2025 - 2026 Biennial Adopted Budget



Yakima Farmers Market

CITY OF *Yakima* WASHINGTON

CITY OF *Yakima*

Washington

2025 - 2026

ADOPTED BUDGET

Yakima City Council Vision & Mission

To create a culturally diverse, economically vibrant, safe, and strong Yakima community.

To provide outstanding services that meet the community's needs.

To govern responsibly by effectively managing and protecting public resources.

To build trust in government through openness, diverse leadership, and communication.

To strategically focus on enhancing Yakima's quality of life.

129 North Second Street
Yakima, WA 98901
(509) 575-6000
www.yakimawa.gov

CITY OF *Yakima*

2025 - 2026 ADOPTED BUDGET

PRINCIPAL OFFICIALS

As of December 31, 2024

City Council

Leo Roy	District 1
Danny Herrera	District 2
Patricia Byers	Mayor, District 3
Janice Deccio	District 4
Rick Glenn	District 5
Matt Brown	Assistant Mayor, District 6
Reedy Berg	District 7

City Administration

Victoria Baker	City Manager
Vacant	Assistant City Manager
Connie Mendoza	Director of Human Resources
Sara Watkins	City Attorney
Aryn Masters	Municipal Court Presiding Judge
Viren Mayani	Director of Finance & Budget
Bill Preston	Director of Community Development
Shawn Boyle	Interim Police Chief
Aaron Markham	Fire Chief
Robert Hodgman	Director of Yakima Air Terminal
Scott Schafer	Director of Public Works

Budget Prepared by:

Viren Mayani, Director of Finance & Budget
Jennifer Paxton, Financial Services Officer
Kathryn Miles, Finance Department Analyst

With special thanks to the Finance staff for their efforts in producing this document.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Yakima
Washington

For the Biennium Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Yakima, Washington, for its Annual Budget for the biennium year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of two years.

This current budget continues to conform to program requirements, and will be submitted to the GFOA for the 2025 - 2026 Biennium.

CITY OF *Yakima*

2025 - 2026 ADOPTED BUDGET

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CITY OF YAKIMA
INCORPORATED 1886

CITYWIDE OVERVIEW

Budget Readers Guide
City Profile
Budget Process & Calendar
Budget Ordinance
Budget Transmittal
Revenues
Expenditures
Debt Service
Capital Budget Summary


CITY OF YAKIMA
INCORPORATED 1886

BUDGET READERS GUIDE

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

The ***City Profile*** provides information on the City itself, and includes items such as population, economy, tourism, healthcare and higher education.

The ***Budget Process & Calendar*** describes the budget process, and indicates the key dates and steps in the annual budget process, from start to finish.

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

The ***Budget Transmittal*** articulates the city's service priorities and provides a narrative to explain the priorities, purposes, challenges and notable factors that were incorporated into the budget. The entire budget document intends to provide sufficient detail to provide transparency and accountability.

The ***Revenues*** section discusses the methodology for forecasting city revenues and provides helpful illustrative information by type.

The ***Expenditures*** section articulates the methodology for forecasting expenditures and provides illustrative trend information by sub-account.

The ***Debt Service*** provides an overview of current debt and debt under consideration.

The ***Capital Budget Summary*** encourages long-range decision-making, assures the continuity of Council goals and objectives and identifies the impacts of current decisions made for future years.

Budget by Department
Organized by the City's various operating departments, this section includes statistical data that links the budgeted dollars to specific services provided and includes explanatory narrative summaries.

Appendices
Includes supplemental detailed schedules and reference material, including a summary of significant accounting policies and general information statistics.


CITY OF YAKIMA
INCORPORATED 1886

Yakima is located in central Washington, east of the Cascade Mountain Range, at the confluence of two rivers. The Yakima River from the north defines the city's eastern border, and the Naches River defines the northern border. Yakima is centrally located 140 miles east of Seattle, 200 miles west of Spokane, and 185 miles northeast of Vancouver, Washington and encompasses 28.55 square miles in 2024.

