunteer Hours	17,563	16,700	17,500	15,000
People Attending Programs/Harman Center (unduplicated)	39,940	39,800	40,000	46,800
Indexed Number of Participants	—	93,300	100,000	130,136
Number of Programs Offered	336	216	225	315
Number of Program Days	300	282	300	300
Average Number of Participants Per Day	300	330	333	350
Yakima Population Estimates (Office of Financial Management)	93,080	93,220	93,410	93,900
Acres of Park Land Maintained by Parks and Recreation (341.55 acres of park land and 60 acres at the Arboretum)	406	393	402	393
Full-time Equivalent Maintenance Employees	12.75	12.75	12.75	12.75
Acres of Turf Trimmed, Mowed, Sprayed, Irrigated 33 Weeks/Year, Daily Litter Patrolled Year-round	346	346	346	346
Square Feet of Playground Equipment, Inspected, Repaired/16 Locations	51,539	56,539	56,539	58,039
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	62,980	62,980	62,890	62,980
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882	574,000

AUTHORIZED PERSONNEL

Class		2015	2016	2017	2018
Code	Position Title	Actual	Actual	Adopted Budget	Projected Budget
1267	Parks and Recreation Manager	1.00	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75	0.75
5234	Recreation Leader ⁽¹⁾	0.00	0.60	0.60	0.60
5235	Recreation Activities Specialist	1.00	1.00	1.00	1.00
5256	Recreation Activities Coordinator ⁽¹⁾	2.00	1.00	1.00	1.00
5266	Aquatic Specialist ⁽¹⁾	1.00	0.00	0.00	0.00
7111	Senior Center Assistant	1.00	1.00	1.00	1.00
8817	Parks Maintenance Technician	1.00	1.00	1.00	1.00
8818	Parks Maintenance Specialist	5.25	5.25	5.25	5.25
8819	Parks Maintenance Worker	1.50	1.50	1.50	1.50
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00	1.00
11501	Recreation Program Supervisor ⁽¹⁾	1.00	3.00	3.00	3.00
11503	Recreation Supervisor ⁽¹⁾	1.80	0.80	0.80	0.80
13102	Parks Superintendent	1.00	1.00	1.00	1.00
Total Personnel		21.30	20.90	20.90	20.90

(1) A Recreation Activities Coordinator, an Aquatic Specialist and a Recreation Supervisor position was deleted, and two Recreation Program Supervisors and a .60 Recreation Leader were added mid-year 2016 due to a reorganization.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
260 Gang Free/Vulnerable Youth	\$ —	\$ —	\$ —	\$ —	\$ 140,500	n/a
512 Fisher Golf Course	193,407	188,251	192,600	198,790	204,576	2.9 %
513 Youth Sports	44,974	49,576	42,132	58,152	52,492	(9.7)%
514 Gang Prevention	89,719	87,854	94,521	93,756	245,619	162.0 %
515 Slowpitch	115,248	101,246	110,500	100,200	98,200	(2.0)%
516 Athletics	124,322	132,938	159,656	151,969	157,988	4.0 %
519 Community Recreation	203,794	208,190	215,388	235,056	134,995	(42.6)%
521 Lions Pool	396,655	370,302	402,079	403,592	495,337	22.7 %
522 Franklin Pool	243,475	182,518	268,786	213,641	251,452	17.7 %
523 Aquatics	110,179	100,829	86,230	100,440	—	(100.0)%
531 Senior Activities	1,865	100	2,000	2,000	2,000	— %
532 Senior Classes	30,927	24,046	20,500	20,500	20,500	— %
533 Harman Facility	149	445	200	500	500	— %
534 Senior Day Care	48,110	47,212	8,406	44,868	46,047	2.6 %
535 Senior Foot Care	21,689	22,104	25,200	22,000	22,000	— %
537 Senior Tours	217,236	193,161	301,800	225,500	257,845	14.3 %
538 Senior Program Administration	308,518	265,315	307,328	308,419	274,755	(10.9)%
541 Park Maintenance	1,609,759	1,715,117	1,548,783	1,588,505	1,588,354	— %
542 Sports Administration	124,052	131,847	128,247	149,074	151,116	1.4 %
543 Parks Administration	1,669,562	1,600,135	1,668,581	1,603,216	1,481,324	(7.6)%
547 Park Maintenance Admin	645	674	705	705	705	— %
Total	5,554,285	5,421,860	5,583,642	5,520,883	5,626,305	1.9 %
Object/Type						
31 Taxes	2,956,085	2,614,909	2,629,900	2,680,551	2,822,565	5.3 %
33 Intergovernmental	76,982	75,182	93,100	75,249	75,830	0.8 %
34 Chrgs f/Goods & Svcs	845,795	840,128	1,025,665	834,958	843,050	1.0 %
36 Miscellaneous Revenues	217,161	189,928	230,500	205,680	214,900	4.5 %
39 Other Financing Sources	13,999	—	55,000	—	—	n/a
Transfers In	1,449,559	1,450,000	1,513,060	1,513,060	1,513,060	— %
Total	5,559,581	5,170,147	5,547,225	5,309,498	5,469,405	3.0 %
Fund Balance						
Beginning Balance	530,607	535,902	284,188	284,188	72,803	(74.4)%
Revenues less Expenditures	5,296	(251,713)	(36,417)	(211,385)	(156,900)	(25.8)%
Ending Balance	\$ 535,903	\$ 284,189	\$ 247,771	\$ 72,803	\$ (84,097)	(215.5)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,744,817	\$ 1,710,400	\$ 1,793,965	\$ 1,769,510	\$ 1,841,019	4.0 %
200 Personnel Benefits	578,419	611,247	612,011	638,847	725,201	13.5 %
Sub-Total Salaries & Benefits	2,323,236	2,321,647	2,405,976	2,408,357	2,566,220	6.6 %
300 Operating Supplies	461,573	440,536	441,100	453,351	421,100	(7.1)%
400 Professional Services & Charges	1,622,414	1,606,278	1,645,955	1,668,565	1,702,985	2.1 %
600 Capital Projects	8,013	—	—	—	—	n/a
Transfers	1,139,050	1,053,400	1,090,610	990,610	936,000	(5.5)%
Total Expenditures	\$ 5,554,286	\$ 5,421,861	\$ 5,583,641	\$ 5,520,883	\$ 5,626,305	1.9 %

EXPLANATORY NARRATIVE

Gang Free/Vulnerable Youth Program - 260

This program was originally created in 2011 to address the City of Yakima’s gang issues. The program contracts with service providers such as People for People and the Yakima Police Athletic League to provide outreach, education, prevention and intervention services within the community.

Until 2018, this service unit was under the supervision of the City Manager’s Office. Due to the departure of the GFI Coordinator in mid- 2015, the Police Department took over the collections of reports of GFI programs. As of 2018, this program was renamed the Vulnerable Youth Program, and supervision and funding moved to the Parks and Recreation Department.

260 Vulnerable Youth Program	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	—	—	—	—	\$ 1,000	n/a
35 Small Tools & Equip	—	—	—	—	2,500	n/a
Total	—	—	—	—	3,500	n/a
400 Professional Services & Charges						
41 Professional Services	—	—	—	—	132,000	n/a
48 Repairs & Maintenance	—	—	—	—	5,000	n/a
Total	—	—	—	—	137,000	n/a
Total Expenditures	\$ —	\$ —	\$ —	\$ —	\$ 140,500	n/a

Fisher Golf Course - 512

This function provides a quality par three golf course to the public. It is the only municipal golf course operated by the City. Reductions in expenses and personnel have assisted in decreasing the overall costs for golf course operations.

Account 13 Special Pay - The areas that require special pay are for special assignments.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as golf instructors.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
512 Fisher Golf Course	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 82,598	\$ 81,432	\$ 87,799	\$ 87,261	\$ 87,536	0.3%
13 Special Pay	1,090	958	127	1,500	1,500	—%
Total	83,692	82,556	87,926	88,761	89,036	0.3%
200 Benefits	32,251	35,458	37,622	38,848	42,803	10.2%
300 Operating Supplies						
31 Office & Oper Supplies	16,967	20,812	15,500	19,500	19,500	—%
34 Items Pchsd f/Resale	4,620	4,107	5,000	5,000	5,000	—%
35 Small Tools & Equip	7,848	—	—	—	—	n/a
Total	29,435	24,919	20,500	24,500	24,500	—%
400 Professional Services & Charges						
41 Professional Services	3,370	2,649	3,200	5,700	5,700	—%
42 Communications	5,409	5,020	3,556	2,000	3,556	77.8%
44 Taxes & Assessments	1,062	591	1,900	1,000	1,000	—%
47 Public Utility Services	36,861	36,495	36,596	36,681	36,681	—%
48 Repairs & Maintenance	391	—	300	300	300	—%
49 Miscellaneous	936	564	1,000	1,000	1,000	—%
Total	48,029	45,319	46,552	46,681	48,237	3.3%
Total Expenditures	\$ 193,407	\$ 188,252	\$ 192,600	\$ 198,790	\$ 204,576	2.9%

Youth Sports - 513

This function provides and administers year-round athletic programs for youth. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

Account 12 Overtime - Overtime is primarily due to pay temporary staff for the preparation and supervision of ball fields.

Account 41 Professional Services - This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
513 Youth Sports	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 20,141	\$ 20,637	\$ 21,143	\$ 27,776	\$ 21,404	(22.9)%
12 Overtime	—	—	300	300	300	—%
13 Special Pay	868	878	625	1,225	1,225	—%
14 Retire/Term Cashout	420	430	—	—	—	n/a
Total	21,429	21,945	22,068	29,301	22,929	(21.7)%
200 Benefits	9,550	9,702	10,151	10,151	10,564	4.1%
300 Operating Supplies						
31 Office & Oper Supplies	5,920	5,160	6,500	6,500	6,500	—%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
513 Youth Sports	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	5,621	9,327	2,400	10,000	10,000	— %
42 Communications	393	713	213	700	700	— %
43 Trans & Training	—	—	100	—	100	n/a
49 Miscellaneous	2,062	2,728	700	1,500	1,700	13.3 %
Total	8,076	12,768	3,413	12,200	12,500	2.5 %
Total Expenditures	\$ 44,975	\$ 49,575	\$ 42,132	\$ 58,152	\$ 52,493	(9.7)%

Gang Prevention - 514

Budgeted in this function are dollars for the “Beyond the Bell”, an after school program. Grants provide for program supplies and nutritional items for participants.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
514 Gang Prevention	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 50,499	\$ 51,745	\$ 53,053	\$ 53,053	\$ 167,787	216.3 %
12 Overtime	—	299	—	300	200	(33.3)%
13 Special Pay	507	503	510	1,000	1,000	— %
Total	51,006	52,547	53,563	54,353	168,987	210.9 %
200 Benefits	23,349	25,036	27,273	27,718	64,948	134.3 %
300 Operating Supplies						
31 Office & Oper Supplies	14,552	9,613	12,000	11,000	11,000	— %
400 Professional Services & Charges						
41 Professional Services	—	—	500	—	—	n/a
42 Communications	656	658	684	684	684	— %
43 Trans & Training	156	—	500	—	—	n/a
Total	812	658	1,684	684	684	— %
Total Expenditures	\$ 89,719	\$ 87,854	\$ 94,520	\$ 93,755	\$ 245,619	162.0 %

Slowpitch - 515

This function provides year round softball programs for adults.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
515 Slowpitch	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 35,688	\$ 15,522	\$ 22,500	\$ 10,000	\$ 7,000	(30.0)%
34 Items Pchsd f/Resale	49,119	52,769	51,000	51,000	52,000	2.0 %
Total	84,807	68,291	73,500	61,000	59,000	(3.3)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
515 Slowpitch	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	26,665	26,276	32,000	32,000	32,000	— %
44 Taxes & Assessments	405	3,285	1,000	3,200	3,200	— %
49 Miscellaneous	3,371	3,393	4,000	4,000	4,000	— %
Total	30,441	32,954	37,000	39,200	39,200	— %
Total Expenditures	\$ 115,248	\$ 101,245	\$ 110,500	\$ 100,200	\$ 98,200	(2.0)%

Athletics - 516

This function provides year round athletic programs for youth and adults. Activities include leagues, and tournaments in volleyball, softball, basketball and soccer.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
516 Athletics	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 63,351	\$ 66,968	\$ 95,805	\$ 78,189	\$ 80,471	2.9%
12 Overtime	89	766	500	500	500	—%
13 Special Pay	139	133	—	—	—	n/a
Total	63,579	67,867	96,305	78,689	80,971	2.9%
200 Benefits	22,712	24,206	25,751	26,680	30,417	14.0%
300 Operating Supplies						
31 Office & Oper Supplies	17,778	25,532	17,000	26,000	26,000	—%
400 Professional Services & Charges						
41 Professional Services	19,920	15,283	20,000	18,000	18,000	—%
43 Trans & Training	191	—	300	300	300	—%
49 Miscellaneous	142	51	300	2,300	2,300	—%
Total	20,253	15,334	20,600	20,600	20,600	—%
Total Expenditures	\$ 124,322	\$ 132,939	\$ 159,656	\$ 151,969	\$ 157,988	4.0%

Community Recreation - 519

The Community Recreation function provides and administers year-round recreation and leisure services for youth, adults and families in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds and special community events. Current offerings include free summer playground program, the "Beyond the Bell" after school program, limited special activities, free movies and summer concerts in the parks.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as summer concert costs for set up and take down. Performers are also paid from this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
519 Community Recreation	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 128,676	\$ 144,025	\$ 140,336	\$ 139,794	\$ 55,054	(60.6)%
13 Special Pay	868	878	925	1,625	1,625	— %
14 Retire/Term Cashout	420	430	—	—	—	n/a
Total	129,964	145,333	141,261	141,419	56,679	(59.9)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
519 Community Recreation	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	37,324	42,358	41,627	42,638	27,017	(36.6)%
300 Operating Supplies						
31 Office & Oper Supplies	562	2,466	1,000	1,000	1,000	— %
400 Professional Services & Charges						
41 Professional Services	34,994	18,009	30,000	49,800	50,000	0.4 %
43 Trans & Training	—	—	200	—	—	n/a
49 Miscellaneous	950	24	1,300	200	300	50.0 %
Total	35,944	18,033	31,500	50,000	50,300	0.6 %
Total Expenditures	\$ 203,794	\$ 208,190	\$ 215,388	\$ 235,057	\$ 134,996	(42.6)%

Lions Pool - 521

This function includes indoor swimming pool facilities and programs for the community year round.

Account 12 Overtime - Overtime is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

Account 13 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.

LIONS POOL EXPENDITURE/REVENUE PROFILE

	2016	2017	2018
	Actual	Year-End	Projected
	Actual	Estimate	Budget
Attendance	38,900	33,697	35,000
Expenditures	\$ 370,302	\$ 403,592	\$ 495,337
Revenue	\$ 102,503	\$ 105,150	\$ 105,150
% Self Supporting	28.0%	26.0%	21.0%
Net Cost/Participant	\$ 6.88	\$ 8.86	\$ 11.15

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
521 Lions Pool	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 200,220	\$ 201,852	\$ 205,219	\$ 205,219	\$ 234,455	14.2 %
12 Overtime	6,118	3,192	8,000	12,000	8,000	(33.3)%
13 Special Pay	2,246	1,787	4,000	2,000	2,000	— %
Total	208,584	206,831	217,219	219,219	244,455	11.5 %
200 Benefits	45,719	45,983	43,752	52,335	100,024	91.1 %
300 Operating Supplies						
31 Office & Oper Supplies	29,918	21,837	38,000	38,000	38,800	2.1 %
34 Items Pchsd f/Resale	—	1,634	1,000	—	18,000	n/a
Total	29,918	23,471	39,000	38,000	56,800	49.5 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
521 Lions Pool	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
42 Communications	4,371	3,563	3,074	3,074	3,074	— %
44 Taxes & Assessments	494	2,009	600	780	800	2.6 %
47 Public Utility Services	85,565	78,355	86,184	82,184	82,184	— %
48 Repairs & Maintenance	21,738	7,455	12,000	7,500	7,500	— %
49 Miscellaneous	267	2,635	250	500	500	— %
Total	112,435	94,017	102,108	94,038	94,058	— %
Total Expenditures	\$ 396,656	\$ 370,302	\$ 402,079	\$ 403,592	\$ 495,337	22.7 %

Franklin Pool - 522

This function provides outdoor swimming to the community during the months of June, July and August.

Account 12 Overtime - Overtime is primarily due to staff shortages. Currently, the number of certified lifeguards is below the needed amount to operate the pools. Efforts are made every year to offer certified lifeguard training courses to train additional lifeguards.

Account 13 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.

FRANKLIN POOL EXPENDITURE/REVENUE PROFILE

	2016	2017	2018
	Actual	Year-End	Projected
Franklin	Actual	Estimate	Budget
Attendance	29,942	21,013	23,000
Expenditures	\$ 182,519	\$ 213,641	\$ 251,451
Revenue	\$ 70,488	\$ 80,176	\$ 80,050
% Self Supporting	39.0%	38.0%	37.0%
Net Cost/Participant	\$ 3.74	\$ 6.35	\$ 5.89

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
522 Franklin Pool	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 181,292	\$ 130,205	\$ 220,873	\$ 161,412	\$ 140,215	(13.1)%
12 Overtime	300	—	300	300	300	— %
13 Special Pay	1,045	1,107	1,150	1,150	1,850	60.9 %
14 Retire/Term Cashout	—	3,762	—	—	—	n/a
Total	182,637	135,074	222,323	162,862	142,365	(12.6)%
200 Benefits	58,898	45,011	42,063	43,379	34,956	(19.4)%
300 Operating Supplies						
31 Office & Oper Supplies	93	1,039	1,800	6,500	21,800	235.4 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
522 Franklin Pool	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
42 Communications	—	—	—	—	1,157	n/a
43 Trans & Training	—	—	200	—	200	n/a
44 Taxes & Assessments	—	—	—	—	400	n/a
47 Public Utility Services	—	—	—	—	45,673	n/a
48 Repairs & Maintenance	—	—	—	—	3,000	n/a
49 Miscellaneous	1,848	1,395	2,400	900	1,900	111.1 %
Total	1,848	1,395	2,600	900	52,330	n/a
Total Expenditures	\$ 243,476	\$ 182,519	\$ 268,786	\$ 213,641	\$ 251,451	17.7 %

Aquatics - 523

This function provided administrative support to Lions and Franklin pools. These expenditures are now being reported in Lions Pool (521) and Franklin Pool (522).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
523 Aquatics	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 792	\$ 1,736	\$ —	\$ —	\$ —	n/a
13 Special Pay	53	—	700	—	—	n/a
Total	845	1,736	700	—	—	n/a
200 Benefits	179	314	—	—	—	n/a
300 Operating Supplies						
31 Office & Oper Supplies	17,154	28,337	20,800	32,000	—	(100.0)%
34 Items Pchsd f/Resale	19,175	12,451	14,500	18,000	—	(100.0)%
Total	36,329	40,788	35,300	50,000	—	(100.0)%
400 Professional Services & Charges						
42 Communications	1,769	1,647	1,157	1,157	—	(100.0)%
44 Taxes & Assessments	192	3,636	400	410	—	(100.0)%
47 Public Utility Services	58,929	51,206	45,673	43,873	—	(100.0)%
48 Repairs & Maintenance	11,935	1,502	3,000	5,000	—	(100.0)%
Total	72,825	57,991	50,230	50,440	—	(100.0)%
Total Expenditures	\$ 110,178	\$ 100,829	\$ 86,230	\$ 100,440	\$ —	(100.0)%

Senior Activities - 531

This service area provides Senior Activities to individuals who are 55 years of age or older.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
531 Senior Activities	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 1,865	\$ 100	\$ 2,000	\$ 2,000	\$ 2,000	—%

Senior Classes - 532

This service area provides Senior Classes to individuals who are 55 years of age or older.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
532 Senior Classes	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 4,709	\$ 4,323	\$ 2,500	\$ 2,500	\$ 2,500	—%
400 Professional Services & Charges						
41 Professional Services	26,217	19,723	18,000	18,000	18,000	—%
Total Expenditures	<u>\$ 30,926</u>	<u>\$ 24,046</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 20,500</u>	—%

Harman Facility - 533

This service area represents the community building known as Harman Center. This is open to all community members regardless of age.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
533 Harman Facility	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
44 Taxes & Assessments	\$ 149	\$ 445	\$ 200	\$ 500	\$ 500	—%

Senior Day Care - 534

This service area provides senior day care to individuals who are 55 years of age or older. Aging and Long Term Care (ALTC) grants provide supplemental funding for this program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
534 Senior Day Care	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 33,466	\$ 35,081	\$ —	\$ 35,000	\$ 33,831	(3.3)%
12 Overtime	—	70	—	—	—	n/a
13 Special Pay	—	40	—	—	—	n/a
Total	<u>33,466</u>	<u>35,191</u>	<u>—</u>	<u>35,000</u>	<u>33,831</u>	<u>(3.3)%</u>
200 Benefits	5,388	5,095	—	2,662	4,810	80.7 %
300 Operating Supplies						
31 Office & Oper Supplies	8,117	6,688	8,000	6,800	7,000	2.9 %
400 Professional Services & Charges						
42 Communications	391	203	206	206	206	— %
49 Miscellaneous	749	35	200	200	200	— %
Total	<u>1,140</u>	<u>238</u>	<u>406</u>	<u>406</u>	<u>406</u>	<u>— %</u>
Total Expenditures	<u>\$ 48,111</u>	<u>\$ 47,212</u>	<u>\$ 8,406</u>	<u>\$ 44,868</u>	<u>\$ 46,047</u>	2.6 %

Senior Foot Care - 535

This service area provides senior foot care to individuals who are 55 years of age or older. Aging and Long Term Care (ALTC) grants provide supplemental funding for this program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
535 Senior Foot Care	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 65	\$ 372	\$ 1,200	\$ 500	\$ 500	—%
400 Professional Services & Charges						
41 Professional Services	17,730	20,270	20,000	20,000	20,000	—%
43 Trans & Training	1,496	1,247	1,500	500	500	—%
49 Miscellaneous	2,398	215	2,500	1,000	1,000	—%
Total	21,624	21,732	24,000	21,500	21,500	—%
Total Expenditures	\$ 21,689	\$ 22,104	\$ 25,200	\$ 22,000	\$ 22,000	—%

Senior Tours - 537

This service area provides senior travel trips and tours to individuals who are 55 years of age or older.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
537 Senior Tours	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ —	\$ —	\$ —	\$ 18,380	n/a
200 Benefits	—	—	—	—	13,965	n/a
300 Operating Supplies						
31 Office & Oper Supplies	3,998	6,176	1,800	5,500	5,500	—%
400 Professional Services & Charges						
41 Professional Services	213,238	186,985	300,000	220,000	220,000	—%
500 Intergovernmental Services						
Total Expenditures	\$ 217,236	\$ 193,161	\$ 301,800	\$ 225,500	\$ 257,845	14.3%

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
538 Senior Programs Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 137,155	\$ 103,427	\$ 126,785	\$ 101,900	\$ 108,496	6.5 %
12 Overtime	1,324	919	—	4,500	—	(100.0)%
13 Special Pay	718	1,649	750	2,800	750	(73.2)%
14 Retire/Term Cashout	22,316	2,227	—	10,987	—	(100.0)%
Total	161,513	108,222	127,535	120,187	109,246	(9.1)%
200 Benefits	48,203	41,468	70,380	67,518	51,931	(23.1)%
300 Operating Supplies						
31 Office & Oper Supplies	11,054	9,839	16,500	17,500	17,500	— %
34 Items Pchsd f/Resale	441	472	1,000	500	500	— %
35 Small Tools & Equip	—	1,321	—	5,551	—	(100.0)%
Total	11,495	11,632	17,500	23,551	18,000	(23.6)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
538 Senior Programs Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	21,781	17,668	21,500	21,000	21,000	— %
42 Communications	5,632	5,401	7,874	7,304	7,314	0.1 %
43 Trans & Training	78	—	170	—	—	n/a
47 Public Utility Services	34,004	33,772	40,769	38,156	39,514	3.6 %
48 Repairs & Maintenance	18,345	21,889	14,100	23,000	20,000	(13.0)%
49 Miscellaneous	7,466	25,263	7,500	7,703	7,750	0.6 %
Total	87,306	103,993	91,913	97,163	95,578	(1.6)%
Total Expenditures	\$ 308,517	\$ 265,315	\$ 307,328	\$ 308,419	\$ 274,755	(10.9)%

Park Maintenance - 541

This function provides administration and overall maintenance for the City parks and the park facilities.

Account 12 Overtime - This line item is used to pay staff for necessary repairs to the parks after hours or on weekends. It is also used for snow removal in the parks, on the pathways and in parking lots.

Account 13 Special Pay - The areas that require special pay are for special assignments.

Account 31 Office and Operating Supplies - This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line item is spent on supplies to make repairs due to vandalism. Additionally, this account is utilized for irrigation repairs due to normal wear and tear.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
541 Park Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 547,868	\$ 549,304	\$ 552,170	\$ 552,170	\$ 584,030	5.8 %
12 Overtime	9,486	3,696	4,000	4,000	4,000	— %
13 Special Pay	7,458	7,758	7,368	10,368	10,368	— %
14 Retire/Term Cashout	2,087	40,830	1,500	10,155	3,500	(65.5)%
Total	566,899	601,588	565,038	576,693	601,898	4.4 %
200 Benefits	222,841	260,087	244,419	250,711	259,876	3.7 %
300 Operating Supplies						
31 Office & Oper Supplies	142,462	146,109	131,000	101,500	101,500	— %
32 Fuel	49,274	41,289	45,000	50,000	50,000	— %
35 Small Tools & Equip	22	758	—	1,500	1,500	— %
Total	191,758	188,156	176,000	153,000	153,000	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
541 Park Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	—	—	8,000	8,000	— %
42 Communications	1,489	3,311	1,029	3,200	2,729	(14.7)%
44 Taxes & Assessments	2,754	2,117	3,200	3,200	3,200	— %
47 Public Utility Services	385,671	376,126	327,264	351,643	356,643	1.4 %
48 Repairs & Maintenance	162,436	203,132	155,608	166,158	167,108	0.6 %
49 Miscellaneous	911	5,599	975	900	900	— %
Total	553,261	590,285	488,326	533,101	538,580	1.0 %
Vehicle Replacement	75,000	75,000	75,000	75,000	35,000	(53.3)%
Total Expenditures	\$ 1,609,759	\$ 1,715,116	\$ 1,548,783	\$ 1,588,505	\$ 1,588,354	— %

Sports Administration - 542

This function reports the wages/benefits for approximately 10 temporary employee(s) whose responsibility is to maintain the various ballfields. In addition, there is budget for some maintenance supplies.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
542 Sports Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 77,898	\$ 79,305	\$ 87,640	\$ 87,640	\$ 95,911	9.4 %
12 Overtime	2,686	3,255	500	3,500	3,500	— %
13 Special Pay	417	400	—	—	—	n/a
Total	81,001	82,960	88,140	91,140	99,411	9.1 %
200 Benefits	25,906	27,848	16,929	23,934	29,527	23.4 %
300 Operating Supplies						
31 Office & Oper Supplies	15,081	19,092	21,500	32,500	20,500	(36.9)%
400 Professional Services & Charges						
42 Communications	2,064	1,947	1,678	1,500	1,678	11.9 %
49 Miscellaneous	—	—	—	—	—	— %
Total	2,064	1,947	1,678	1,500	1,678	11.9 %
Total Expenditures	\$ 124,052	\$ 131,847	\$ 128,247	\$ 149,074	\$ 151,116	1.4 %

Parks Administration - 543

Administration provides support services and coordinates all funds and operations of the other functions in the division. It is also responsible for the publishing and mailing of the City of Yakima's Parks and Recreation Program Guides, insurance, interfund distributions to Parks Capital, SOZO debt service, cemetery operating and support to the Public Works Administration, Fleet and Garage.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as the printing of general park brochures and program guides. This account also includes the insurance "premium" paid to the Risk Management Fund.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
543 Parks Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 159,704	\$ 166,239	\$ 171,886	\$ 171,886	\$ 172,830	0.5 %
13 Special Pay	500	—	—	—	—	n/a
14 Retire/Term Cashout	—	2,313	—	—	—	n/a
Total	160,204	168,552	171,886	171,886	172,830	0.5 %
200 Benefits	46,098	48,681	52,043	52,271	54,364	4.0 %
300 Operating Supplies						
31 Office & Oper Supplies	5,091	2,716	4,000	2,500	2,000	(20.0)%
400 Professional Services & Charges						
41 Professional Services	167,683	175,722	193,722	232,252	204,240	(12.1)%
42 Communications	17,400	22,231	20,904	19,181	20,604	7.4 %
43 Trans & Training	481	21	1,400	500	500	— %
45 Rentals & Leases	55,661	57,053	58,479	58,479	59,885	2.4 %
49 Miscellaneous	144,881	146,759	150,536	150,536	65,901	(56.2)%
Total	386,106	401,786	425,041	460,948	351,130	(23.8)%
600 Capital Outlay						
64 Machinery & Equipment	8,013	—	—	—	—	n/a
Transfers Out	1,064,050	978,400	1,015,610	915,610	901,000	(1.6)%
Total Expenditures	\$ 1,669,562	\$ 1,600,135	\$ 1,668,580	\$ 1,603,215	\$ 1,481,324	(7.6)%

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
547 Parks Maintenance Admin	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	\$ 645	\$ 674	\$ 705	\$ 705	\$ 705	—%

Revenue

Revenues consist of Property and Criminal Justice taxes, state and federal grants, program fees & classes, facility & item rentals, donations, the transfer from General Fund for 3.5% of the Utility taxes levied and items for resale.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 530,607	\$ 535,902	\$ 284,188	\$ 284,188	\$ 72,803	(74.4)%
31 Taxes	2,956,085	2,614,909	2,629,900	2,680,551	2,822,565	5.3 %
33 Intergovernmental	76,982	75,182	93,100	75,249	75,830	0.8 %
34 Chrgs f/Goods & Svcs	845,795	840,128	1,025,665	834,958	843,050	1.0 %
36 Miscellaneous Revenues	217,161	189,928	230,500	205,680	214,900	4.5 %
39 Other Financing Sources	13,999	—	55,000	—	—	n/a
Transfers In	1,449,559	1,450,000	1,513,060	1,513,060	1,513,060	— %
Total	\$ 6,090,188	\$ 5,706,049	\$ 5,831,413	\$ 5,593,686	\$ 5,542,208	(0.9)%

PARKS & RECREATION CAPITAL - 331

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

There were a number of major capital projects completed in 2017:

- Cherry Park play equipment - Parks Capital funds
- Chesterley Park play equipment - donated funds and Parks Capital funds
- Gardner Park restroom and play equipment - Parks Capital funds
- Randall Park 48th Avenue parking lot and bridge - donated funds, RCO funds and Parks Capital funds

There were two planned Capital projects that were not completed in 2017 and are being carried forward:

- Construction of a storage facility at Kiwanis Park/Gateway Sports Complex
- Purchase of the property adjacent to Cherry Park.

This budget includes the additional transfer of \$750,000 in 2016 as a result of the charter amendment to increase the capital contribution for Parks. The \$750,000 was added in the 650 Construction Projects account to support initial costs for a proposed soccer facility and aquatic center. Since the bond for the SOZO sports complex was issued in 2015 with debt service starting in 2016, the transfer in to Parks Capital is reduced by the amount of debt service.

Policy Issues

The one policy issues in this department was the walkway and parking lot improvements to Randall Park (funded by grants and donations)

Function(s): 543, 545, 546 & 549.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
543 Parks Administration	\$ 2,238,138	\$ 432,600	\$ 2,225,500	\$ 1,916,522	\$ 105,000	(94.5)%
545 Parks Maintenance	34,378	2,587,976	—	300,000	—	(100.0)%
546 Henry Beauchamp Comm Ctr	—	—	—	22,117	—	(100.0)%
549 YPAL	—	—	—	200,000	—	(100.0)%
Total	2,272,516	3,020,576	2,225,500	2,438,639	105,000	(95.7)%

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
33 Intergovernmental	—	143,793	356,207	356,207	—	(100.0)%
36 Miscellaneous Revenues	183,009	70,710	200,000	200,000	—	(100.0)%
39 Other Financing Sources	5,000,000	—	—	—	—	n/a
Transfers In	950,000	558,400	570,610	370,610	374,000	0.9 %
Total	6,133,009	772,903	1,126,817	926,817	374,000	(59.6)%
Fund Balance						
Beginning Balance	253,224	3,810,256	1,562,583	1,562,583	50,761	(96.8)%
Revenues less Expenditures	3,860,493	(2,247,673)	(1,098,683)	(1,511,822)	269,000	(117.8)%
Ending Balance	\$ 4,113,717	\$ 1,562,583	\$ 463,900	\$ 50,761	\$ 319,761	529.9 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	3,030	10,745	—	5,500	5,000	(9.1)%
400 Professional Services & Charges	37,037	—	—	1,617	—	(100.0)%
600 Capital Projects	2,232,449	3,009,832	2,225,500	2,431,522	100,000	(95.9)%
700 Debt Service - Principal	294,461	—	—	—	—	n/a
800 Debt Service - Interest	9,000	—	—	—	—	n/a
Total Expenditures	\$ 2,575,977	\$ 3,020,577	\$ 2,225,500	\$ 2,438,639	\$ 105,000	(95.7)%

EXPLANATORY NARRATIVE

Parks Administration - 543

The purpose of this function is to identify and record capital expenses that are not related to either HBCC or YPAL.

543 Parks Administration	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 3,030	\$ 10,745	\$ —	\$ 5,000	\$ 5,000	— %
400 Professional Services & Charges						
41 Professional Services	37,037	—	—	—	—	n/a
600 Capital Outlay						
61 Land	1,669,433	—	932,000	961,022	—	(100.0)%
63 Impr Other Than Bldg	28,198	175,314	412,500	287,000	100,000	(65.2)%
64 Machinery & Equipment	—	14,444	—	—	—	n/a
65 Construction Projects	500,440	232,097	881,000	663,500	—	(100.0)%
Total	2,198,071	421,855	2,225,500	1,911,522	100,000	(94.8)%
Total Expenditures	\$ 2,238,138	\$ 432,600	\$ 2,225,500	\$ 1,916,522	\$ 105,000	(94.5)%

Parks Maintenance - 545

This account is used for capital projects not associated with either YPAL or the Henry Beauchamp Community Center.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
545 Parks Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 34,378	\$ 2,587,976	\$ —	\$ 300,000	\$ —	(100.0)%

Henry Beauchamp Community Center - 546

This function was established in late late 2017 to more accurately report costs associated with repairs and maintenance costs of the Henry Beauchamp Community Center.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
546 Henry Beauchamp Comm Center	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ —	\$ —	\$ 500	\$ —	(100.0)%
400 Professional Services & Charges						
48 Repairs & Maintenance	—	—	—	1,617	—	(100.0)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	—	20,000	—	(100.0)%
Total Expenditures	\$ —	\$ —	\$ —	\$ 22,117	\$ —	(100.0)%

YPAL - 549

this account was established late 2017 to more accurately report costs associated with repairs and maintenance costs of the Yakima Police Athletic League (YPAL) building.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
549 YPAL	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ —	\$ —	\$ —	\$ 200,000	\$ —	(100.0)%

Revenue

Revenues consist of state grants for Randall Park improvements, contributions and interfund distributions.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 253,224	\$ 3,810,256	\$ 1,562,583	\$ 1,562,583	\$ 50,761	(96.8)%
33 Intergovernmental	—	143,793	356,207	356,207	—	(100.0)%
36 Miscellaneous Revenues	183,009	70,710	200,000	200,000	—	(100.0)%
39 Other Financing Sources	5,000,000	—	—	—	—	n/a
Transfers In	950,000	558,400	570,610	370,610	374,000	0.9 %
Total	\$ 6,386,233	\$ 4,583,159	\$ 2,689,400	\$ 2,489,400	\$ 424,761	(82.9)%

CEMETERY - 144

*Director of Public Works
Parks & Recreation Manager*

*Scott Schafer
Ken Wilkinson*

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Function(s): 518.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Yearly Number of Burials	85	79	88	85
Number of Acres to be Maintained	60	55	55	55

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
8818	Parks Maintenance Specialist	2.00	2.00	2.00	2.00
Total Personnel ⁽¹⁾		2.00	2.00	2.00	2.00

(1) Cemetery (144) funds .50 FTE's in Public Works (560).

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
518 Cemetery	\$ 281,178	\$ 254,482	\$ 280,957	\$ 278,424	\$ 268,602	(3.5)%
Object/Type						
34 Chrgs f/Goods & Svcs	129,292	120,312	125,950	140,050	125,950	(10.1)%
Transfers In	133,047	132,000	157,000	157,000	139,000	(11.5)%
Total	262,339	252,312	282,950	297,050	264,950	(10.8)%
Fund Balance						
Beginning Balance	56,376	37,538	35,368	35,368	53,994	52.7 %
Revenues less Expenditures	(18,839)	(2,170)	1,993	18,626	(3,652)	(119.6)%
Ending Balance	\$ 37,537	\$ 35,368	\$ 37,361	\$ 53,994	\$ 50,342	(6.8)%

308 - 2018 Adopted Budget

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 140,068	\$ 114,088	\$ 128,439	\$ 126,342	\$ 127,274	0.7 %
200 Personnel Benefits	51,275	48,706	52,001	53,174	54,740	2.9 %
Sub-Total Salaries & Benefits	191,343	162,794	180,440	179,516	182,014	1.4 %
300 Operating Supplies	18,258	17,533	20,200	20,700	20,200	(2.4)%
400 Professional Services & Charges	71,577	74,156	80,318	78,208	66,388	(15.1)%
Total Expenditures	\$ 281,178	\$ 254,483	\$ 280,958	\$ 278,424	\$ 268,602	(3.5)%

EXPLANATORY NARRATIVE

Cemetery - 518

This function provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

Account 12 Overtime - Overtime is primarily due to the staff working on the Memorial Day holiday and performing Saturday burials, which are charged to the customer at a higher rate.

Account 13 Special Pay - Special Pay is compensation for bilingual skills for permanent employees working at the cemetery.

Account 34 Items Purchased for Resale - This account pays for grave liners.

Account 41 Professional Services - Funds are budgeted in this line item is for fire alarm monitoring and for the removal of rodents at the cemetery. In addition, this line item provides for printed materials and brochures for potential customers. Some expenditure is for placing advertising in the newspaper.

518 Cemetery	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 109,223	\$ 109,205	\$ 122,823	\$ 120,726	\$ 122,214	1.2 %
12 Overtime	4,757	2,579	3,460	3,460	3,460	— %
13 Special Pay	2,296	2,304	2,156	2,156	1,600	(25.8)%
14 Retire/Term Cashout	23,792	—	—	—	—	n/a
Total	140,068	114,088	128,439	126,342	127,274	0.7 %
200 Benefits	51,275	48,706	52,001	53,174	54,740	2.9 %
300 Operating Supplies						
31 Office & Oper Supplies	5,365	7,519	7,000	7,500	7,000	(6.7)%
32 Fuel	3,101	1,931	3,500	3,500	3,500	— %
34 Items Pchsd f/Resale	9,191	7,972	9,000	9,000	9,000	— %
35 Small Tools & Equip	601	110	700	700	700	— %
Total	18,258	17,532	20,200	20,700	20,200	(2.4)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
518 Cemetery	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	26,370	27,918	29,870	31,811	30,857	(3.0)%
42 Communications	2,621	2,434	1,694	1,237	1,694	36.9 %
44 Taxes & Assessments	1,669	983	3,000	3,000	3,000	— %
47 Public Utility Services	11,353	9,843	15,425	11,832	11,850	0.2 %
48 Repairs & Maintenance	12,074	15,029	11,807	11,807	11,807	— %
49 Miscellaneous	17,491	17,948	18,522	18,522	7,180	(61.2)%
Total	71,578	74,155	80,318	78,209	66,388	(15.1)%
Total Expenditures	\$ 281,179	\$ 254,481	\$ 280,958	\$ 278,425	\$ 268,602	(3.5)%

Revenue

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 56,376	\$ 37,538	\$ 35,368	\$ 35,368	\$ 53,994	52.7 %
34 Chrgs f/Goods & Svcs	129,292	120,312	125,950	140,050	125,950	(10.1)%
Transfers In	133,047	132,000	157,000	157,000	139,000	(11.5)%
Total	\$ 318,715	\$ 289,850	\$ 318,318	\$ 332,418	\$ 318,944	(4.1)%

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141
GENERAL GOVERNMENT

Director of Public Works
Streets and Traffic Operations Manager

Scott Schafer
Joe Resenlund

DEFINITION

The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintains nearly 400 miles of public streets and 44 miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's \$500 million investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Activities include regular or planned maintenance work, emergency maintenance and special maintenance projects in response to citizen requests, and Council directives. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions. The city, at times, also utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Snow removal programs are initiated by the Streets division when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. Crews apply liquid 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 of proactive preventive maintenance. Material costs have been relatively stable over the past year. However, budgetary limitations for both material and personnel continue to limit our ability to provide the level of maintenance required to maintain roads in an overall good condition.

The Traffic Engineering and Traffic Operations divisions are responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City.

Traffic Operations consists of the Signal Shop and the Signs and Lines Shop. The Signal Shop's primary function is maintaining existing traffic control and lighting infrastructure. Well-functioning traffic signals and street lighting are critical in maintaining safe and efficient flow of traffic. Annual maintenance is required to sustain the reliability of the traffic signal system and meet that goal. All traffic signal controllers, conflict monitors, and emergency vehicle preemption equipment must be tested annually, which involves the testing or inspection of all electronic components of the traffic signal system. In addition to the planned, annual maintenance, and school zone beacon operation, crews must respond to emergencies that impact traffic operations such as equipment malfunctions, vehicle or weather damage, or vandalism.

The Signs and Lines Shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over nine thousand gallons of paint are needed annually to provide on pavement guidance and direction to motorists, pedestrians and bicyclists. Areas receiving the most attention are school zones and arterial roadways. On new construction projects and on high-volume streets, durable pavement markings are applied where feasible to reduce annual maintenance needs. The durable pavement markings have the advantage of wearing well through several winters. Most of the painted pavement markings will be lost in a year due to traffic and winter wear that

erodes the paint from the street surface. The division also provides temporary pavement markings during construction projects to provide lane delineation during those periods when lane lines cannot be placed.

The Signs and Lines Shop also maintains over 25,000 traffic signs that are subject to environmental damage, vandalism and collision knockdowns. This shop fabricates many of the traffic control, directional, and specialty signs but 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 and traffic calming requests. Due to staff reductions, Traffic Engineering is limited to responding to public inquiries and requests, development and plan reviews.

Function(s): 411, 412, 413, 414, 416, 417, 419, 421, 423, 425, 432, 434, 439, 441, 443, 444 & 449.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Street Maintenance				
Road Miles Crack Filled	20	20	2	20
Centerline Miles Paved	2	3	3	3
Miles of Dirt Streets and Alleys Graded / Graveled	44	44	4	44
Street Cleaning				
Maintenance Miles of Paved Streets	900	950	950	950
Sweeper Material (Tons)	900	950	950	950
Public Area Lighting				
City High Pressure Sodium Street Lights in Service ⁽¹⁾⁽³⁾	4,115	4,100	—	—
LED Streetlights in Service ⁽²⁾⁽³⁾	490	540	4,600	4,650
Traffic Control				
Traffic Signs Under Maintenance				
Warning	1,895	1,925	1,975	2,200
Regulatory	10,500	10,600	10,750	10,850
Other	13,980	14,000	14,020	14,500
Total Traffic Signs Under Maintenance	26,375	26,525	26,745	27,550
Traffic Pavement Markings to be Maintained (in gallons)	4,100	4,000	4,000	4,000
Traffic Signals	107	109	111	111
Solar-Powered School Flashers Units	105	54	54	54
School Pedestrian Signals	6	6	6	6
Flashing Beacons	6	12	15	20

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Traffic Engineering				
Update Traffic Counts on Arterial Streets (in segments)	2	60	—	—
Corrective or Citizen Request Work Orders Generated	50	50	40	40

- (1) Inventory has not been updated for annexations, new developments or construction projects.
- (2) As High Pressure Sodium streetlights fail, they are being replaced with LED street lights.
- (3) Citywide replacement of High Pressure Sodium lights to LED lights was begun in 2017.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1261	Street and Traffic Operations Manager	1.00	1.00	1.00	1.00
4222	Traffic Systems Technician I	1.00	1.00	1.00	1.00
4223	Traffic Systems Technician II	2.00	2.00	2.00	2.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00
4635	Traffic Signal System Analyst	1.00	1.00	1.00	1.00
8662	Traffic Signs & Markings Specialist I ⁽¹⁾	2.00	1.00	1.00	1.00
8663	Traffic Signs & Markings Specialist II ⁽¹⁾	0.00	1.00	1.00	1.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00	1.00
8711	Street Maintenance Specialist	17.00	17.00	17.00	17.00
8713	Street Maintenance Crew Leader ⁽²⁾	3.00	3.00	3.00	2.00
8715	Street Operations Lead ⁽²⁾	0.00	0.00	0.00	1.00
11301	Traffic Operations Supervisor	1.00	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00	1.00
Total Personnel		31.00	31.00	31.00	31.00

- (1) A Traffic Signs and Markings Specialist I may be promoted to Traffic Signs and Markings Specialist II without further competition upon meeting certain qualifications.
- (2) A Street Maintenance Crew Leader was replaced with a Street Operations Lead mid-year 2017.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
411 Pedestrian / Bike Maintenance	\$ 54,306	\$ 48,723	\$ 107,149	\$ 72,125	\$ 72,634	0.7 %
412 Snow & Ice Control	430,250	536,517	314,594	594,297	499,059	(16.0)%
413 Roadway Maintenance	2,134,159	2,078,231	2,018,851	2,082,596	2,074,929	(0.4)%
414 Drainage Maintenance	31,593	31,681	34,691	34,619	34,821	0.6 %
416 Street Cleaning	437,558	501,667	502,194	424,185	445,859	5.1 %
417 Roadside Maintenance	92,889	84,597	84,246	99,737	84,757	(15.0)%

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
419 Streets Administration	113,089	126,174	125,150	127,722	127,435	(0.2)%
421 Streets Management	65,140	66,994	69,193	68,875	68,462	(0.6)%
423 General Services	208,980	227,671	247,525	281,719	229,067	(18.7)%
432 Lighting	403,899	393,277	2,500,640	3,176,907	390,511	(87.7)%
434 Traffic Control	1,127,130	1,038,162	1,105,683	1,060,994	1,113,889	5.0 %
439 Traffic Administration	5,618	6,475	4,800	7,600	4,800	(36.8)%
441 Traffic Management	63,692	65,421	67,568	67,875	66,636	(1.8)%
443 Traffic Engineering	2,836	45	900	—	—	n/a
444 Traffic Planning	142,144	187,426	121,324	43,672	21,500	(50.8)%
449 Traffic Engineering Administration	236,540	207,829	213,917	216,142	194,873	(9.8)%
Total	5,549,823	5,600,890	7,518,425	8,359,065	5,429,232	(35.0)%
Object/Type						
31 Taxes	3,574,732	3,279,962	3,692,600	3,327,581	3,291,437	(1.1)%
33 Intergovernmental	1,345,493	1,481,648	1,841,750	1,864,074	1,534,022	(17.7)%
34 Chrgs f/Goods & Svcs	246,777	560,680	542,350	521,000	545,000	4.6 %
36 Miscellaneous Revenues	22,149	20,134	222,840	301,403	8,000	(97.3)%
39 Other Financing Sources	50,902	60,524	1,584,000	2,450,000	40,000	(98.4)%
Transfers In	51,285	—	—	—	—	n/a
Total	5,291,338	5,402,948	7,883,540	8,464,058	5,418,459	(36.0)%
Fund Balance						
Beginning Balance	1,008,036	749,551	551,611	551,611	656,605	19.0 %
Revenues less Expenditures	(258,485)	(197,942)	365,115	104,993	(10,773)	(110.3)%
Ending Balance	\$ 749,551	\$ 551,609	\$ 916,726	\$ 656,604	\$ 645,832	(1.6)%

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,881,343	\$ 1,905,637	\$ 1,934,832	\$ 1,963,776	\$ 1,973,906	0.5 %
200 Personnel Benefits	727,659	765,824	798,107	804,654	806,845	0.3 %
Sub-Total Salaries & Benefits	2,609,002	2,671,461	2,732,939	2,768,430	2,780,751	0.4 %
300 Operating Supplies	745,742	608,824	620,800	672,350	592,900	(11.8)%
400 Professional Services & Charges	1,810,326	1,951,940	1,714,688	1,784,438	1,695,583	(5.0)%
600 Capital Projects	34,748	18,663	2,100,000	2,783,846	—	(100.0)%
Transfers	350,004	350,000	350,000	350,000	360,000	2.9 %
Total Expenditures	\$ 5,549,822	\$ 5,600,888	\$ 7,518,427	\$ 8,359,064	\$ 5,429,234	(35.0)%

EXPLANATORY NARRATIVE

Pedestrian / Bike Maintenance - 411

This function covers pedestrian and bike maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. The Pedestrian and Bike Maintenance program has been given a higher priority than in past years. Most of the locations repaired are short segments that had severe damage from tree roots. The program will remain substantially underfunded due to reductions in the street maintenance materials budget.

	2015	2016	2017	2017	2018	% Chng
411 Pedestrian / Bike Maintenance	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 30,014	\$ 30,006	\$ 31,000	\$ 31,000	\$ 31,082	0.3%
12 Overtime	1,911	1,367	1,500	2,000	2,000	—%
13 Special Pay	1,669	1,783	1,500	1,900	2,200	15.8%
14 Retire/Term Cashout	77	87	600	600	600	—%
Total	33,671	33,243	34,600	35,500	35,882	1.1%
200 Benefits	13,733	14,070	15,049	15,625	15,752	0.8%
300 Operating Supplies						
31 Office & Oper Supplies	6,902	1,409	7,500	1,000	1,000	—%
400 Professional Services & Charges						
41 Professional Services	—	—	50,000	20,000	20,000	—%
Total Expenditures	\$ 54,306	\$ 48,722	\$ 107,149	\$ 72,125	\$ 72,634	0.7%

Snow and Ice Control - 412

The goal of the street maintenance crew in snow and ice control is to provide citizens a reasonably safe and passable road surface, in a timely manner. Citizens gauge much of the effectiveness of the street maintenance program in the handling of snow and ice during and after storm conditions. Snow and ice control services will vary in magnitude from year to year as weather conditions change. Response to snow or ice events is often necessary in the early hours of morning and for long durations that requires overtime for city personnel. The ability to remove snow in a timely matter is limited by the number of skilled maintenance workers available. The Streets division lost one position in the 2010 budget, two positions in 2011, another position in 2013, and one more in 2015. Moderate to large snowstorms or even a series of small snowstorms now require dividing the staff into two crews resulting in less equipment on the road and longer times to clear snow from city streets. Personnel cuts reduce our ability to fully respond and provide continuous coverage for larger storm events. 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 for safety.

The Snow and Ice Control plan was updated in 2015 to provide for earlier response to neighborhood streets and to the Central Business District (CBD). Modifications to the plan for 2017/2018 will include reduction in the Snow Emergency Zone and adjustments to the timing for calling in contractors.

Account 12 Overtime - Overtime is primarily due to the hours of work required for snow and ice removal.

Account 13 Special Pay - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

Account 31 Office and Operating Supplies - The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. Salt and de-icing material costs have remained steady over the last two seasons. Expenditures varies greatly year-to-year, as it is based on weather conditions.

Account 41 Professional Services - These funds pay for private contractors hired to augment city crews during large storm events. This line item varies greatly each year, as it is based on weather conditions. When there is a major snow event additional expenses are paid from operating reserves.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
412 Snow and Ice Control	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 100,047	\$ 100,018	\$ 103,332	\$ 95,222	\$ 103,604	8.8 %
12 Overtime	6,370	4,556	6,000	7,000	7,000	— %
13 Special Pay	5,563	5,945	6,500	6,500	6,500	— %
14 Retire/Term Cashout	255	291	1,600	250	1,450	480.0 %
Total	112,235	110,810	117,432	108,972	118,554	8.8 %
200 Benefits	45,773	47,260	50,162	52,082	52,505	0.8 %
300 Operating Supplies						
31 Office & Oper Supplies	177,173	190,911	135,000	260,000	175,000	(32.7)%
400 Professional Services & Charges						
41 Professional Services	89,410	173,862	10,000	170,000	150,000	(11.8)%
48 Repairs & Maintenance	5,660	651	2,000	3,243	3,000	(7.5)%
Total	95,070	174,513	12,000	173,243	153,000	(11.7)%
600 Capital Outlay						
64 Machinery & Equipment	—	13,022	—	—	—	n/a
Total Expenditures	\$ 430,251	\$ 536,516	\$ 314,594	\$ 594,297	\$ 499,059	(16.0)%

Roadway Maintenance - 413

This is the primary function for the Street Operation Division performing general street maintenance, work on street shoulders, tree pruning, and litter control.

Before 2011, the street division was focused on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 300 miles of residential streets. The program’s objective was to ensure that asphalt streets are kept in good condition and prevent sections from failing. Tasks included cleaning and filling existing cracks in the asphalt surface, removing failed sections, and chip sealing. Included in the program 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. The preventative maintenance program now consists only of minor patching and crack sealing. This is valuable work but does not provide the level of maintenance required to keep roadways in good condition over the long term.

2017 saw a large amount of road damage due to severe winter weather. A segment of 66th Avenue required full reconstruction with over 20 other streets receiving reconstruction in smaller road segments. No preventative maintenance was done this past season.

Account 12 Overtime - Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments along with personnel allocations towards snow and ice removal.

Account 13 Special Pay - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

Account 35 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 41 Professional Services - Funds are budgeted in this line item for professional services such as hiring specialty contractors. This also includes the interfund charge for insurance (i.e. Risk Management).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
413 Roadway Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 717,320	\$ 713,490	\$ 723,319	\$ 717,755	\$ 752,384	4.8 %
12 Overtime	45,447	31,988	15,000	45,000	45,000	— %
13 Special Pay	38,938	41,610	29,000	45,000	50,000	11.1 %
14 Retire/Term Cashout	3,118	2,038	11,200	52,000	2,000	(96.2)%
Total	804,823	789,126	778,519	859,755	849,384	(1.2)%
200 Benefits	323,005	341,612	351,130	364,841	367,545	0.7 %
300 Operating Supplies						
31 Office & Oper Supplies	102,474	126,031	100,000	100,000	100,000	— %
32 Fuel	74,284	57,098	77,000	77,000	77,000	— %
35 Small Tools & Equip	9,895	8,369	8,500	8,500	8,500	— %
Total	186,653	191,498	185,500	185,500	185,500	— %
400 Professional Services & Charges						
41 Professional Services	9,654	12,416	3,000	3,000	3,000	— %
42 Communications	7,645	6,521	7,702	5,000	5,500	10.0 %
43 Trans & Training	2,189	426	2,000	2,000	2,000	— %
45 Rentals & Leases	25,916	26,150	27,000	30,000	28,000	(6.7)%
48 Repairs & Maintenance	416,782	355,883	310,000	277,500	280,000	0.9 %
49 Miscellaneous	7,488	4,599	4,000	5,000	4,000	(20.0)%
Total	469,674	405,995	353,702	322,500	322,500	— %
Vehicle Replacement	350,004	350,000	350,000	350,000	350,000	
Total Expenditures	\$ 2,134,159	\$ 2,078,231	\$ 2,018,851	\$ 2,082,596	\$ 2,074,929	(0.4)%

Drainage Maintenance - 414

Drainage work done by the Streets Division is limited to clearing of roadside drainage ditches. Most of the work is done on an as needed basis.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
414 Drainage Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 20,007	\$ 20,003	\$ 20,663	\$ 20,609	\$ 20,718	0.5%
12 Overtime	1,274	911	2,000	2,000	2,000	—%
13 Special Pay	1,112	1,188	1,500	1,500	1,500	—%
14 Retire/Term Cashout	51	58	500	100	100	—%
Total	22,444	22,160	24,663	24,209	24,318	0.5%
200 Benefits	9,149	9,521	10,028	10,410	10,502	0.9%
Total Expenditures	\$ 31,593	\$ 31,681	\$ 34,691	\$ 34,619	\$ 34,820	0.6%

Street Cleaning - 416

City streets are swept at least once per month on a rotating basis in most locations from spring through fall. The Central Business District is swept at least weekly. 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 is not enough personnel or equipment to provide scheduled sweeping of city streets.

Account 12 Overtime - Overtime is primarily due to personnel allocations towards snow and ice removal and for street sweeping after parades.

Account 13 Special Pay - The areas that require special pay frequently are standby pay for winter storms and weekend emergency call-outs.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
416 Street Cleaning	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 100,047	\$ 100,018	\$ 103,332	\$ 101,000	\$ 103,604	2.6 %
12 Overtime	6,370	4,556	4,000	7,250	7,250	— %
13 Special Pay	5,563	5,945	7,000	7,000	7,000	— %
14 Retire/Term Cashout	255	291	2,200	300	1,500	400.0 %
Total	112,235	110,810	116,532	115,550	119,354	3.3 %
200 Benefits	45,773	46,897	50,162	52,085	52,505	0.8 %
300 Operating Supplies						
31 Office & Oper Supplies	—	—	—	50	—	(100.0)%
32 Fuel	31,535	24,684	34,000	30,000	30,000	— %
Total	31,535	24,684	34,000	30,050	30,000	(0.2)%
400 Professional Services & Charges						
47 Public Utility Services	39,291	58,737	40,000	60,000	60,000	— %
48 Repairs & Maintenance	208,725	260,538	261,500	166,500	184,000	10.5 %
Total	248,016	319,275	301,500	226,500	244,000	7.7 %
Total Expenditures	\$ 437,559	\$ 501,666	\$ 502,194	\$ 424,185	\$ 445,859	5.1 %

Roadside Maintenance - 417

The primary purpose of this function is weed control within the city's right-of-ways. A more aggressive weed control campaign on arterial roadways had resulted in a noticeable improvement in street appearance and reduced weed intrusion into roadways and sidewalks. Addition of a pre-emergent to the spray application has resulted in fewer applications required. The volume of road repair in 2017 limited the ability of the City to provide additional personnel in 2018.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
417 Roadside Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 50,024	\$ 50,009	\$ 51,665	\$ 50,396	\$ 51,801	2.8 %
12 Overtime	3,185	2,278	3,000	4,600	3,000	(34.8)%
13 Special Pay	2,781	2,972	3,500	3,500	3,500	— %
14 Retire/Term Cashout	128	146	1,000	200	200	— %
Total	56,118	55,405	59,165	58,696	58,501	(0.3)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
417 Roadside Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	22,886	23,452	25,081	26,041	26,255	0.8 %
300 Operating Supplies						
31 Office & Oper Supplies	13,819	1,155	—	15,000	—	(100.0)%
400 Professional Services & Charges						
41 Professional Services	66	4,586	—	—	—	n/a
Total Expenditures	\$ 92,889	\$ 84,598	\$ 84,246	\$ 99,737	\$ 84,756	(15.0)%

Streets Administration - 419

This function covers the supervisory and office expenses for Street Operations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
419 Streets Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 78,591	\$ 83,386	\$ 88,502	\$ 88,502	\$ 88,502	— %
200 Benefits	29,943	31,537	32,448	33,119	33,033	(0.3)%
300 Operating Supplies						
31 Office & Oper Supplies	4,436	4,393	1,500	4,200	4,500	7.1 %
35 Small Tools & Equip	—	1,172	2,500	1,200	1,200	— %
Total	4,436	5,565	4,000	5,400	5,700	5.6 %
400 Professional Services & Charges						
42 Communications	—	—	—	500	—	(100.0)%
44 Taxes & Assessments	120	46	200	200	200	— %
Total	120	46	200	700	200	(71.4)%
600 Capital Outlay						
64 Machinery & Equipment	—	5,641	—	—	—	n/a
Total Expenditures	\$ 113,090	\$ 126,175	\$ 125,150	\$ 127,721	\$ 127,435	(0.2)%

Streets Management - 421

This function is used for management services for Street Operations. One-half of the Street and Traffic Operations Manager expenses are shared with Traffic Engineering/Traffic Operations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
421 Streets Management	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 50,154	\$ 51,295	\$ 52,531	\$ 52,531	\$ 51,250	(2.4)%
200 Benefits	13,539	14,126	15,037	15,094	15,387	1.9 %
400 Professional Services & Charges						
41 Professional Services	52	—	—	—	—	n/a
49 Miscellaneous	1,395	1,573	1,625	1,250	1,825	46.0 %
Total	1,447	1,573	1,625	1,250	1,825	46.0 %
Total Expenditures	\$ 65,140	\$ 66,994	\$ 69,193	\$ 68,875	\$ 68,462	(0.6)%

General Services - 423

This function includes the Interfund Insurance charges and Public Works Administration charges.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
423 General Services	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 153,944	\$ 169,339	\$ 189,659	\$ 223,798	\$ 194,401	(13.1)%
47 Public Utility Services	72	108	120	175	175	— %
49 Miscellaneous	54,964	58,225	57,746	57,746	24,491	(57.6)%
Total	208,980	227,672	247,525	281,719	219,067	(22.2)%
Transfers Out	—	—	—	—	10,000	n/a
Total Expenditures	\$ 208,980	\$ 227,672	\$ 247,525	\$ 281,719	\$ 229,067	(18.7)%

Lighting - 432

This function supports the power service, design, installation, repair and maintenance of the City’s streetlights. Supplies purchased 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 2013 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 has resulted from the deferred maintenance. The installation of LED fixtures when possible has reduced some of the impact of the deferred maintenance.

The City embarked on a project through the State Department of Commerce to replace all High Pressure Sodium streetlights with LED streetlights. Regulatory issues have delayed the installation phase of the project with the projected completion now expected to be February 2018. When complete, the conversion is expected to save over 60% in street lighting utility costs.

The conversion of streetlights to high-efficiency LED lights will continue with as part of routine maintenance as budget allows.

Account 12 Overtime - Overtime is primarily due to call outs for light poles damaged by accidents or weather.

Account 13 Special Pay - The area that requires special pay frequently is standby pay for weekend emergency coverage.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
432 Lighting	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 22,485	\$ 24,210	\$ 26,021	\$ 25,423	\$ 27,015	6.3 %
12 Overtime	728	877	1,000	750	750	— %
13 Special Pay	1,073	1,179	1,000	1,000	1,000	— %
14 Retire/Term Cashout	121	129	—	—	—	n/a
Total	24,407	26,395	28,021	27,173	28,765	5.9 %
200 Benefits	9,654	10,506	11,119	11,388	11,746	3.1 %
300 Operating Supplies						
31 Office & Oper Supplies	22,173	14,080	9,600	5,000	5,000	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
432 Lighting	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	344,869	342,295	351,900	345,000	345,000	— %
48 Repairs & Maintenance	2,795	—	—	4,500	—	(100.0)%
Total	347,664	342,295	351,900	349,500	345,000	(1.3)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	2,100,000	2,783,846	—	(100.0)%
Total Expenditures	\$ 403,898	\$ 393,276	\$ 2,500,640	\$ 3,176,907	\$ 390,511	(87.7)%

Traffic Control - 434

Maintenance and operation of the City's traffic signal system and signs and marking inventory will continue at a reduced level due to previous budget restrictions. Aging traffic signal equipment is putting a strain on maintenance resources and we are seeing greatly reduced reliability and increased operational problems. The Signal shop's tasks include maintenance of lighting, wiring, controllers, electronic subsystems, structural items, and maintenance of the miles of underground conduits. Supplies purchased here include items such as signal controllers, conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, back-plates, brackets, conduits and other items. The Signal crew is responsible for emergency response to signal malfunctions or damage due to accidents.

The rising cost of materials 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 here include items such as liquid paint, glass beads, and thermoplastic street marking material, sign plates, sign film, posts, brackets, clamps, cones, barricades, and other specialized traffic control devices. The Signs and Lines crew provide traffic control in the event of emergencies, for parades, and other special events as needed.

Not all of the pavement markings and crosswalks received annual maintenance due to ongoing budget reductions for materials. Two Traffic Sign Specialist positions were eliminated in 2014, 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. Federal regulations require the city to maintain all regulatory and warning signs at specified reflectivity levels. We will not 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 12 Overtime - Overtime is primarily due to call outs for signs damaged by accidents or weather, traffic control at structure fires or vehicle accident scenes, and traffic control for parades.

Account 13 Special Pay - The area that requires special pay frequently is standby pay for weekend emergency coverage.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
434 Traffic Control	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 431,087	\$ 460,187	\$ 478,022	\$ 493,022	\$ 512,143	3.9 %
12 Overtime	11,569	14,829	7,000	12,000	12,000	— %
13 Special Pay	19,951	20,610	20,000	20,000	20,000	— %
14 Retire/Term Cashout	4,173	4,609	3,100	4,000	4,000	— %
Total	466,780	500,235	508,122	529,022	548,143	3.6 %
200 Benefits	176,566	187,901	196,343	199,788	206,228	3.2 %
300 Operating Supplies						
31 Office & Oper Supplies	286,634	166,426	230,000	150,000	174,000	16.0 %
32 Fuel	12,400	10,223	9,700	9,700	9,700	— %
35 Small Tools & Equip	169	937	1,500	3,000	2,500	(16.7)%
Total	299,203	177,586	241,200	162,700	186,200	14.4 %
400 Professional Services & Charges						
42 Communications	5,835	5,626	7,818	5,984	7,818	30.6 %
47 Public Utility Services	133,686	126,504	124,000	120,000	120,000	— %
48 Repairs & Maintenance	45,060	40,310	28,200	43,500	45,500	4.6 %
Total	184,581	172,440	160,018	169,484	173,318	2.3 %
Total Expenditures	\$ 1,127,130	\$ 1,038,162	\$ 1,105,683	\$ 1,060,994	\$ 1,113,889	5.0 %

Traffic Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
439 Traffic Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ 1,633	\$ 1,455	\$ 1,500	\$ 2,700	\$ 1,500	(44.4)%
400 Professional Services & Charges						
43 Trans & Training	1,809	2,356	1,200	800	1,200	50.0 %
49 Miscellaneous	2,175	2,663	2,100	4,100	2,100	(48.8)%
Total	3,984	5,019	3,300	4,900	3,300	(32.7)%
Total Expenditures	\$ 5,617	\$ 6,474	\$ 4,800	\$ 7,600	\$ 4,800	(36.8)%

Traffic Management - 441

This function supplies management services for Street Operations. One-half of the Street and Traffic Operations Manager expenses are shared with the Streets Division.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
441 Traffic Management						
100 Salaries & Wages						
11 Salaries & Wages	\$ 50,154	\$ 51,295	\$ 52,531	\$ 52,781	\$ 51,250	(2.9)%
200 Benefits	13,538	14,126	15,036	15,093	15,386	1.9 %
Total Expenditures	<u>\$ 63,692</u>	<u>\$ 65,421</u>	<u>\$ 67,567</u>	<u>\$ 67,874</u>	<u>\$ 66,636</u>	(1.8)%

Traffic Engineering - 443

This function tracks Traffic Engineering professional services

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
			Budget	Estimate	Budget	to Proj
443 Traffic Engineering						
200 Benefits	\$ —	\$ —	\$ 400	\$ —	\$ —	n/a
400 Professional Services & Charges						
43 Trans & Training	111	—	—	—	—	n/a
49 Miscellaneous	2,726	45	500	—	—	n/a
Total	<u>2,837</u>	<u>45</u>	<u>500</u>	<u>—</u>	<u>—</u>	<u>n/a</u>
Total Expenditures	<u>\$ 2,837</u>	<u>\$ 45</u>	<u>\$ 900</u>	<u>\$ —</u>	<u>\$ —</u>	<u>n/a</u>

Traffic Planning - 444

This function is responsible for traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to citizen inquiries, Neighborhood Traffic Calming Program, and grant applications. With the elimination of the two Traffic Engineering Technician positions in 2016 and the loss of the Traffic Systems Analyst position in 2017, all traffic engineering functions fall to the Streets & Traffic Operations Manager. There will be long delays in investigations, data collections and actions taken on all traffic requests.

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 12 Overtime - Overtime is primarily due to traffic data collection at intersections outside the normal work hours.

Account 35 Small Tools and Equipment - This account is for traffic counting tools, equipment and supplies along with specialized engineering software.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as traffic engineering services and peer reviews of development traffic impact studies.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
444 Traffic Planning	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 69,207	\$ 70,949	\$ 72,713	\$ 1,400	\$ —	(100.0)%
12 Overtime	25	26	500	20	—	(100.0)%
13 Special Pay	500	500	1,000	750	—	(100.0)%
14 Retire/Term Cashout	—	—	—	8,914	—	(100.0)%
Total	69,732	71,475	74,213	11,084	—	(100.0)%
200 Benefits	24,100	24,816	26,111	9,088	—	(100.0)%
300 Operating Supplies						
31 Office & Oper Supplies	—	483	1,000	1,000	1,000	— %
35 Small Tools & Equip	2,214	—	1,500	4,000	2,000	(50.0)%
Total	2,214	483	2,500	5,000	3,000	(40.0)%
400 Professional Services & Charges						
41 Professional Services	46,097	90,653	18,500	18,500	18,500	— %
Total Expenditures	\$ 142,143	\$ 187,427	\$ 121,324	\$ 43,672	\$ 21,500	(50.8)%

Traffic Engineering Administration - 449

This function covers the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Division.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
449 Traffic Engineering Admin	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 10,030	\$ 11,033	\$ 12,356	\$ 14,581	\$ 12,665	(13.1)%
42 Communications	104	205	200	200	200	— %
45 Rentals & Leases	153,462	157,299	161,231	161,231	164,988	2.3 %
49 Miscellaneous	38,196	39,292	40,130	40,130	17,020	(57.6)%
Total	201,792	207,829	213,917	216,142	194,873	(9.8)%
Total	—	—	—	—	—	
600 Capital Outlay						
64 Machinery & Equipment	34,748	—	—	—	—	n/a
Total Expenditures	\$ 236,540	\$ 207,829	\$ 213,917	\$ 216,142	\$ 194,873	(9.8)%

Revenue

Revenues consist of an allocation of Property Tax, State Gas Tax (based on a state per capita formula), an interfund distribution transfer from Stormwater to support the street sweeping operation (for the removal of pollutants before they enter the storm water system), interest and other miscellaneous revenues consisting primarily of insurance reimbursements when motorist collisions damage lighting structures or signs.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,008,036	\$ 749,551	\$ 551,611	\$ 551,611	\$ 656,605	19.0 %
31 Taxes	3,574,732	3,279,962	3,692,600	3,327,581	3,291,437	(1.1)%
33 Intergovernmental	1,345,493	1,481,648	1,841,750	1,864,074	1,534,022	(17.7)%
34 Chrgrs f/Goods & Svcs	246,777	560,680	542,350	521,000	545,000	4.6 %
36 Miscellaneous Revenues	22,149	20,134	222,840	301,403	8,000	(97.3)%
39 Other Financing Sources	50,902	60,524	1,584,000	2,450,000	40,000	(98.4)%
Transfers In	51,285	—	—	—	—	n/a
Total	\$ 6,299,374	\$ 6,152,499	\$ 8,435,151	\$ 9,015,669	\$ 6,075,064	(32.6)%

ARTERIAL STREET CAPITAL - 142*Director of Public Works**Scott Schafer***DEFINITION**

The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). The primary ongoing revenue in this fund is an allocation of the gas tax. The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects.

Additional revenue is placed into this Fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

Function(s): 711, 712, 713, 809 & 877.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
711 Capital Improvement	\$ 220,875	\$ 220,875	\$ 325,875	\$ 220,375	\$ —	(100.0)%
712 Arterial Street Projects	1,536,884	2,374,302	4,516,200	1,847,625	4,733,170	156.2 %
713 Arterial Street Programs	10,878	1,995	25,000	5,000	5,000	— %
809 SIED Airport Road	—	—	—	—	58,090	n/a
877 Debt Service Principal	—	—	—	—	106,197	n/a
Total	1,768,637	2,597,172	4,867,075	2,073,000	4,902,457	136.5 %
Object/Type						
33 Intergovernmental	1,353,666	1,993,121	2,959,039	1,794,040	2,773,885	54.6 %
34 Chrgs f/Goods & Svcs	6,913	—	5,000	—	—	n/a
36 Miscellaneous Revenues	15,300	1,000	1,000	1,000	1,000	— %
39 Other Financing Sources	307,000	900,000	1,700,000	—	1,700,000	n/a
Transfers In	53,784	—	—	—	—	n/a
Total	1,736,663	2,894,121	4,665,039	1,795,040	4,474,885	149.3 %
Fund Balance						
Beginning Balance	1,367,587	1,281,875	1,578,823	1,578,823	1,300,863	(17.6)%
Revenues less Expenditures	(31,974)	296,949	(202,036)	(277,960)	(427,572)	53.8 %
Ending Balance	\$ 1,335,613	\$ 1,578,824	\$ 1,376,787	\$ 1,300,863	\$ 873,291	(32.9)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 10,953	\$ 1,995	\$ 5,100	\$ 5,000	\$ 5,000	— %
600 Capital Projects	1,536,809	2,374,302	4,641,100	1,847,625	4,733,170	156.2 %
700 Debt Service - Principal	53,251	—	—	—	95,145	n/a
800 Debt Service - Interest	488	—	—	—	69,141	n/a
Transfers	220,875	220,875	220,875	220,375	—	(100.0)%
Total Expenditures	\$ 1,822,376	\$ 2,597,172	\$ 4,867,075	\$ 2,073,000	\$ 4,902,456	136.5 %

EXPLANATORY NARRATIVE

Projects scheduled and budgeted for 2018 using this fund are:

CAPITAL IMPROVEMENT EXPENDITURES

Fund 142 Expenditures	2018 Projected Budget
Construction Projects	
- Professional Services	\$ 5,000
2143 Nob Hill/Fair Avenue Rebuild (Design)	179,169
2390 N. 1 st St Revitalization Phase II	126,000
2388 Wide Hollow Creek Bridges	192,500
2413 Garfield Elementary Safety Improvements	148,000
2428 Spring Creek Road - Soccer	2,960,000
2429 Powerhouse Road Sidewalk	245,000
2430 Cowiche Canyon Trail	7,500
2446 Northside Alley Paver	425,000
2447 Fruitvale/River Road Roundabouts	112,000
2458 Complete Streets Projects	338,000
Total Construction Projects	4,738,169
Debt Service	
2410	58,090
2428	106,197
Total Fund 142 Expenditures	\$ 4,902,456

Capital Improvement - 711

Capital Improvements consist of the Debt Service payment for the Airport Lane and 21st Avenue Extension Improvements, which was constructed in 2017.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
711 Capital Improvement						
600 Capital Outlay						
65 Construction Projects	\$ —	\$ —	\$ 105,000	\$ —	\$ —	n/a
Transfers Out	220,875	220,875	220,875	220,375	—	(100.0)%
Total Expenditures	<u>\$ 220,875</u>	<u>\$ 220,875</u>	<u>\$ 325,875</u>	<u>\$ 220,375</u>	<u>\$ —</u>	<u>(100.0)%</u>

Arterial Street Projects - 712

The Arterial Street Project element consists of all projects done by the City within the public right of way.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as electrical or mechanical engineering, architecture, or surveying.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
712 Arterial Street Projects						
400 Professional Services & Charges						
41 Professional Services	\$ 75	\$ —	\$ 100	\$ —	\$ —	n/a
600 Capital Outlay						
61 Land	60,430	—	—	—	—	n/a
65 Construction Projects	1,476,379	2,374,302	4,516,100	1,847,625	4,733,170	156.2%
Total	<u>1,536,809</u>	<u>2,374,302</u>	<u>4,516,100</u>	<u>1,847,625</u>	<u>4,733,170</u>	<u>156.2%</u>
Total Expenditures	<u>\$ 1,536,884</u>	<u>\$ 2,374,302</u>	<u>\$ 4,516,200</u>	<u>\$ 1,847,625</u>	<u>\$ 4,733,170</u>	<u>156.2%</u>

Arterial Street Programs - 713

The Arterial Street Programs element provides funding for the Annual Traffic Calming Program and the Annual Bridge Inspections.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
713 Arterial Street Programs						
400 Professional Services & Charges						
41 Professional Services	\$ 10,878	\$ 1,995	\$ 5,000	\$ 5,000	\$ 5,000	—%
600 Capital Outlay						
65 Construction Projects	—	—	20,000	—	—	n/a
Total Expenditures	<u>\$ 10,878</u>	<u>\$ 1,995</u>	<u>\$ 25,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>—%</u>

SIED Airport Road Debt Service- 809

This grant/loan was obtained by the City to reconstruct and realign Airport Lane and extend 21st Avenue. The City received \$307,000 in grant and \$307,000 in loan. The 10-year loan will mature in 2026.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
809 SIED Airport Road Debt Service						
700 Debt Services Principal	\$ —	\$ —	\$ —	\$ —	\$ 36,658	n/a
800 Debt Service Int/Other	—	—	—	—	21,432	n/a
Total Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 58,090</u>	<u>n/a</u>

SIED Frontage Road Debt Service- 809

This \$1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
809 SIED Frontage Road Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
700 Debt Services Principal	\$ —	\$ —	\$ —	\$ —	\$ 58,488	n/a
800 Debt Service Int/Other	—	—	—	—	47,709	n/a
Total Expenditures	\$ —	\$ —	\$ —	\$ —	\$ 106,197	n/a

Revenue

Revenues are detailed in the following charts:

GENERAL REVENUES

Fund 142 Revenues	2018 Projected Budget
2143 Nob Hill & Fair Ave (Federal Highway Admin Grant)	\$ 177,256
2388 Wide Hollow Creek Bridges (DOE Grant)	192,500
2413 Garfield Elementary Safety Improvements (WSDOT Grant)	148,000
2428 Spring Creek Road - Soccer (SIED Grant)	900,000
2428 Spring Creek Road - Soccer (LTGO Bond)	1,700,000
2429 Powerhouse Road Sidewalk (TAP Grant)	245,000
2430 Cowiche Canyon Trail (Connecting WA Grant)	7,500
2446 Northside Alley Paver (CMAQ Grant)	367,625
2447 Fruitvale/River Road Roundabouts	100,800
0000 Arterial Street Gas Tax/Interest	635,204
0000 Miscellaneous Revenue	1,000
Total Fund 142 Revenues	<u>\$ 4,474,885</u>

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 1,367,587	\$ 1,281,875	\$ 1,578,823	\$ 1,578,823	\$ 1,300,863	(17.6)%
33 Intergovernmental	1,353,666	1,993,121	2,959,039	1,794,040	2,773,885	54.6 %
34 Chrgrs f/Goods & Svcs	6,913	—	5,000	—	—	n/a
36 Miscellaneous Revenues	15,300	1,000	1,000	1,000	1,000	— %
39 Other Financing Sources	307,000	900,000	1,700,000	—	1,700,000	n/a
Transfers In	53,784	—	—	—	—	n/a
Total	<u>\$ 3,104,250</u>	<u>\$ 4,175,996</u>	<u>\$ 6,243,862</u>	<u>\$ 3,373,863</u>	<u>\$ 5,775,748</u>	71.2 %

STREET CAPITAL - 344*Director of Public Works**Scott Schafer***DEFINITION**

In August of 2013, 72% of voters supported a City Charter amendment requiring the City to invest at least \$2 million annually on the restoration or reconstruction of Yakima streets. With the cost to rehabilitate one lane mile of road with a grind and overlay project being approximately \$180,000, using a pay-as-you-go approach would allow approximately 11 lane mile to be rehabilitated each year. It was determined that the poor condition of the roadways warranted a more aggressive approach. Therefore, bonds were acquired in 2013 and 2014 that allowed the rehabilitation of approximately 120 lane miles of City streets. As a result of these projects, the average Pavement Condition Index (PCI) for the approximately 802 lane miles of City Streets has increased from 54 to 65. Approximately 2% of the roads are currently classified as failed, and 10% of the roads are projected to attain a failed classification by 2020. Public response to these projects to improve the condition of the streets has been very positive.