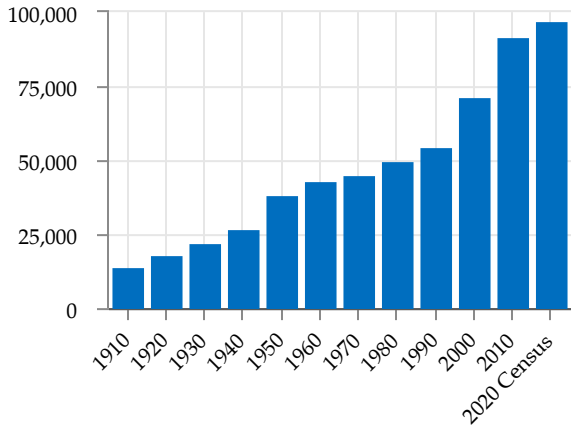


The City of Yakima was incorporated in 1886 and operates under a Council-Manager form of government with a full-time City Manager. The City Council is composed of seven members who are elected by district to alternating four-year terms staggered every two years. The City Council selects one of its members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

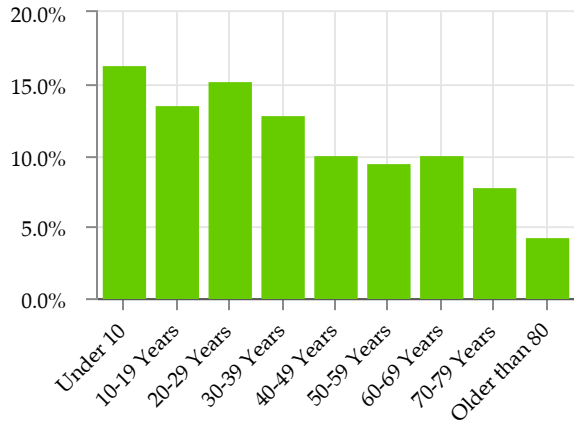
The City of Yakima provides a full range of municipal services, which include: police, fire, engineering, parks, cemetery, streets, code and parking enforcement, municipal court, economic development, and administrative services. The City also provides enterprise services including water treatment and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

With an estimated population of 99,370 in 2024, the City of Yakima is the state's 11th largest city by population, enjoying modest growth every year. Looking at the last two decades of population growth in the chart below, the City is on track to pass the 100,000 mark in the next decade.

City of Yakima
HISTORICAL POPULATION



City of Yakima
AGE DISTRIBUTION



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

Economy

The economy in Yakima continues to grow. Although building permits were slowed during 2020 due to COVID related obstacles, the number of housing units and hotels has been steadily increasing, as have assessed property valuations. According to the Employment Security Department, the average seasonally adjusted unemployment rate in 2023 for Yakima County was 6.0%, the lowest it has been since 1990. Historically, the economy has been based upon agriculture and related industries, with the principal property tax payers being Washington Fruit & Produce,

The Lodges, Novolex Shields, Chiawana Orchards and Walmart in 2023. The Yakima Valley is also the principle nation-wide source of hops and apples, and has many wineries and craft breweries.

Tourism
Known regionally as the "Palm Springs of Washington", tourism in Yakima enjoys continued growth due to the sunny climate and local amenities that include 36 parks, two public and one private 18-hole golf courses, three nine-hole courses, eight pickleball courts and 21 tennis courts. There are also six little league fields, ten softball fields and four soccer fields located within City parks. Prominent event facilities contributing to Yakima being a regional hub include:

- The City-owned ***Yakima Convention & Event Center*** has 54,000 square feet of meeting space, along with a 6,300 square foot outdoor plaza, available for meetings and events.
- The City-owned ***Capitol Theatre***, a magnificent and historical theatre originally built in 1920, seats 1,500 and holds over 150 activities and events annually.
- The ***Yakima Valley Sun Dome***, a multipurpose trade and convention center with 56,000 square feet of usable space and seating for up to 8,000 people.
- ***SOZO Sports of Central Washington*** is a championship level sports complex. It has 15 full size soccer fields completed, with both grass and synthetic playing surfaces available, and a 13,500 square foot indoor facility.
- The ***Seasons Performance Hall***, a non-profit organization that supports musical and cultural events for residents and visitors to the Yakima Valley

Transportation
Commercial airline service is provided by Alaska Airlines through the city-owned Yakima Air Terminal. Greyhound Bus has regular passenger service schedules to and from Yakima, and Burlington Northern Santa Fe supplies railroad services. Also available is the Yakima Transit bus system, which serves Yakima, Selah, West Valley, Terrace Heights, and Ellensburg.

Healthcare
MultiCare Yakima Memorial Hospital is a 226 bed acute care community hospital that has served Central Washington's Yakima Valley since 1950. The North Star Lodge, also in Yakima, is an affiliate of the hospital and is recognized as one of the most advanced cancer care centers in the Western United States.

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

GFOA Distinguished Budget Presentation Award

2020 - 2024

TREE CITY USA®

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BUDGET PROCESS & CALENDAR

The development of the city budget requires an enormous commitment by all City Departments and the Finance Department's budget team. The Finance team works year-round, meeting and coordinating with all city departments, with an eye toward each biennial budget. The coordination, calculations and technical expertise of Finance staff to make this document possible deserves special recognition for the skilled efforts it requires to put out an award worthy document. We are proud of the work accomplished day in and day out by all City staff, which goes on continuously, necessarily coinciding with budget work. With the support of the City Council, it is the efforts of our outstanding employees that make the City work for our residents and make Yakima an exceptional place to live, work and play.

Budget Preparation
City Council begins strategic planning by reviewing goals, policies and budget priorities in order to establish the level of services that the City will provide in the upcoming biennial budget. Budget performance is monitored year-round through periodic reports to the City Manager and City Council. The Budget Calendar shows when the major parts of the budget process are currently scheduled to take place.

Adopting the Budget
The City Council approves the City's operating and capital budget biennially, dividing available resources to fund operating and long-term capital needs. The operating budget allocates available resources among the City's services and programs and provides for associated financing decisions.

The City's budget complies with mandates of Washington State Law:

1. Prior to October 1st of each even year:
   - The Finance Director submits to the City Manager a Preliminary Budget for City Council review, as required by RCW 35A.34.070 for the upcoming biennial budget. This budget is based on priorities established by the Council and includes expenditure projections and recommendations from City departments.
   - The Council then conducts one hearing on the proposed property tax (ad valorem) in November and two public hearings on the Preliminary Budget in November.
   - In December, the Budget Ordinance is legally adopted by Council.
2. After September 1st and before December 31st of the first year of the biennial budget:
   - A Mid-Biennial Review is submitted, noting any modifications, as required by RCW 35.34.130.
   - The Council then conducts one hearing on the proposed property tax (ad valorem) in November and two public hearings on any mid-biennial modifications in November.
   - In December, the budget modifications are legally adopted by Council.

More information regarding the City of Yakima's budget process can be found in the Budget Transmittal.

Amending the Budget
The Adopted Budget is at the fund level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund without an amendment approved by City Council.

The City Manager, or designee, is authorized to transfer budgeted amounts between departments within any fund; however, any costs that exceed the total expenditures of a fund must be approved by the City Council. When the City Council determines that it is in the best interest of the City to increase or decrease the approved budget (appropriation) for a particular fund, it may do so by ordinance, if approved by a simple majority plus one, after holding two public hearings on the budget.

BUDGET CALENDAR

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

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

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

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

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

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

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

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

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

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

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

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

ORDINANCE NO. 2024-049

AN ORDINANCE adopting the biennial budget for the City of Yakima, Washington, for the fiscal years 2025-2026; and making appropriations for estimated expenditures.