The Charter Amendment included an inflationary component which is deposited into this fund. Currently the City is building this balance until a viable project is identified.

Function(s): 717.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
717 Capital Improvement	\$ 934,473	\$ 167	\$ 401,500	\$ 95,000	\$ 550,000	478.9%
Object/Type						
31 Taxes	—	—	401,500	—	550,000	n/a
36 Miscellaneous Revenues	76,770	59,248	50,000	50,000	50,000	—%
Transfers In	20,811	45,306	74,159	74,159	105,000	41.6%
Total	97,581	104,554	525,659	124,159	705,000	467.8%
Fund Balance						
Beginning Balance	931,057	94,164	198,551	198,551	227,710	14.7%
Revenues less Expenditures	(836,892)	104,387	124,159	29,159	155,000	431.6%
Ending Balance	\$ 94,165	\$ 198,551	\$ 322,710	\$ 227,710	\$ 382,710	68.1%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
600 Capital Projects	\$ 934,473	\$ 167	\$ 401,500	\$ 95,000	\$ 550,000	478.9%

EXPLANATORY NARRATIVE

Capital Improvement - 717

In 2016, a project that will rehabilitate an additional 30 lane miles of road was scheduled. Subsequent to budget adoption, the financial condition of General Fund was reviewed, and the ability to fund this debt service is in question. This project will be postponed until debt service can be dedicated.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
717 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 934,473	\$ 167	\$ 401,500	\$ 95,000	\$ 550,000	478.9%

Revenue

In 2018 road rehabilitation will be primarily funded by Transportation Benefit District (TBD) taxes.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 931,057	\$ 94,164	\$ 198,551	\$ 198,551	\$ 227,710	14.7%
31 Taxes	—	—	401,500	—	550,000	n/a
36 Miscellaneous Revenues	76,770	59,248	50,000	50,000	50,000	—%
Transfers In	20,811	45,306	74,159	74,159	105,000	41.6%
Total	\$ 1,028,638	\$ 198,718	\$ 724,210	\$ 322,710	\$ 932,710	189.0%

PUBLIC WORKS ADMINISTRATION - 560*Director of Public Works**Scott Schafer***DEFINITION**

Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery, Street Maintenance and Traffic Engineering/ Operations, Refuse and Recycling, Transit, and Equipment Rental/Building Maintenance. In March 2017, Water/Irrigation, Wastewater/ Stormwater and Engineering were officially moved under Public Works upon the elimination of the Utilities & Engineering Department. Public Works, through its various divisions, provides essential services, helps to promote economic development, protects the health and safety of staff and of the community, protects the environment and enhances the quality of life for our residents.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1160	Director of Public Works	1.00	1.00	1.00	1.00
2262	Safety and Training Officer	1.00	1.00	1.00	1.00
7122	Department Assistant II ⁽¹⁾	2.00	2.00	2.00	0.00
7123	Department Assistant III ⁽¹⁾	1.00	1.00	1.00	3.00
7124	Department Assistant IV	1.00	1.00	1.00	1.00
8511	Custodian ⁽²⁾	1.00	1.00	1.00	2.00
11603	Public Works Office Assistant	1.00	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		9.00	9.00	9.00	10.00

(1) Two Department Assistant II positions were elevated to Department Assistant III positions mid-year 2017.

(2) One Custodian position was added mid-year 2017.

(3) Public Works Administration (560) funds .15 FTE in Equipment Rental (551) and has the equivalent of 1.35 FTE's funded by Cemetery (144), Stormwater (441), Wastewater (473), Water (474), Irrigation (475), Workers Compensation (514) and Engineering (700).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
491 Administration	\$ 550,556	\$ 587,909	\$ 614,655	\$ 631,265	\$ 568,679	(9.9)%
492 Safety & Training	7,681	40,949	46,927	43,984	46,013	4.6 %
493 Facility Maintenance	583,462	570,195	626,485	597,110	639,901	7.2 %
Total	1,141,699	1,199,053	1,288,067	1,272,359	1,254,593	(1.4)%

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
34 Chrgs f/Goods & Svcs	548,000	561,700	575,743	575,743	593,012	3.0 %
36 Miscellaneous Revenues	567,438	582,244	596,165	596,165	611,067	2.5 %
Transfers In	784	—	—	—	—	n/a
Total	1,116,222	1,143,944	1,171,908	1,171,908	1,204,079	2.7 %
Fund Balance						
Beginning Balance	509,733	484,256	429,148	429,148	328,697	(23.4)%
Revenues less Expenditures	(25,477)	(55,109)	(116,159)	(100,451)	(50,514)	(49.7)%
Ending Balance	<u>\$ 484,256</u>	<u>\$ 429,147</u>	<u>\$ 312,989</u>	<u>\$ 328,697</u>	<u>\$ 278,183</u>	(15.4)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 451,881	\$ 473,286	\$ 495,574	\$ 512,103	\$ 486,023	(5.1)%
200 Personnel Benefits	159,586	178,846	197,349	198,122	206,969	4.5 %
Sub-Total Salaries & Benefits	611,467	652,132	692,923	710,225	692,992	(2.4)%
300 Operating Supplies	47,582	46,451	71,100	52,566	48,600	(7.5)%
400 Professional Services & Charges	450,393	485,471	469,043	474,568	468,002	(1.4)%
600 Capital Projects	17,256	—	40,000	20,000	30,000	50.0 %
Transfers	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures	<u>\$ 1,141,698</u>	<u>\$ 1,199,054</u>	<u>\$ 1,288,066</u>	<u>\$ 1,272,359</u>	<u>\$ 1,254,594</u>	(1.4)%

EXPLANATORY NARRATIVE

The functions 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.

Administration - 491

Primary responsibilities are to carry out Reception, Registration, Record Keeping and Management of the various divisions that make up the Public Works Department.

Account 12 Overtime - Overtime is primarily due to extended hour's coverage.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
491 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 295,630	\$ 301,479	\$ 324,620	\$ 328,800	\$ 287,390	(12.6)%
12 Overtime	364	294	600	600	600	— %
13 Special Pay	6,263	6,079	7,972	6,672	7,512	12.6 %
14 Retire/Term Cashout	—	—	2,000	2,000	2,000	— %
Total	302,257	307,852	335,192	338,072	297,502	(12.0)%
200 Benefits	106,471	117,132	133,876	134,582	121,232	(9.9)%
300 Operating Supplies						
31 Office & Oper Supplies	8,458	7,554	8,000	8,000	8,000	— %
32 Fuel	777	879	900	900	900	— %
35 Small Tools & Equip	1,485	1,140	3,000	4,000	2,000	(50.0)%
Total	10,720	9,573	11,900	12,900	10,900	(15.5)%
400 Professional Services & Charges						
41 Professional Services	58,204	56,058	67,161	75,760	68,703	(9.3)%
42 Communications	26,069	46,783	16,103	16,103	15,864	(1.5)%
43 Trans & Training	62	116	1,000	1,000	1,000	— %
47 Public Utility Services	7,104	7,134	7,200	11,626	11,917	2.5 %
48 Repairs & Maintenance	18,890	22,445	19,423	19,423	19,762	1.7 %
49 Miscellaneous	5,779	5,815	7,800	6,800	6,800	— %
Total	116,108	138,351	118,687	130,712	124,046	(5.1)%
Vehicle Replacement	15,000	15,000	15,000	15,000	15,000	— %
Total Expenditures	\$ 550,556	\$ 587,908	\$ 614,655	\$ 631,266	\$ 568,680	(9.9)%

Safety and Training - 492

Responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required safety training for Public Works employees. The Safety and Training officer serves as the Chairperson for the City's Executive Safety Committee. The Safety & Training Officer position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
492 Safety and Training	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ —	\$ 23,781	\$ 25,575	\$ 25,575	\$ 26,571	3.9%
13 Special Pay	—	267	395	395	395	—%
Total	—	24,048	25,970	25,970	26,966	3.8%
200 Benefits	481	8,712	9,757	9,814	10,346	5.4%
300 Operating Supplies						
31 Office & Oper Supplies	912	1,729	1,200	1,200	1,200	—%
35 Small Tools & Equip	2,007	1,301	2,000	2,000	2,000	—%
Total	2,919	3,030	3,200	3,200	3,200	—%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
492 Safety and Training	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	—	135	1,000	500	1,000	100.0%
42 Communications	732	658	750	750	750	—%
43 Trans & Training	355	187	2,000	500	500	—%
49 Miscellaneous	3,194	4,180	4,250	3,250	3,250	—%
Total	4,281	5,160	8,000	5,000	5,500	10.0%
Total Expenditures	\$ 7,681	\$ 40,950	\$ 46,927	\$ 43,984	\$ 46,012	4.6%

Facility Maintenance - 493

Supports the maintenance of the public works facility.

Account 12 Overtime - Overtime is primarily due to snow and ice removal, absenteeism coverage, and emergency call-outs.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
493 Facility Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 139,575	\$ 132,647	\$ 124,113	\$ 137,562	\$ 151,255	10.0 %
12 Overtime	5,801	3,900	5,000	5,000	5,000	— %
13 Special Pay	1,582	2,071	2,500	2,500	2,500	— %
14 Retire/Term Cashout	2,666	2,768	2,800	3,000	2,800	(6.7)%
Total	149,624	141,386	134,413	148,062	161,555	9.1 %
200 Benefits	52,635	53,002	53,716	53,726	75,390	40.3 %
300 Operating Supplies						
31 Office & Oper Supplies	28,754	31,392	53,000	31,500	31,500	— %
32 Fuel	—	—	—	1,966	—	(100.0)%
35 Small Tools & Equip	5,190	2,455	3,000	3,000	3,000	— %
Total	33,944	33,847	56,000	36,466	34,500	(5.4)%
400 Professional Services & Charges						
41 Professional Services	4,233	—	1,500	1,500	1,500	— %
42 Communications	1,095	1,484	1,356	1,356	1,356	— %
43 Trans & Training	422	—	500	500	500	— %
47 Public Utility Services	207,216	202,940	214,000	213,000	215,100	1.0 %
48 Repairs & Maintenance	115,052	135,674	123,500	118,500	118,500	— %
49 Miscellaneous	1,985	1,861	1,500	4,000	1,500	(62.5)%
Total	330,003	341,959	342,356	338,856	338,456	(0.1)%
600 Capital Outlay						
65 Construction Projects	17,256	—	40,000	20,000	30,000	50.0 %
Total Expenditures	\$ 583,462	\$ 570,194	\$ 626,485	\$ 597,110	\$ 639,901	7.2 %

Revenue

The revenue budget line items are established at a level sufficient to offset the projected costs for providing service. Revenue sources come from charging other Public Works divisions for administrative support services and from revenue received from the fees charged to the divisions occupying space at the Public Works Complex.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

Division	2018				
	2017	% of	2018	% of	Proposed
	Amended	Total	Proposed	Total	vs. 2017
	Budget	Budget	Budget	Budget	Amended
Parks and Recreation (131)	\$ 143,936	25.0%	\$ 59,301	10.0%	3.0%
Street/Traffic Engineering (141)	97,876	17.0%	41,511	7.0%	3.0%
Cemetery (144)	17,272	3.0%	5,930	1.0%	3.0%
Transit (462)	126,663	22.0%	83,022	14.0%	3.0%
Refuse and Recycling (471)	74,847	13.0%	53,371	9.0%	3.0%
Equipment Rental (551)	115,148	20.0%	41,511	7.0%	3.0%
Wastewater (473)	—	—%	100,812	17.0%	3.0%
Stormwater (441)	—	—%	88,952	15.0%	3.0%
Engineering (001)	—	—%	11,860	2.0%	3.0%
Irrigation (475)	—	—%	17,790	3.0%	3.0%
Water (474)	—	—%	88,952	15.0%	3.0%
Total	\$ 575,742	100.0%	\$ 593,012	100.0%	

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance fund to the divisions housed at Public Works and supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2018				
	2017	% of	2018	% of	Proposed
	Amended	Total	Proposed	Total	vs. 2017
	Budget	Budget	Budget	Budget	Amended
Parks	\$ 58,479	9.8%	\$ 59,885	9.8%	2.5%
Street and Traffic Engineering	161,231	27.0%	164,988	27.0%	2.5%
Irrigation	6,946	1.2%	7,333	1.2%	2.5%
Transit	93,180	15.6%	95,326	15.6%	2.5%
Refuse	45,055	7.6%	46,441	7.6%	2.5%
Water	91,080	15.3%	93,493	15.3%	2.5%
Equipment Rental	140,192	23.5%	143,601	23.5%	2.5%
Total	\$ 596,163	100.0%	\$ 611,067	100.0%	

Revenue	2017						% Chng YE Est to Proj
	2015	2016	2017	2017	2018		
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget		
Beginning Balance	\$ 509,733	\$ 484,256	\$ 429,148	\$ 429,148	\$ 328,697	(23.4)%	
34 Chrgs f/Goods & Svcs	548,000	561,700	575,743	575,743	593,012	3.0 %	
36 Miscellaneous Revenues	567,438	582,244	596,165	596,165	611,067	2.5 %	
Transfers In	784	—	—	—	—	n/a	
Total	\$ 1,625,955	\$ 1,628,200	\$ 1,601,056	\$ 1,601,056	\$ 1,532,776	(4.3)%	

ENGINEERING - 700

GENERAL FUND

Director of Public Works

Scott Schafer

DEFINITION

The Engineering Division is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for state, federal, and locally funded construction projects, local improvement districts and private development projects.

The division's projects are accounted for in a number of funds, including but not limited to, Arterial Street 142, 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; administering the ROW use and street cut permitting program, and providing administrative and technical engineering assistance to other divisions within the City.

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1170	Director of Utilities & Engineering ⁽¹⁾	1.00	1.00	1.00	0.00
3120	Design Engineer ⁽²⁾	3.00	2.00	2.00	2.00
4141	Construction Inspector	1.00	1.00	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00	1.00
10601	Engineering Contracts Specialist ⁽³⁾	1.00	0.75	0.75	0.75
11101	Construction Supervisor	1.00	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00	1.00
11107	Chief Engineer	1.00	1.00	1.00	1.00
Total Personnel ⁽⁴⁾		10.00	8.75	8.75	7.75

(1) The Director of Utilities and Engineering position was deleted mid-year 2017.

(2) The Design Engineer was eliminated mid-year 2016.

(3) The Engineering Contract Specialist went from 1.00 to .75 due to budget reductions in 2015.

(4) The equivalent of 1.84 FTE's are funded by Stormwater (441), Wastewater (473) and Water (474).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
700 Engineering	\$ 809,739	\$ 663,965	\$ 753,162	\$ 688,831	\$ 730,903	6.1%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 505,386	\$ 438,916	\$ 485,430	\$ 439,680	\$ 474,810	8.0 %
200 Personnel Benefits	176,251	167,163	174,512	176,521	189,240	7.2 %
Sub-Total Salaries & Benefits	681,637	606,079	659,942	616,201	664,050	7.8 %
300 Operating Supplies	10,639	9,687	18,200	9,000	10,700	18.9 %
400 Professional Services & Charges	109,483	40,219	49,039	37,650	48,173	27.9 %
600 Capital Projects	—	—	18,000	18,000	—	(100.0)%
Transfers	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures	\$ 809,739	\$ 663,965	\$ 753,161	\$ 688,831	\$ 730,903	6.1 %

EXPLANATORY NARRATIVE

Engineering - 700

This Fund is financed by the City’s General Fund. However, staff time is charged to numerous public and private projects. Private developers pay design review and inspection fees that benefit the General Fund.

Significant staff time is also charged to public projects. Public project funds can be used only for staff time that is directly related to the planning design and construction management of the project.

Work planned for 2017 is expected to include the following types of projects:

Utility Rehabilitation	Six Year Transportation Improvement Program
Sidewalk Safety Projects	Grant Applications and Prospectus for
Intersection Signal Projects	MAP-21, FMSIB, TIB, HES, TPP, STP, etc.
Intersection Paving Projects	Budget Preparation
Utility Installation	LID Information and Administration
Citizen, City Manager and Council Requests	Division Accounting and Time Records
Maintain and Update Records and Maps	Assistance to Other City Departments
Legal Descriptions	Admin. Federal Funded Projects
Implementation of Street Break Ordinance	Stormwater Analysis and Review
Contract for Pavement Condition Index	

Account 12 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 41 Professional Services - This account is used to compensate for additional project workloads, such as surveying. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as needed basis, rather than through a full time staff position. Annual license fees for professional software and software upgrades are also paid from this line.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
700 Engineering	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 489,455	\$ 421,616	\$ 470,010	\$ 428,180	\$ 463,110	8.2 %
12 Overtime	6,493	1,253	5,000	1,000	1,000	— %
13 Special Pay	2,177	8,845	2,420	2,500	2,700	8.0 %
14 Retire/Term Cashout	7,261	7,201	8,000	8,000	8,000	— %
Total	505,386	438,915	485,430	439,680	474,810	8.0 %
200 Benefits	176,251	167,163	174,512	176,521	189,240	7.2 %
300 Operating Supplies						
31 Office & Oper Supplies	7,167	5,872	10,000	3,000	6,000	100.0 %
32 Fuel	3,145	3,629	3,200	4,500	3,200	(28.9)%
35 Small Tools & Equip	328	186	5,000	1,500	1,500	— %
Total	10,640	9,687	18,200	9,000	10,700	18.9 %
400 Professional Services & Charges						
41 Professional Services	85,666	22,036	16,795	19,700	17,212	(12.6)%
42 Communications	9,239	7,667	7,428	8,450	9,601	13.6 %
43 Trans & Training	1,055	1,259	5,400	2,000	2,000	— %
48 Repairs & Maintenance	7,296	4,082	7,093	3,000	3,000	— %
49 Miscellaneous	6,227	5,175	12,200	4,500	16,360	263.6 %
Total	109,483	40,219	49,039	37,650	48,173	27.9 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	18,000	18,000	—	(100.0)%
Vehicle Replacement	7,980	7,980	7,980	7,980	7,980	— %
Total Expenditures	\$ 809,740	\$ 663,964	\$ 753,161	\$ 688,831	\$ 730,903	6.1 %

Revenue

Expenditures include primarily charges for services provided to capital projects, along with sale of plans & specifications and assessments.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Dedicated Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
34 Chrgs f/Goods & Svcs	\$ 503,705	\$ 451,782	\$ 490,000	\$ 417,492	\$ 420,000	0.6%

REAL ESTATE EXCISE TAX (REET 1) - 342

Director of Public Works

Scott Schafer

DEFINITION

This fund is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Excise Tax (REET 1) moneys the City receives. It has also been designated as the source for improvements made to City Hall.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

Function(s): 714.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
714 REET 1	\$ 450,836	\$ 534,121	\$ 1,590,166	\$ 442,356	\$ 392,048	(11.4)%
831 Debt Service	191,948	84,448	84,448	84,448	84,448	— %
Total	642,784	618,569	1,674,614	526,804	476,496	(9.5)%
Object/Type						
31 Taxes	977,070	878,730	750,000	986,270	986,270	— %
36 Miscellaneous Revenues	2,000	2,000	2,000	—	—	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	— %
Total	1,063,518	965,178	836,448	1,070,718	1,070,718	— %
Fund Balance						
Beginning Balance	750,742	1,171,476	1,518,084	1,518,084	2,061,998	35.8 %
Revenues less Expenditures	420,734	346,609	(838,166)	543,914	594,222	9.2 %
Ending Balance	\$ 1,171,476	\$ 1,518,085	\$ 679,918	\$ 2,061,998	\$ 2,656,220	28.8 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
500 Intergovernmental	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ —	(100.0)%
600 Capital Projects	54,701	41,736	1,094,500	40,000	50,000	25.0 %
700 Debt Service - Principal	131,554	49,777	51,240	51,240	52,746	2.9 %
800 Debt Service - Interest	60,394	34,671	33,208	33,208	31,702	(4.5)%
Transfers	335,835	432,085	435,366	342,056	342,048	— %
Total Expenditures	\$ 642,784	\$ 618,569	\$ 1,674,614	\$ 526,804	\$ 476,496	(9.5)%

EXPLANATORY NARRATIVE

REET 1 - 714

In 2010, Yakima County made ADA improvements to the street and sidewalk to the west side of 2nd Street between "A" and Martin Luther King (MLK). In conjunction with this work, the City made improvements to the sidewalk to match the "Downtown theme". The County paid for the project under an agreement that the City will repay their allocation.

REET 1 INTERFUND DISTRIBUTION

Project Number/Project	2018 Projected Budget
n/a Operating Transfer (SunDome debt service)	\$ 148,412
2105 Fire Station 92 West Valley Addition (debt service transfer to 281)	72,035
2230 3rd Avenue - Mead to Chestnut (debt service transfer to 281)	121,600
n/a City Hall Improvements	50,000
Total Scheduled Interfund Distributions	\$ 392,047

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
714 REET 1						
500 Intergovernmental Services						
52 Intergov't Debt	\$ 60,300	\$ 60,300	\$ 60,300	\$ 60,300	\$ —	(100.0)%
600 Capital Outlay						
62 Buildings	54,701	41,736	1,094,500	40,000	50,000	25.0 %
Transfers Out	335,835	432,085	435,366	342,056	342,048	— %
Total Expenditures	\$ 450,836	\$ 534,121	\$ 1,590,166	\$ 442,356	\$ 392,048	(11.4)%

Railroad Grade Separation Debt Service - 831

This loan was acquired from the Department of Ecology to construct the Stormwater facility for the Lincoln Avenue and Martin Luther King railroad grade separation project. The money to pay for this is supplied from Stormwater funds.

RAILROAD GRADE SEPARATION DEBT SERVICE

Project Number/Project	2018 Projected Budget
1818 Railroad Grade Separation	\$ 84,448

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
831 RR Grade Separation DS						
700 Debt Services Principal	\$ 28,590	\$ 49,777	\$ 51,240	\$ 51,240	\$ 52,746	2.9 %
800 Debt Service Int/Other	55,857	34,671	33,208	33,208	31,702	(4.5)%
Total Expenditures	\$ 84,447	\$ 84,448	\$ 84,448	\$ 84,448	\$ 84,448	— %

Revenues

Revenues consist of Real Estate Excise tax and interest.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 750,742	\$ 1,171,476	\$ 1,518,084	\$ 1,518,084	\$ 2,061,998	35.8%
31 Taxes	977,070	878,730	750,000	986,270	986,270	—%
36 Miscellaneous Revenues	2,000	2,000	2,000	—	—	n/a
Transfers In	84,448	84,448	84,448	84,448	84,448	—%
Total	<u>\$ 1,814,260</u>	<u>\$ 2,136,654</u>	<u>\$ 2,354,532</u>	<u>\$ 2,588,802</u>	<u>\$ 3,132,716</u>	21.0%

PUBLIC WORKS TRUST CONSTRUCTION FUND
Revenues and Expenditures
2008 - 2017

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Beginning Balance	\$ 2,027,807	\$ 1,451,329	\$ 1,172,051	\$ 865,816	\$ 753,124	\$ 695,610
Revenues						
Local Real Estate Excise Tax	\$ 755,841	\$ 541,616	\$ 516,570	\$ 464,344	\$ 563,801	\$ 651,928
Interest From Investments	60,000	13,000	13,000	3,000	10,000	2,000
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	—	—
Operating Transfer PW Trust REET 2	—	—	—	—	—	5,984
Interlocal Grant Yakima County - Purchasing	—	13,216	—	—	—	—
Total Revenues	\$ 890,841	\$ 642,832	\$ 604,570	\$ 542,344	\$ 573,801	\$ 659,912
Expenditures						
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$ —	\$ —	\$ 5,072	\$ 167,145	\$ 167,123	\$ 167,509
Debt Service (1818 RR Grade Stormwater Loan)	—	—	—	7,723	4,720	1,807
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	—	—	—	—	—	—
Debt Service (P1355 – Fruitvale Canal: Maturity - 2011)	6,664	6,473	—	—	—	—
Debt Service (P1367 – Re-signalization: Maturity - 2011)	42,783	42,361	—	—	—	—
Debt Service (P1455 – Fruitvale Canal Ph II: Maturity - 2013)	67,039	65,219	63,398	61,579	—	—
Debt Service (Upper Kiwanis Dev - Maturity - 2016)	—	—	—	—	4,178	107,500
Op Transfer – GF (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000	40,000	40,000	40,000
Op Transfer – DS Fund (1998 Street Bond: Maturity - 2008)	60,000	—	—	—	—	—
Op Transfer – DS Fund (2007 Fire St. Bond: Maturity - 2022)	73,535	71,935	71,935	71,935	71,935	71,935
Op Transfer – DS Fund (2008 3rd/Mead Ave: Maturity - 2019)	32,534	120,607	120,607	120,607	120,607	120,607
Project #1783 – City Hall Facility/Parking Improvement	164,289	94,928	451,366	27,622	48,661	44,896
Project #2214 West Nob Hill Grind and Overlay	551,515	2,522	—	—	—	—
Project #2285 2nd St Sidewalk County	—	—	58,427	58,425	58,425	58,425
Project #2351 Franklin Park Parking Lot	—	—	—	—	5,666	217,628
Parking Maintenance	2,495	—	—	—	—	—
Capital Transfer to Parks Capital Fund	250,000	250,000	50,000	50,000	110,000	—
Capital Transfer to Fire Capital Fund	176,465	178,065	50,000	50,000	—	—
Capital Transfer to CBD Capital Improvement Fund	—	50,000	—	—	—	—
Total Expenditures	\$ 1,467,319	\$ 922,110	\$ 910,805	\$ 655,036	\$ 631,315	\$ 830,307
Revenues over (under) Expenditures	\$ (576,478)	\$ (279,278)	\$ (306,235)	\$ (112,692)	\$ (57,514)	\$ (170,395)
Ending fund balance	\$ 1,451,329	\$ 1,172,051	\$ 865,816	\$ 753,124	\$ 695,610	\$ 525,215

PUBLIC WORKS TRUST CONSTRUCTION FUND
Revenues and Expenditures
2008 - 2017

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
Beginning Balance	\$ 525,215	\$ 750,741	\$ 1,171,475	\$ 1,518,084	
Revenues					
Local Real Estate Excise Tax	\$ 737,165	\$ 977,070	\$ 878,730	\$ 750,000	\$ 6,837,065
Interest From Investments	2,000	2,000	2,000	2,000	109,000
Residual Equity Transfer (Water/Wastewater)	—	—	—	—	97,500
Operating Transfer (Street)	—	—	—	—	67,500
Operating Transfer (Irrigation)	—	—	—	—	135,000
Operating Transfer PW Trust REET 2	—	84,448	84,448	84,448	259,328
Interlocal Grant Yakima County - Purchasing	—	—	—	—	13,216
Total Revenues	<u>\$ 739,165</u>	<u>\$ 1,063,518</u>	<u>\$ 965,178</u>	<u>\$ 836,448</u>	<u>\$ 7,518,609</u>
Expenditures					
Debt Service (PWTF – 1818 Underpass: End Date 2031)	\$ —	\$ —	\$ —	\$ —	\$ 506,849
Debt Service (1818 RR Grade Stormwater Loan)	(20,039)	84,448	84,448	84,448	247,555
Debt Service (P1133 – Nob Hill Over Pass: Maturity - 2007)	—	—	—	—	—
Debt Service (P1355 – Fruitvale Canal: Maturity - 2011)	—	—	—	—	13,137
Debt Service (P1367 – Resignalization: Maturity - 2011)	—	—	—	—	85,144
Debt Service (P1455 – Fruitvale Canal Ph II: Maturity - 2013)	—	—	—	—	257,235
Debt Service (Upper Kiwanis Dev - Maturity - 2016)	107,500	107,500	—	—	326,678
Op Transfer – GF (SunDome Co. Bond: Maturity 2006 - 08)	40,000	40,000	40,000	40,000	400,000
Op Transfer – DS Fund (1998 Street Bond: Maturity - 2008)	—	—	—	—	60,000
Op Transfer – DS Fund (2007 Fire St. Bond: Maturity - 2022)	71,935	75,360	72,610	74,735	727,850
Op Transfer – DS Fund (2008 3rd/Mead Ave: Maturity - 2019)	120,607	120,475	119,475	120,631	1,116,757
Project #1783 – City Hall Facility/Parking Improvement	133,336	54,701	41,736	1,094,500	2,156,035
Project #2214 West Nob Hill Grind and Overlay	—	—	—	—	554,037
Project #2285 2nd St Sidewalk County	60,300	60,300	60,300	60,300	474,902
Project #2351 Franklin Park Parking Lot	—	—	—	—	223,294
Parking Maintenance	—	—	—	—	2,495
Capital Transfer to Parks Capital Fund	—	100,000	100,000	100,000	1,010,000
Capital Transfer to Fire Capital Fund	—	—	100,000	100,000	654,530
Capital Transfer to CBD Capital Improvement Fund	—	—	—	—	50,000
Total Expenditures	<u>\$ 513,639</u>	<u>\$ 642,784</u>	<u>\$ 618,569</u>	<u>\$ 1,674,614</u>	<u>\$ 8,866,498</u>
Revenues over (under) Expenditures	<u>\$ 225,526</u>	<u>\$ 420,734</u>	<u>\$ 346,609</u>	<u>\$ (838,166)</u>	<u>\$ (1,347,889)</u>
Ending fund balance	<u>\$ 750,741</u>	<u>\$ 1,171,475</u>	<u>\$ 1,518,084</u>	<u>\$ 679,918</u>	

REAL ESTATE EXCISE TAX (REET 2) - 343

Director of Public Works

Scott Schafer

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second 1/4% Real Estate Transfer Tax (REET 2) moneys the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects.

Function(s): 716 & 867.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
716 REET 2	\$ 1,002,415	\$ 801,540	\$ 607,446	\$ 607,446	\$ 603,465	(0.7)%
867 Debt Service	175,132	175,832	175,006	175,006	174,181	(0.5)%
Total	1,177,547	977,372	782,452	782,452	777,646	(0.6)%
Object/Type						
31 Taxes	977,070	878,730	750,000	986,270	986,270	— %
36 Miscellaneous Revenues	2,000	2,000	2,000	—	—	n/a
Total	979,070	880,730	752,000	986,270	986,270	— %
Fund Balance						
Beginning Balance	551,438	352,961	256,319	256,319	460,137	79.5 %
Revenues less Expenditures	(198,477)	(96,642)	(30,452)	203,818	208,624	2.4 %
Ending Balance	\$ 352,961	\$ 256,319	\$ 225,867	\$ 460,137	\$ 668,761	45.3 %

EXPENDITURE SUMMARY BY TYPE

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Object/Type						
300 Operating Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	— %
700 Debt Service - Principal	165,100	165,100	165,100	165,100	165,100	— %
800 Debt Service - Interest	10,031	10,732	9,906	9,906	9,081	(8.3)%
Transfers	652,415	451,540	257,446	257,446	253,465	(1.5)%
Total Expenditures	\$ 1,177,546	\$ 977,372	\$ 782,452	\$ 782,452	\$ 777,646	(0.6)%

EXPLANATORY NARRATIVE

REET 2 - 716

Interfund distributions for 2018 are being transferred to Fund 281 to be used to make debt payments as shown below.

REET 2 INTERFUND DISTRIBUTION

Bond Date	Project Number/Project	Amount	Maturity Date				
2007	2165 2006 Downtown Revitalization - Yakima Avenue	\$ 131,865	05/01/22				
2008	2230 3rd Avenue Grind and Overlay - Mead to Chestnut	121,600	12/01/19				
Total		<u>\$ 253,465</u>					

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
716 REET 2						
300 Operating Supplies						
31 Office & Oper Supplies	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	— %
Transfers Out	652,415	451,540	257,446	257,446	253,465	(1.5)%
Total Expenditures	<u>\$ 1,002,415</u>	<u>\$ 801,540</u>	<u>\$ 607,446</u>	<u>\$ 607,446</u>	<u>\$ 603,465</u>	<u>(0.7)%</u>

Railroad Grade Separation Debt Service - 867

The Public Works Trust Fund loan was acquired to help fund the Lincoln Avenue and Martin Luther King Railroad Grade Separation project.

RAILROAD GRADE SEPARATION DEBT SERVICE

Bond Date	Project Number/Project	Amount	Maturity Date				
2010	1818 Railroad Grade Separation	\$ 174,181	2030				

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
867 RR Grade Separation DS						
700 Debt Services Principal	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	\$ 165,100	— %
800 Debt Service Int/Other	10,031	10,732	9,906	9,906	9,081	(8.3)%
Total Expenditures	<u>\$ 175,131</u>	<u>\$ 175,832</u>	<u>\$ 175,006</u>	<u>\$ 175,006</u>	<u>\$ 174,181</u>	<u>(0.5)%</u>

Revenue

Revenue is placed into this fund from second ¼% Real Estate Excise Tax and interest.

	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
Revenue						
Beginning Balance	\$ 551,438	\$ 352,961	\$ 256,319	\$ 256,319	\$ 460,137	79.5%
31 Taxes	977,070	878,730	750,000	986,270	986,270	—%
36 Miscellaneous Revenues	2,000	2,000	2,000	—	—	n/a
Total	<u>\$ 1,530,508</u>	<u>\$ 1,233,691</u>	<u>\$ 1,008,319</u>	<u>\$ 1,242,589</u>	<u>\$ 1,446,407</u>	<u>16.4%</u>

LID CONSTRUCTION - 345

Director of Public Works

Scott Schafer

DEFINITION

This fund is used to account for the resources and costs associated with Local Improvement District (LID) projects. Project expenses are covered by interest bearing warrants that are redeemable upon project completion either by individual payoffs, or from bond proceeds issued for the project. This fund does not maintain a reserve balance, as it is only used to account for the cost of LID projects that are reimbursed in full upon completion.

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

Director of Public Works

Scott Schafer

DEFINITION

Fund 392, the Cumulative Reserve for Capital Improvements Fund, accounted for various capital improvement projects that the City Council may deem appropriate. In 2015 and 2016, this included the Utility Services Billing System Upgrade (2094), and completion of the Lincoln Avenue Underpass project (i.e. the elevated sidewalk and Bins of Light artwork). The 2017 Year-End Estimate and the 2018 Projected Budget include software upgrade costs for various general government services.

Function(s): 143, 612, 652 & 712.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
143 Laserfiche	\$ —	\$ —	\$ —	\$ 110,559	\$ —	(100.0)%
612 Finance Capital Improvement	9,587	—	—	26,500	—	(100.0)%
652 Utility Services Capital Impr	1,233,032	765,726	115,000	75,000	10,000	(86.7)%
712 Arterial Street Capital Impr	20,985	506,536	—	249,595	—	(100.0)%
Total	1,263,604	1,272,262	115,000	461,654	10,000	(97.8)%
Object/Type						
33 Intergovernmental	127,220	—	—	—	—	n/a
39 Other Financing Sources	150,000	—	—	—	—	n/a
Transfers In	200,000	300,000	—	82,000	—	(100.0)%
Total	477,220	300,000	—	82,000	—	(100.0)%
Fund Balance						
Beginning Balance	2,403,431	1,617,047	644,786	644,786	265,132	(58.9)%
Revenues less Expenditures	(786,384)	(972,262)	(115,000)	(379,654)	(10,000)	(97.4)%
Ending Balance	\$ 1,617,047	\$ 644,785	\$ 529,786	\$ 265,132	\$ 255,132	(3.8)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 9,587	\$ —	\$ —	\$ 212,059	\$ 10,000	(95.3)%
600 Capital Projects	1,254,017	1,272,262	115,000	249,595	—	(100.0)%
Total Expenditures	\$ 1,263,604	\$ 1,272,262	\$ 115,000	\$ 461,654	\$ 10,000	(97.8)%

EQUIPMENT RENTAL - 551/552

*Director of Public Works
Fleet and Facilities Manager*

*Scott Schafer
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 2017 budget year, productivity was 80% 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 through lower shop rates.
- **Cost Effectiveness** - The 2018 shop rate will continue to be \$96.50/hour for Technicians and \$50.00/hour for Lube Technicians, a rate that has not increased since 2015. In comparison to private sector shop labor rates, industrial truck repair shops charge from \$98 to \$106 per hour. Heavy duty equipment repair shops charge \$120 to \$125 per hour. Passenger car repair shops charge from \$98 to \$100 per hour. The Equipment Rental Division has provided a low hourly shop rate for the last several years. In addition to providing a cost competitive hourly rate, the Equipment Rental division provides superior services to the City divisions in terms of timeliness, completeness and safety inspections and repairs.
- **Quality of Work Performed** - This service measure is indicated by the vehicles returned to the shop because the problem identified was not resolved. While not tracked numerically, unresolved problems and returns are rarely experienced.
- **Customer Satisfaction** - In an attempt to measure the effectiveness of the Equipment Rental Division, the first Customer Satisfaction Survey was conducted as a baseline for improvement in 2002. Two subsequent surveys have been conducted and, indeed, customer satisfaction has improved and has been held at a high level.
- **Appropriate Outsourcing** - Over the years the Equipment Rental Division has evaluated the cost effectiveness of the functions performed in-house. It has been determined that the private sector can be more effective handling such things as engine and transmission overhauls, 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 2018 budgets of divisions that utilize the services of Equipment Rental.

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

In the past, as a strategy to reduce Capital funding requirements for replacing vehicles and equipment, the Equipment Rental Division had incorporated the policy of purchasing used vehicles and equipment whenever possible. This policy was rescinded in 2014 and will no longer be applied.

Function(s): 551, 552, 553, 554 & 559.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1263	Fleet Manager ⁽¹⁾	1.00	1.00	1.00	1.00
7122	Department Assistant II ⁽²⁾	1.00	0.00	0.00	0.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00	2.00
8211	Mechanic I	7.00	7.00	7.00	7.00
8213	Automotive Storekeeper	1.00	1.00	1.00	1.00
8215	Automotive Services Assistant ⁽²⁾	0.00	1.00	1.00	1.00
12102	Mechanic II	1.00	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00	1.00
Total Personnel		14.00	14.00	14.00	14.00

(1) .15 of the Fleet Manager position is funded by Public Works Administration (560).

(2) A Department Assistant II was replaced with an Automotive Services Assistant due to a mid-year reorganization.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
551 Administration	\$ 538,035	\$ 354,753	\$ 342,597	\$ 321,920	\$ 288,492	(10.4)%
552 Equipment Rental Reserves	1,687,160	2,758,201	1,660,600	2,643,600	1,775,000	(32.9)%
553 Fleet Maintenance - Shop	887,952	1,007,301	1,008,664	975,383	1,012,240	3.8 %
554 Fleet Maintenance - Stores	1,497,010	1,339,377	1,563,987	1,483,283	1,569,021	5.8 %
559 Replacement Reserves	139,466	146,575	151,876	152,832	102,184	(33.1)%
Total	4,749,623	5,606,207	4,727,724	5,577,018	4,746,937	(14.9)%
Object/Type						
34 Chrgs f/Goods & Svcs	2,754,686	2,539,899	2,828,000	2,718,000	2,828,000	4.0 %
36 Miscellaneous Revenues	1,565,352	1,704,576	1,756,442	1,756,717	1,749,792	(0.4)%
37 Prop & Trust Gains	(70,635)	(147,915)	—	—	—	n/a
39 Other Financing Sources	16,172	9,062	52,500	55,015	52,500	(4.6)%
Transfers In	819	—	—	—	—	n/a
Total	4,266,394	4,105,622	4,636,942	4,529,732	4,630,292	2.2 %
Fund Balance						
Beginning Balance	4,301,708	4,057,425	2,841,758	2,841,758	1,794,472	(36.9)%
Revenues less Expenditures	(483,229)	(1,500,585)	(90,782)	(1,047,286)	(116,645)	(88.9)%
Ending Balance	\$ 3,818,479	\$ 2,556,840	\$ 2,750,976	\$ 1,794,472	\$ 1,677,827	(6.5)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 764,591	\$ 863,239	\$ 898,336	\$ 841,815	\$ 875,752	4.0 %
200 Personnel Benefits	310,002	345,302	360,759	370,341	374,094	1.0 %
Sub-Total Salaries & Benefits	1,074,593	1,208,541	1,259,095	1,212,156	1,249,846	3.1 %
300 Operating Supplies	1,427,711	1,266,185	1,390,800	1,401,000	1,401,200	— %
400 Professional Services & Charges	302,408	318,117	317,364	290,396	239,026	(17.7)%
600 Capital Projects	1,717,743	1,851,497	1,748,600	1,661,600	1,845,000	11.0 %
Transfers	227,168	961,866	11,866	1,011,866	11,866	(98.8)%
Total Expenditures	\$ 4,749,623	\$ 5,606,206	\$ 4,727,725	\$ 5,577,018	\$ 4,746,938	(14.9)%

EXPLANATORY NARRATIVE

Administration - 551

This function plans, directs, administers, and supports the operations of the department.

Account 41 Professional Services - Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues. Also include in this line item are newspaper notices, calls to bid and surplus equipment notices.

551 Administration	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 34,423	\$ 37,008	\$ 36,043	\$ 36,043	\$ 36,043	— %
14 Retire/Term Cashout	910	1,027	1,000	1,051	1,000	(4.9)%
Total	35,333	38,035	37,043	37,094	37,043	(0.1)%
200 Benefits	9,435	10,037	10,405	10,445	10,829	3.7 %
300 Operating Supplies						
31 Office & Oper Supplies	1,088	5,333	1,000	1,000	1,000	— %
32 Fuel	3,113	3,239	2,800	3,000	3,200	6.7 %
Total	4,201	8,572	3,800	4,000	4,200	5.0 %
400 Professional Services & Charges						
41 Professional Services	321	—	250	—	—	n/a
42 Communications	3,556	4,439	4,290	4,040	4,040	— %
43 Trans & Training	667	1,497	7,500	3,500	5,000	42.9 %
45 Rentals & Leases	133,437	136,773	140,192	140,192	143,601	2.4 %
47 Public Utility Services	1,441	1,452	1,260	1,500	1,500	— %
48 Repairs & Maintenance	31,892	39,567	24,530	11,572	23,180	100.3 %
49 Miscellaneous	90,583	102,514	101,461	97,711	47,233	(51.7)%
Total	261,897	286,242	279,483	258,515	224,554	(13.1)%
Transfers Out	215,302	—	—	—	—	n/a
Vehicle Replacement	11,866	11,866	11,866	11,866	11,866	— %
Total Expenditures	\$ 538,034	\$ 354,752	\$ 342,597	\$ 321,920	\$ 288,492	(10.4)%

Equipment Rental Reserves - 552

The 2018 replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Account 64 Machinery and Equipment - Fleet replacement needs and replacements. The following table lists the requests for equipment replacement and additions to the City fleet for 2018.

EQUIPMENT RENTAL REPLACEMENTS/ADDITIONS

Division	Description	Replacing	2017		Issues
			Budget		
Engineering	½ Ton Pickup	ER2159	\$ 30,000		Exceeds expected life
Parks & Rec	¾ Ton Pickup w/Plow	ER2232	40,000		Exceeds expected life
	9' Outfield Mower	ER5229	50,000		Poor condition
Streets & Traffic	10 Yard Dump truck	ER3056	200,000		Poor condition
	1 Ton Flatbed Truck	ER3274	45,000		Poor condition/high maintenance
	Construction Equipment	TBD	200,000		Aging equipment
Wastewater	6" Trailer Mounted Pump	No ER#	50,000		Poor condition
	Vactor Truck	ER3119	500,000		Exceeds expected life
Public Works Admin	Passenger Van	ER1385	30,000		Exceeds expected life
Refuse	Auto Side-loading Truck	ER3282	315,000		High maintenance
	Auto Side-loading Truck	ER3283	315,000		High maintenance
Total			\$ 1,775,000		

552 Equipment Rental Reserves	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
600 Capital Outlay						
64 Machinery & Equipment	\$ 1,687,160	\$ 1,808,201	\$ 1,660,600	\$ 1,643,600	\$ 1,775,000	8.0 %
Transfers Out	—	950,000	—	1,000,000	—	(100.0)%
Total Expenditures	\$ 1,687,160	\$ 2,758,201	\$ 1,660,600	\$ 2,643,600	\$ 1,775,000	(32.9)%

Fleet Maintenance - Shop - 553

This function supports the day to day operation of maintaining City vehicles.

Account 12 Overtime - Overtime is primarily for emergency situations, particularly winter snow events and to support the operating divisions on a standby and call-in basis.

Account 31 Office and Operating Supplies - Major items budgeted include shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analysis; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters and antifreeze.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
553 Fleet Maintenance - Shop	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 560,000	\$ 604,543	\$ 627,313	\$ 606,740	\$ 621,050	2.4 %
12 Overtime	10,007	5,366	7,000	7,000	7,000	— %
13 Special Pay	12,632	14,329	15,000	17,000	17,000	— %
14 Retire/Term Cashout	4,100	55,219	32,000	3,000	32,000	966.7 %
Total	586,739	679,457	681,313	633,740	677,050	6.8 %
200 Benefits	249,238	279,741	291,751	299,543	293,590	(2.0)%
300 Operating Supplies						
31 Office & Oper Supplies	25,146	31,744	16,000	27,500	27,000	(1.8)%
35 Small Tools & Equip	15,604	14,281	14,000	14,000	14,000	— %
Total	40,750	46,025	30,000	41,500	41,000	(1.2)%
400 Professional Services & Charges						
48 Repairs & Maintenance	1,394	1,415	5,000	—	—	n/a
49 Miscellaneous	9,831	662	600	600	600	— %
Total	11,225	2,077	5,600	600	600	— %
Total Expenditures	\$ 887,952	\$ 1,007,300	\$ 1,008,664	\$ 975,383	\$ 1,012,240	3.8 %

Fleet Maintenance - Stores - 554

This function supports activities related to the purchase of parts and operating supplies required to maintain the City's fleet of vehicles and equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
554 Fleet Maintenance - Stores	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 52,738	\$ 54,039	\$ 55,406	\$ 46,655	\$ 86,693	85.8 %
12 Overtime	2,597	789	3,500	3,500	3,500	— %
13 Special Pay	511	522	780	780	780	— %
14 Retire/Term Cashout	1,627	1,667	28,000	27,753	—	(100.0)%
Total	57,473	57,017	87,686	78,688	90,973	15.6 %
200 Benefits	24,311	25,765	27,808	28,601	48,555	69.8 %
300 Operating Supplies						
31 Office & Oper Supplies	—	1,591	3,000	2,000	2,000	— %
34 Items Pchsd f/Resale	1,382,615	1,206,528	1,353,000	1,353,000	1,353,000	— %
35 Small Tools & Equip	144	3,469	1,000	500	1,000	100.0 %
Total	1,382,759	1,211,588	1,357,000	1,355,500	1,356,000	— %
400 Professional Services & Charges						
42 Communications	1,391	1,675	1,000	1,000	1,000	— %
47 Public Utility Services	—	—	1,000	1,000	1,000	— %
48 Repairs & Maintenance	—	37	1,133	133	1,133	751.9 %
49 Miscellaneous	495	—	361	361	361	— %
Total	1,886	1,712	3,494	2,494	3,494	40.1 %
600 Capital Outlay						
64 Machinery & Equipment	30,583	43,296	88,000	18,000	70,000	288.9 %
Total Expenditures	\$ 1,497,012	\$ 1,339,378	\$ 1,563,988	\$ 1,483,283	\$ 1,569,022	5.8 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
559 Replacement Reserves			Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 83,158	\$ 86,733	\$ 89,793	\$ 89,793	\$ 68,186	(24.1)%
12 Overtime	365	54	700	700	700	— %
13 Special Pay	225	132	300	300	300	— %
14 Retire/Term Cashout	1,300	1,812	1,500	1,500	1,500	— %
Total	85,048	88,731	92,293	92,293	70,686	(23.4)%
200 Benefits	27,019	29,759	30,796	31,752	21,120	(33.5)%
400 Professional Services & Charges						
49 Miscellaneous	27,400	28,085	28,787	28,787	10,378	(63.9)%
Total Expenditures	\$ 139,467	\$ 146,575	\$ 151,876	\$ 152,832	\$ 102,184	(33.1)%

Revenue

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

The chart below lists the individual departments' projected 2018 year-end replacement fund balances within the Equipment Rental fund.

REPLACEMENT FUND BALANCES

Fund	Division	2018 Projected Budget
016	Human Resources	\$ 669
021	Environmental Planning	10,938
022	Code Administration	9,620
24	City Hall Facility	6,000
041	Engineering	71,849
054	Utilities	39,148
125	Community Relations	53,866
131	Parks & Recreation	20,227
141	Streets	6,686
144	Cemetery	7,509
441	Stormwater	599,319
471	Refuse	150,533
473	Wastewater	1,639,049
474	Water	576,968
475	Irrigation	103,791
551	Equipment Rental	98,786
560	Public Works Administration	78,809
Total		<u>\$3,473,767</u>

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 4,301,708	\$ 4,057,425	\$ 2,841,758	\$ 2,841,758	\$ 1,794,472	(36.9)%
34 Chrgs f/Goods & Svcs	2,754,686	2,539,899	2,828,000	2,718,000	2,828,000	4.0 %
36 Miscellaneous Revenues	1,565,352	1,704,576	1,756,442	1,756,717	1,749,792	(0.4)%
37 Prop & Trust Gains	(70,635)	(147,915)	—	—	—	n/a
39 Other Financing Sources	16,172	9,062	52,500	55,015	52,500	(4.6)%
Transfers In	819	—	—	—	—	n/a
Total	<u>\$ 8,568,102</u>	<u>\$ 8,163,047</u>	<u>\$ 7,478,700</u>	<u>\$ 7,371,490</u>	<u>\$ 6,424,764</u>	(12.8)%

CITY HALL FACILITY - 224

GENERAL FUND

*Director of Public Works
Fleet & Facilities Manager*

*Scott Schafer
Richard Wonner*

DEFINITION

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, WFCC (Washington Fruit Community Center), Y-PAC (Yakima Public Affairs Channel), MiCare Clinic and the HBJCC (Henry Beauchamp Jr. Community Center) formerly the SEYCC (Southeast Yakima Community Center).

Staff provide all City ID's and are constantly adding and deleting access to those ID's. This is an intricate part of our overall security system. It is imperative that all City employees have an ID on their person during work hours. This service includes all building access cards and services for City Hall, YPD, the Wastewater facility and the Water Treatment Plant gate.

Primary services provided by this division include:

- Provide a clean, orderly and safe environment for the public and staff.
- Maintain appropriate service and repair records.
- Provide all City employees with a current City ID Proximity badge.
- Research, purchase and inventory equipment parts, chemicals and supplies.
- Perform construction, alteration, preparation, painting and repair to structures.
- Construction and installation of cabinets, tables, shelves and other types of furniture.
- Repairs to heating, ventilation systems, air conditioning/refrigeration systems and equipment.
- Troubleshooting, repair and maintenance of electrical distribution systems.
- Supply repair and maintenance of lockable hardware such as doors, automatic electric doors, windows, and card key systems to ensure safety of facilities; maintain records on keys made and issued, and lock replacements.
- Supervision and maintenance of City Hall security video system.
- Maintenance and repair of plumbing and heating fixtures and components, piping of various size and type.
- Inspection, repair, or replacement of pumps, valves and boiler systems.
- Assist in the specifications for repairs and new construction.

Completed Projects - 2017

- Continued implementation of the design and scope of work developed by Traho Architects and Staff in 2013. In Codes and Engineering, to create a better customer service environment, the main counter fronts and tops were re-laminated and an ADA counter with a gate was added to control traffic.
- One camera was replaced and another added in this same area to improve security.
- City Hall Public Address System was added to all occupied floors.
- Relocated the East alley entrance door to the outer exterior jam to keep the homeless from sleeping in the alcove.
- Phase III work at the Washington Fruit Community Center included a complete removal and replacement of the main women's and men's restrooms, along with the addition of two single person ADA accessible restrooms.
- Two staff on the 2nd floor were relocated to allow the City of Yakima Purchasing department to occupy six offices on that floor. Painting and cleaning, along with furniture procurement and the actual move, was completed to accommodate their needs.
- Five Finance staff were then moved into the previous Purchasing area, with all of the above work taking place before they occupied these offices.

- Re-located our GIS Tech into the basement print shop, freeing up office space for the IT department.
- The addition of one 2-ton HVAC unit was installed in the HBJCC Library annex.
- Additional Energy efficient LED lights were installed, completing the hallway updates at the HBJCC.
- City Hall East parking lot was restriped by our Traffic and Sign shop staff.

Due to budget short falls, the Public Works Trust REET 1 (Fund 342) was re-allocated, so the list of improvements budgeted in 2017 was, for the most part, not completed. The fund has a budget of \$50,000 for 2018, which will likely be held in reserve for possible catastrophic failures in our HVAC system, elevators, or other major equipment until at least the 3rd quarter. A re-evaluation can then be done to determine which of the projects below can be accomplished with the remaining funds.

As always the capital upgrades are included in the REET 1 budget, with the City Hall maintenance staff planning and overseeing all work.

The following projects were approved in the 2017 budget, but due to a budget shortfall they have not yet been completed and will be carried over into 2018 and completed as funds allow.

Elevator #1 Upgrade	\$702,240
Elevator #2 Upgrade	310,000
Project Contingency	62,760
Update the 2nd floor lobby flooring, lighting & ceiling	55,000
Emergency Generator System Expansion	10,000
Security Cameras	9,000
Update basement flooring in hallways, break room.	14,000
Remodel Men's restroom and locker area.	35,000
Update 1st floor main restrooms.	30,000

Washington Fruit Community Center updates and improvements (Phase IV) will continue in 2018.

Function(s): 224.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
8541	Building Maintenance Specialist	1.00	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00
Total Personnel		2.00	2.00	2.00	2.00

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
224 City Hall Facility	\$ 504,382	\$ 487,271	\$ 521,591	\$ 547,859	\$ 533,319	(2.7)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 155,215	\$ 143,248	\$ 157,493	\$ 156,332	\$ 166,466	6.5 %
200 Personnel Benefits	54,714	47,294	49,312	52,168	50,991	(2.3)%
Sub-Total Salaries & Benefits	209,929	190,542	206,805	208,500	217,457	4.3 %
300 Operating Supplies	21,359	29,786	26,900	22,328	23,500	5.2 %
400 Professional Services & Charges	273,093	266,942	284,886	314,031	289,361	(7.9)%
Transfers	—	—	3,000	3,000	3,000	— %
Total Expenditures	\$ 504,381	\$ 487,270	\$ 521,591	\$ 547,859	\$ 533,318	(2.7)%

EXPLANATORY NARRATIVES

City Hall Facility - 224

The function of this service unit is to provide centralized building rehabilitation, maintenance and, in most facilities, custodial service. This includes City Hall, MiCare, WFCC, Y-PAC, HBJCC and the Harman Center. It also assists many Departments with technical advice, Contractor information and support.

Account 12 Overtime - This account covers after hour's emergencies, snow and ice removal and work that can only take place after hours.

Account 13 Special Pay - This account is used to pay differential pay for the Building Maintenance Specialist for time worked after 6:00 pm.

Account 41 Professional Services - Yakima Herald bid notifications and annual inspections of life and safety infrastructure.

Account 47 Public Utility Services - The following chart indicates the actual 2016 utility charges, as well as the 2017 and 2018 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2016	2017	2018
	Actual	Amended Budget	Projected Budget
Pacific Power	\$ 76,922	\$ 75,700	\$ 75,700
Natural Gas	14,400	15,450	16,000
Refuse	3,648	4,635	4,635
Water, Wastewater, Irrigation & Stormwater	4,895	4,685	5,140
Total Utility Charges	\$ 99,865	\$ 100,470	\$ 101,475

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
224 City Hall Facility	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 147,873	\$ 133,937	\$ 147,993	\$ 143,332	\$ 153,466	7.1 %
12 Overtime	5,215	5,255	5,500	8,500	8,500	— %
13 Special Pay	1,536	2,459	2,500	3,000	3,000	— %
14 Retire/Term Cashout	592	1,598	1,500	1,500	1,500	— %
Total	155,216	143,249	157,493	156,332	166,466	6.5 %
200 Benefits	54,714	47,294	49,312	52,168	50,991	(2.3)%
300 Operating Supplies						
31 Office & Oper Supplies	16,923	23,225	23,000	17,328	18,500	6.8 %
32 Fuel	1,175	1,155	900	2,000	2,000	— %
35 Small Tools & Equip	3,261	5,407	3,000	3,000	3,000	— %
Total	21,359	29,787	26,900	22,328	23,500	5.2 %
400 Professional Services & Charges						
41 Professional Services	126,424	139,894	156,555	184,555	160,444	(13.1)%
42 Communications	2,791	2,597	2,042	2,042	2,042	— %
43 Trans & Training	—	—	419	—	—	n/a
47 Public Utility Services	98,829	99,865	100,470	101,475	101,475	— %
48 Repairs & Maintenance	43,681	24,370	24,500	24,159	24,500	1.4 %
49 Miscellaneous	1,368	216	900	1,800	900	(50.0)%
Total	273,093	266,942	284,886	314,031	289,361	(7.9)%
Vehicle Replacement	—	—	3,000	3,000	3,000	— %
Total Expenditures	\$ 504,382	\$ 487,272	\$ 521,591	\$ 547,859	\$ 533,318	(2.7)%

ENVIRONMENTAL - 555

*Director of Public Works
Fleet and Facilities Manager*

*Scott Schafer
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 four City owned sites. The City Manager may annually adjust the surcharge as required.

Additional revenue is placed into this Fund from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

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

Function(s): 561 & 563.

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
561 Administration	\$ 1,273,458	\$ 118,726	\$ 439,950	\$ 161,500	\$ 422,950	161.9 %
563 Administration	2,275	65,435	—	3,000	—	(100.0)%
Total	1,275,733	184,161	439,950	164,500	422,950	157.1 %
Object/Type						
33 Intergovernmental	1,026,202	—	100,000	100,000	—	(100.0)%
34 Chrgs f/Goods & Svcs	181,463	178,479	180,000	180,000	180,000	— %
36 Miscellaneous Revenues	6,202	—	100,000	—	100,000	n/a
37 Prop & Trust Gains	—	(785)	—	—	—	n/a
Total	1,213,867	177,694	380,000	280,000	280,000	— %
Fund Balance						
Beginning Balance	627,146	565,281	559,599	559,599	675,099	20.6 %
Revenues less Expenditures	(61,866)	(6,467)	(59,950)	115,500	(142,950)	(223.8)%
Ending Balance	\$ 565,280	\$ 558,814	\$ 499,649	\$ 675,099	\$ 532,149	(21.2)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies	\$ —	\$ 907	\$ 500	\$ —	\$ 500	n/a
400 Professional Services & Charges	1,263,543	120,631	239,450	164,500	222,450	35.2%
600 Capital Projects	12,190	—	200,000	—	200,000	n/a
Transfers	—	62,623	—	—	—	n/a
Total Expenditures	\$ 1,275,733	\$ 184,161	\$ 439,950	\$ 164,500	\$ 422,950	157.1%

EXPLANATORY NARRATIVES

Administration - 561

Thus function plans, directs, administers and supports the operations of the department.

Account 41 Professional Services - The professional services line item will be used to pay fuel tank licensing fees and to fund other monitoring and potential mediation efforts as required.

Account 600 Capital Outlay - Projects for 2018 include the replacement of the fuel management system hardware and software (delayed from 2017), continued cleanup of the remaining Tiger Oil Properties, and a reserve for contingencies that may arise.

CONSTRUCTION PROJECT EXPENDITURES

Project	2018 Projected Budget
Project Contingency	\$ 100,000
Tiger Oil Cleanup	100,000
Replace Fuel Management System	200,000
	<u>\$ 400,000</u>

561 Administration	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
300 Operating Supplies						
31 Office & Oper Supplies	\$ —	\$ 907	\$ 500	\$ —	\$ 500	n/a
400 Professional Services & Charges						
41 Professional Services	—	3,022	5,000	5,000	5,000	—%
43 Trans & Training	—	—	950	—	950	n/a
48 Repairs & Maintenance	1,232,494	76,316	115,000	105,000	115,000	9.5%
49 Miscellaneous	28,774	38,481	118,500	51,500	101,500	97.1%
Total	1,261,268	117,819	239,450	161,500	222,450	37.7%
600 Capital Outlay						
63 Impr Other Than Bldg	12,190	—	175,000	—	175,000	n/a
64 Machinery & Equipment	—	—	25,000	—	25,000	n/a
Total	12,190	—	200,000	—	200,000	n/a
Total Expenditures	\$ 1,273,458	\$ 118,726	\$ 439,950	\$ 161,500	\$ 422,950	161.9%

Administration - 563

This function accounts for capital related expenses.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
563 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 2,275	\$ 2,812	\$ —	\$ 3,000	\$ —	(100.0)%
Transfers Out	—	62,623	—	—	—	n/a
Total Expenditures	\$ 2,275	\$ 65,435	\$ —	\$ 3,000	\$ —	(100.0)%

Revenues

Revenues consist of a surcharge on fuel sales and the projected Tiger Oil Trust proceeds.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 627,146	\$ 565,281	\$ 559,599	\$ 559,599	\$ 675,099	20.6 %
33 Intergovernmental	1,026,202	—	100,000	100,000	—	(100.0)%
34 Chrgs f/Goods & Svcs	181,463	178,479	180,000	180,000	180,000	— %
36 Miscellaneous Revenues	6,202	—	100,000	—	100,000	n/a
37 Prop & Trust Gains	—	(785)	—	—	—	n/a
Total	\$ 1,841,013	\$ 742,975	\$ 939,599	\$ 839,599	\$ 955,099	13.8 %

TRANSIT OPERATING - 462

*Director of Public Works
Transit Manager*

*Scott Schafer
Alvie Maxey*

DEFINITION

The Transit Division's primary task is to provide public transportation services in the cities of Yakima and Selah (under contract). Those services include fixed-route buses, vanpool, and paratransit services. Yakima Transit also contracts for and participates in funding the commuter bus service between Yakima and Ellensburg that also serves the city of Selah.

Fixed-Route Bus

Yakima Transit operates nine bus routes between the hours of 6:00 a.m. and 7:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 9, & 10) all or part of the day; the others provide hourly service (Routes 1, 3, & 4). On Saturdays and the day after Thanksgiving, 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.

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 in Selah.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the 4th of July fireworks show, the Central Washington State Fair, the Arboretum's Luminaria event, and the City's "Bus to Pools" program. Shuttle buses are used to transport attendees from designated park & ride locations directly to the event, saving patrons parking charges and relieving traffic congestion in those areas.

Commuter Bus

Through a grant with the Washington State Department of Transportation, Yakima Transit provides commuter bus service between Yakima and Ellensburg. In 2018, grants and interlocal funding agreements (Central Washington University, WSDOT, the City of Selah, and as of January 1, 2017, the City of Ellensburg) will continue to support the commuter service between Yakima and Ellensburg. A&A Motorcoach currently operates the Yakima-Ellensburg Commuter under contract.

Paratransit (Dial A Ride)

As part of a federal mandate, Yakima Transit provides paratransit services to individuals with disabilities through our Dial-A-Ride program, which is operated by a private contractor (Medstar). The cost to provide the service is based on trips provided. The contractor was able to negotiate a higher rate for 2018 based on an increase in the consumer price index. The cost to provide this service will continue to increase on a per trip bases.

In an effort to control the escalating costs associated with this service, the City of Yakima provides fuel, discounted vehicle insurance, and vehicles. By having a contract with these incentives, Yakima Transit believes it is able to provide service at or below similar operating levels with other statewide transit providers.

Vanpool

The Vanpool program is currently operates 15 vans, which is less than half the number of vanpool groups operated in 2010. The number of vans on the road for 2018 is anticipated to increase. Yakima Transit maintains a list of riders waiting to sign up for a vanpool group. Yakima Transit typically purchases replacement vehicles through the Washington State Department of Transportation utilizing grant funds to offset substantial capital vehicle

replacement costs. Participants pay a monthly fee to cover the direct costs and a portion of the administrative costs of the program.

Yakima Transit’s Mission Statement

Our objective is to provide prompt, safe, and courteous public transportation services to the residents of the greater Yakima area in a cost-effective and efficient manner.

Function(s): 452, 453, 454, 455, 459, 460, 461, 462, 463, 464, 465, 466 & 467.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
Transit Fixed Route	Actual	Actual	Estimated	Projected
Ridership	1,096,221	1,033,510	1,101,146	1,050,000
Service Days	356	356	356	356
Vehicle Service Mileage	693,944	803,670	720,000	710,000
Vehicle Service Hours	49,571	54,491	49,571	50,000
Operating Expenses	\$5,808,230	\$6,394,199	\$6,200,000	\$6,400,000
Fare Box Revenues (passes, tickets, & cash)	\$595,726	\$594,035	\$600,000	\$620,000
Fare Box Return Ratio ⁽¹⁾	0.10	0.09	0.10	0.10
Revenue/Passenger	\$0.54	\$0.57	\$0.54	\$0.59
Revenue/Mile	\$0.86	\$0.74	\$0.83	\$0.87
Revenue/Hour	\$12.02	\$10.90	\$12.10	\$12.40
Passenger/Mile	1.6	1.3	1.5	1.5
Passenger/Hour	22.1	19.0	0.2	0.2
Operating Cost/Passenger ⁽²⁾	\$5.30	\$6.19	\$5.63	\$6.10
Operating Cost/Mile ⁽²⁾	\$8.37	\$7.96	\$8.61	\$9.01
Operating Cost/Hour ⁽²⁾	\$117.17	\$117.34	\$125.07	\$128.00

	2015	2016	2017	2018
Paratransit	Actual	Actual	Estimated	Projected
Ridership	70,080	71,875	72,000	74,000
Service Days	356	356	356	356
Vehicle Service Mileage	368,608	366,871	360,843	380,000
Vehicle Service Hours	32,211	31,353	32,109	32,500
Operating Expenses	\$1,265,146	\$1,215,891	\$1,300,000	\$1,326,000
Fare Box Revenues (passes, tickets, & cash)	\$140,160	\$120,722	\$125,000	\$128,000
Fare Box Return Ratio ⁽¹⁾	0.11	0.1	0.10	0.10
Revenue/Passenger	\$2.00	\$1.68	\$1.74	\$1.73
Revenue/Mile	\$0.38	\$0.33	\$0.35	\$0.34
Revenue/Hour	\$4.35	\$3.85	\$3.89	\$3.94
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	2.2	2.3	2.2	2.3
Operating Cost/Passenger ⁽²⁾	\$18.05	\$16.92	\$18.06	\$17.92
Operating Cost/Mile ⁽²⁾	\$3.43	\$3.31	\$3.60	\$3.49
Operating Cost/Hour ⁽²⁾	\$39.28	\$38.78	\$40.49	\$40.80

Van Pool	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Ridership	65,659	49,286	51,750	53,000
Service Days	262	262	262	262
Vehicle Service Mileage	359,949	289,049	294,607	309,337
Vehicle Service Hours	7,896	6,477	4,992	4,992
Operating Expenses	\$331,134	\$147,889	\$151,432	\$154,461
Fare Box Revenues (passes, tickets, & cash)	\$209,074	\$162,052	\$160,000	\$126,987.65
Fare Box Return Ratio ⁽¹⁾	0.63	1.1	1.06	0.82
Revenue/Passenger	\$3.18	\$3.29	\$3.09	\$2.40
Revenue/Mile	\$0.58	\$0.56	\$0.54	\$0.41
Revenue/Hour	\$26.48	\$25.02	\$32.05	\$25.44
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	8.3	7.6	10.4	10.6
Operating Cost/Passenger ⁽²⁾	\$5.04	\$3.00	\$2.93	\$2.91
Operating Cost/Mile ⁽²⁾	\$0.92	\$0.51	\$0.51	\$0.50
Operating Cost/Hour ⁽²⁾	\$41.94	\$22.83	\$30.33	\$30.94

Commuter	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Ridership	28,385	23,845	25,133	26,490
Service Days	253	252	252	252
Vehicle Service Mileage	143,436	140,974	140,974	162,000
Vehicle Service Hours	4,795	4,830	4,800	5,200
Operating Expenses	\$582,043	\$476,024	\$485,544	\$540,000
Fare Box Revenues (passes, tickets, & cash)	\$140,695	\$72,776	\$75,000	\$95,000
Fare Box Return Ratio ⁽¹⁾	0.24	0.15	0.15	0.18
Revenue/Passenger	4.9*6	\$3.05	\$2.98	\$3.59
Revenue/Mile	\$0.98	\$0.52	\$0.53	\$0.59
Revenue/Hour	\$29.34	\$15.07	\$15.63	\$18.27
Passenger/Mile	0.2	0.2	0.2	0.2
Passenger/Hour	5.9	4.9	5.2	5.1
Operating Cost/Passenger ⁽²⁾	\$20.51	\$19.96	\$19.32	\$20.39
Operating Cost/Mile ⁽²⁾	\$4.06	\$3.38	\$3.44	\$3.33
Operating Cost/Hour ⁽²⁾	\$121.39	\$98.56	\$101.16	\$103.85

(1) Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.

(2) Program costs are based on an unallocated cost for each program

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1262	Transit Manager	1.00	1.00	1.00	1.00
14202	Transit Field Operations Supervisor ⁽¹⁾	2.00	3.00	3.00	3.00
20101	Marketing and Program Administrator ⁽²⁾	1.00	1.00	1.00	0.00
20102	Transit Project Planner	1.00	1.00	1.00	1.00
20103	Transit Operations Specialist	1.00	1.00	1.00	1.00
20110	Community Transportation Coordinator ⁽²⁾	0.00	1.00	1.00	2.00
22101	Transit Operator ⁽³⁾	39.00	35.80	35.80	35.80
22102	Transit Dispatcher	3.00	3.00	3.00	3.00
22105	Transit Office Assistant ⁽⁴⁾	0.00	1.00	1.00	1.00
23101	Transit Service Worker	2.00	2.00	2.00	2.00
23102	Transit Vehicle Cleaner ⁽⁵⁾	1.80	1.50	1.50	1.50
23105	Transit Maintenance Crew Leader ⁽¹⁾	0.00	1.00	1.00	1.00
24101	Transit Department Assistant II ⁽⁴⁾	3.00	2.00	2.00	2.00
Total Personnel ⁽⁶⁾		54.80	54.30	54.30	54.30

- (1) A Transit Field Operations Supervisor and a Transit Maintenance Crew Leader were added in the 2016 budget.
- (2) A Marketing and Program Administrator was replaced by a Community Transportation Coordinator in 2018.
- (3) Several Transit Operator positions were converted to temporary positions mid-year 2016.
- (4) A Transit Department Assistant II position was converted to a Transit Office Assistant mid-year 2016.
- (5) Mid-year 2016 the Transit Vehicle Cleaner positions were adjusted from .90 each to .75 each.
- (6) Transit funds 1.00 FTE's in Police (310).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
452 Ellensburg Maintenance	\$ 23,867	\$ —	\$ 99	\$ —	\$ —	n/a
453 Ellensburg Operations	465,053	476,024	479,397	465,597	465,597	— %
454 Transit Maintenance	1,590,691	1,384,374	1,611,408	1,560,866	1,606,718	2.9 %
455 Transit Center	23,160	22,159	63,404	83,604	67,604	(19.1)%
459 Transit Administration	1,435,683	1,454,083	1,614,054	1,667,629	1,634,835	(2.0)%
460 Transit Planning	—	807	4,000	4,000	4,000	— %
461 Transit Customer Svc/Marketing	110,996	156,343	220,350	100,000	113,000	13.0 %
462 Transit Operations	3,131,745	3,376,433	3,466,078	3,538,949	3,552,335	0.4 %
463 Van Pool Operations	116,011	84,606	96,796	87,796	106,796	21.6 %
464 Van Pool Insurance	57,530	63,283	70,877	83,635	72,649	(13.1)%
465 Dial-a-Ride Operations	1,010,278	1,170,743	1,718,985	1,687,380	1,955,605	15.9 %
466 Dial-a-Ride Customer Service	39	1,034	53,000	13,000	53,000	307.7 %
467 Dial-a-Ride Insurance	40,190	44,114	49,194	58,049	50,424	(13.1)%
Total	8,005,243	8,234,003	9,447,642	9,350,505	9,682,563	3.6 %

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
31 Taxes	3,465,978	4,604,835	4,660,000	4,750,000	4,750,000	— %
33 Intergovernmental	3,484,329	3,107,076	3,187,176	2,808,868	3,100,000	10.4 %
34 Chrgs f/Goods & Svcs	954,559	953,081	1,119,318	1,217,000	1,217,000	— %
36 Miscellaneous Revenues	57,295	158,433	109,075	134,097	132,125	(1.5)%
Transfers In	74,676	—	—	—	—	n/a
Total	8,036,837	8,823,425	9,075,569	8,909,965	9,199,125	3.2 %
Fund Balance						
Beginning Balance	1,923,362	1,954,958	2,544,381	2,544,381	2,103,840	(17.3)%
Revenues less Expenditures	31,594	589,422	(372,073)	(440,540)	(483,438)	9.7 %
Ending Balance	\$ 1,954,956	\$ 2,544,380	\$ 2,172,308	\$ 2,103,841	\$ 1,620,402	(23.0)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 2,642,083	\$ 2,805,762	\$ 2,921,469	\$ 2,935,110	\$ 2,981,795	1.6 %
200 Personnel Benefits	1,245,589	1,363,688	1,417,988	1,481,465	1,463,592	(1.2)%
Sub-Total Salaries & Benefits	3,887,672	4,169,450	4,339,457	4,416,575	4,445,387	0.7 %
300 Operating Supplies	701,393	601,794	770,050	681,050	755,050	10.9 %
400 Professional Services & Charges	2,951,147	2,982,927	3,873,539	3,788,284	4,017,529	6.1 %
500 Intergovernmental	465,029	479,831	464,597	464,597	464,597	— %
Total Expenditures	\$ 8,005,241	\$ 8,234,002	\$ 9,447,643	\$ 9,350,506	\$ 9,682,563	3.6 %

EXPLANATORY NARRATIVE

Yakima Transit's revenue and expense accounts in these service areas are intended to maintain the operations portion of the public transportation services provided. Many of the larger expense accounts include salaries, fuel, insurance, and contracted services like the Dial-A-Ride program. Revenue typically consists of sales tax revenue (makes up roughly 60% of the total revenue); grant funds (roughly 30% of overall revenue), and fares and miscellaneous revenue sources (10%) make up the difference.

Ellensburg Maintenance - 452

This function funds costs that may be incurred for unusual repair and maintenance circumstances throughout the year.

452 Ellensburg Maintenance	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 23,867	\$ —	\$ 99	\$ —	\$ —	n/a

Ellensburg Operations - 453

Yakima Transit uses this service account to help fund the Yakima-Ellensburg Commuter, which is operated by A&A Motorcoach, a for-profit organization based in Yakima. Yakima Transit pays a rate per revenue hour. Yakima Transit also keeps the fare revenue from the service.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
453 Ellensburg Operations						
300 Operating Supplies						
35 Small Tools & Equip	\$ —	\$ 7,922	\$ 1,000	\$ 1,000	\$ 1,000	—%
400 Professional Services & Charges						
41 Professional Services	—	—	12,000	—	—	n/a
42 Communications	—	—	1,800	—	—	n/a
Total	23	—	13,800	—	—	n/a
500 Intergovernmental Services						
51 Intergov't Prof Services	465,029	468,102	464,597	464,597	464,597	—%
Total Expenditures	\$ 465,052	\$ 476,024	\$ 479,397	\$ 465,597	\$ 465,597	—%

Transit Maintenance - 454

This function provides for fixed route transit services.

Account 12 Overtime - Overtime is primarily due to holiday & shuttle services, and employee meetings. It is sometimes used to cover service when there are employment shortages due to illness. Overtime accounts for not only the half time, but the full hour as well.

Account 13 Special Pay - The areas that require special pay frequently are employees filling in at higher positions. The bilingual special pay and premium time (after 6pm) is also charged to these accounts. Transit's bargaining contract allows for lump sum payments which are also included in this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
454 Transit Maintenance						
100 Salaries & Wages						
11 Salaries & Wages	\$ 141,178	\$ 173,729	\$ 162,180	\$ 193,381	\$ 171,630	(11.2)%
12 Overtime	2,058	3,371	2,100	2,100	2,100	— %
13 Special Pay	16,701	12,898	13,544	12,000	13,544	12.9 %
14 Retire/Term Cashout	1,048	142	10,000	—	10,000	n/a
Total	160,985	190,140	187,824	207,481	197,274	(4.9)%
200 Benefits	87,335	95,094	101,413	105,965	106,878	0.9 %
300 Operating Supplies						
31 Office & Oper Supplies	20,881	22,811	20,000	12,000	20,000	66.7 %
32 Fuel	406,413	332,038	410,000	410,000	410,000	— %
35 Small Tools & Equip	73,649	53,627	83,000	16,000	58,000	262.5 %
Total	500,943	408,476	513,000	438,000	488,000	11.4 %
400 Professional Services & Charges						
45 Rentals & Leases	88,690	90,907	93,180	93,180	95,326	2.3 %
48 Repairs & Maintenance	752,738	599,756	715,990	716,240	719,240	0.4 %
Total	841,428	690,663	809,170	809,420	814,566	0.6 %
Total Expenditures	\$ 1,590,691	\$ 1,384,373	\$ 1,611,407	\$ 1,560,866	\$ 1,606,718	2.9 %

Transit Center - 455

This function was created to track Transit Center costs. The Transit Center is a stand-alone building with staff who provide information, ticket sales, and other services.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
455 Transit Center	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 4,379	\$ 3,822	\$ 44,000	\$ 60,000	\$ 44,000	(26.7)%
400 Professional Services & Charges						
41 Professional Services	—	300	600	600	600	— %
47 Public Utility Services	9,042	9,764	10,804	11,004	11,004	— %
48 Repairs & Maintenance	9,738	8,274	8,000	12,000	12,000	— %
Total	18,780	18,338	19,404	23,604	23,604	— %
Total Expenditures	\$ 23,159	\$ 22,160	\$ 63,404	\$ 83,604	\$ 67,604	(19.1)%

Transit Administration - 459

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

Account 12 Overtime - Overtime is primarily due to work performed or regular monthly meetings during the off times.