WHEREAS, Article II, Section 9 of the City Charter requires the City Manager to have prepared and submitted to the City Council a tentative budget for the fiscal year, required by October 1 prior to the beginning of the City fiscal year (RCW 35.33.051, 35.33.055); and

WHEREAS, the City Council passed Ordinance 2022-007 establishing a two-year fiscal biennial budget, as authorized by RCW 35A.34.040; and

WHEREAS, on or before the 1st day of October, 2024, a Preliminary Budget Summary for the City of Yakima for the biennium 2025-2026 was duly filed with the Director of Finance and City Clerk of the City of Yakima and submitted to the Yakima City Council, all in accordance with applicable laws; and

WHEREAS, notice was posted and published for public hearings held on November 4, 2024 and on November 19, 2024. The City Council held its formal public hearings on the budget all in accordance with applicable laws; and

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

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section 1. The budget for the City of Yakima, Washington, for the fiscal years 2025 and 2026 is hereby adopted in its final form and content as set forth in the budget document entitled "City of Yakima, Biennial Budget 2025 – 2026," which is attached hereto as Schedule A and incorporated by reference herein. There is hereby appropriated for expenditure during the years 2025 and 2026 the aggregate amounts listed on the attached Schedule A for each separate fund of the City. Pursuant to Article II, Section 9 of the City Charter, the City Manager shall prepare and submit to the Council a tentative budget for the fiscal year. Once the Council adopts the annual budget, the Council authorizes the City Manager to adjust appropriations within individual funds at his/her discretion.

Section 2. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

Section 3. This ordinance is one required to be made by the laws of the State of Washington, and shall be in full force and effect on January 1, 2025, upon its passage and publication as provided by law.

PASSED BY THE CITY COUNCIL, signed and approved this 17th day of December, 2024.

Patricia Byers, Mayor

ATTEST:

YAKIMA SEAL WASHINGTON

Rosalinda Ibarra, City Clerk

Publication Date: December 21, 2024

Effective Date: January 1, 2025

City of Yakima
Biennial Budget 2025 - 2026

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	Estimated 2025 Beg Fund Balance	2025 Budgeted Revenue	2025 Budgeted Expenditure	2026 Budgeted Revenue	2026 Budgeted Expenditure	2026 YE Estimate Fund Balance	Inc in (Dec in) Reserves
General Fund	$ 16,451,654	$ 71,152,642	$ 75,680,538	$ 71,522,992	$ 79,391,731	4,055,019	$(12,396,635)
General Fund - Criminal Justice	604,654	3,449,000	3,590,684	3,554,000	3,763,690	253,280	(351,374)
General Fund - Fire Relief/Pension	1,109,121	977,088	1,074,763	1,002,088	1,073,126	940,408	(168,713)
General Fund - Police Relief/Pension	—	800,000	712,800	700,000	675,130	112,070	112,070
Neighborhood Development	1,108,427	5,054,470	3,945,562	2,403,551	1,475,409	3,145,477	2,037,050
Community Relations	535,701	504,000	709,112	508,000	742,461	96,128	(439,573)
Parks & Recreation	590,576	6,671,068	6,776,075	6,795,820	6,988,189	293,200	(297,376)
Aquatic Center at MLK Park	719,000	—	—	—	—	719,000	—
Clean City Fund	629,535	968,858	797,812	987,632	837,138	951,075	321,540
Streets & Traffic	2,215,993	5,139,628	5,416,703	6,730,616	7,279,263	1,390,271	(825,722)
Cemetery	132,034	400,000	448,780	430,000	471,437	41,817	(90,217)
Emergency Services	701,105	2,497,171	2,230,284	2,497,171	2,348,044	1,117,119	416,014
Public Safety Communications	876,278	2,556,452	2,572,288	2,550,000	2,766,908	643,534	(232,744)
Police Grants	569,714	687,529	611,138	329,840	266,130	709,815	140,101
Public Safety Comm - Crim Just 0.3%	198,278	270,000	281,002	240,000	298,358	128,918	(69,360)
Public Safety Comm - Dispatch	681,510	1,918,167	1,997,033	2,069,392	2,142,884	529,152	(152,358)
Downtown Yakima Bus Impr Dist	81,761	185,750	184,746	185,750	184,928	83,587	1,826
Trolley	48,697	11,869	15,319	11,869	13,637	43,479	(5,218)
Front Street Business Improvement	2,094	3,700	3,700	3,700	3,700	2,094	—
Convention & Event Center	1,031,063	2,331,200	2,025,477	2,406,200	2,050,163	1,692,823	661,760
Capitol Theatre	118,484	435,000	434,412	450,000	449,813	119,259	775
PFD Rev - Conv & Event Center	690,870	1,203,900	878,951	1,303,900	1,176,091	1,143,628	452,758
Tourist Promotion Area	121,757	1,303,200	1,315,718	1,353,200	1,364,767	97,672	(24,085)
PFD Rev - Capitol Theatre	907,664	862,831	698,418	862,831	708,673	1,226,235	318,571
ARPA Fiscal Recovery Fund	67,700	1,829,026	1,829,026	64,121	70,695	61,126	(6,574)
PFD Debt Service	416,199	1,413,051	1,413,051	1,405,447	1,405,447	416,199	—
Misc LTGO Bonds	17,626	1,299,664	1,299,664	1,299,664	1,299,664	17,626	—
Law & Justice Capital 0.3%	552,650	120,000	120,000	120,000	120,000	552,650	—
CBD Capital Improvement	55,024	—	—	—	—	55,024	—
Capitol Theatre Capital	108,324	60,000	60,000	60,000	60,000	108,324	—
Yakima Revenue Development Area	2,095,994	9,787,500	11,080,368	3,200,000	3,033,043	970,083	(1,125,911)
Parks & Recreation Capital	1,510,282	255,721	30,151	265,134	14,941	1,986,045	475,763
Fire Capital	576,936	163,000	80,000	163,000	80,000	742,936	166,000
Law & Justice Capital	676,690	287,023	4,528	290,559	12,533	1,237,211	560,521
REET 1	2,807,322	1,344,448	2,387,455	1,357,448	2,242,360	879,403	(1,927,919)
REET 2	421,392	1,260,000	1,382,943	1,273,000	1,381,987	189,462	(231,930)
Transportation Benefit District	4,912,345	1,700,000	2,759,561	1,700,000	1,071,984	4,480,800	(431,545)