Account 13 Special Pay - Bilingual special pay is charged to this account.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as armored vehicle service for revenue collection and delivery and for posting job openings and legal notices in the local newspaper. This category also includes the internal charges for general city administration and insurance (i.e. Risk Management).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
459 Transit Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 362,206	\$ 316,772	\$ 387,861	\$ 387,861	\$ 389,995	0.6 %
12 Overtime	3,893	12,140	3,675	8,000	5,000	(37.5)%
13 Special Pay	13,137	11,909	14,026	11,026	14,051	27.4 %
14 Retire/Term Cashout	—	43,589	20,000	—	20,000	n/a
Total	379,236	384,410	425,562	406,887	429,046	5.4 %
200 Benefits	144,588	139,176	175,729	177,543	178,404	0.5 %
300 Operating Supplies						
31 Office & Oper Supplies	7,759	13,459	5,000	5,000	5,000	— %
35 Small Tools & Equip	20,072	8,430	20,000	20,000	20,000	— %
Total	27,831	21,889	25,000	25,000	25,000	— %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
459 Transit Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	720,489	738,683	797,618	852,504	824,581	(3.3)%
42 Communications	4,148	8,739	9,232	13,032	13,032	— %
43 Trans & Training	5,048	2,701	6,500	3,000	6,500	116.7 %
44 Taxes & Assessments	—	—	500	—	—	n/a
49 Miscellaneous	154,343	158,486	173,913	189,663	158,272	(16.6)%
Total	884,028	908,609	987,763	1,058,199	1,002,385	(5.3)%
Total Expenditures	\$ 1,435,683	\$ 1,454,084	\$ 1,614,054	\$ 1,667,629	\$ 1,634,835	(2.0)%

Transit Planning - 460

This account is setup for transit development. Typically, planning, engineering, architecture, and other professional expenses for capital development.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
460 Transit Planning	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 807	\$ 4,000	\$ 4,000	\$ 4,000	—%

Transit Customer Service / Marketing - 461

This account is setup to allow Yakima Transit to advertise services, promote events, print the bus book, and perform other related services.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
461 Transit Customer Svc/Marketing	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 71,987	\$ 118,760	\$ 180,000	\$ 50,000	\$ 60,000	20.0%
43 Trans & Training	7,162	11,620	8,000	5,000	8,000	60.0%
49 Miscellaneous	31,847	25,963	32,350	45,000	45,000	—%
Total Expenditures	\$ 110,996	\$ 156,343	\$ 220,350	\$ 100,000	\$ 113,000	13.0%

Transit Operations - 462

These accounts reflect Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
462 Transit Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,810,702	\$ 1,906,144	\$ 2,108,465	\$ 2,108,465	\$ 2,129,781	1.0 %
12 Overtime	98,963	135,923	80,000	80,000	80,000	— %
13 Special Pay	136,996	101,938	93,505	93,505	93,580	0.1 %
14 Retire/Term Cashout	55,201	87,207	26,113	38,772	52,113	34.4 %
Total	2,101,862	2,231,212	2,308,083	2,320,742	2,355,474	1.5 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
462 Transit Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	1,013,666	1,129,419	1,140,846	1,197,958	1,178,311	(1.6)%
300 Operating Supplies						
31 Office & Oper Supplies	19	—	1,050	1,050	1,050	— %
400 Professional Services & Charges						
42 Communications	16,036	14,248	14,000	16,000	14,000	(12.5)%
49 Miscellaneous	162	1,554	2,100	3,200	3,500	9.4 %
Total	16,198	15,802	16,100	19,200	17,500	(8.9)%
Total Expenditures	\$ 3,131,745	\$ 3,376,433	\$ 3,466,079	\$ 3,538,950	\$ 3,552,335	0.4 %

Van Pool Operations - 463

These accounts are setup for Yakima Transit's Vanpool program.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
463 Van Pool Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
32 Fuel	\$ 60,199	\$ 51,278	\$ 40,000	\$ 50,000	\$ 50,000	—%
400 Professional Services & Charges						
43 Trans & Training	68	—	71	71	71	—%
48 Repairs & Maintenance	55,238	33,073	55,725	36,725	55,725	51.7%
49 Miscellaneous	506	255	1,000	1,000	1,000	—%
Total	55,812	33,328	56,796	37,796	56,796	50.3%
Total Expenditures	\$ 116,011	\$ 84,606	\$ 96,796	\$ 87,796	\$ 106,796	21.6%

Van Pool Insurance - 464

Yakima Transit's Vanpool insurance expenses are included in this line item.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
464 Van Pool Insurance	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 57,530	\$ 63,283	\$ 70,877	\$ 83,635	\$ 72,649	(13.1)%

Dial-a-Ride Operations - 465

These accounts are setup to provide for Yakima Transit's Dial-A-Ride program. The service is contracted out, yet there are still some other expenses that Yakima Transit pays for separate from the contracted rate that include items like insurance, fuel, major repairs, and minor supplies.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
465 Dial-a-Ride Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits						
300 Operating Supplies						
32 Fuel	\$ 107,983	\$ 107,614	\$ 96,000	\$ 96,000	\$ 96,000	—%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
465 Dial-a-Ride Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	843,342	1,029,266	1,563,380	1,563,380	1,800,000	15.1%
48 Repairs & Maintenance	58,953	22,134	55,605	24,000	55,605	131.7%
49 Miscellaneous	—	—	4,000	4,000	4,000	—%
Total	902,295	1,051,400	1,622,985	1,591,380	1,859,605	16.9%
500 Intergovernmental Services						
52 Intergov't Debt	—	11,729	—	—	—	n/a
Total Expenditures	\$ 1,010,278	\$ 1,170,743	\$ 1,718,985	\$ 1,687,380	\$ 1,955,605	15.9%

Dial-a-Ride Customer Service - 466

These accounts represent Yakima Transit's charges for technology and equipment upgrades, like cameras, safety securements, GIS equipment, and other related items.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
466 Dial-a-Ride Customer Service	Actual	Actual	Budget	Estimate	Budget	to Proj
300 Operating Supplies						
35 Small Tools & Equip	\$ 39	\$ 794	\$ 50,000	\$ 10,000	\$ 50,000	400.0%
400 Professional Services & Charges						
41 Professional Services	—	240	3,000	3,000	3,000	—%
Total Expenditures	\$ 39	\$ 1,034	\$ 53,000	\$ 13,000	\$ 53,000	307.7%

Dial-a-Ride Insurance - 467

Yakima Transit's Dial-A-Ride insurance expenses are in these line items.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
467 Dial-a Ride Insurance	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 39,930	\$ 43,923	\$ 49,194	\$ 58,049	\$ 50,424	(13.1)%
43 Trans & Training	260	191	—	—	—	n/a
Total Expenditures	\$ 40,190	\$ 44,114	\$ 49,194	\$ 58,049	\$ 50,424	(13.1)%

Revenue

Revenue consists of sales and use taxes, State and Federal grants, intergovernmental revenues (Selah Transit, Ellensburg Transit, and Central Washington University), fares, interest, advertising and other miscellaneous revenue. Sales tax is also allocated to the Transit Capital fund, and fluctuation in the account may be tied to the needs of the Capital fund.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,923,362	\$ 1,954,958	\$ 2,544,381	\$ 2,544,381	\$ 2,103,840	(17.3)%
31 Taxes	3,465,978	4,604,835	4,660,000	4,750,000	4,750,000	— %
33 Intergovernmental	3,484,329	3,107,076	3,187,176	2,808,868	3,100,000	10.4 %
34 Chrgs f/Goods & Svcs	954,559	953,081	1,119,318	1,217,000	1,217,000	— %
36 Miscellaneous Revenues	57,295	158,433	109,075	134,097	132,125	(1.5)%
Transfers In	74,676	—	—	—	—	n/a
Total	<u>\$ 9,960,199</u>	<u>\$ 10,778,383</u>	<u>\$ 11,619,950</u>	<u>\$ 11,454,346</u>	<u>\$ 11,302,965</u>	(1.3)%

TRANSIT CAPITAL - 464

Director of Public Works
Transit Manager

Scott Schafer
Alvie Maxey

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

In 2017, Yakima Transit purchased four new 35-foot buses (with assistance from both State and Federal grants), three new Vanpool vans (through a grant awarded by the State) and three new fixed-route support vehicles. We are also looking into continuing technology upgrades for the buses, which included upgrading the wireless internet, the modems, and the passenger counter systems (implemented in 2016).

In 2018, Yakima Transit intends to continue to upgrade technology on the buses; purchase and place approximately 20 new solar-panel passenger shelters, and fund the construction of sidewalks to support bus stops.

Policy Issues

There were 4 Policy Issues funded in this department in 2018: 1) Purchase/install 20 new passenger shelters (\$200,000); 2) Fund sidewalk improvements (\$100,000); 3) Obtain new IT software - Passenger Counter Systems (\$150,000); and 4) Purchase passenger counters for Dial-a-Ride (\$50,000).

Function(s): 451 & 467

BUDGET SUMMARY

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Function/Title						
451 Transit Capital	\$ 54,217	\$ 1,451,995	\$ 2,269,675	\$ 2,225,305	\$ 500,000	(77.5)%
467 Dial-a-Ride Capital	—	719,216	—	7,425	—	(100.0)%
Total	54,217	2,171,211	2,269,675	2,232,730	500,000	(77.6)%
Object/Type						
31 Taxes	2,100,000	1,250,000	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	43,468	800,000	1,600,000	1,600,000	352,000	(78.0)%
36 Miscellaneous Revenues	24,344	20,850	24,000	24,000	24,000	— %
37 Prop & Trust Gains	31,465	253,374	—	—	—	n/a
39 Other Financing Sources	7,730	3,943	32,000	151,080	32,000	(78.8)%
Total	2,207,007	2,328,167	2,656,000	2,775,080	1,408,000	(49.3)%
Fund Balance						
Beginning Balance	2,309,367	4,464,872	4,795,946	4,795,946	5,338,296	11.3 %
Revenues less Expenditures	2,152,790	156,956	386,325	542,350	908,000	67.4 %
Ending Balance	\$ 4,462,157	\$ 4,621,828	\$ 5,182,271	\$ 5,338,296	\$ 6,246,296	17.0 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
500 Intergovernmental	\$ 36,390	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Projects	17,827	2,171,211	2,269,675	2,232,730	500,000	(77.6)%
Total Expenditures	\$ 54,217	\$ 2,171,211	\$ 2,269,675	\$ 2,232,730	\$ 500,000	(77.6)%

EXPLANATORY NARRATIVE

Transit Capital - 451

Transit uses this as a supply account for the purchase, assembly and installation of benches, shelters and signage infrastructure that are then placed at the various bus stop locations throughout the service area. Also included are the purchases of replacement buses, transit service vehicles, and bus related equipment. Revenues from Capital grants are expended within this function.

451 Transit Capital	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
500 Intergovernmental Services						
52 Intergov't Debt	\$ 36,390	\$ —	\$ —	\$ —	\$ —	n/a
600 Capital Outlay						
63 Impr Other Than Bldg	17,827	—	230,000	100,000	300,000	200.0 %
64 Machinery & Equipment	—	1,451,995	2,039,675	2,125,305	200,000	(90.6)%
Total	17,827	1,451,995	2,269,675	2,225,305	500,000	(77.5)%
Total Expenditures	\$ 54,217	\$ 1,451,995	\$ 2,269,675	\$ 2,225,305	\$ 500,000	(77.5)%

Dial-a-Ride Capital - 467

Expenditures include all new Dial-A-Ride vehicles.

467 Dial-a-Ride Capital	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
600 Capital Outlay						
64 Machinery & Equipment	\$ —	\$ 719,216	\$ —	\$ 7,425	\$ —	(100.0)%

Revenue

This capital fund receives revenue from transit tax and Federal and State grants. The rest of the funding consists of vanpool capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 2,309,367	\$ 4,464,872	\$ 4,795,946	\$ 4,795,946	\$ 5,338,296	11.3 %
31 Taxes	2,100,000	1,250,000	1,000,000	1,000,000	1,000,000	— %
33 Intergovernmental	43,468	800,000	1,600,000	1,600,000	352,000	(78.0)%
36 Miscellaneous Revenues	24,344	20,850	24,000	24,000	24,000	— %
37 Prop & Trust Gains	31,465	253,374	—	—	—	n/a
39 Other Financing Sources	7,730	3,943	32,000	151,080	32,000	(78.8)%
Total	\$ 4,516,374	\$ 6,793,039	\$ 7,451,946	\$ 7,571,026	\$ 6,746,296	(10.9)%

REFUSE - 471

*Director of Public Works
Refuse and Recycling Manager*

*Scott Schafer
Loretta Zammarchi*

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City-owned facilities. The approximate annual tonnage collected is 33,600 tons.

The division operates with a staff of 21; thirteen solid waste drivers; three maintenance workers; two solid waste specialists; two solid waste supervisors and one manager. The division operates 13 daily routes and maintains a fleet of 21 refuse trucks. Until the budget cuts in 2015, the division had a Solid Waste Code Enforcement Officer responsible for addressing illegal dumping and community clean ups.

The City of Yakima provides automated refuse carts to approximately 26,000 residential customers for weekly refuse collection. The customer has the option of using a 32 or 96-gallon cart. Carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

Curbside recycling is not available through the City at this time. In 2016, the Yakima City Council expressed interest in implementing curbside recycling in the near future. In June of 2017 the Solid Waste Division, with funding from the Washington Department of Ecology, completed a Recycling and Processing Options study assessing the opportunities and approaches for managing the recyclable material that could be collected in a City recycling program. The Solid Waste Division will continue to explore recycling and processing options that are responsive to the services desired by the City.

Weekly yard waste collection utilizing a 96 gallon cart is available to city residential customers from March 1 through November 30th of each year. The yard waste service is an optional service and currently consists of approximately 6,190 accounts. During the winter months, customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service. Bin service is often called upon for code enforcement clean up purposes.

The Division has several special event recycling containers available for use to recycle plastic bottles and aluminum cans during special events and also offers services for the many special events that occur throughout the year such as the Fresh Hop Ale Festival, Cinco De Mayo Festival and Downtown Summer Nights.

The Division does its best to address community clean up needs and illegal dumping issues. With the loss of its Code Enforcement Office in 2015, these activities have been severely curtailed and are addressed when resources are available. In 2016 over 550 illegal dump sites were cleaned and closed by the Solid Waste Division. As of September 2017 the Division has cleaned and closed approximated 600 sites this year. In addition to addressing illegal dumping, the Division sponsored, in conjunction with numerous churches and volunteer organizations, one large community clean up. With hundreds of volunteers cleaning and collecting refuse from the neighborhoods, approximately 41.5 tons were disposed of. In addition to illegal dump and community clean ups, the Division assisted with on-going monitoring and clean ups of the Homeless Encampment.

In September of 2016 the City’s Utility Billing Division transitioned to a new utility software. The advent of the new utility billing system allows for the Solid Waste Division to take advantage of the electronic routing and mobile application management system opportunities that the new system offers. The route management system is a web portal that provides the tools for planning and executing collection service activity, billing, and customer service issue resolution, as well as the tracking and dispatching of on-demand services. The benefits include more efficient route scheduling, real-time service quality monitoring, more accurate billing and greater transparency across fleet operations. The Division anticipates implementing a mobile application for service orders in 2018.

The Solid Waste and Recycling Division is an enterprise fund. Rates are set to ensure reliable, competitively priced services for our customers and the following:

- An operating reserve of 12% or 45 days
- Capital replacement reserves sufficient to replace assets (trucks) when needed to avoid service interruption
- Cost of service adjustments for inflation and operational costs
- Adherence to financial management policies and stewardship of public funds.

Policy Issues

There are two Policy Issues proposed for 2018: Curbside Recycling Phase II and Addition of One Full Time Solid Waste Maintenance Worker.

The Division, with funding from the Department of Ecology, recently completed a Recycling and Processing Options study assessing the opportunities and approaches for managing the recyclable material that could be collected in a City program. The first policy issue will retain professional services to work with the Solid Waste staff in implementing the recommended actions proposed in the Recycling and Processing Options Study including but not limited to drafting an RFP/Q that is responsive to the services desired by the City.

The second policy issue is to fund one additional Solid Waste Maintenance Worker to the Solid Waste Division. The responsibilities of the Solid Waste Maintenance Worker include deliveries, removals, exchanges, repairs and cleaning of garbage and yard waste carts and metal bins; cleaning up debris from special hauls and illegal dump sites, painting out graffiti on carts and bins; pruning overgrown trees and shrubs around collection sites; delivering and removing special event containers and filling in as Solid Waste Collector/Driver during absences. The Solid Waste Division services approximately 35,000 accounts and receives approximately 100 to 125 service orders relating to these various duties on a daily basis. The continued sprawl of the City has significantly increased travel time and reduced the number of service orders that can safely be completed with minimal staff. This has a direct impact on the Division’s ability to provide customer service in a timely fashion. In addition, as the Solid Waste Maintenance Worker acts as a fill-in driver, the position assists the Division in insuring that routes are staffed when a full time driver is unavailable and assists in succession planning for the future retirement of drivers.

Function(s): 471, 472, 473, 474, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Residential Cart Accounts Active	25,647	26,000	26,273	26,273
Bin Accounts Active	430	379	411	411
Yard Service Accounts Active	6,462	6,191	6,293	6,293
Tons of Refuse Collected Special Collection, etc. ⁽¹⁾	109	321	321	321
Tons of Refuse Collected Residential Automated Carts	25,969	27,146	27,688	27,688
Tons of Refuse Collected Bin	2,622	2,758	2,813	2,813
Tons of Refuse Collected Yard Service	3,695	3,712	3,784	3,784
Estimated Annual Cost Per Account - Special Collection	\$11.70	\$3.12	\$3.12	\$3.12

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Estimated Annual Cost Per Account - Residential Auto. Cart	\$182.00	\$208.27	\$209.00	\$209.00
Estimated Annual Cost Per Account - Bin	\$1,225.00	\$1,548.00	\$1,498.00	\$1,498.00
Estimated Annual Cost Per Account - Yard Service	\$98.73	\$137.43	\$148.00	\$148.00

- (1) Special collections include litter, illegal dumping, special hauls, and homeless encampment services and clean ups. Due to budget cuts in the 2015 budget, 2016 numbers reflect the elimination of the fall leaf program, code enforcement officer and reduction in the number of community clean ups. Activities in this area were significantly reduced.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Projected Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00	1.00
7122	Department Assistant II	2.00	2.00	2.00	0.00
7155	Solid Waste Services Specialist *	0.00	0.00	0.00	2.00
8433	Solid Waste Collector/Driver	13.00	13.00	13.00	13.00
8641	Solid Waste Maintenance Worker	3.00	3.00	3.00	4.00
14101	Solid Waste Supervisor *	1.00	1.00	2.00	2.00
Total Personnel		20.00	20.00	21.00	22.00

- (1) Solid Waste Services Specialist added in 2018.
 (2) One Solid Waste Supervisor was added in 2017.

BUDGET SUMMARY

Function/Title	2015 Actual	2016 Actual	2017 Amended Budget	2017 Year-End Estimate	2018 Projected Budget	% Chng YE Est to Proj
471 Pilot Recycling Program	\$ —	\$ —	\$ 55,000	\$ 49,000	\$ —	(100.0)%
472 Residential Operations	2,917,818	3,045,390	3,289,691	3,311,480	3,422,669	3.4 %
473 Special Containers	65,159	68,935	75,441	76,401	76,434	— %
474 Facility Maintenance	42,884	43,956	45,055	45,055	46,441	3.1 %
475 Fall Leaf Program	80	—	—	—	—	n/a
476 Shop Operations	630,000	795,000	795,000	743,000	795,000	7.0 %
477 Refuse Taxes & Interfund	1,639,456	1,881,086	1,998,912	2,024,329	2,114,225	4.4 %
478 Administration	320,436	352,501	459,605	454,414	505,197	11.2 %
479 PW Insurance & Interfund	215,132	230,095	250,770	282,436	233,692	(17.3)%
Total	5,830,965	6,416,963	6,969,474	6,986,115	7,193,658	3.0 %

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
33 Intergovernmental	—	—	55,000	55,000	—	(100.0)%
34 Chrgs f/Goods & Svcs	5,722,696	6,914,733	7,130,094	7,112,303	7,296,735	2.6 %
35 Non-Court Fines & Forf	1,100	571	—	—	—	n/a
36 Miscellaneous Revenues	4,020	2,587	1,000	3,500	1,500	(57.1)%
Transfers In	46,400	—	—	—	—	n/a
Total	5,774,216	6,917,891	7,186,094	7,170,803	7,298,235	1.8 %
Fund Balance						
Beginning Balance	283,037	59,564	560,492	560,492	745,180	33.0 %
Revenues less Expenditures	(56,749)	500,928	216,620	184,688	104,577	(43.4)%
Ending Balance	\$ 226,288	\$ 560,492	\$ 777,112	\$ 745,180	\$ 849,757	14.0 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,046,410	\$ 1,081,789	\$ 1,199,786	\$ 1,207,621	\$ 1,248,389	3.4%
200 Personnel Benefits	431,083	459,268	512,931	528,499	554,230	4.9%
Sub-Total Salaries & Benefits	1,477,493	1,541,057	1,712,717	1,736,120	1,802,619	3.8%
300 Operating Supplies	287,420	346,284	288,700	299,000	341,000	14.0%
400 Professional Services & Charges	3,436,052	3,734,623	4,173,057	4,207,995	4,255,040	1.1%
Transfers	630,000	795,000	795,000	743,000	795,000	7.0%
Total Expenditures	\$ 5,830,965	\$ 6,416,964	\$ 6,969,474	\$ 6,986,115	\$ 7,193,659	3.0%

EXPLANATORY NARRATIVE

Pilot Recycling Program - 471

This function is used to capture the costs of the Pilot Recycling Program.

471 Pilot Recycling Program	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 55,000	\$ 49,000	\$ —	(100.0)%

Residential Operations - 472

The expenditures for collection and disposal of all garbage, yard waste and other debris are paid for from this function.

Account 12 Overtime - Overtime is primarily due to providing refuse and yard waste collection on holidays.

Account 31 Office and Operating Supplies - Office and Operating Supplies include repair parts for yard/refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, and biodegradable leaf bags.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
472 Residential Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 725,013	\$ 738,032	\$ 787,162	\$ 791,554	\$ 813,831	2.8 %
12 Overtime	32,722	31,369	34,000	34,000	39,000	14.7 %
13 Special Pay	9,187	9,390	10,250	11,853	10,250	(13.5)%
14 Retire/Term Cashout	2,313	5,828	5,000	5,000	5,000	— %
Total	769,235	784,619	836,412	842,407	868,081	3.0 %
200 Benefits	334,494	350,931	375,160	389,099	407,608	4.8 %
300 Operating Supplies						
31 Office & Oper Supplies	15,289	10,341	12,500	12,500	12,500	— %
32 Fuel	192,377	155,795	190,000	190,000	202,000	6.3 %
35 Small Tools & Equip	78,646	180,113	85,000	95,000	125,000	31.6 %
Total	286,312	346,249	287,500	297,500	339,500	14.1 %
400 Professional Services & Charges						
42 Communications	8,310	13,477	20,000	20,000	20,000	— %
47 Public Utility Services	965,324	993,618	1,174,135	1,174,135	1,204,660	2.6 %
48 Repairs & Maintenance	554,015	555,625	595,633	587,488	581,970	(0.9)%
49 Miscellaneous	127	873	850	850	850	— %
Total	1,527,776	1,563,593	1,790,618	1,782,473	1,807,480	1.4 %
Total Expenditures	\$ 2,917,817	\$ 3,045,392	\$ 3,289,690	\$ 3,311,479	\$ 3,422,669	3.4 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
473 Special Containers	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 44,119	\$ 47,198	\$ 50,552	\$ 50,552	\$ 50,751	0.4 %
12 Overtime	1,868	1,826	3,200	3,200	3,200	— %
13 Special Pay	503	500	1,000	1,000	1,000	— %
Total	46,490	49,524	54,752	54,752	54,951	0.4 %
200 Benefits	18,669	19,411	20,690	21,650	21,483	(0.8)%
Total Expenditures	\$ 65,159	\$ 68,935	\$ 75,442	\$ 76,402	\$ 76,434	— %

Facility Maintenance - 474

Expenditures for interfund charges for the garage/plant facility.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
474 Facility Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
45 Rentals & Leases	\$ 42,884	\$ 43,956	\$ 45,055	\$ 45,055	\$ 46,441	3.1%

Fall Leaf Program - 475

Expenditures related to the Fall Leaf Pick Up. This program was eliminated in the 2015 budget due to lack of adequate funding.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
475 Fall Leaf Program	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
47 Public Utility Services	\$ 80	\$ —	\$ —	\$ —	\$ —	n/a

Shop Operations - 476

Expenditures for vehicle replacement reserve.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
476 Shop Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
Vehicle Replacement	\$ 630,000	\$ 795,000	\$ 795,000	\$ 743,000	\$ 795,000	7.0%

Refuse Taxes & Interfund - 477

Expenditures related to professional services, including interfund charges paid for city services; interfund payment to the city for the in lieu tax set at 15% of the divisions' revenue; interfund payment to utility billing for customer services and state/county taxes and assessments.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
477 Refuse Taxes & Interfund	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 344,028	\$ 319,033	\$ 363,091	\$ 363,091	\$ 377,475	4.0%
42 Communications	3,051	499	5,521	3,021	5,521	82.8%
44 Taxes & Assessments	1,100,226	1,295,852	1,337,700	1,337,700	1,386,063	3.6%
49 Miscellaneous	192,151	265,702	292,600	320,517	345,166	7.7%
Total Expenditures	\$ 1,639,456	\$ 1,881,086	\$ 1,998,912	\$ 2,024,329	\$ 2,114,225	4.4%

Administration - 478

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

Account 12 Overtime - Overtime is primarily due to providing refuse and yard waste collection on holidays.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
478 Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 217,475	\$ 230,258	\$ 296,446	\$ 296,446	\$ 311,177	5.0%
12 Overtime	8,169	11,832	7,000	7,000	7,000	—%
13 Special Pay	1,709	1,928	2,176	4,016	4,179	4.1%
14 Retire/Term Cashout	3,332	3,629	3,000	3,000	3,000	—%
Total	230,685	247,647	308,622	310,462	325,356	4.8%
200 Benefits	77,920	88,925	117,081	117,750	125,138	6.3%
300 Operating Supplies						
31 Office & Oper Supplies	1,108	34	1,200	1,500	1,500	—%
400 Professional Services & Charges						
41 Professional Services	835	7,321	6,500	6,500	25,000	284.6%
42 Communications	6,631	4,538	4,202	4,202	4,202	—%
43 Trans & Training	1,597	935	6,000	4,000	7,000	75.0%
49 Miscellaneous	1,660	3,101	16,000	10,000	17,000	70.0%
Total	10,723	15,895	32,702	24,702	53,202	115.4%
Total Expenditures	\$ 320,436	\$ 352,501	\$ 459,605	\$ 454,414	\$ 505,196	11.2%

PW Insurance & Interfund - 479

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
479 PW Insurance & Interfund	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ 143,892	\$ 157,074	\$ 175,923	\$ 207,589	\$ 180,321	(13.1)%
49 Miscellaneous	71,240	73,021	74,847	74,847	53,371	(28.7)%
Total Expenditures	\$ 215,132	\$ 230,095	\$ 250,770	\$ 282,436	\$ 233,692	(17.3)%

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2015	2016	2017	2018
	Actual	Actual	Amended Budget	Projected Budget
County/City Departments	\$ 96,409	\$ 83,359	\$ 120,524	\$ 92,300
Container Service	388,276	481,976	481,500	494,019
Automated Residential Service	4,569,139	5,638,944	5,778,000	5,928,228
Special Haul	4,808	2,733	3,210	3,210
Yard Refuse	1,100	817,404	746,860	766,278
Shopping Cart Reg. Revenue	664,064	571	—	—
Miscellaneous	27	2,109	—	—
Recycling Revenue	3,992	479	1,000	1,500
Total	\$ 5,727,815	\$ 7,027,575	\$ 7,131,094	\$ 7,285,535

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 283,037	\$ 59,564	\$ 560,492	\$ 560,492	\$ 745,180	33.0 %
33 Intergovernmental	—	—	55,000	55,000	—	(100.0)%
34 Chrgs f/Goods & Svcs	5,722,696	6,914,733	7,130,094	7,112,303	7,296,735	2.6 %
35 Non-Court Fines & Forf	1,100	571	—	—	—	n/a
36 Miscellaneous Revenues	4,020	2,587	1,000	3,500	1,500	(57.1)%
Transfers In	46,400	—	—	—	—	n/a
Total	\$ 6,057,253	\$ 6,977,455	\$ 7,746,586	\$ 7,731,295	\$ 8,043,415	4.0 %

WASTEWATER OPERATING - 473

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This division improves, operates and maintains the built environment for collection and treatment of domestic and industrial wastewater facilities. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion

The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves a population of about 94,000 people living in the City of Yakima as well as food and beverage industries that generate high strength industrial wastewater. Additionally, the Yakima Regional Wastewater Treatment Facility provides wholesale wastewater treatment to the City of Union Gap, Terrace Heights Sewer District (including the City of Moxee) and areas of Yakima County within the City urban growth area. Overall, the WWTF serves approximately 115,000 people.

The City follows regulatory criteria for operations and maintenance of its wastewater facilities set by the City's National Pollutant Discharge Elimination System (NPDES) permit. The division publishes an assessment of regulatory changes, administrative needs and capital improvement requirements in a Facility Plan that is updated approximately every 10 years or as needed.

The Department of Ecology is working with the City of Yakima to renew the plant's extended 2011 NPDES permit. Staff are anticipating that the renewed permit will include delegated pretreatment authority for permitting significant industrial users in the Terrace Heights Sewer District and in the City of Union Gap. The renewed permit should also clarify regulatory issues that pertain to the new Riparian Outfall that was constructed as a component of the Gap-to-Gap Floodplain Restoration project.

The City is responsible for securing funding for collection, treatment and administrative programs to meet wastewater and stormwater obligations. As such, continued investment into the system is required. Identification of the City's financing options includes loans, bonds, or cash funded through system users. A rate study consisting of a ten-year review of the Wastewater Division's financial requirements for the WWTP, the sanitary sewer collection system, and the stormwater drainage system was conducted by FCS Group in 2014. The City adopted components of the 2014 FCS group rate study in 2017.

The 2018 budget provides for staffing levels and equipment adjustments throughout the Wastewater Division.

Function(s): 725, 726, 729, 730, 731, 732, 734, 737.

PERFORMANCE STATISTICS

	2015 Actual	2016 Actual	2017 Estimated	2018 Projected
Rudkin Road Pump Station				
Million Gallons/Yr. Pumped	620	770	775	780
Yakima	396	564	565	564
Union Gap	224	206	210	216
Total Million Gallons/Yr. Pumped	620	770	775	780
Pumping Costs	\$135,715	\$169,928	\$199,485	\$202,531
Cost Per Million Gallons Pumped	\$219	\$219	\$254	\$260

Wastewater Treatment				
Billion Gallons/Yr. Treated	3.4	3.8	3.9	3.9
Laboratory Tests/Month	1,720	1,720	1,750	1,750
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5
Average Day Peak Month	10.1	12.1	12.2	12.2
Percent of Permit Capacity	47%	56%	57%	57%
Peak Day	12	14	13	13
Pounds of Organic Pollutants Treated (BOD) ⁽¹⁾	9,978,934	10,884,741	10,900,000	11,000,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	33,594	35,740	35,100	35,250
Percent of Permit Capacity	63%	66%	66%	66%
Pounds of Total Suspended Solids (TSS) ⁽¹⁾	7,458,106	8,380,533	8,500,000	8,600,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	20,919	24,692	25,000	25,500
Percent of Permit Capacity	54%	64%	65%	66%
Biosolids (Dry Tons)	1,574	1,942	1,950	1,960
Treatment Costs	\$5,606,248	\$5,942,274	\$7,163,807	\$7,272,068
Total Facility Debt Service & Cash Contribution for Capital	\$1,410,669	\$3,400,948	\$1,898,252	\$1,895,557

Capital Projects				
Flow Treated (mg)	3,370	3,840	3,880	3,900
Cost Per Million Gallons Treated ⁽¹⁾	\$2,082	\$2,433	\$2,336	\$2,351

- (1) Total Cost per Million Gallons Treated includes actual treatment costs plus Debt Service, Cash Contributions for Capital Projects, and Reserve Contribution Determination. In 2016, 1¢ of Operations and Maintenance Resources treated 4.11 gallons of wastewater.

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1272	Wastewater Manager	1.00	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00	1.00
4250	WWTP SCADA/Telemetry Maintenance Tech ⁽¹⁾	0.00	1.00	1.00	1.00
4260	WWTP Lead Maintenance Tech ⁽²⁾	0.00	1.00	1.00	1.00
7123	Department Assistant III	0.50	0.50	0.50	0.50
8241	Industrial Maintenance Mechanic ⁽¹⁾	4.00	3.00	3.00	3.00
8242	Preventive Maintenance Technician	1.00	1.00	1.00	1.00
8311	WWTP Operator I ⁽²⁾	1.00	1.00	1.00	1.00
8312	WWTP Operator II ⁽²⁾	7.00	7.00	7.00	7.00
8313	WWTP Operator III ⁽²⁾	7.00	7.00	7.00	7.00
8321	Laboratory Technician	2.70	2.70	2.70	2.70
8322	Pretreatment Technician	3.00	3.00	3.00	3.00
8323	Pretreatment Crew Leader ⁽³⁾	2.00	3.00	3.00	3.00
8324	Environmental Compliance Specialist	1.00	1.00	1.00	1.00
8326	Laboratory Chemist ⁽⁴⁾	0.00	1.00	1.00	1.00
8542	Facility Maintenance Specialist ⁽⁵⁾	1.00	2.00	2.00	2.00
8731	Wastewater Maintenance Specialist I ⁽²⁾	3.00	1.00	1.00	1.00
8732	Wastewater Maintenance Specialist II ⁽²⁾	11.00	12.00	12.00	12.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00	2.00
11106	Surface Water Engineer	1.00	1.00	1.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	1.00	1.00	1.00	1.00
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor ⁽⁶⁾	1.00	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00	1.00
15103	WWTP Chief Operator ⁽⁷⁾	4.00	3.00	3.00	3.00
15104	Pretreatment Supervisor	1.00	1.00	1.00	1.00
15105	Wastewater Operations Superintendent	1.00	1.00	1.00	1.00
15301	Lab Coordinator	1.00	1.00	1.00	1.00
Total Personnel ⁽⁸⁾		70.20	72.20	72.20	72.20

- (1) An Industrial Maintenance Mechanic was changed to a WWTP SCADA/Telemetry Maintenance Technician mid-year 2015.
- (2) WWTP Operator and Wastewater Maintenance Specialist positions vary due to the capability to be promoted during the fiscal year to the next step.
- (3) The addition of one Pretreatment Crew Leader was budgeted for 2017.
- (4) The Laboratory Chemist position was reestablished mid-year 2015.
- (5) A Facility Support Worker position was converted from temporary to a permanent Facility Maintenance Specialist position at the end of 2015.
- (6) The Wastewater Maintenance Supervisor position was deleted in 2015. The position is re-established in 2017.
- (7) Elimination of one WWTP Chief Operator Position is proposed for 2017.
- (8) Wastewater funds 1.05 FTE in Codes (220), .69 FTE's in Engineering (700), .39 FTE's in Water (474) and .15 FTE's in Public Works (560). 10.85 FTE's are funded by Stormwater (441).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
	725 Collection Administration	\$ —	\$ —	\$ 500,000	\$ 501,500	\$ 501,500
726 Collection	7,374,526	7,677,906	8,197,088	8,210,001	8,330,339	1.5 %
729 Rudkin Road Lift Station	135,715	168,928	349,485	350,432	349,664	(0.2)%
730 Treatment Administration	—	—	2,276,836	2,274,560	2,279,260	0.2 %
731 Treatment Operations	5,606,248	5,942,274	7,163,807	7,199,509	7,364,858	2.3 %
732 Treatment Equipment	51,598	—	250,000	250,000	250,000	— %
734 Pretreatment Operations	846,795	978,266	1,116,594	1,124,432	1,139,216	1.3 %
737 Treatment Chg Transfers	6,896,953	5,579,097	2,901,500	2,900,000	2,900,000	— %
Debt Service	977,233	783,448	790,843	780,752	778,057	(0.3)%
Total	21,889,068	21,129,919	23,546,153	23,591,186	23,892,894	1.3 %
Object/Type						
32 Licenses & Permits	958,016	956,793	1,125,600	1,125,600	1,125,600	— %
33 Intergovernmental	—	75,000	—	—	—	n/a
34 Chrgs f/Goods & Svcs	20,060,019	20,523,486	20,679,681	20,751,281	20,712,319	(0.2)%
36 Miscellaneous Revenues	16,458	1,114	13,700	37,064	13,700	(63.0)%
37 Prop & Trust Gains	1,625,570	736,576	878,177	778,177	878,177	12.9 %
Transfers In	43,512	32,621	32,621	32,621	32,621	— %
Total	22,703,575	22,325,590	22,729,779	22,724,743	22,762,417	0.2 %
Fund Balance						
Beginning Balance	4,179,204	4,271,278	5,505,002	5,505,002	4,638,559	(15.7)%
Revenues less Expenditures	814,507	1,195,671	(816,374)	(866,443)	(1,130,477)	30.5 %
Ending Balance	\$ 4,993,711	\$ 5,466,949	\$ 4,688,628	\$ 4,638,559	\$ 3,508,082	(24.4)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
	100 Salaries & Wages	\$ 3,192,405	\$ 3,208,198	\$ 4,205,073	\$ 4,201,372	\$ 4,275,778
200 Personnel Benefits	1,334,554	1,443,471	1,744,525	1,778,378	1,786,119	0.4 %
Sub-Total Salaries & Benefits	4,526,959	4,651,669	5,949,598	5,979,750	6,061,897	1.4 %
300 Operating Supplies	807,602	814,497	969,400	909,033	980,300	7.8 %
400 Professional Services & Charges	8,364,007	9,102,727	9,564,694	9,740,023	9,798,397	0.6 %
600 Capital Projects	117,833	—	394,800	307,087	395,000	28.6 %
700 Debt Service - Principal	909,028	719,393	720,640	720,640	721,921	0.2 %
800 Debt Service - Interest	68,206	64,055	70,203	60,113	56,136	(6.6)%
Transfers	7,095,434	5,777,578	5,876,816	5,874,541	5,879,241	0.1 %
Total Expenditures	\$ 21,889,069	\$ 21,129,919	\$ 23,546,151	\$ 23,591,187	\$ 23,892,892	1.3 %

EXPLANATORY NARRATIVE

Collection Administration - 725

This line item is used to record transfers from Wastewater for projects.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
725 Collection Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
Transfers Out	\$ —	\$ —	\$ 500,000	\$ 501,500	\$ 501,500	—%

Collection - 726

Since October 2013 the division has been operating using the I-COM3 asset management software program. The emphasis of the program is to enhance the efficiency of maintenance and repairs to the City’s over 350 miles of Wastewater collection system. In the past, large sections of the system were cleaned without any basis for the cleaning. The focus had been on reaching a pre-determined footage of activity for each crew. The work was not scheduled with consideration given to reducing drive time, maximizing setup activities, or addressing problems found in the pipelines. This resulted in over cleaning of clean lines and minimal maintenance occurring on lines that were in need of repair. With the use of the I-COM 3 function to track individual pipe segments located between manholes, the type and frequency of maintenance can be tailored to the needs of each pipe segment. In addition, two CCTV pipe inspection cameras, contracted pipe condition assessments, along with the city’s capacity study, are providing a data set to the City to determine the overall structural and operational condition of the collection system. This information will be used to prioritize future pipeline improvement projects that will be completed by city crews and contractors.

As part of the new efficiency-centered approach to collection infrastructure maintenance, crews have been re-assigned to align with the needs of maintaining both the Stormwater Collection system and the Wastewater collection system. Efficient planning of routine Wastewater Collections infrastructure maintenance frees existing staff for the creation of two Stormwater crews. One of these crews, the Stormwater Utility crew, will focus on collection system repairs to increase system usable life and better maintenance crew access. The second crew will clean the Stormwater system to maintain proper function during rain events. In addition, further program efficiency improvements have allowed the Wastewater Utility Crew and the Stormwater Utility Crew to increase repair capabilities with additional construction equipment.

Account 12 Overtime - Overtime is required for emergency after-hour service calls generally for sewer back-ups.

Account 13 Special Pay - Special pay is required for “standby” for after-hour emergency service calls. This account also includes lump sum distributions made in accordance with bargained settlements.

Account 31 Office and Operating Supplies - Items budgeted include pipe fittings, lift station parts, manhole grade rings, other materials for routine minor repairs and materials necessary for repair work of sanitary sewer pipes and manholes.

Account 41 Professional Services - Funds are budgeted in this line item for professional services. The primary components are the City Service charge for administrative support and the premium paid to the Risk Management Fund. Also included are consulting engineers, legal services, advertising required by the State Environmental Policy Act, bid announcements, permits, and other required notices.

Account 44 Taxes and Assessments - The 20% in lieu tax is included in this account, along with the State’s Business and Occupation tax.

Account 49 Miscellaneous - This is made up primarily of the Utility Customer Service charge which represents the Wastewater portion of the utility billing function.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
726 Collections	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,062,780	\$ 996,326	\$ 1,156,197	\$ 1,156,197	\$ 1,168,889	1.1 %
12 Overtime	8,249	13,641	14,000	16,000	16,000	— %
13 Special Pay	24,684	45,578	58,984	58,984	58,957	— %
14 Retire/Term Cashout	12,341	34,026	41,500	35,798	41,500	15.9 %
Total	1,108,054	1,089,571	1,270,681	1,266,979	1,285,346	1.4 %
200 Benefits	470,688	447,539	534,758	547,671	560,911	2.4 %
300 Operating Supplies						
31 Office & Oper Supplies	93,052	105,275	105,000	105,000	145,000	38.1 %
32 Fuel	35,380	29,306	45,000	45,000	45,000	— %
35 Small Tools & Equip	2,734	2,181	6,000	6,000	6,000	— %
Total	131,166	136,762	156,000	156,000	196,000	25.6 %
400 Professional Services & Charges						
41 Professional Services	756,863	810,038	884,243	991,238	909,222	(8.3)%
42 Communications	9,190	7,830	9,235	9,235	9,235	— %
43 Trans & Training	1,569	1,062	3,500	3,500	3,500	— %
44 Taxes & Assessments	4,047,436	4,334,251	4,317,886	4,317,886	4,317,886	— %
45 Rentals & Leases	—	—	2,000	2,000	2,000	— %
47 Public Utility Services	22,358	21,058	29,840	30,210	30,440	0.8 %
48 Repairs & Maintenance	82,012	116,878	97,709	88,509	98,709	11.5 %
49 Miscellaneous	539,956	573,916	612,436	605,686	638,089	5.3 %
Total	5,459,384	5,865,033	5,956,849	6,048,264	6,009,081	(0.6)%
600 Capital Outlay						
61 Land	66,235	—	—	—	—	n/a
63 Impr Other Than Bldg	—	—	9,800	9,733	10,000	2.7 %
64 Machinery & Equipment	—	—	130,000	42,354	130,000	206.9 %
Total	66,235	—	139,800	52,087	140,000	168.8 %
Vehicle Replacement	139,000	139,000	139,000	139,000	139,000	— %
Total Expenditures	\$ 7,374,527	\$ 7,677,905	\$ 8,197,088	\$ 8,210,001	\$ 8,330,338	1.5 %

Rudkin Road Lift Station - 729

This function separates the costs of the pump station that receive revenue from the City of Union Gap to cover the following expenditures: (a) O & M costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt Service (which is contractually allocated in Yakima at 42.3%, and in Union Gap 57.7%).

Account 12 Overtime - Overtime may be required to address after-hour issues with the Rudkin Road lift station.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
729 Rudkin Road Lift Station	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 49,131	\$ 63,929	\$ 78,078	\$ 78,078	\$ 77,036	(1.3)%
12 Overtime	3,932	4,405	4,200	4,200	4,200	— %
13 Special Pay	1,115	1,435	1,200	1,200	1,200	— %
14 Retire/Term Cashout	720	1,086	1,750	1,750	1,750	— %
Total	54,898	70,855	85,228	85,228	84,186	(1.2)%
200 Benefits	19,545	27,854	31,855	32,801	31,688	(3.4)%
300 Operating Supplies						
31 Office & Oper Supplies	—	—	10,000	5,633	10,000	77.5 %
400 Professional Services & Charges						
41 Professional Services	35,498	43,802	43,809	48,176	45,198	(6.2)%
42 Communications	673	626	556	556	556	— %
47 Public Utility Services	24,565	25,254	27,500	27,500	27,500	— %
48 Repairs & Maintenance	—	—	150,000	150,000	150,000	— %
Total	60,736	69,682	221,865	226,232	223,254	(1.3)%
Vehicle Replacement	537	537	537	537	537	— %
Total Expenditures	\$ 135,716	\$ 168,928	\$ 349,485	\$ 350,431	\$ 349,665	(0.2)%

Treatment Administration - 730

This function is used to record various transfers from Wastewater.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
730 Treatment Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
Transfers Out	\$ —	\$ —	\$ 2,276,836	\$ 2,274,560	\$ 2,279,260	0.2%

Treatment Operations - 731

This function includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.4 billion gallons of sewage is treated annually at the Treatment Facility. An excess of 1,700 laboratory tests are required to be performed in an average month. This number is expected to continue to increase due to mandated increased Pretreatment (See function 734) and Stormwater analysis. The laboratory has been accredited to perform most, but not all, metals and organic pollutant analysis in the parts per billion thresholds.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd). Our rated capacity under this permit is based on engineering studies discussed in the 2004 Facility Plan. Although the plant has experienced peak daily loading as high as 19.52 mgd in 1996, overall plant flow volumes and peak daily flow volumes are generally much lower and consistent. This reduction is due to continued reductions in both infiltration (groundwater leaking into wastewater) and inflow (illegal connections to Wastewater).

To help reduce operational and capital project costs, the Wastewater Division installed an anaerobic bioreactor in 2013 to pre-treat high strength wastewater from local industrial fruit processors. By pre-treating the high strength industrial wastewater, significant sanitary wastewater treatment capacity was immediately restored for future users, while being able to treat both processes far more cost effectively. In 2014, the division completed an industrial waste line extension that increased anaerobic bioreactor utilization by expanding service to three additional industrial customers.

Per the 2014 Three-Party Agreement, wholesale billing to Union Gap and Terrace Heights are based upon their respective loadings to the treatment facility. The divided expense is further allocated to each customer based upon their actual loading. The 2016 actual, projected 2017, and estimated 2018 percent allocations are indicated on the following table.

ALLOCATION BY CUSTOMER

	2016	2017	2018
	Actual	Estimated	Projected
Million Gallons Treated (Total)	3,840	3,880	3,900
Yakima (%)	88.3%	88.5%	88.3%
Union Gap (%)	5.4%	5.3%	5.4%
Terrace Heights (%)	6.3%	6.2%	6.3%
BOD Treated (lbs.) (Includes Dry Matter)	10,888,741	10,900,000	10,950,000
Yakima (%)	90.2%	90.5%	90.3%
Union Gap (%)	4.6%	4.5%	4.6%
Terrace Heights (%)	5.1%	5%	5.1%
TSS Treated (lbs.) (Includes Dry Matter.)	8,380,533	8,500,000	8,600,000
Yakima (%)	89.7%	89.9%	89.7%
Union Gap (%)	5.8%	5.7%	5.8%
Terrace Heights (%)	4.5%	4.4%	4.5%

In addition to actual treatment cost charges, Union Gap and Terrace Heights share in paying for a portion of the treatment plant’s Debt Service and Cash Contributions to pay for improvements made to the facility. The following table shows the actual cost distribution for each entity along with the total estimated and projected Debt service and Cash Contribution for Capital Improvement Projects.

Shared revenues are detailed as follows:

**CAPITAL RESERVE
(2018 Contributions into 472 Fund - \$900,000)**

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	\$ 65,925	\$ 6,075	\$ 3,000
Total Yearly Allocation	\$ 791,100	\$ 72,900	\$ 36,000

NOTE: The percentages presented are based on contractual allocations.

Account 12 Overtime - Treatment plant operator shifts include 16 hours of overtime per operator per month. Additional overtime is usually generated when staffing is required for coverage during Holidays and to provide minimal staffing during the graveyard shift when the scheduled personnel are sick or want to enjoy their vacation benefits. Some overtime is associated with construction projects due to interruptions of normal treatment processes and the installation of new equipment.

Account 31 Office and Operating Supplies - This account purchases the various chemicals needed to properly operate the wastewater treatment plant.

Account 41 Professional Services - The primary components of this account are the City Service charges for General Fund support activities and the “premium” paid to the Risk Management Fund. This fund also provides limited professional consulting services and legal consultation with regards to permit and water quality regulations, and may include regulatory consultation for limited discharge permit issues. Also included advertising for required legal (SEPA, SERP, Permits) and bidding notices and the permit issued by the Department of Ecology for the City’s wastewater discharge permit.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
731 Treatment Operations	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 1,396,047	\$ 1,399,483	\$ 1,993,475	\$ 2,001,475	\$ 2,021,646	1.0 %
12 Overtime	146,997	146,624	175,000	188,000	190,000	1.1 %
13 Special Pay	50,665	48,511	60,076	68,076	70,074	2.9 %
14 Retire/Term Cashout	67,999	14,594	80,000	51,000	80,000	56.9 %
Total	1,661,708	1,609,212	2,308,551	2,308,551	2,361,720	2.3 %
200 Benefits	663,952	801,565	959,661	975,362	963,408	(1.2)%
300 Operating Supplies						
31 Office & Oper Supplies	597,141	630,599	730,100	694,100	711,000	2.4 %
32 Fuel	16,478	12,528	16,800	16,800	16,800	— %
35 Small Tools & Equip	52,681	15,847	40,000	20,000	30,000	50.0 %
Total	666,300	658,974	786,900	730,900	757,800	3.7 %
400 Professional Services & Charges						
41 Professional Services	1,165,435	1,413,066	1,496,004	1,589,898	1,541,380	(3.1)%
42 Communications	19,112	18,715	16,126	16,126	16,126	— %
43 Trans & Training	3,409	4,673	8,000	8,000	8,000	— %
44 Taxes & Assessments	237,481	209,743	250,100	250,100	250,100	— %
45 Rentals & Leases	940	895	3,000	6,000	60,000	900.0 %
47 Public Utility Services	953,491	992,769	1,034,900	1,039,565	1,024,150	(1.5)%
48 Repairs & Maintenance	47,529	45,664	89,564	60,264	89,564	48.6 %
49 Miscellaneous	136,891	136,999	161,000	164,742	242,609	47.3 %
Total	2,564,288	2,822,524	3,058,694	3,134,695	3,231,929	3.1 %
Vehicle Replacement	50,000	50,000	50,000	50,000	50,000	— %
Total Expenditures	\$ 5,606,248	\$ 5,942,275	\$ 7,163,806	\$ 7,199,508	\$ 7,364,857	2.3 %

Treatment Equipment - 732

Funds are budgeted in this line item as a contingency for new wastewater treatment plant equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
732 Treatment Equipment	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
64 Machinery & Equipment	\$ 51,598	\$ —	\$ 250,000	\$ 250,000	\$ 250,000	—%

Pretreatment Operations - 734

The City of Yakima’s Wastewater Division’s Pretreatment Program is a requirement of the City’s wastewater discharge (National Pollutant Discharge Elimination System/NPDES) permit as issued by the Department of Ecology.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose significant risk to public health and the City's ability to maintain compliance with NPDES permit requirements. Recovering from such an event can take considerable time, exorbitant expense to the ratepayers, and risk fines and other penalties. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit. A condition of §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 25 SIU's and approximately 520 MIU's. In addition, the City performs monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights. Year to date for 2017 the Pretreatment Program has performed compliance inspections on 19 of the 25 SIU's. In addition, each SIU is required to be sampled a minimum of once per year by the City in accordance with the City's NPDES permit. Year to date, the Pretreatment Program is on schedule to inspect and sample each of the 520 MIU's.

In July 2018, the Department of Ecology is scheduled to delegate Pretreatment authority to the City of Yakima for significant industrial users in the Terrace Heights Sewer District and in the City of Union Gap. This will give the City of Yakima Pretreatment Program permitting responsibilities for at least eight additional SIU's. The City of Yakima will prepare and renew the permits for these SIU's, and the City will collect the permit fees. One Pretreatment Crew Leader position was added and filled in 2017 in order to handle the increased permitting workload.

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 City's NPDES permit also requires Whole Effluent Toxicity (WET) tests. Chronic WET testing is conducted on the treated effluent being discharged to the Yakima River during spring/summer to measure survival and reproduction of the test species *Ceriodaphnia Dubia* and summer/fall to measure survival and growth of the test species *Pimephalespromelas*. An outside Lab is contracted to conduct such tests as required by the City's NPDES permit.

Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. The wastewater discharge permits are assessed at 90% of Ecology's annual fee schedule Chapter 173-224 WAC. In addition to permit fees, revenue is received from Pretreatment Program charges to minor (MIU's) and significant industrial users (SIU's), and from Terrace Heights and Union Gap for sampling and testing performed.

Account 12 Overtime - Overtime in this area is due to weekend sampling of Terrace Heights and Union Gap, as well as whole effluent toxicity (WET) testing.

Account 31 Office and Operating Supplies - This account is used for chemicals that may be utilized in determining connections to the sanitary sewer system such as smoke/dye testing.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as outside lab fees associated with Whole Effluent Toxicity (WET) testing of the effluent and required legal advertising for public notices of permits issued to the industries by the City.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
734 Pretreatment Operations						
100 Salaries & Wages						
11 Salaries & Wages	\$ 361,917	\$ 404,992	\$ 502,113	\$ 466,413	\$ 501,326	7.5 %
12 Overtime	720	1,428	1,500	2,000	2,200	10.0 %
13 Special Pay	3,470	3,351	5,000	8,200	9,000	9.8 %
14 Retire/Term Cashout	1,637	28,789	32,000	64,000	32,000	(50.0)%
Total	367,744	438,560	540,613	540,613	544,526	0.7 %
200 Benefits	180,369	166,513	218,251	222,543	230,113	3.4 %
300 Operating Supplies						
31 Office & Oper Supplies	4,364	14,547	10,250	10,250	10,250	— %
32 Fuel	5,773	4,215	6,000	6,000	6,000	— %
35 Small Tools & Equip	—	—	250	250	250	— %
Total	10,137	18,762	16,500	16,500	16,500	— %
400 Professional Services & Charges						
41 Professional Services	66,803	88,494	103,060	104,152	105,971	1.7 %
42 Communications	2,559	3,216	4,043	4,043	4,043	— %
43 Trans & Training	804	557	1,000	1,000	1,000	— %
44 Taxes & Assessments	182,764	226,420	189,114	189,114	189,114	— %
48 Repairs & Maintenance	10,017	9,162	9,751	10,672	10,801	1.2 %
49 Miscellaneous	16,653	17,637	20,318	21,851	23,204	6.2 %
Total	279,600	345,486	327,286	330,832	334,133	1.0 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	5,000	5,000	5,000	— %
Vehicle Replacement	8,944	8,944	8,944	8,944	8,944	— %
Total Expenditures	\$ 846,794	\$ 978,265	\$ 1,116,594	\$ 1,124,432	\$ 1,139,216	1.3 %

Treatment Charge Transfers - 737

The following table details the changes that have occurred in this account from 2016 through the proposed 2018 budget:

INTERFUND TRANSFER

	2016	2017	2018
	Actual	Year-End Estimate	Projected Budget
Contribution to Utility Billing System (392)	\$ 300,000	\$ —	\$ —
Debt Service - Revenue Bond Funds (488-493)	1,576,813	1,574,113	1,576,388
Operating Transfer to Capital (476/478)	800,000	2,900,000	2,900,000
Connection Charge Transfer (476/478)	2,001,500	501,500	501,500
Wastewater Treatment Plant Reserve (472)	616,000	616,000	616,000
LIFT Transfer	200,336	—	—
Underpass	84,488	84,488	84,488
Total	\$ 5,579,097	\$ 5,676,060	\$ 5,678,335

737 Treatment Charge Transfers	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Transfers Out	\$ 6,896,953	\$ 5,579,097	\$ 2,901,500	\$ 2,900,000	\$ 2,900,000	—%

Debt Service

The City has received loans for projects which require yearly principal and interest payments from the annual revenue. Operating transfers to debt service funds are made for the bonded revenue debt. Repayments of State Public Works Trust Fund or State Revolving Fund loans are made directly from the "Debt Service" account. The following table details debt service:

WASTEWATER DEBT SERVICE

	2016	2017	2018	Maturity Date
	Actual	Year-End Estimate	Projected Budget	
Revenue Bonds				
2013 Wastewater Ref 2003 Series B (Fund 493)	\$ 1,165,000	\$ 1,162,300	\$ 1,165,300	11/01/23
2008 Wastewater (Fund 488)	411,813	411,813	413,814	11/01/27
Subtotal - Transfer to Debt Service Funds	1,576,813	1,574,113	1,579,114	
Intergovernmental Loans				
2001 Fruitvale Neighborhood Water Wastewater Project	79,954	79,566	79,176	07/01/21
2005 River Road - Wastewater Improvement	130,458	129,837	129,216	07/01/25
2007 Ultra Violet Disinfection	128,672	128,065	127,458	07/01/27
SRF L1100008 - Wastewater Energy Efficiency Project	34,826	34,826	34,826	03/31/33
Wastewater Treatment Plant	279,842	279,170	278,497	09/01/31
L1200019 P2305 - Industrial Waste Anaerobic / Methane Utilization / Energy Conservation	39,409	39,409	39,409	03/31/33
PC13-961-059 P2327 Industrial Waste Anaerobic / Industrial Wastewater Main Extension	90,287	89,880	89,474	06/01/32
Subtotal - Debt Service in Wastewater Fund	783,448	780,753	778,056	
Total Debt Service	\$ 2,360,261	\$ 2,354,866	\$ 2,357,170	

Debt Service	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Debt Service	\$ 977,233	\$ 783,448	\$ 790,843	\$ 780,752	\$ 778,057	(0.3)%

Revenues

Wastewater revenue reflects the base wastewater treatment charges (including pretreatment); the sale of permits; charges to Union Gap and Terrace Heights for wastewater treatment and testing; interest; the sale of fixed assets and salvage; and wastewater connection charges, which will ultimately be redistributed to the Wastewater Capital Funds.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 4,179,204	\$ 4,271,278	\$ 5,505,002	\$ 5,505,002	\$ 4,638,559	(15.7)%
32 Licenses & Permits	958,016	956,793	1,125,600	1,125,600	1,125,600	— %
33 Intergovernmental	—	75,000	—	—	—	n/a
34 Chrgs f/Goods & Svcs	20,060,019	20,523,486	20,679,681	20,751,281	20,712,319	(0.2)%
36 Miscellaneous Revenues	16,458	1,114	13,700	37,064	13,700	(63.0)%
37 Prop & Trust Gains	1,625,570	736,576	878,177	778,177	878,177	12.9 %
Transfers In	43,512	32,621	32,621	32,621	32,621	— %
Total	<u>\$ 26,882,779</u>	<u>\$ 26,596,868</u>	<u>\$ 28,234,781</u>	<u>\$ 28,229,745</u>	<u>\$ 27,400,976</u>	(2.9)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair or capital improvements to the Wastewater Treatment Facility. The 3-Party Wholesale Agreement with the City of Union Gap and the Terrace Heights Sewer District requires a fund 472 balance of \$900,000 at the beginning of 2018.

Policy Issues

There are two policy issues that were submitted for this fund - the first for Security Fencing (\$150,000) and the second for Ultraviolet Disinfection System Updates (\$500,000). Further information can be found in the narrative below.

Function(s): 739.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
739 Capital Improvement	\$ 83,709	\$ 127,357	\$ 879,000	\$ 879,000	\$ 1,250,000	42.2 %
Object/Type						
34 Chrgs f/Goods & Svcs	72,604	90,075	84,000	84,000	84,000	— %
Transfers In	527,400	616,000	616,000	616,000	616,000	— %
Total	600,004	706,075	700,000	700,000	700,000	— %
Fund Balance						
Beginning Balance	1,452,515	1,968,809	2,547,527	2,547,527	2,368,527	(7.0)%
Revenues less Expenditures	516,295	578,718	(179,000)	(179,000)	(550,000)	207.3 %
Ending Balance	\$ 1,968,810	\$ 2,547,527	\$ 2,368,527	\$ 2,368,527	\$ 1,818,527	(23.2)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 83,709	\$ 127,357	\$ 879,000	\$ 879,000	\$ 1,250,000	42.2%

EXPLANATORY NRRATIVE

Capital Improvement - 739

This Function is a contingency for major facility repairs, industrial coating, or minor equipment replacement. Fiscal year 2018 uses will include sludge dewatering centrifuge maintenance, ultraviolet disinfection system controls update, plant security fencing improvements, and other major maintenance requirements.

CAPITAL FACILITIES EXPENDITURES

Ultraviolet Disinfection System Updates	\$ 500,000
Water Main N 1- Street (Project #2391)	
Sharples Centrifuge Rehabilitation	100,000
Treatment Plant Security Fencing	150,000
Biogas Enhancements	500,000
Total 472 Fund Capital Outlay	<u>\$ 1,250,000</u>

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
739 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
48 Repairs & Maintenance	\$ 83,709	\$ 127,357	\$ 879,000	\$ 879,000	\$ 1,250,000	42.2%

Revenues

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 3-Party Agreement, interest and a transfer from Wastewater Operating (473).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 1,452,515	\$ 1,968,809	\$ 2,547,527	\$ 2,547,527	\$ 2,368,527	(7.0)%
34 Chrgs f/Goods & Svcs	72,604	90,075	84,000	84,000	84,000	— %
Transfers In	527,400	616,000	616,000	616,000	616,000	— %
Total	<u>\$ 2,052,519</u>	<u>\$ 2,674,884</u>	<u>\$ 3,247,527</u>	<u>\$ 3,247,527</u>	<u>\$ 3,068,527</u>	(5.5)%

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods, and repair/replacement of deteriorated pipes.

Policy Issues

There are two policy issues that were submitted for this fund - the first for Wastewater Trunk Line Upsizing (\$1,000,000) and the second for 72nd Avenue Wastewater Service (\$120,000). Further information can be found in the narrative below.

Function(s): 738.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
738 Capital Improvement	\$ 81,809	\$ 619,275	\$ 8,910,000	\$ 4,676,011	\$ 5,560,000	18.9 %
Object/Type						
Transfers In	800,000	800,000	2,900,000	2,900,000	2,900,000	— %
Fund Balance						
Beginning Balance	6,156,576	6,874,767	7,055,492	7,055,492	5,279,481	(25.2)%
Revenues less Expenditures	718,191	180,725	(6,010,000)	(1,776,011)	(2,660,000)	49.8 %
Ending Balance	<u>\$ 6,874,767</u>	<u>\$ 7,055,492</u>	<u>\$ 1,045,492</u>	<u>\$ 5,279,481</u>	<u>\$ 2,619,481</u>	(50.4)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 822	\$ 61,249	\$ 10,000	\$ 126,011	\$ 310,000	146.0%
600 Capital Projects	80,988	558,026	8,900,000	4,550,000	5,250,000	15.4%
Total Expenditures	<u>\$ 81,810</u>	<u>\$ 619,275</u>	<u>\$ 8,910,000</u>	<u>\$ 4,676,011</u>	<u>\$ 5,560,000</u>	18.9%

EXPLANATORY NARRATIVE

Capital Improvement - 738

This function consists of the following projects:

CAPITAL CONSTRUCTION EXPENDITURES

Project 2365 Beech St Interceptor Phase III	\$ 3,040,000
Mill Site Wastewater Trunk line Upsizing	1,000,000
Replace/Repair Failing Manholes and Pipe	750,000
Project 2263 Collections Building Improvements	350,000
Project 2228 Congdon Sewer Main	100,000
Carriage Hill Lift Station	200,000
72- Ave/Gregory Sewer Extension	120,000
Total Sewer Construction	<u><u>\$ 5,560,000</u></u>

- Project 2365 (Speedway Lift Station) - The project includes construction of a new lift station east of the intersection of Beech and 15th Street. A force main will replace the existing, under performing Speedway Interceptor. The 15th Street collector geometry will be revised to drain north. Additional interceptor piping will be constructed within the Beech Street right-of-way in anticipation of Phase 4 which will eliminate the current bottleneck at Beech and 7th Street thereby freeing up capacity for the anticipated growth regions in accordance with the Wastewater Master Plan.
- Mill Site Wastewater Trunk line Upsizing - Existing wastewater trunk line capacity will not adequately serve a developed mill site. Two trunk lines will require upsizing. This project will upsize on of the trunk lines in 2018 and will upsize the remaining trunk line in 2019.
- Prioritized Collections Infrastructure Replacement - Prioritized replacement of failing manholes and failing clay and concrete pipe in the sewer collections system.
- Project 2263 (Collections Building Improvements) - The dry storage building requires the reconfiguration of interior spaces and potential expansion.
- Project 2228 (Congdon Sewer Main) - City is required by contract to maintain funds for providing a sewage trunk line to serve the Congdon development.
- Carriage Hill Lift Station - Modify piping to allow decommission of the lift station when Catalyss Development completes Phase V.
- 72- Ave/Gregory Sewer Extension - The City is contractually bound to extend sewer service to the vicinity of 72- Avenue and Gregory Street.

Development in the North and West Yakima City limits and urban growth areas continue to 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.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
738 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ 24,174	\$ —	\$ 942	\$ 300,000	n/a
48 Repairs & Maintenance	822	37,075	10,000	125,069	10,000	(92.0)%
Total	822	61,249	10,000	126,011	310,000	146.0 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
738 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
62 Buildings	—	—	350,000	100,000	350,000	250.0 %
63 Impr Other Than Bldg	—	125,460	1,250,000	750,000	750,000	— %
64 Machinery & Equipment	57,351	—	—	100,000	200,000	100.0 %
65 Construction Projects	23,637	432,566	7,300,000	3,600,000	3,950,000	9.7 %
Total	80,988	558,026	8,900,000	4,550,000	5,250,000	15.4 %
Total Expenditures	\$ 81,810	\$ 619,275	\$ 8,910,000	\$ 4,676,011	\$ 5,560,000	18.9 %

Revenues

For 2018, the only source of revenue into this fund is a transfer from Wastewater Operating (473).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 6,156,576	\$ 6,874,767	\$ 7,055,492	\$ 7,055,492	\$ 5,279,481	(25.2)%
Transfers In	800,000	800,000	2,900,000	2,900,000	2,900,000	— %
Total	\$ 6,956,576	\$ 7,674,767	\$ 9,955,492	\$ 9,955,492	\$ 8,179,481	(17.8)%

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

The Yakima Wastewater Facilities Project Fund directs funds to provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund provides resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan and other planning documents. The 2018 budget includes expenditures for facility improvements, rehabilitation, and professional services related to construction activities associated with the Facility Plan, Biosolids Management Plan, and other planning documents associated with NPDES Permit compliance.

Function(s): 739.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
739 Capital Improvement	\$ 320,669	\$ 124,087	\$ 3,750,000	\$ 850,000	\$ 2,950,000	247.1 %
Object/Type						
37 Prop & Trust Gains	616,600	18,770	—	—	—	n/a
39 Other Financing Sources	166,113	—	—	—	—	n/a
Transfers In	3,881,500	2,001,500	501,500	501,500	501,500	— %
Total	4,664,213	2,020,270	501,500	501,500	501,500	— %
Fund Balance						
Beginning Balance	(2,764,078)	1,413,353	3,309,535	3,309,535	2,961,035	(10.5)%
Revenues less Expenditures	4,343,544	1,896,183	(3,248,500)	(348,500)	(2,448,500)	602.6 %
Ending Balance	\$ 1,579,466	\$ 3,309,536	\$ 61,035	\$ 2,961,035	\$ 512,535	(82.7)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ —	\$ —	\$ 400,000	\$ 100,000	\$ 250,000	150.0%
600 Capital Projects	320,669	124,087	3,350,000	750,000	2,700,000	260.0%
Total Expenditures	\$ 320,669	\$ 124,087	\$ 3,750,000	\$ 850,000	\$ 2,950,000	247.1%

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements.

Capital Improvement - 739

The 2017 project budget consists of the following:

CAPITAL PROJECTS EXPENDITURES

Primary Digester Improvements	\$ 1,500,000
Activated Sludge Clarifier Improvements	1,000,000
Professional Services	250,000
Rudkin Road Lift Station VFD Replacements	200,000
Total Wastewater Facility Project	<u>\$ 2,950,000</u>

- Primary Digester Improvements - Two of the plant's three primary digesters were constructed in the 1930's, the third was constructed in the 1980's. The primary digesters require cleaning, recoating, and structural evaluation.
- Activated Sludge Clarifier Improvements - The mechanical components of these two 1980 clarifiers require replacement.
- Rudkin Road Lift Station VFD Replacements - Project replaces obsolete variable frequency drives for the Rudkin Road Lift Station Pumps

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
739 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ 400,000	\$ 100,000	\$ 250,000	150.0%
600 Capital Outlay						
63 Impr Other Than Bldg	—	124,087	—	—	—	n/a
65 Construction Projects	320,669	—	3,350,000	750,000	2,700,000	260.0%
Total	<u>320,669</u>	<u>124,087</u>	<u>3,350,000</u>	<u>750,000</u>	<u>2,700,000</u>	260.0%
Total Expenditures	<u>\$ 320,669</u>	<u>\$ 124,087</u>	<u>\$ 3,750,000</u>	<u>\$ 850,000</u>	<u>\$ 2,950,000</u>	247.1%

Revenues

The revenue estimates for 2018 consist of debt coverage participation from Union Gap and Terrace Heights in accordance with the 3-Party Agreement and capital & connection charge transfers from the Wastewater Operating fund (473).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ (2,764,078)	\$ 1,413,353	\$ 3,309,535	\$ 3,309,535	\$ 2,961,035	(10.5)%
37 Prop & Trust Gains	616,600	18,770	—	—	—	n/a
39 Other Financing Sources	166,113	—	—	—	—	n/a
Transfers In	3,881,500	2,001,500	501,500	501,500	501,500	— %
Total	<u>\$ 1,900,135</u>	<u>\$ 3,433,623</u>	<u>\$ 3,811,035</u>	<u>\$ 3,811,035</u>	<u>\$ 3,462,535</u>	(9.1)%

STORMWATER OPERATING - 441

*Director of Public Works
Wastewater Division Manager*

*Scott Schafer
Mike Price*

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's Eastern Washington Phase II Municipal Stormwater Permit (permit) and the State mandated Underground Injection Control (UIC) Program (WAC 173-218). The mandated responsibilities include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements such as providing education and outreach to the community related to permit compliance.

Discussion

The City completed a Stormwater Collection System Master Plan in 2014. The plan identified \$672 million in capital improvement needs for the City's stormwater system. Assessment, treatment and monitoring of stormwater will also continue to increase in accordance with the City's current 5-year stormwater permit issued by the Department of Ecology (Ecology) 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.

A Department of Ecology fecal coliform (bacteria) Total Maximum Daily Load (TMDL) study that will impact the Stormwater division is underway on Wide Hollow Creek. The study involves fecal source monitoring and potential source control to limit bacterial contamination of the creek. The City stormwater system discharges to the creek in several locations that will require coliform monitoring and potential coliform mitigation as the TMDL study progresses.

In 2018, the Division is faced with the continuing challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Irrigation Districts) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives.

In 2018, the City's Stormwater Division is allocating funds for ongoing maintenance of Yakima urban streams (Cowiche, Spring, Wide Hollow, and Ahtanum Creeks) in order to optimize stream capacity for snow melt and rainfall conveyance. Efforts will include debris removal and potential berm/levy reinforcements.

The City's current stormwater permit will remain in effect through July of 2019. Permit requirements for education and outreach, training, and effectiveness studies will require additional expenditures not accounted for in the City's current annual rate of \$43 per equivalent residential unit (ERU) established in 2011.

Function(s): 746.

AUTHORIZED PERSONNEL

For 2018, the total authorized personnel funded by this division is 11.45 FTE's funded from Wastewater, Water, Engineering and Public Works. Wastewater Division has dedicated 5 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 1.45 FTE's provide support for laboratory testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, safety repairs, emergency response to localized flooding, Vector waste handling and response to citizens. The Surface Water Engineer provides review of private development applications and designs surface water projects for the City of Yakima's public projects, including addressing localized flooding issues. The remaining FTE's represent employee time that is dedicated to support mandated stormwater activities and address safety and liability issues from other divisions within the City of Yakima.

AUTHORIZED PERSONNEL

Class		2015	2016	2017	2018
Code	Position Title	Actual	Actual	Adopted Budget	Projected Budget
Wastewater					
1272	Wastewater Manager	0.15	0.15	0.15	0.15
4240	Instrument Technician	0.00	0.02	0.02	0.02
7123	Department Assistant III	0.02	0.05	0.02	0.03
8313	WWTP Operator	0.06	0.00	0.00	0.00
8321	Laboratory Technician	0.10	0.30	0.27	0.27
8322	Pretreatment Technician	0.25	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.25	0.25	0.25	0.25
8732	Wastewater Maintenance Specialist	6.50	5.05	6.05	5.05
8733	Wastewater Maintenance Crew Leader	0.00	2.00	2.15	2.15
11102	Utility Engineer	0.85	0.85	0.85	0.85
11106	Surface Water Engineer	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	0.15	0.11	0.11	0.11
13201	Wastewater Maintenance Supervisor	0.35	0.00	0.35	0.35
15102	WWTP Process Control Supervisor	0.00	0.10	0.10	0.10
15104	Pretreatment Supervisor	0.02	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.10	0.10	0.10	0.10
15301	Lab Coordinator	0.00	0.10	0.10	0.10
Engineering					
1170	Director of Utilities	0.05	0.05	0.05	0.00
3120	Design Engineer	0.12	0.12	0.08	0.08
4141	Construction Inspector	0.10	0.10	0.10	0.10
8701	Street Inspector	0.10	0.10	0.10	0.10
10601	Engineering Contracts Specialist	0.05	0.05	0.05	0.04
11101	Construction Supervisor	0.10	0.10	0.10	0.04
11104	Senior Engineer	0.04	0.04	0.04	0.04
11107	Chief Engineer	0.04	0.04	0.04	0.04
Water					
8751	Utilities Locator/Safety Coordinator	0.10	0.10	0.10	0.16
Public Works					
1160	Director of Public Works	0.00	0.00	0.00	0.05
Total Personnel		10.50	11.05	12.45	11.45

Note: All positions in the chart above are located in the respective departments listed. This chart is included to show which Departments fund Stormwater positions.

Fund transfers are made to both the Community and Economic Development Department (CED) to cover the costs for the inspection, capital project management of stormwater projects, the registration of newly constructed UIC's, enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other best management practices. In 2017, funds are being transferred to the Parks Division for

stormwater swale maintenance. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
746 Administration	\$ 2,980,262	\$ 2,752,882	\$ 3,459,881	\$ 3,475,153	\$ 3,251,193	(6.4)%
Object/Type						
33 Intergovernmental	50,000	—	—	—	—	n/a
34 Chrgs f/Goods & Svcs	—	2,555	1,000	1,000	1,000	— %
36 Miscellaneous Revenues	2,272,135	2,380,261	3,056,650	3,690,410	3,778,989	2.4 %
Transfers In	957	—	—	—	—	
Total	2,323,092	2,382,816	3,057,650	3,691,410	3,779,989	2.4 %
Fund Balance						
Beginning Balance	1,420,735	694,688	324,622	324,622	540,878	66.6 %
Revenues less Expenditures	(657,170)	(370,066)	(402,231)	216,257	528,796	144.5 %
Ending Balance	\$ 763,565	\$ 324,622	\$ (77,609)	\$ 540,879	\$ 1,069,674	97.8 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 559,035	\$ 620,871	\$ 791,371	\$ 793,371	\$ 763,716	(3.7)%
200 Personnel Benefits	221,055	285,018	345,925	355,199	335,706	(5.5)%
Sub-Total Salaries & Benefits	780,090	905,889	1,137,296	1,148,570	1,099,422	(4.3)%
300 Operating Supplies	26,399	40,096	40,000	42,000	42,000	— %
400 Professional Services & Charges	654,746	1,017,449	1,113,586	1,115,584	940,771	(15.7)%
500 Intergovernmental	29,027	29,112	34,000	34,000	34,000	— %
600 Capital Projects	—	—	15,000	15,000	15,000	— %
Transfers	1,490,000	760,336	1,120,000	1,120,000	1,120,000	— %
Total Expenditures	\$ 2,980,262	\$ 2,752,882	\$ 3,459,882	\$ 3,475,154	\$ 3,251,193	(6.4)%

EXPLANATORY NARRATIVE

In 2014 the Wastewater Division implemented a basin approach to the maintenance and operation of the Stormwater system. A Stormwater system inventory and assessment during the first years of the Stormwater permit compliance program identified the required staffing and equipment to provide ongoing system repairs and operation in support of permit compliance and the provision of a reliable system to the community. In 2014 and 2015, collections crews procured the necessary equipment and implemented efficient workflow procedures to establish permit compliance for the current permit cycle that started in August 2015. In 2014 FCS Group was hired to provide a Stormwater and Wastewater Division rate study. The rate study was completed in 2014 and recommended increasing Stormwater rates to create and sustain a Stormwater capital improvement program. The Division has not yet attempted to increase rates.

Administration - 746

Account 12 Overtime - Overtime in this area is primarily due to emergency calls from localized flooding during storm events or snow melt.

Account 13 Special Pay - Special pay is required for “standby” after-hour emergency service calls and lump sum settlements included in collective bargaining contracts.

Account 31 Office and Operating Supplies - Operating supplies are primarily replacement grates and materials to repair / replace broken storm drain infrastructure that present a hazard to the public.

Account 41 Professional Services - Primary components of this account include the City Service Charge paid to General Fund for administrative support and the insurance “premium” paid to the Risk Management Fund. Funds are also budgeted in this line item for professional services such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and interlocal agreements and infrastructure facility plan. In addition, the Stormwater Permit issued by Ecology is paid from this account.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
746 Administration						
100 Salaries & Wages						
11 Salaries & Wages	\$ 550,724	\$ 599,585	\$ 756,143	\$ 756,143	\$ 726,494	(3.9)%
12 Overtime	1,803	5,080	6,000	8,000	8,000	— %
13 Special Pay	5,174	12,558	15,228	15,228	15,223	— %
14 Retire/Term Cashout	1,335	3,648	14,000	14,000	14,000	— %
Total	559,036	620,871	791,371	793,371	763,717	(3.7)%
200 Benefits	221,055	285,018	345,925	355,199	335,706	(5.5)%
300 Operating Supplies						
31 Office & Oper Supplies	17,783	32,739	30,000	30,000	30,000	— %
32 Fuel	8,616	7,357	10,000	12,000	12,000	— %
Total	26,399	40,096	40,000	42,000	42,000	— %
400 Professional Services & Charges						
41 Professional Services	215,215	218,637	269,199	261,606	275,912	5.5 %
42 Communications	2,088	1,758	1,980	1,980	1,980	— %
43 Trans & Training	605	117	500	500	500	— %
44 Taxes & Assessments	166,757	168,928	254,100	257,431	260,000	1.0 %
45 Rentals & Leases	—	—	4,000	4,000	4,000	— %
47 Public Utility Services	9,644	8,747	10,000	10,000	10,000	— %
48 Repairs & Maintenance	226,184	546,005	525,730	530,742	249,000	(53.1)%
49 Miscellaneous	34,254	73,256	48,077	49,325	139,379	182.6 %
Total	654,747	1,017,448	1,113,586	1,115,584	940,771	(15.7)%
500 Intergovernmental Services						
51 Intergov't Prof Services	29,027	29,112	34,000	34,000	34,000	— %
600 Capital Outlay						
64 Machinery & Equipment	—	—	15,000	15,000	15,000	— %
Transfers Out	1,430,000	700,336	1,060,000	1,060,000	1,060,000	— %
Vehicle Replacement	60,000	60,000	60,000	60,000	60,000	— %
Total Expenditures	\$ 2,980,264	\$ 2,752,881	\$ 3,459,882	\$ 3,475,154	\$ 3,251,194	(6.4)%

Revenue

Revenues consist of Stormwater charges and assessments.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 1,420,735	\$ 694,688	\$ 324,622	\$ 324,622	\$ 540,878	66.6%
33 Intergovernmental	50,000	—	—	—	—	n/a
34 Chrgs f/Goods & Svcs	—	2,555	1,000	1,000	1,000	—%
36 Miscellaneous Revenues	2,272,135	2,380,261	3,056,650	3,690,410	3,778,989	2.4%
Transfers In	957	—	—	—	—	n/a
Total	<u>\$ 3,743,827</u>	<u>\$ 3,077,504</u>	<u>\$ 3,382,272</u>	<u>\$ 4,016,032</u>	<u>\$ 4,320,867</u>	7.6%

STORMWATER CAPITAL - 442

Director of Public Works
Wastewater Division Manager

Scott Schafer
Mike Price

DEFINITION

This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (441) and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

Discussion

Completed projects will incorporate elements of the City's Business and Strategic plans to not only improve the built environment, but to improve the appearance of the City, develop partnerships and involve the public. The Municipal Storm Sewer System is operated in compliance with the Eastern Washington Municipal Stormwater Phase II general permit.

City Council's past direction was to keep stormwater utility rates reflective of a "minimal compliance" approach is considered along with capital improvement needs that are necessary to reduce flood hazard risks, improve the reliability of stormwater conveyance and maintain and improve the appearance of the City.

The Underground Injection Control (UIC) and National Pollutant Discharge Elimination System (NPDES) permit will continue to require increased investment in stormwater capital. The installation of new infrastructure in under served areas must also be reflective of the rates.

In 2018, the Division is faced with the continuing challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Irrigation Districts) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives.

In 2018, the City's Stormwater Division is allocating funds for ongoing maintenance of Yakima urban streams (Cowiche, Spring, Wide Hollow, and Ahtanum Creeks) in order to optimize stream capacity for snow melt and rainfall conveyance. Efforts will include debris removal and potential berm/levy reinforcements.

The City completed a Stormwater Collection System Master Plan in 2014. The plan identified \$672 million in capital improvement needs for the City's stormwater system. Integrating stormwater projects into other city initiatives creates the possibility of significant cost savings. For example, incorporating "low impact development" features into downtown planning like North 1st Street and the Mill Site re-development could add value to these projects with improved drainage that incorporates enhancing the appearance and function of our built environment.

Policy Issues

There are two policy issues that were submitted for this fund - the first for Maintenance of Yakima Urban Streams (\$100,000 per year) and the second for Streets and Intersections Infrastructure (\$1,000,000). Further information can be found in the narrative below.

Function(s): 752.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
752 Capital Improvement	\$ 158,484	\$ 107,762	\$ 3,900,000	\$ 1,520,000	\$ 2,450,000	61.2 %
Object/Type						
33 Intergovernmental	42,568	—	—	25,000	—	(100.0)%
37 Prop & Trust Gains	53,938	1,140,456	—	—	—	n/a
Transfers In	1,230,000	500,000	1,060,000	1,060,000	1,060,000	— %
Total	1,326,506	1,640,456	1,060,000	1,085,000	1,060,000	(2.3)%
Fund Balance						
Beginning Balance	1,930,823	3,044,907	4,577,600	4,577,600	4,142,600	(9.5)%
Revenues less Expenditures	1,168,022	1,532,694	(2,840,000)	(435,000)	(1,390,000)	219.5 %
Ending Balance	\$ 3,098,845	\$ 4,577,601	\$ 1,737,600	\$ 4,142,600	\$ 2,752,600	(33.6)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ 158,484	\$ 107,762	\$ 450,000	\$ 320,000	\$ 450,000	40.6%
600 Capital Projects	—	—	3,450,000	1,200,000	2,000,000	66.7%
Total Expenditures	\$ 158,484	\$ 107,762	\$ 3,900,000	\$ 1,520,000	\$ 2,450,000	61.2%

EXPLANATORY NARRATIVE

STORMWATER CAPITAL EXPENDITURES

North 1 st Street Revitalization	\$ 300,000
Street Flood Hazard Reduction	1,000,000
Former Cascade Mill Site	500,000
Urban Stream Maintenance	200,000
Total Sewer Construction	\$ 2,000,000

Capital Improvement - 752

The projects included in this budget are:

- North 1st Street Revitalization - Carried forward from prior Policy Issue to provide stormwater infrastructure as necessary.
- Street Flood Hazard Reduction - Mitigate flood hazards at seven prioritized streets/intersections by increasing stormwater conveyance, retention, and infiltration.
- Former Cascade Mill Site- Carried forward from prior Policy Issue to provide stormwater infrastructure as necessary.

- Urban Stream Maintenance - 2018 Policy Issue to enhance urban stream conveyance capacity through debris removal and berm/levy enhancements.

Account 41 Professional Services - Funds are budgeted in this line item for professional services such as appraisal of property prior to acquisition and legal or consultant assistance required to implement stormwater capital projects.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
752 Capital Improvements						
400 Professional Services & Charges						
41 Professional Services	\$ 158,484	\$ 107,762	\$ 450,000	\$ 100,000	\$ 250,000	150.0 %
48 Repairs & Maintenance	—	—	—	220,000	200,000	(9.1)%
Total	158,484	107,762	450,000	320,000	450,000	40.6 %
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	—	200,000	200,000	— %
65 Construction Projects	—	—	3,450,000	1,000,000	1,800,000	80.0 %
Total	—	—	3,450,000	1,200,000	2,000,000	66.7 %
Total Expenditures	\$ 158,484	\$ 107,762	\$ 3,900,000	\$ 1,520,000	\$ 2,450,000	61.2 %

Revenue

Revenue is a transfer from Stormwater Operating (441).

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 1,930,823	\$ 3,044,907	\$ 4,577,600	\$ 4,577,600	\$ 4,142,600	(9.5)%
33 Intergovernmental	42,568	—	—	25,000	—	(100.0)%
37 Prop & Trust Gains	53,938	1,140,456	—	—	—	n/a
Transfers In	1,230,000	500,000	1,060,000	1,060,000	1,060,000	— %
Total	\$ 3,257,329	\$ 4,685,363	\$ 5,637,600	\$ 5,662,600	\$ 5,202,600	(8.1)%

WATER OPERATING - 474

*Director of Public Works
Wastewater Division Manager*

*Scott Schafer
Dave Brown*

DEFINITION

This fund is responsible for the treatment and delivery of potable water of sufficient quantity and quality to meet domestic, fire suppression, commercial, industrial, and irrigation needs within the system's retail service area. Water demand varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,900 service installations. Water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 where it is treated to meet state and federal drinking water standards. Seasonal supply capabilities are provided by the Kissel, Kiwanis, Gardner, and Airport wells and through Aquifer Storage and Recovery.

The Utilities and Engineering Department was eliminated in 2017 and Water was moved to the Public Works Department. Water will be sharing in the cost to administer the Public Works Department.

The move to automated meter reading was completed, however, we are experiencing some technology advances and some equipment becoming out dated. There are several issues on the immediate horizon that will have significant economic impacts on the utility - these include issues related to the Water Plant intake, Safe Drinking Water Act rule modifications and implementation, Yakima Basin Integrated Plan, Endangered Species Act (ESA), State Salmon Recovery Programs, Climate Change, and 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 (reduces corrosion of lead), Fluoride, Aluminum Chlorhydrate used for coagulation, Polymer used to aid coagulation in both raw and recycled water and as a filter aid, and salt used 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 3 and Stage 4 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. Testing for the Aquifer Storage and Recover project has added to the number and type of testing.

Treatment Optimization Performance Goal

The Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units in 95% of the samples. The Water Treatment Plant has adopted the Treatment Optimization Performance Goal of keeping the Water Treatment Plant effluent at or below 0.1 Nephelometric Turbidity Units in 95% of the samples. We have met those goals for six years and received the Silver Certificate in 2015.

The 2007 water efficiency rules places an emphasis on non-revenue produced or unaccounted for water, more efficient water use (conservation) including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of a three year average of total water produced into the distribution system and reported annually. In July of 2017 with the adoption of the Water System Plan, the City Council adopted two water efficiency goals and 6 water efficiency measures.

Water Rate Study

A water rate study will be conducted for years 2019 - 2024. This will be the fourth multi-year water rate study the city has conducted. The city adopted the process of conducting five year rate studies in 1996 to help stabilize rates, keep rate increases as low as possible, keep necessary increases as even as possible and insure adequate funding for operations and capital improvements. The capital improvement program is adopted by Council through the six-year Water System Plan and will be incorporated within this study.

The City adopted an 8.5% increase in Rates for 2017 and 2018.

Aquifer Storage and Recovery

In 1998 the Water/Irrigation Division started a process to insure adequate water deliver to our customers during periods of drought and due to affects from climate change. In 2001 we conducted tests at the Kissel well. That test indicated we could put water into the aquifer and store it for future use. The city filed for a reservoir permit at the Washington Department of Ecology (Ecology). In 2014/15 we conducted further tests at the Gardner well. Again it demonstrated we could store water in the aquifer for future use. The second round of testing was funded by the Yakima Basin Integrated Plan (IP). The city obtained a permanent reservoir permit from Ecology in January of 2017. When Aquifer Storage and Recovery is fully implemented the city will have a full redundant water supply to withstand droughts and climate change affects.

Function(s): 764, 765, 771 & 772.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
Fire Suppression Administration	Actual	Actual	Estimated	Projected
Fire Hydrants Painted	279	1,291	5	300
City Fire Hydrants Tested	628	628	550	651
Fire Hydrants Repaired	40	16	15	20
Fire Hydrants Replaced	15	15	18	25
New Fire Hydrants Installed	28	7	9	25

Potable Water Distribution				
Water Meters in Place	18,750	18,730	18,727	18,735
New Water Services Installed	47	67	57	60
New Fire Services Installed	5	9	6	10
Water Service Meter Sets Replaced	160	139	120	125
Number of Water Meters Replaced	362	51	75	70
Number of Water Main Breaks	3	7	10	7

Potable Water Supply				
Millions of Gallons of Water Produced	3,981	3,845	3,850	3,850
Number of Water Quality Complaints	6	8	8	8
Percent of Water Meeting Disinfection Requirement	100%	100%	100%	100%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%	100%
Percent of Water Meeting Treatment Optimization Perform Goal *	100%	100%	100%	100%

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
1273	Water and Irrigation Manager	1.00	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00	1.00
8251	Waterworks Device Technician	2.00	2.00	2.00	2.00
8252	Water Device Crew Leader ⁽¹⁾	1.00	0.00	0.00	0.00
8253	Water Meter Infrastructure Crew Leader ⁽¹⁾	0.00	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00	1.00
8332	Water Treatment Plant Operator II	2.00	2.00	2.00	2.00
8333	Water Treatment Plant Operator III	4.00	4.00	4.00	4.00
8335	Water Quality Specialist	1.00	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00	1.00
8741	Waterworks Specialist I ⁽²⁾	3.00	5.00	5.00	5.00
8742	Waterworks Specialist II ⁽²⁾	6.00	4.00	4.00	4.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00	1.00
11105	Water/Irrigation Engineer	1.00	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00
Total Personnel ⁽³⁾		31.00	31.00	31.00	31.00

- (1) The Water Meter Infrastructure Crew Leader replaced the Water Device Crew Leader in 2015 due to a reorganization.
 (2) Waterworks Specialist I is upgraded to Waterworks Specialist II upon passing performance exam.
 (3) Water funds 1.20 FTE's in Codes (220) and Engineering (700) and 1.97 FTE's are funded by Stormwater (441), Wastewater (473), Irrigation (475) and Public Works (560).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
764 Distribution	\$ 2,425,165	\$ 2,508,007	\$ 2,601,872	\$ 2,607,133	\$ 2,536,184	(2.7)%
765 Potable Water Supply	1,673,214	1,762,002	2,020,327	2,007,938	2,060,195	2.6 %
771 Capital Administration	105,836	105,765	117,505	114,778	135,135	17.7 %
772 Potable Water Administration	4,317,540	4,727,975	4,645,714	4,725,362	4,910,239	3.9 %
Debt Service	863,426	818,732	823,174	813,924	809,115	(0.6)%
Total	9,385,181	9,922,481	10,208,592	10,269,135	10,450,868	1.8 %

BUDGET SUMMARY

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
34 Chrgs f/Goods & Svcs	8,824,977	8,956,564	9,500,000	9,140,000	9,500,000	3.9 %
35 Non-Court Fines & Forf	63,112	20,064	25,000	110,000	50,000	(54.5)%
36 Miscellaneous Revenues	26,755	30,847	49,000	49,592	31,000	(37.5)%
37 Prop & Trust Gains	280,126	221,950	129,000	158,500	131,000	(17.4)%
39 Other Financing Sources	—	—	—	5,781	—	(100.0)%
Transfers In	9,103	—	—	—	—	n/a
Total	9,204,073	9,229,425	9,703,000	9,463,873	9,712,000	2.6 %
Fund Balance						
Beginning Balance	3,605,526	3,094,644	2,437,323	2,437,323	1,632,061	(33.0)%
Revenues less Expenditures	(181,108)	(693,056)	(505,592)	(805,262)	(738,868)	(8.2)%
Ending Balance	\$ 3,424,418	\$ 2,401,588	\$ 1,931,731	\$ 1,632,061	\$ 893,193	(45.3)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 1,777,950	\$ 1,890,979	\$ 2,028,761	\$ 2,000,792	\$ 2,055,843	2.8 %
200 Personnel Benefits	690,231	767,892	827,708	848,590	847,715	(0.1)%
Sub-Total Salaries & Benefits	2,468,181	2,658,871	2,856,469	2,849,382	2,903,558	1.9 %
300 Operating Supplies	609,048	678,119	505,000	532,000	525,000	(1.3)%
400 Professional Services & Charges	4,253,847	4,405,703	4,657,130	4,742,308	4,871,373	2.7 %
500 Intergovernmental	—	—	33,000	—	—	n/a
600 Capital Projects	—	—	177,000	174,000	185,000	6.3 %
700 Debt Service - Principal	741,844	741,844	751,095	741,845	741,845	— %
800 Debt Service - Interest	121,581	76,887	72,079	72,079	67,270	(6.7)%
Transfers	1,190,679	1,361,057	1,156,821	1,157,521	1,156,821	(0.1)%
Total Expenditures	\$ 9,385,180	\$ 9,922,481	\$ 10,208,594	\$ 10,269,135	\$ 10,450,867	1.8 %

Distribution - 764

The proposed expenditures in this function are for new water services and the maintenance and operation of the potable water distribution system.

Account 12 Overtime - The functions that regularly require overtime are response to customer emergencies and water main breaks.

Account 13 Special Pay - The areas that require special pay frequently are for individuals on emergency standby, shift premium or those employees who receive bilingual pay. This account also contains lump sum payments authorized in collective bargaining agreements.

Account 41 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. This account also provides funds for public notices, cross connection notices and advertising for replacement employees. Travel for training necessary for education requirements for those individuals certified is also included.

Account 43 Transportation & Training - Used for Division travel for staff to maintain Water Certifications and other work task related training.

Account 44 Taxes & Assessments - This account pays the State B & O taxes at the rate of 5.029% of billed income except for water used to irrigate.

Account 45 Rentals & Leases - The fee for Plant operation of the Public Works facility was moved to function 772 - Administration.

Account 48 Repairs and Maintenance - Contractor services e.g. water quality testing, saw cutting of concrete streets, sidewalks or curbs so the division can accomplish repairs or new service installations. Contractors to restore asphalt or concrete for street cuts, sidewalks and curb after new service installations. Repair and maintenance of vehicle fleet.

Account 49 Miscellaneous - This account consists right of way use permits, membership in American Water Works Association and Cross Connection groups and registration fees associated with training courses.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	% Chng
764 Distribution	Actual	Actual	Budget	Estimate	Budget	YE Est to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 953,182	\$ 1,025,124	\$ 1,047,372	\$ 1,039,274	\$ 1,055,187	1.5 %
12 Overtime	13,705	10,622	20,000	20,000	20,000	— %
13 Special Pay	31,296	30,361	37,318	37,318	37,318	— %
14 Retire/Term Cashout	8,179	5,136	2,500	2,500	18,250	630.0 %
Total	1,006,362	1,071,243	1,107,190	1,099,092	1,130,755	2.9 %
200 Benefits	412,141	455,501	471,824	485,993	481,460	(0.9)%
300 Operating Supplies						
31 Office & Oper Supplies	391,691	403,295	236,000	233,000	236,000	1.3 %
32 Fuel	30,971	33,393	35,000	35,000	35,000	— %
34 Items Pchsd f/Resale	—	22	—	—	—	n/a
35 Small Tools & Equip	19,439	12,307	9,000	9,000	9,000	— %
Total	442,101	449,017	280,000	277,000	280,000	1.1 %
400 Professional Services & Charges						
41 Professional Services	1,816	3,055	2,300	2,300	2,300	— %
42 Communications	8,283	7,042	5,663	7,961	7,961	— %
43 Trans & Training	523	411	3,000	3,000	3,000	— %
44 Taxes & Assessments	188,141	170,172	188,000	188,000	188,000	— %
45 Rentals & Leases	86,692	89,681	93,080	93,080	2,000	(97.9)%
47 Public Utility Services	4,047	7,407	4,878	4,878	4,878	— %
48 Repairs & Maintenance	103,448	100,521	119,338	112,229	121,229	8.0 %
49 Miscellaneous	58,611	40,961	36,600	46,600	36,600	(21.5)%
Total	451,561	419,250	452,859	458,048	365,968	(20.1)%

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
764 Distribution	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
63 Impr Other Than Bldg	—	—	165,000	165,000	165,000	— %
64 Machinery & Equipment	—	—	12,000	9,000	—	(100.0)%
Total	—	—	177,000	174,000	165,000	(5.2)%
Vehicle Replacement	113,000	113,000	113,000	113,000	113,000	— %
Total Expenditures	\$ 2,425,165	\$ 2,508,011	\$ 2,601,873	\$ 2,607,133	\$ 2,536,183	(2.7)%

Potable Water Supply - 765

The proposed expenditures are for the maintenance and operation of the domestic water supply at the Naches River Water Treatment Plant, intake structures, wells, aquifer storage and recovery, reservoirs and booster pump stations. Also included is response to customer emergencies, operator absences, equipment failures, water quality emergencies related to weather.

Account 12 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 13 Special Pay - The areas that require special pay frequently are for individuals on emergency standby, shift premium or those employees who receive bilingual pay. This account also contains lump sum payments authorized in collective bargaining agreements.

Account 31 Office and Operating Supplies - Items purchased include Aluminum Chlorhydrate (used as a coagulant), salt (purchased to make chlorine for disinfection at the water treatment plant with the on-site sodium hypochlorite generator), Chlorine Tablets (at the wells), Polyelectrolyte (used as a filter and coagulant aid), Fluoride (to prevent dental cavities) and Caustic Soda (used to add alkalinity and increase the pH of the finished water for corrosion control).

Account 41 Professional Services - Costs for engineering associated with the Water Treatment Plant and Telemetry Control Systems. Also included is advertising for replacement operators and other advertisements associated with water quality.

Account 43 Transportation & Training - Used for Division travel for staff to maintain Water Certifications and other work task related training.

Account 44 Taxes & Assessments - This account pays the State B & O taxes at the rate of 5.029% of billed income except for water used to irrigate.

Account 47 Public Utility Services - This account pays for electrical charges to operate the WTP, pump stations and the wells.

Account 48 Repairs and Maintenance - Contractor services e.g. water quality testing, Plant maintenance, and repair and maintenance of vehicle fleet.

Account 49 Miscellaneous - This account consists of the water share of Contract storage water, membership in American Water Works Association and the Yakima Basin Joint Board, and registration fees associated with training courses.

Account 64 Machinery & Equipment - This account pays replacement Water Quality measuring equipment.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
765 Potable Water Supply	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 481,854	\$ 525,991	\$ 618,654	\$ 597,584	\$ 613,629	2.7 %
12 Overtime	53,882	50,557	55,000	55,000	55,000	— %
13 Special Pay	13,200	13,087	18,235	18,235	18,235	— %
14 Retire/Term Cashout	4,083	16,168	4,000	5,300	5,300	— %
Total	553,019	605,803	695,889	676,119	692,164	2.4 %
200 Benefits	210,326	244,078	277,885	284,076	283,768	(0.1)%
300 Operating Supplies						
31 Office & Oper Supplies	160,554	225,442	211,700	241,700	231,700	(4.1)%
32 Fuel	3,190	1,294	5,000	5,000	5,000	— %
35 Small Tools & Equip	2,890	2,109	8,000	8,000	8,000	— %
Total	166,634	228,845	224,700	254,700	244,700	(3.9)%
400 Professional Services & Charges						
41 Professional Services	1,495	2,210	20,000	5,000	20,000	300.0 %
42 Communications	1,379	1,165	3,629	3,529	3,529	— %
43 Trans & Training	2,711	434	1,600	2,000	1,600	(20.0)%
44 Taxes & Assessments	188,073	170,133	194,060	194,060	194,060	— %
45 Rentals & Leases	—	2,062	1,500	1,500	1,500	— %
47 Public Utility Services	389,902	376,009	416,864	420,454	420,674	0.1 %
48 Repairs & Maintenance	25,842	23,334	29,300	30,000	34,300	14.3 %
49 Miscellaneous	106,434	80,529	127,500	109,100	127,500	16.9 %
Total	715,836	655,876	794,453	765,643	803,163	4.9 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	9,000	n/a
Vehicle Replacement	27,400	27,400	27,400	27,400	27,400	— %
Total Expenditures	\$ 1,673,215	\$ 1,762,002	\$ 2,020,327	\$ 2,007,938	\$ 2,060,195	2.6 %

Capital Administration - 771

These expenditures provide for Capital Improvements Program administration.

Account 12 Overtime - The functions that regularly require overtime are emergencies associated with developer projects or capital improvement projects.

Account 13 Special Pay - The areas that require special pay frequently are for individuals on emergency standby, shift premium or those employees who receive bilingual pay. This account also contains lump sum payments authorized in collective bargaining agreements.

Account 43 Transportation & Training - Used for Division travel for staff to maintain Water Certifications and other work task related training.

Account 49 Miscellaneous - This account has, membership in American Water Works Association and registration fees associated with training courses.

Account 642 Operating Equipment - This account will pay for replacement water distribution system hydraulic model software.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
771 Capital Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 74,623	\$ 73,412	\$ 76,870	\$ 76,870	\$ 78,544	2.2%
12 Overtime	475	179	1,000	1,000	1,000	—%
13 Special Pay	353	127	400	400	400	—%
14 Retire/Term Cashout	396	419	500	400	500	25.0%
Total	75,847	74,137	78,770	78,670	80,444	2.3%
200 Benefits	24,051	25,202	27,098	27,371	30,054	9.8%
300 Operating Supplies						
32 Fuel	314	258	300	300	300	—%
400 Professional Services & Charges						
42 Communications	715	599	1,097	1,097	1,097	—%
43 Trans & Training	400	—	1,500	800	1,500	87.5%
48 Repairs & Maintenance	174	1,001	2,000	1,500	2,000	33.3%
49 Miscellaneous	1,334	1,568	3,740	2,040	5,740	181.4%
Total	2,623	3,168	8,337	5,437	10,337	90.1%
600 Capital Outlay						
64 Machinery & Equipment	—	—	—	—	11,000	n/a
Vehicle Replacement	3,000	3,000	3,000	3,000	3,000	—%
Total Expenditures	\$ 105,835	\$ 105,765	\$ 117,505	\$ 114,778	\$ 135,135	17.7%

Potable Water Administration - 772

These expenditures fund the administration of the operation of the potable water system.

Account 13 Special Pay - The areas that require special pay frequently are for employees who receive bilingual pay.

Account 41 Professional Services - The primary components in this account include the City Service Charge paid to the General Fund for administrative support, along with the insurance "premium" paid to the Risk Management Fund. This line item also includes the defense of the City's water rights for water right transfers and the assistance in the development of legislation critical to the needs of the City. Also included are the fees required to secure annual operating permit from the Washington Department of Health for the domestic water system and for conservation fees. The permit fees are based on water service population.

Account 43 Transportation & Training - Used for Manager travel to maintain Water Certification and other work task related training.

Account 44 Taxes & Assessments - Pays the 20% In Lieu Tax

Account 45 Rentals & Leases - Pays Water's share of cost to operate and maintain the Public Works facility. Moved from function 764 - Water Distribution.

Account 49 Miscellaneous - The primary component of the account is the customer service charge paid to General Fund that represents Water's share of the utility billing costs, Membership in American Water Works Association, Water Resources Association and Washington Water Utility Council, and registration fees associated with training courses. This account also pays Water's share of the Public Works Administrative costs.

Transfers Out - Included transfers to the Capital Fund (\$750,000 in 2017) to the debt service fund for revenue bonds maturing in 2018 (\$234,700) and to Wastewater Operating Fund.

420 - 2018 Adopted Budget

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
772 Potable Water Administration	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 141,101	\$ 125,302	\$ 141,522	\$ 141,522	\$ 147,091	3.9 %
13 Special Pay	1,217	10,891	1,689	1,689	1,689	— %
14 Retire/Term Cashout	402	3,604	3,700	3,700	3,700	— %
Total	142,720	139,797	146,911	146,911	152,480	3.8 %
200 Benefits	43,712	43,112	50,901	51,149	52,433	2.5 %
400 Professional Services & Charges						
41 Professional Services	854,519	992,270	973,624	1,038,684	1,068,821	2.9 %
42 Communications	879	671	726	726	726	— %
43 Trans & Training	1,475	704	2,500	1,500	2,500	66.7 %
44 Taxes & Assessments	1,704,915	1,768,846	1,870,500	1,870,500	1,870,500	— %
45 Rentals & Leases	—	—	—	—	93,493	n/a
49 Miscellaneous	522,040	564,918	554,132	601,771	655,866	9.0 %
Total	3,083,828	3,327,409	3,401,482	3,513,181	3,691,906	5.1 %
500 Intergovernmental Services						
55 Intergov't Equity Trans	—	—	33,000	—	—	n/a
Transfers Out	1,047,279	1,217,657	1,013,421	1,014,121	1,013,421	(0.1)%
Total Expenditures	\$ 4,317,539	\$ 4,727,975	\$ 4,645,715	\$ 4,725,362	\$ 4,910,240	3.9 %

Debt Service

These expenditures are for debt service payments due to state agencies.

WATER DEBT SERVICE

	2016	2017	2018	Maturity
	Actual	Year-End	Projected	Date
	Actual	Estimate	Budget	
Water Treatment Plant Improvement PW Trust Fund Loan	\$ 134,725	\$ 134,725	\$ 134,725	2023
Water Treatment Plant Impr PW Trust Fund Loan Interest	5,389	4,715	4,042	2023
Drinking Water State Revolving Fund (SRF) Loan	47,073	47,073	47,073	2025
Interest on Drinking Water SRF Loan	2,354	2,118	1,883	2025
Gardner Park Well PWTF Loan	121,149	121,149	121,149	2030
Gardner Park Well PWTF Loan Interest	7,875	7,269	6,663	2030
Recycle Drinking Water SRF Loan	175,740	184,990	175,740	2033
Recycle Drinking Water SRF Interest	50,086	47,450	44,814	2033
Automated Meter Read PWTF Loan	263,158	263,158	263,158	2033
Automated Meter Read PWTF Interest	11,184	10,526	9,868	2033
Total	\$ 818,733	\$ 823,173	\$ 809,115	

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Debt Service	Actual	Actual	Budget	Estimate	Budget	to Proj
Debt Service	\$ 863,426	\$ 818,732	\$ 823,174	\$ 813,924	\$ 809,115	(0.6)%

Revenue

Revenue for this fund comes from the following sources:

- Sale of Materials - Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water Hydrants - Water sold through hydrant meters.
- Water Operating Revenue - Water sold through water meters.
- Personnel Services - Labor income for installing meters, taps and hydrants.
- Interest - Investment and contract interest earned.
- New Services - New water services sold.
- Domestic Connection Charges - Connection fees.
- Base Irrigation Charges - Connection fees when using domestic water for irrigation.
- Distribution Connection Charges - Connection fees for connecting to the distribution system.

Revenue	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Beginning Balance	\$ 3,605,526	\$ 3,094,644	\$ 2,437,323	\$ 2,437,323	\$ 1,632,061	(33.0)%
34 Chrgs f/Goods & Svcs	8,824,977	8,956,564	9,500,000	9,140,000	9,500,000	3.9 %
35 Non-Court Fines & Forf	63,112	20,064	25,000	110,000	50,000	(54.5)%
36 Miscellaneous Revenues	26,755	30,847	49,000	49,592	31,000	(37.5)%
37 Prop & Trust Gains	280,126	221,950	129,000	158,500	131,000	(17.4)%
39 Other Financing Sources	—	—	—	5,781	—	(100.0)%
Transfers In	9,103	—	—	—	—	n/a
Total	\$ 12,809,599	\$ 12,324,069	\$ 12,140,323	\$ 11,901,196	\$ 11,344,061	(4.7)%

WATER CAPITAL - 477

Director of Public Works
Wastewater Division Manager

Scott Schafer
Dave Brown

DEFINITION

This fund accounts for all the capital projects related to drinking water resources including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

The Capital Outlay budget represents some of the CIP program adopted in the 2017 Water System Plan, some projects may need to be delayed pending rate adjustments.

Function(s): 773.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
773 Capital Improvement	\$ 467,972	\$ 312,384	\$ 1,444,000	\$ 1,175,160	\$ 1,696,500	44.4 %
Object/Type						
33 Intergovernmental	—	7,140	—	30,600	106,560	248.2 %
36 Miscellaneous Revenues	—	—	—	—	20,000	n/a
37 Prop & Trust Gains	56,701	—	—	100,000	150,000	50.0 %
39 Other Financing Sources	351,480	—	—	—	—	n/a
Transfers In	750,000	750,000	750,000	750,000	750,000	— %
Total	1,158,181	757,140	750,000	880,600	1,026,560	16.6 %
Fund Balance						
Beginning Balance	3,672,214	4,010,943	4,455,699	4,455,699	4,161,139	(6.6)%
Revenues less Expenditures	690,209	444,756	(694,000)	(294,560)	(669,940)	127.4 %
Ending Balance	\$ 4,362,423	\$ 4,455,699	\$ 3,761,699	\$ 4,161,139	\$ 3,491,199	(16.1)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
400 Professional Services & Charges	\$ —	\$ —	\$ —	\$ 115,160	\$ —	(100.0)%
600 Capital Projects	467,972	312,384	1,444,000	1,060,000	1,696,500	60.0 %
Total Expenditures	\$ 467,972	\$ 312,384	\$ 1,444,000	\$ 1,175,160	\$ 1,696,500	44.4 %

EXPLANATORY NARRATIVE

Capital Improvement - 773

The total capital outlay is detailed below. Funds budgeted in the 2017 year-end estimate and not spent are brought forward to 2018.

WATER CAPITAL EXPENDITURES

Automated Meter Reading (Project #2261)	\$ 65,000
Intake, River redirection (Project #2335)	700,000
WTP Water meters and actuators (Project #2438)	10,000
Low Water Use Demonstration Gardens(Project #2441)	126,500
2018 Water Main Replacement (project #2461)	175,000
Hathaway Waterline Replacement (Project #2463)	600,000
Add Coal to WTP Filters	20,000
Total Capital Outlay	\$ 1,696,500

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
773 Capital Improvement						
400 Professional Services & Charges						
41 Professional Services	\$ —	\$ —	\$ —	\$ 45,160	\$ —	(100.0)%
48 Repairs & Maintenance	—	—	—	70,000	—	(100.0)%
Total	—	—	—	115,160	—	(100.0)%
600 Capital Outlay						
63 Impr Other Than Bldg	—	7,140	—	—	—	n/a
64 Machinery & Equipment	—	—	—	—	65,000	n/a
65 Construction Projects	467,972	305,244	1,444,000	1,060,000	1,631,500	53.9 %
Total	467,972	312,384	1,444,000	1,060,000	1,696,500	60.0 %
Total Expenditures	\$ 467,972	\$ 312,384	\$ 1,444,000	\$ 1,175,160	\$ 1,696,500	44.4 %

Revenue

The total 2018 projected revenue is comprised of a transfer from the Water operating fund (474), Department of Ecology grants and \$72,000 from the Integrated Plan and Downtown Merchants for low water use demonstration gardens.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
Revenue						
Beginning Balance	\$ 3,672,214	\$ 4,010,943	\$ 4,455,699	\$ 4,455,699	\$ 4,161,139	(6.6)%
33 Intergovernmental	—	7,140	—	30,600	106,560	248.2 %
36 Miscellaneous Revenues	—	—	—	—	20,000	n/a
37 Prop & Trust Gains	56,701	—	—	100,000	150,000	50.0 %
39 Other Financing Sources	351,480	—	—	—	—	n/a
Transfers In	750,000	750,000	750,000	750,000	750,000	— %
Total	\$ 4,830,395	\$ 4,768,083	\$ 5,205,699	\$ 5,336,299	\$ 5,187,699	(2.8)%

IRRIGATION OPERATING - 475

Director of Public Works
Wastewater Division Manager

Scott Schafer
Dave Brown

DEFINITION

Irrigation is responsible for the operation and maintenance of the city-owned irrigation utility. The irrigation system includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche Canal Association, Yakima Valley Canal, and Yakima Tieton Irrigation District.

The Utilities and Engineering Department was eliminated in 2017 and Irrigation was moved to the Public Works Department. Irrigation will be sharing in the cost to administer the Public Works Department.

System Operation and Maintenance (O & M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines (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 2016 adopted rate for service is \$0.0352 per square foot of lot. The rate includes an O & M component at \$0.0212 per square foot and a capital improvement component at \$0.0140 per square foot. The capital rate will need to be adjusted next year to fund the Nelson Dam refurbishment project.

A Comprehensive System Plan, or road map, to upgrade and rehabilitate the irrigation systems, including the General - 308 System, was completed in 2000. The City issued revenue bonds in August, 2004, for \$5,000,000. In 2013 the City issued an inter-fund loan of \$917,000 to fund the planned reconstruction of the General - 308 System and the refurbishment of the remaining systems in 2013. Phase 2, replacement of the large transmission system of the General - 308 System was completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution systems, began in 2007 and was complete by the spring of 2011. Phase 4 began with design in the summer of 2010 and construction was completed in the spring of 2013. Some additional refurbishments are in the planning and design stages.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT). Yakama Nation, Yakima County Flood Control; Zone District, US Fish and Wildlife and Bureau of Reclamation (BOR) about both a short-term and long-term fix for the Nelson Dam Diversion and the Fruitvale Canal Diversion. We are currently implementing some of the alternatives included in the study in partnership with WSDOT and Yakima County through the Lower Naches River Coordination Partnership Group. The group was evaluating several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems at the Nelson Dam and 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, Yakama Nation, and Yakima County Flood Control Zone District.

Function(s): 782.

PERFORMANCE STATISTICS

	2015	2016	2017	2018
Irrigation Supply	Actual	Actual	Estimated	Projected
Feet of Irrigation Main Replaced by Irrigation Crew	230	—	—	100
Number of Irrigation Services Replaced	309	272	170	200
Number of Irrigation Main Leaks	44	41	31	30
Number of Service Work Orders	687	881	1,200	900

AUTHORIZED PERSONNEL

Class Code	Position Title	2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Projected Budget
8671	Irrigation Specialist I ⁽¹⁾	2.00	2.00	2.00	2.00
8672	Irrigation Specialist II ⁽¹⁾	2.00	2.00	2.00	2.00
8673	Irrigation Crew Leader	2.00	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00	1.00
Total Personnel ⁽²⁾		7.00	7.00	7.00	7.00

- (1) Irrigation Specialist I is an entry level position; upon certification there's an automatic upgrade to Irrigation Specialist II.
 (2) Irrigation funds 1.53 FTE's in Codes (220), Water (474) and Public Works (560).

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
782 Operations & Maintenance	\$ 1,802,284	\$ 1,881,467	\$ 1,737,460	\$ 1,767,461	\$ 1,802,753	2.0 %
Object/Type						
34 Chrgs f/Goods & Svcs	1,861,439	1,818,153	1,803,000	1,803,000	1,803,000	— %
36 Miscellaneous Revenues	771	625	500	500	500	— %
37 Prop & Trust Gains	5,900	637	—	—	—	n/a
39 Other Financing Sources	—	30,580	—	800	—	(100.0)%
Transfers In	1,811	—	—	—	—	n/a
Total	1,869,921	1,849,995	1,803,500	1,804,300	1,803,500	— %
Fund Balance						
Beginning Balance	854,274	897,427	865,954	865,954	902,793	4.3 %
Revenues less Expenditures	67,637	(31,472)	66,040	36,839	747	(98.0)%
Ending Balance	\$ 921,911	\$ 865,955	\$ 931,994	\$ 902,793	\$ 903,540	0.1 %

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
100 Salaries & Wages	\$ 475,778	\$ 512,876	\$ 530,106	\$ 530,558	\$ 539,773	1.7 %
200 Personnel Benefits	199,270	215,523	226,415	231,490	233,624	0.9 %
Sub-Total Salaries & Benefits	675,048	728,399	756,521	762,048	773,397	1.5 %
300 Operating Supplies	82,120	76,362	81,500	76,000	80,500	5.9 %
400 Professional Services & Charges	805,116	876,706	866,439	895,513	915,856	2.3 %
600 Capital Projects	—	—	3,000	3,900	3,000	(23.1)%
Transfers	240,000	200,000	30,000	30,000	30,000	— %
Total Expenditures	\$ 1,802,284	\$ 1,881,467	\$ 1,737,460	\$ 1,767,461	\$ 1,802,753	2.0 %

EXPLANATORY NARRATIVE

Operations & Maintenance - 782

The proposed expenditures are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

Account 12 Overtime - Expenditures for personnel that respond to emergency repairs.

Account 13 Special Pay - Expenditures for bilingual and personnel on stand-by that respond to emergency shut offs or repairs during the irrigation season, along with lump sum distributions as set forth in bargaining agreements.

Account 31 Office and Operating Supplies - Price increases in steel and plastics account for the largest impact in this area. This account supports office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.

Account 41 Professional Services - The primary components of this account are the City Service Charge paid to General Fund to cover administrative costs and the insurance “premium” paid to the Risk Management Fund. Also included is renewal of mandatory herbicide applicators and Commercial Driver’s Licenses, 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. Additionally, revenue for public notices and replacement employee advertisement is in this account.

PROFESSIONAL SERVICES

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual renewal of mandatory license
Commercial Driver’s license renewal physical	Annual renewal of mandatory license
Engineering services	Consulting for permits easements
Attorneys	Defense of Water Rights, easements, permits

Account 43 Transportation & Training - Used for Division travel for staff to maintain herbicide applicator license and training on pumps and motors

Account 48 Repairs and Maintenance - Contractor services e.g. saw cutting of concrete streets, sidewalks or curbs so the division can accomplish repairs or new service installations. Contractors to restore asphalt or concrete for street cuts, sidewalks and curb after new service installations. Repair and maintenance of vehicle fleet.

Account 49 Miscellaneous - This account consists primarily of the customer service charge paid to General Fund to fund irrigation’s share of the utility billing process and also is to pay the irrigation share of Contract storage water and membership in the Yakima Basin Joint Board, right of way use permits, and registration fees associated with training courses. Irrigation share of Public Works Administrative costs.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
782 Operations & Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
100 Salaries & Wages						
11 Salaries & Wages	\$ 439,438	\$ 476,112	\$ 494,513	\$ 494,513	\$ 503,680	1.9 %
12 Overtime	15,719	17,219	15,000	15,000	15,000	— %
13 Special Pay	14,038	15,145	16,093	16,093	16,093	— %
14 Retire/Term Cashout	6,584	4,401	4,500	4,952	5,000	1.0 %
Total	475,779	512,877	530,106	530,558	539,773	1.7 %

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
782 Operations & Maintenance	Actual	Actual	Budget	Estimate	Budget	to Proj
200 Benefits	199,270	215,523	226,415	231,490	233,624	0.9 %
300 Operating Supplies						
31 Office & Oper Supplies	64,278	64,701	62,000	59,000	61,000	3.4 %
32 Fuel	10,445	10,539	12,000	12,000	12,000	— %
35 Small Tools & Equip	7,397	1,122	7,500	5,000	7,500	50.0 %
Total	82,120	76,362	81,500	76,000	80,500	5.9 %
400 Professional Services & Charges						
41 Professional Services	196,814	228,007	219,507	239,341	240,460	0.5 %
42 Communications	1,863	2,308	2,044	2,561	3,341	30.5 %
43 Trans & Training	101	1,800	1,000	200	1,000	400.0 %
44 Taxes & Assessments	144	91	100	100	100	— %
45 Rentals & Leases	6,612	6,777	7,346	6,946	7,733	11.3 %
47 Public Utility Services	387,245	381,358	399,250	395,090	400,290	1.3 %
48 Repairs & Maintenance	34,640	57,849	36,256	36,256	41,256	13.8 %
49 Miscellaneous	177,697	198,518	200,936	215,019	221,676	3.1 %
Total	805,116	876,708	866,439	895,513	915,856	2.3 %
600 Capital Outlay						
64 Machinery & Equipment	—	—	3,000	3,900	3,000	(23.1)%
Transfers Out	210,000	170,000	—	—	—	n/a
Vehicle Replacement	30,000	30,000	30,000	30,000	30,000	— %
Total Expenditures	\$ 1,802,285	\$ 1,881,470	\$ 1,737,460	\$ 1,767,461	\$ 1,802,753	2.0 %

Revenue

Revenue for the Irrigation fund includes:

- Fruitvale Canal Billings - Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges - Income from customers based on total square foot.
- Interest - Investment and contract interest earned.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 854,274	\$ 897,427	\$ 865,954	\$ 865,954	\$ 902,793	4.3 %
34 Chrgs f/Goods & Svcs	1,861,439	1,818,153	1,803,000	1,803,000	1,803,000	— %
36 Miscellaneous Revenues	771	625	500	500	500	— %
37 Prop & Trust Gains	5,900	637	—	—	—	n/a
39 Other Financing Sources	—	30,580	—	800	—	(100.0)%
Transfers In	1,811	—	—	—	—	n/a
Total	\$ 2,724,195	\$ 2,747,422	\$ 2,669,454	\$ 2,670,254	\$ 2,706,293	1.3 %

IRRIGATION CAPITAL - 479

Director of Public Works
Wastewater Division Manager

Scott Schafer
Dave Brown

DEFINITION

The Irrigation Improvement Fund accounts for all the capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

The major source of funding for the Irrigation Improvement Fund is derived from the capital improvement portion of the rates. A \$5,000,000 revenue bond was issued in late August, 2004, to fund reconstruction of the General - 308 System and the eventual refurbishment of the rest of the systems. An interfund loan of \$979,000 was obtained in 2013 (this loan has been paid in full). 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. However, experience in the design and construction of the improvements has allowed for a delay of the second revenue bond. A new \$6,000,000 Bond or loan is required to begin the consolidation of the Fruitvale Canal and Nelson Diversions and the Nelson Dam rebuild.

Function(s): 783.

BUDGET SUMMARY

Function/Title	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
783 Capital Improvement	\$ 939,442	\$ 467,294	\$ 8,367,542	\$ 659,883	\$ 8,367,542	n/a
Object/Type						
34 Chrgs f/Goods & Svcs	1,216,869	1,234,572	1,217,000	1,217,000	1,217,000	— %
36 Miscellaneous Revenues	9	1	60	60	60	— %
39 Other Financing Sources	—	—	6,000,000	—	6,000,000	n/a
Transfers In	210,000	170,000	—	—	—	n/a
Total	1,426,878	1,404,573	7,217,060	1,217,060	7,217,060	493.0 %
Fund Balance						
Beginning Balance	1,070,351	1,503,177	2,440,457	2,440,457	2,997,634	22.8 %
Revenues less Expenditures	487,436	937,279	(1,150,482)	557,177	(1,150,482)	(306.5)%
Ending Balance	\$ 1,557,787	\$ 2,440,456	\$ 1,289,975	\$ 2,997,634	\$ 1,847,152	(38.4)%

EXPENDITURE SUMMARY BY TYPE

Object/Type	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended Budget	Year-End Estimate	Projected Budget	YE Est to Proj
600 Capital Projects	\$ 621,700	\$ 149,752	\$ 8,050,000	\$ 337,742	\$ 8,050,000	n/a
Transfers	317,742	317,541	317,542	322,141	317,542	(1.4)%
Total Expenditures	\$ 939,442	\$ 467,293	\$ 8,367,542	\$ 659,883	\$ 8,367,542	n/a

EXPLANATORY NARRATIVE

Capital Improvement - 783

IRRIGATION CAPITAL EXPENDITURES

Fruitvale Nelson Dam Rebuild (Project #2010)	\$ 8,000,000
Bond Repayment (last payment in 2033)	317,542
Pump Station - Main Improvement (Project #2440)	50,000
Total Capital Outlay	<u>\$ 8,367,542</u>

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
783 Capital Improvement	Actual	Actual	Budget	Estimate	Budget	to Proj
600 Capital Outlay						
65 Construction Projects	\$ 621,700	\$ 149,752	\$ 8,050,000	\$ 337,742	\$ 8,050,000	n/a
Transfers Out	317,742	317,541	317,542	322,141	317,542	(1.4)%
Total Expenditures	<u>\$ 939,442</u>	<u>\$ 467,293</u>	<u>\$ 8,367,542</u>	<u>\$ 659,883</u>	<u>\$ 8,367,542</u>	n/a

Revenue

Revenues are from Irrigation Assessment fees, interfund transfers and \$6,000,000 Bond or loan. Funds budgeted in the 2017 year-end estimate and not spent will be brought forward to 2018.

	2015	2016	2017	2017	2018	% Chng
	Actual	Actual	Amended	Year-End	Projected	YE Est
Revenue	Actual	Actual	Budget	Estimate	Budget	to Proj
Beginning Balance	\$ 1,070,351	\$ 1,503,177	\$ 2,440,457	\$ 2,440,457	\$ 2,997,634	22.8%
34 Chrgs f/Goods & Svcs	1,216,869	1,234,572	1,217,000	1,217,000	1,217,000	—%
36 Miscellaneous Revenues	9	1	60	60	60	—%
39 Other Financing Sources	—	—	6,000,000	—	6,000,000	n/a
Transfers In	210,000	170,000	—	—	—	n/a
Total	<u>\$ 2,497,229</u>	<u>\$ 2,907,750</u>	<u>\$ 9,657,517</u>	<u>\$ 3,657,517</u>	<u>\$ 10,214,694</u>	179.3%

APPENDICES

Budget Reader's Guide

Budget Guidelines

Glossary

Abbreviations and Acronyms

Object Code Guide

Summary of Significant Accounting Policies



BUDGET READER'S GUIDE

FUND OVERVIEW

The reference table below identifies City fund groups by type and category.

- **The Accounting Fund type:** This category is defined by Generally Accepted Accounting Principles, and is how funds are combined for financial statement reporting in the Comprehensive Annual Financial Report (CAFR). The State Budgeting, Accounting, and Reporting System (BARS) prescribes the first digit in the fund number based on type for all cities in the state.
- **Operational Department:** This category represents where funds are in the City's management structure - i.e. who is responsible for them. This budget document is sorted and tabbed by operational department.
- **City Grouping:** This category is used to analyze budget performance based on the general purpose of the Fund - i.e. operations, capital, debt service, etc. The citywide budget summaries are grouped in this way, as well as the quarterly budget reports, as these funds perform in a similar manner. For example, most operating funds receive revenue and expend funds ratably throughout the year, while capital funds are project specific.

Function	Accounting	Operational Department	City	
/ Fund Department	Fund Type		Grouping	
General Fund				
102	City Manager	General	City Administration	Gen Gov't
109	Indigent Defense	General	City Administration	Gen Gov't
110	City Council	General	City Administration	Gen Gov't
140	Records	General	City Administration	Gen Gov't
160	Human Resources	General	Human Resources	Gen Gov't
170	Legal	General	Legal	Gen Gov't
180	Municipal Court	General	Municipal Court	Gen Gov't
210	Environmental Planning	General	Community Development	Gen Gov't
220	Code Administration	General	Community Development	Gen Gov't
221	City Hall Facility	General	Public Works	Gen Gov't
250	Economic Development	General	City Administration	Gen Gov't
310	Police	General	Police	Gen Gov't
320	Fire	General	Fire	Gen Gov't
350	Information Technology	General	City Administration	Gen Gov't
590	Intergovernmental	General	Finance	Gen Gov't
600	Operating Transfers	General	Finance	Gen Gov't
612	Financial Services	General	Finance	Gen Gov't
613	State Auditor	General	Finance	Gen Gov't
650	Utility Customer Services	General	Finance	Gen Gov't
653	Parking	General	Finance	Gen Gov't
670	Purchasing	General	Finance	Gen Gov't
681	Police Pension	General	Finance	Gen Gov't
700	Engineering	General	Public Works	Gen Gov't

Function		Accounting		City
/ Fund	Department	Fund Type	Operational Department	Grouping
Other Operating Funds				
123	Economic Development	Special Revenue	City Administration	Op/Enterprise
124	Neighborhood Development	Special Revenue	Community Development	Op/Enterprise
125	Community Relations	Special Revenue	City Administration	Op/Enterprise
131	Parks and Recreation	Special Revenue	Public Works	Gen Gov't
141	Streets	Special Revenue	Public Works	Gen Gov't
142	Arterial Streets	Special Revenue	Utilities & Engineering	Capital
144	Cemetery	Special Revenue	Public Works	Op/Enterprise
150	Emergency Services	Special Revenue	Fire	Op/Enterprise
151	Public Safety Communications	Special Revenue	Fire	Op/Enterprise
152	Police Grants	Special Revenue	Police	Op/Enterprise
161	Downtown Yakima Bus Imp District	Special Revenue	City Administration	Op/Enterprise
162	Trolley	Special Revenue	City Administration	Op/Enterprise
163	Front Street Business Improvement	Special Revenue	City Administration	Op/Enterprise
170	Tourist Promotion	Special Revenue	City Administration	Op/Enterprise
171	Capitol Theater	Special Revenue	City Administration	Op/Enterprise
172	PFD – Convention Center	Special Revenue	Finance	Op/Enterprise
173	Tourist Promotion Area	Special Revenue	City Administration	Op/Enterprise
174	PFD – Capitol Theatre	Special Revenue	Finance	Op/Enterprise
272	2002 & 2009 PFD LTGO Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	Debt Service	Finance	Debt Service
287	1996 GO Convention Center	Debt Service	Finance	Debt Service
321	Central Business District Capital	Capital Project	City Administration	Capital
322	Capitol Theatre Construction	Capital Project	City Administration	Capital
323	Yakima Revenue Development Area	Capital Project	Community Development	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law and Justice Capital	Capital Project	Police	Capital
342	Real Estate Excise Tax (REET 1)	Capital Project	Public Works	Capital
343	Real Estate Excise Tax (REET 2)	Capital Project	Public Works	Capital
344	Streets Capital	Capital Project	Public Works	Capital
345	LID Construction	Capital Project	Public Works	Capital
370	Convention Center Capital	Capital Project	City Administration	Capital
392	Cumulative Reserve – Capital	Capital Project	Public Works	Capital
421	Airport Operating	Enterprise	Airport	Op/Enterprise
422	Airport Capital	Enterprise	Airport	Capital
441	Stormwater Operating	Enterprise	Public Works	Op/Enterprise
442	Stormwater Capital	Enterprise	Public Works	Capital
462	Transit Operating	Enterprise	Public Works	Op/Enterprise
464	Transit Capital	Enterprise	Public Works	Capital
471	Refuse	Enterprise	Public Works	Op/Enterprise
472	Wastewater Treatment Plant Cap Rsv	Enterprise	Public Works	Capital
473	Wastewater Operating	Enterprise	Public Works	Op/Enterprise
474	Water Operating	Enterprise	Public Works	Op/Enterprise
475	Irrigation Operating	Enterprise	Public Works	Op/Enterprise

Function		Accounting		City
/ Fund	Department	Fund Type	Operational Department	Grouping
476	Wastewater Construction	Enterprise	Public Works	Capital
477	Domestic Water Improvement	Enterprise	Public Works	Capital
478	Wastewater Facility Project	Enterprise	Public Works	Capital
479	Irrigation System Improvement	Enterprise	Public Works	Capital
486	Water Revenue Bonds	Enterprise	Finance	Debt Service
488	2008 Wastewater Revenue Bonds	Enterprise	Finance	Debt Service
491	Irrigation Revenue Bond	Enterprise	Finance	Debt Service
493	2003 Wastewater Revenue Bond Red.	Enterprise	Finance	Debt Service
512	Unemployment Compensation Rsv	Internal Service	Human Resources	Reserve
513	Employee Health Benefit Reserve	Internal Service	Human Resources	Reserve
514	Workers Compensation Reserve	Internal Service	Human Resources	Reserve
515	Risk Management Reserve	Internal Service	Finance	Reserve
516	Wellness/Employee Assist Program	Internal Service	Human Resources	Reserve
551	Equipment Rental	Internal Service	Public Works	Op/Enterprise
555	Environmental	Internal Service	Public Works	Op/Enterprise
560	Public Works Administration	Internal Service	Public Works	Op/Enterprise
612	Fire Pension	General	Finance	Reserve
632	YakCorps	Agency	Finance	Trust & Agency
710	Cemetery Trust	Trust	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 and reserve balances.
2. The Council conducts two public meetings/hearings on the proposed budget in November/December to obtain taxpayer comments.
3. During 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 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. In addition, 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 various operating departments. Charts include historical data and budget projections, along with explanatory narrative summaries.

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 the City's legislative policy making. Council members establish the level of services that the City will provide and allocates the funds which will support these services. This budget document represents a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget has incorporated the legislative fiscal priorities set by the Council in the Strategic Planning process.

In addressing these legislative priorities, the budget meets the following objectives:

- Presents a balanced spending plan for operating and capital budgets within existing resources.
- Maintains municipal service level priorities and programs as determined by the City Council.
- Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.
- Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager, and with the Financial Policies approved by Council.
- Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.
- Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.
- Incorporates 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 Strategic Initiative performance is regularly monitored and periodically reported through quarterly and "as needed" reports to the City Manager and City Council.

BUDGET GUIDELINES

MEMORANDUM

To: All Department Directors
All Division Managers
All Administrative Support Staff

From: Cliff Moore, City Manager

Date: July 5, 2017

RE: Fiscal Year 2018 Budget Guidelines

The purpose of these instructions is to communicate the process we will be using to develop the FY 2018 budget. We will be considering key strategies, priorities, and objectives with the overall goal of allocating resources to meet the following strategic priorities of the City Council:

- Economic Development
- Public Safety
- Neighborhood and Community Building
- Public Trust and Accountability
- Partnership Development

The following key principles will be observed as we prepare the City's FY 2018 budget and a new five-year financial plan.

- The City must adopt a balanced budget that is fiscally prudent and sustainable. This may require departments to change the method of service delivery, change the current service levels, or discontinue certain services in order to live within available resources.
- Department goals should align with the City Council's five strategic priorities.
- Departments prepare concise business plans that describe how goals, objectives, and key intended outcomes will advance the City's five strategic priorities and the citizen survey. In summary, identify outcomes to be achieved with proposed resource requests.
- Identify key performance measures to evaluate the effectiveness and efficiencies of meeting the strategic priorities and key intended outcomes.
- Identify programs or services that can be subject to "managed competition" or alternative service delivery options.
- Identify capital investments for projects, facilities and equipment that will optimize city infrastructure, services, and operational efficiencies. Include maintenance and operating costs in your capital requests.
- Assume no base compensation increases unless negotiated in current collective bargaining agreements. Budget all scheduled performance-based merit increases.
- New or reclassified positions will be considered on an extremely limited basis.
- Unrestricted reserve funds shall only be used for one-time capital costs. Maintain flat or moderate maintenance and operating expense adjustments.
- Training costs should be based on specific training needs identified in each department's business plan. Use training to enhance employee productivity and performance. To save travel expenses, identify training that can be brought "in house", maximizing the use of the City's training facility.

- Identify significant programs and operational changes separately as a policy proposal to meet strategic priorities. Significant operation program changes include:
 - Major service reductions or expansions;
 - Any increase or decrease in staffing levels;
 - Significant one-time costs;
 - Significant ongoing cost increase to maintain existing services or changes in the method of service delivery;
 - Changes in operations that will significantly affect customer service - either external or internal to the organization; and
 - Proposed fee increases or new revenue sources.
 - As possible, any proposal for additional budget authority for staff or programs should come with proposed reductions in other areas.

2018 comes with special challenges in that we must rebuild the General Government fund balances as well as our benefit and insurance reserves. Additional assessments will be made to divisional budgets mid-year 2017 for medical and risk management. Although conservative and careful management of resources will help to alleviate the potential need for extra budget reductions in the remainder of 2017 and/or in 2018, we are not ruling out modest budget reductions

Finance will be submitting more detailed instructions for budget development under separate cover including a schedule of the budget time line and due dates.

2018 BUDGET PROCESS TIME LINE AND DEADLINES

July 5	Distribution of City Manager's Budget Guidelines - available in shared budget folder. Finance emails to all Senior Staff, Division Managers and Department Assistants.
July 10	Distribution of Finance Director's Budget Process and Budget Spreadsheet Instructions. Distributed to all Senior Staff, Division Managers and Department Assistants by Finance. Saved in shared budget folder.
July 10	New Policy Issue Request Template available in shared budget folder. Open and save a document for all potential 2018 Policy Issue Requests in order to develop a working list. Only brief summary now. Details can be provided later.
July 10	2017 Payroll Budget Reports available in shared budget folder. Positions and Funding, Budget Distribution & Budget Distribution by Position
July 11	2018 Payroll Budget Staffing worksheets available in shared budget folder. Divisions should print their section and begin working on 2018 staffing changes.
July 12	2018 Senior Staff Discuss 2018 Staffing Worksheets. Discuss at Senior Staff - Staffing due July 19. Divisions print their section and make changes. If no changes, please print & submit "no changes" to Finance.
July 19 July 20	Budget Training Session at Senior Staff meeting and Division Manager meeting. Discussion and training covering the entire budget process including Payroll budgeting, excel budget sheets and Policy Issue requests.
July 21	Completed 2018 Staffing Worksheets are submitted to Finance. Finance inputs staffing adjustments to Payroll budget system by 7/21.
July 24	Year-end estimates completed including salaries and capital outlay for 2017. Divisions have entered year end estimates into budget worksheets. Finance prepares summary year end estimate report with fund balance estimate.
July 31	Excel budget sheets are completed for 2018. All budget data has been input to Excel sheets.
July 31	Policy Issue Requests are completed. Requests to be included in the 2018 Preliminary Budget and those that can be postponed are noted as "future". Cost of request as well as any costs related to postponement must be estimated and provided in the document.
Aug 1-9	Budget meetings with Finance for complex budgets or as requested. Please request a meeting if you exceeded your adopted 2017 budget or if you have a complex budget such as Police, Fire, Parks, Streets
Aug 9 & 16	Administrative budget review with Senior Staff. Review Policy Issue requests, budgeted and unbudgeted, and other areas of concern.
Aug 30	Preliminary Budget freeze reviewed by Senior Staff. Finance prepares initial budget based on 2017 Year end estimates and 2018 data that has been submitted including Policy Issue requests.
Sep 1-13	Administrative Budget Reviews and Adjustments. Budget review meetings are held as necessary with City Manager and Finance to make necessary adjustments and decide Policy Issue requests.
Sep 20	2018 Preliminary Budget is completed and presented to Senior Staff. Preliminary Budget is completed with optimal fund balance result. Optional Policy Issue requests are finalized to show FB impact. Minimum FB impact is zero or better (i.e. Expenditures not allowed above reasonable revenue projection)
Oct 15	Budget Narratives are developed and first draft is due to Finance. Each department/division will prepare their budget narratives including statistical data for inclusion in the Adopted Budget document. Updates will be allowed for last minute changes due to public or Council input.

2018 BUDGET PROCESS TIME LINE AND DEADLINES

Oct 10 & Oct 12	<p>General Government presentations to Council:</p> <ul style="list-style-type: none"> Overview of Gen Fund, Gen Govt including Reserve status - Summary & Detail GG and supported funds FTE overview GG Revenue overview GG Capital funds overview Debt service overview Benefit funds overview Q&A with managers/directors
Oct 17	<p>Proprietary Funds presentations to Council including Policy Issue Requests:</p> <ul style="list-style-type: none"> Public Works (Equipment Rental, Refuse, Transit) Wastewater/Stormwater Water/Irrigation Airport
Oct 19	<p>Citywide Proposed Budget:</p> <ul style="list-style-type: none"> Presentation of GG and supported funds' Policy Issue requests by City Manager (including Millsite, Aquatic Center, Plaza) Citywide budget alternatives with proposed PIR's and revenue alternatives Direction from Council to finalize Preliminary Budget for publication by Nov 1.
Nov 1	<p>Publish Preliminary 2018 Budget online (with Clerk) as required by RCW. Finance adjusts Preliminary Budget as necessary and publishes online.</p>
Nov 7	<p>Public Hearing on Ad Valorem (Property) Tax. Council takes action on 1% increase and total requested property tax for 2018</p>
Nov 21	<p>Public Budget Hearings. The first of two required public hearings on the budget</p>
Dec 5	<p>Final Council Budget Review Meeting. Finance prepares final summary of changes from the Preliminary posted budget.</p>
Dec 12	<p>Council Passes Ordinance Adopting the 2018 Budget. This can be done Dec 5 or Dec 12</p>
Dec 15	<p>Final budget narratives including all Policy Issues and all statistical data are due! Final narratives, approved/budgeted Policy Issues and statistics are finalized.</p>
Jan 8	<p>Publish 2018 Adopted Budget online.</p>

GLOSSARY

Accounting System - The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components. .

Accrual Basis- The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements

Ad Valorem Taxes - A tax levied on the assessed value of real property.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance - An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit - An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies. Key points of an audit are to:

- Ascertain whether financial statements fairly present financial position and results of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources
- Evaluate the effectiveness of controls over public resources

Balance Sheet - The basic financial statement which discloses the assets, liabilities, deferred inflows/outflows and fund balance in conformity with GAAP.

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 a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Basic/Sub Codes (BASUB) - A required element of the account number as set forth in the BARS manual.

- Revenue - The portion of the account number which identifies the source (origin or originating category) from which revenues are obtained. Major categories are: Taxes; Licenses and Permits; Intergovernmental Revenue; Charges for Goods and Services; Fines and Forfeits; Miscellaneous Revenues; Non revenues; and Other Financing Sources.
- Expenditure/Expense - The numbers assigned to identify different categories of operations from which expenditures/expenses are incurred. Major categories are General Government Services, Security of Persons and Property, Physical Environment, Transportation, Economic Environment, Mental and Physical Health, Culture and Recreation, Debt Service, Capitalized Expenditures and Other Financing Uses.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a

single fiscal year. The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Capital Assets - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets may also be called fixed assets.

Capital Budget - 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 which result in the acquisition of or addition to capital assets. A capital asset has a useful life of more than one year and a 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 or improvement of a building, facility, or utility plant, and often crosses budget years.

Capital Project Funds - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Excludes those financed by proprietary funds.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow Budget (Cash Budget) - A projection of the cash receipts and disbursements anticipated during a given time period.

Debt Service - Payment of interest and repayment of principal to holders of a government's debt instruments.

Debt Service Funds - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deferred Inflow of Resources - An acquisition of net assets by the government that is applicable to a future reporting period.

- Accumulated increase in fair value of hedging derivatives.
- Deferred service concession arrangement receipts.
- Grants received in advance.
- Deferred gain on refunding.
- Sale of future revenues.
- Special assessments.
- Deferred inflows related to pensions.
- Property taxes received and receivable for next year's property tax levy (or any other imposed nonexchange transactions).
- Assets recorded in governmental funds before the revenue is available (e.g., courts receivables, etc.).

Deferred Outflow of Resources - A consumption of net assets by the government that is applicable to a future reporting period.

- Accumulated decrease in fair value of hedging derivatives.
- Grants paid in advance.
- Deferred loss on refunding.
- Deferred outflows related to pensions.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period. .

Department - Operating Departments within the City of Yakima are: City Administration, Legal, Human Resources, Municipal Court, Finance, Community Development, Police, Fire, Airport, Utilities & Engineering, and Public Works.

Division - A unit designation representing a category of activity within an operational department, usually with a separate manager.

Enterprise Funds - Proprietary fund type used to report an activity for which a fee is charged to an external user for goods or services.

Expenditures - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs, which require the use of current assets. Expenditures are categorized within the City by the type of activity, such as Salaries or Supplies.

Full Faith and Credit - A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between assets, liabilities and deferred inflows reported in a governmental fund.

GAAP - See Generally Accepted Accounting Principles.

General Fund - Fund used to account for and report all financial resources not accounted for and reported in another fund.

General Government - This designation refers to General, Parks and Recreation, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt - Debt with a maturity of more than one year after the date of issuance. Long-term debt is to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged, these bonds are then called general obligation (GO) bonds. Unlimited Tax General Obligation bonds (UTGO) are voted by the people and property taxes are irrevocably pledged to service the debt. Limited Tax General Obligation Bonds (LTGO) are authorized by Council action only. Typically, specific taxes are pledged for debt service, with any shortfall being made up by property taxes.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time and include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Grant - External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

In Lieu of Tax - A tax levied by the City on a City-owned operation (i.e., water, sewer and refuse utility tax.)

Interfund Charges - The sales and charges for services by one department or fund to another department or fund of the same government.

Intergovernmental Service - Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private business.

Internal Control - A plan of organization and methods and procedures adopted by management to ensure that resource use is consistent with laws, regulations and policies; that resources are safeguarded against waste, loss and misuse; and that reliable data are obtained, maintained and fairly disclosed and reported.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances. .

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - Basis of accounting according to which (a) revenues are recognized in the accounting period of which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest that has no matured on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Non-Expendable Trust Funds - Non-expendable trust funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact.

Object- As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). 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 - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program Revenue - Revenues reported in the government-wide statement of activities that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues. If related to a grant, these revenues may be considered match and/or directly applies to grant expenditures.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.

Reserve - A portion of fund equity reserved for some future use and thus, not available for appropriation or expenditure. Also used synonymously with Fund Balance.

Revenue - Revenue is an increase in assets or decrease in liabilities caused by the provision of services or products to customers. Under the accrual basis of accounting, revenue is usually recognized when goods are shipped or services delivered to the customer.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Service Unit - A component in the City of Yakima account number structure which, in prior years, represented a sub-department.

Special Revenue Funds - Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

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 AND ACRONYMS

ACH - Automated Clearing House	CRB - Community Review Board
ADA - Americans with Disabilities Act	CTC - Capitol Theatre Commission
AFSCME - American Federation of State, County and Municipal Employees	DAY - Downtown Association of Yakima
AIP - Airport Improvement Program	DEA - Drug Enforcement Agency
AOA - Air Operations Area	DID - Drainage Improvement District (Stormwater)
ARFF - Aircraft Rescue and Fire Fighting	DOC - Department of Corrections
ARRA - American Recovery and Reinvestment Act	DOJ - Department of Justice
AVL - Automatic Vehicle Location	DOT - Department of Transportation
AWC - Association of Washington Cities	DUI - Driving Under the Influence
BARS - Budget Accounting and Reporting System	DWI - Driving While Intoxicated
BASUB - Basic Account/Sub Account	DYBID - Downtown Yakima Business Improvement District
BE - Built Environment	DYFI - Downtown Yakima Futures Initiative
BOD - Biochemical Oxygen Demand	EAP - Employee Assistance Program
CBD - Central Business District	EBMS - Employee Management Benefit Service
CBDO - Community Based Development Organization	ED - Economic Development
CCTV - Closed Circuit Television	EEOC - Equal Employment Opportunity Commission
CDBG - Community Development Block Grant	EMS - Emergency Medical Services
CDY - Committee for Downtown Yakima or	EMT - Emergency Medical Technician
CED - Community & Economic Development	ERP - Enforcement Response Plan or Enterprise Resource Planning (Cayenta)
CEO - Chief Executive Officer	ERU - Equivalent Residential Unit
CERB - Community Economic Revitalization Board	ESA - Endangered Species Act
CHDO - Community Housing Development Organization	FAA - Federal Aviation Administration
Chng - Change	FBI - Federal Bureau of Investigation
Chrg - Charge	FEMA - Federal Emergency Management Agency
CIP - Capital Improvement Program or Construction in Progress	FLSA - Fair Labor Standards Act
CIPP - Cured in Place Pipe	FMLA - Family and Medical Leave Act
CISD - Critical Incident Stress Debriefing	FMSIB - Freight Mobility Strategic Investment Board
CJST - Criminal Justice State Tax	FTA - Federal Transit Administration
COG - Conference of Governments	FTE - Full-time Equivalent (employee)
COPS - Community Oriented Policing Services	FOG - Fat, Oil and Grease
CPA - Certified Public Accountant	FY - Fiscal Year
CPPB - Certified Professional Public Buyer	GAAP - Generally Accepted Accounting Principles
CPPO - Certified Public Purchasing Officer	GASB - Governmental Accounting Standards Board
	GDP - Gross Domestic Product

GF - General Fund

GIS - Geographical Information System

GPM - Gallons Per Minute

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

NCDC - Neighborhood Community Development Committee

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

PFC - Passenger Facility Charge (Airport)

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, 1- Quarter %

REET 2 - Real Estate Excise Tax, 2- 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

SWAT - Special Weapons and Tactics

TAMS - Time and Attendance Management System

TBD - Transportation Benefit District or To Be Determined

TIB - Transportation Improvement Board
TMDL - Total Maximum Daily Loads
TPA - Third Party Administrator / Tourist Promotion Area
TSA - Transportation Security Administration
TSS - Total Suspended Solid
UIC - Underground Injection Control
UCR - Uniform Crime Reports
UCSS - Utility Customer Service System
USDA - United States Department of Agriculture
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
WWTF - Wastewater Treatment Facility
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 - Regular salaries and wages paid to employees.

Account 120 Overtime - Overtime is primarily due to required operational needs which vary by department.

Account 130 Special Pay - This account is used to compensate for service required that is outside of regular job descriptions and/or hours. Any bargained lump sum settlements are also included in this category. See the explanation in account 110 for lump sum settlements.

Account 140 Retirement/Termination Cashout - This account is used to cover cashouts of accrued leave balances, either due to separation from service, or the exercise of applicable sell-back options.

Account 200 Personnel Benefits- Includes employee provided benefits and mandatory employment taxes (retirement, unemployment, workers compensation and health care.

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 resale where a regular inventory is not kept. Examples include water meters and concession supplies.

Account 350 Small Tools and Equipment - Tools and equipment purchases that do not meet the Capital Asset threshold of \$5,000.

Account 410 Professional Services - Services needed which may be provided by a governmental agency or by private business organizations (i.e. legal, management consulting, custodial cleaning, etc.)

Account 420 Communications - This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training - This account includes travel expenses for participation in conferences, meetings and training as required for City staff.

Account 440 Taxes and Operating Assessments - This account provides funds for payments to other governments or funds based on levies against property or income. The largest components are state business and occupation taxes and in lieu taxes paid by the City-owned utilities to General Fund.

Account 450 Operating Rentals and Leases - This account is used to pay rental and lease expenses for machinery, equipment and buildings.

Account 460 Insurance - This line item pays for purchased insurance premiums, including property, liability and stop-loss.

Account 470 Public Utility Services - This account is used to pay utility costs associated with the operation of facilities including power, natural gas, water, wastewater, stormwater and refuse.

Account 480 Repairs and Maintenance - Contracted (external) labor and supplies furnished by contractors to maintain fixed assets (i.e. buildings, improvements, structures, equipment, etc.)

Account 490 Miscellaneous - Contractual services not otherwise classified (i.e. dues, subscriptions, registrations, etc.)

Account 510 Intergovernmental Professional Services - Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

Account 610 Land and Land Improvements - Expenditures to acquire land, including easements and rights-of-way.

Account 620 Buildings and Structures - Expenditures which result from the acquisition, construction and improvements of buildings/structures.

Account 630 Improvements Other Than Buildings - Expenditures on construction/improvements of roadways, sidewalks, streets and storm drains.

Account 640 Machinery and Equipment - Expenditures on computer software/hardware, heavy duty equipment and transportation. Excludes small tools and minor equipment.

Account 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.

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 as a deferred inflow of resources.
- Inventories and pre-paid items are reported as expenditures when purchased.
- Interest on long-term debt is not accrued but is recorded as an expenditure when due.
- Accumulated unpaid vacation and sick pay are considered expenditures when paid.

For governmental fund types, there are no differences between the budgetary basis and generally accepted accounting principles. Proprietary, non-expendable and pension trust funds require full accrual reporting for financial statement purposes. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or projects and for fiscal periods that correspond to the lines of debt issues or projects.

In 2004 the City changed reporting methods with the adoption of GASB 34. GASB 34 reporting rules addressed many of the shortcomings of traditional governmental financial reporting. They require annual financial statements to be more accessible and contain comprehensive information that can be used to assess a government's long-term, total financial condition.

Under the new rules, governments continue to provide information for major funds. However, they now also provide *government-wide statements* that are prepared using full accrual accounting.

The government-wide statements look at government from an economic perspective, which views government as a single economic unit, not just a collection of separate funds. They use a single basis of accounting - full accrual - so that all revenues and all expenses in a fiscal year are reported. That includes all measurable assets and liabilities, both short-term and long-term, financial and capital, whether they support governmental activities or fee-for-service activities.

For the first time, financial statements report information about all capital assets, including infrastructure assets like roads and bridges.

The government-wide statements gave users the information they need to answer the following questions:

- What is the full cost of the services provided by government?
- Does the government have sufficient resources to meet future obligations?
- Does the government have a surplus or deficit?
- Is the government's overall debt increasing, placing a burden on future taxpayers?
- How much does the government spend to maintain roads and bridges?
- Are a government's recreational facilities self-supporting or do they require funding from general taxes?
- Is a government paying for police patrols with money collected from utility customers?

In sum, the new reporting guidelines provide better information to help policymakers and the public better determine their taxing and spending priorities.

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.

2017 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	11
Rank in Size - County	1
Population	93,900
Assessed Valuation	\$5,957,828,341
City Employees (Full-time Equivalents)	765.70
Election and Voter Registration	
Number of Precincts	60
Number of Registered Voters	42,560

Property Tax Levy

Regular Levy	\$18,367,991
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Sales Tax Rates

State	6.50%
Transit	0.30%
City of Yakima	0.85%
Yakima County	0.15%
Criminal Justice (County)	0.40%
Total Sales Tax Rate	8.20%

Parks and Recreation

Total Acreage	402.55
Number of Parks	36
Number of Playgrounds	20
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 16 ball fields (eight lighted), two skate parks, 24 tennis courts, eight soccer fields, Harman Center, Henry Beauchamp Community Center , Tahoma Cemetery, Dog Park	

Bus Passes (1 month)

Adult	\$25.00
Student	\$18.00
Senior Citizen/Disabled	\$9.00

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	5,573
Regulatory Licenses - Varies from \$11.00 to \$1,000	445

Animal License Fees - Rabies Vaccination Required

1 Year License - Altered, New	\$15.00
1 Year License - Altered, Renewal	\$12.00
Senior Citizens Lifetime - Altered	\$25.00
Senior Citizens Lifetime - Not Altered	\$30.00
1 Year License - Not Altered	\$30.00
1 Year License - Not Altered, Renewal	\$25.00
Disabled/Guide Dog	Free
Replacement License	\$5.00

Fire Protection

Commissioned Fire Fighting Personnel	100
Number of Non-Commissioned Personnel	<u>4</u>
Total Number of Fire Personnel	104

Police Protection

Commissioned Police Personnel	148
Non-Commissioned Police Personnel	<u>47</u>
Total Number of Police Personnel	195
Number of Calls for Service	145/day

Utility and Franchise Tax Rates

Electricity, Gas, Telephone	6%
Water, Wastewater	20%
Stormwater	6%
Refuse	15%
TV Cable	6%

Utility Rates (2 months)

Water - Average/Family of 4	\$57.19
Each Unit	\$1.59
Wastewater - Average/Family of 4	\$116.88
Each Unit	\$3.10
Refuse (Carry-out Available for Additional Charge)	
Automated Collection	
35 Gallon Cart	\$34.30
96 Gallon Cart	\$39.20
Yard Waste	
96 Gallon Cart	\$29.64
Irrigation (per square foot)	\$0.0352

Water/Wastewater Customer Base

Water (Inside the City)	22,408
Water (Outside the City)	<u>97</u>
Total Water Customers	22,505
Wastewater Residential (Inside the City)	28,641
Wastewater Residential (Outside the City)	66
Wastewater Commercial	<u>2,462</u>
Total Wastewater Customers	31,169
Irrigation Customers	11,545

Note: For informational purposes only - not intended for official or legal purposes.