Fund/Description	Estimated 2025 Beg Fund Balance	2025 Budgeted Revenue	2025 Budgeted Expenditure	2026 Budgeted Revenue	2026 Budgeted Expenditure	2026 YE Estimate Fund Balance	Inc in (Dec in) Reserves
Street Overlay & Reconstruction	2,396,749	26,837,583	26,865,452	19,841,456	19,755,156	2,455,180	58,431
Conv & Event Center Cap Impr	1,305,413	280,000	353,123	580,000	527,050	1,285,240	(20,173)
Capital Impr - Cumulative Reserve	2,001	—	—	—	2,001	—	(2,001)
Airport Operating	1,457,425	1,503,935	2,310,327	1,599,319	2,095,858	154,494	(1,302,931)
Airport FAA	258,922	6,911,298	7,092,942	2,582,100	2,288,577	370,801	111,879
Stormwater Operating	2,851,393	4,349,918	5,348,737	4,653,343	5,601,549	904,368	(1,947,025)
Stormwater Capital	3,408,263	2,628,809	3,315,367	2,538,365	1,881,293	3,378,777	(29,486)
Transit Operating	17,170,388	14,013,483	11,857,913	14,113,312	12,189,150	21,250,120	4,079,732
Transit Capital	5,583,780	2,750,000	2,080,266	2,250,000	1,166,925	7,336,589	1,752,809
Refuse	4,778,483	9,992,170	10,048,687	10,291,935	10,410,589	4,603,312	(175,171)
Wastewater Capital - Facilities	1,894,171	1,000,000	902,543	1,000,000	1,199,185	1,792,443	(101,728)
Wastewater Operating	6,111,350	25,191,271	26,540,181	26,029,354	27,414,993	3,376,801	(2,734,549)
Water Operating	6,339,810	14,230,290	14,141,294	14,958,500	14,497,491	6,889,815	550,005
Irrigation Operating	578,495	2,301,314	2,398,893	2,370,275	2,496,681	354,510	(223,985)
Wastewater Capital - Construction	5,954,075	1,628,768	3,162,474	1,538,365	3,101,550	2,857,184	(3,096,891)
Water Capital	2,623,640	3,558,654	3,097,021	3,200,000	3,758,650	2,526,623	(97,017)
Wastewater Capital - Projects	5,795,503	4,000,000	7,071,888	4,000,000	5,054,451	1,669,164	(4,126,339)
Irrigation Capital	4,065	16,275,810	10,543,796	1,726,084	6,802,494	659,669	655,604
2008 Wastewater Bond	14,897	387,550	387,550	381,900	381,900	14,897	—
2004 Irrigation Bond	29,314	274,900	274,900	273,750	273,750	29,314	—
2012 Wastewater Bond	1,620,948	—	—	—	—	1,620,948	—
Unemployment Compensation	513,505	288,778	208,740	305,439	213,385	685,597	172,092
Employee Health Benefit Reserve	4,324,247	17,313,778	15,654,372	18,097,639	15,980,335	8,100,957	3,776,710
Workers' Compensation Reserve	1,145,396	4,536,371	3,712,133	4,536,501	3,731,808	2,774,327	1,628,931
Risk Management Reserve	5,151,721	4,546,286	7,585,674	6,550,021	7,662,642	999,712	(4,152,009)
Wellness/Employee Asst Program	212,682	75,000	66,900	75,000	66,900	228,882	16,200
Equipment Rental/Reserves (552)	1,889,823	6,618,778	6,498,900	6,737,378	5,665,068	3,082,011	1,192,188
Environmental	186,996	615,600	716,905	265,500	324,283	26,908	(160,088)
Public Works Administration	456,003	1,691,604	1,855,610	1,759,268	1,942,935	108,330	(347,673)
Utility Services	739,688	2,492,928	2,492,928	2,613,571	2,613,571	739,688	—
Custodial Fund	402,770	—	—	—	—	402,770	—
Cemetery Trust	738,747	12,000	12,000	12,000	12,000	738,747	—
City-wide Total [1]	$ 130,285,117	$ 305,209,832	$ 311,445,578	$ 274,977,300	$ 286,376,544	$112,650,127	$(17,634,990)

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


CITY OF YAKIMA
INCORPORATED 1886

Budget Message

Date: December 31, 2024

To: The Honorable Mayor and Members of City Council

From: Viren Mayani, Director of Finance & Budget

Subject: 2025 - 2026 Biennial Adopted Budget

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

- Transparently communicates the transformative fiscal commitment of services for residents and taxpayers.
- Provides an operational guide for service delivery, while simultaneously demonstrating accountability for budgetary controls for City Management.
- Communicates the long-term vision of City Council and City Management, coupling 2025 - 2026 priority-based budgeting with service delivery commitments.

This budget document presents the information needed, to give the reviewer a clear picture of the city's structure and overall services plan in sufficient detail to assure transparency and accountability.

The 2025 - 2026 priority based Biennial Budget, as adopted by City Council, incorporates all the direction discussed and approved during the entire 2025/2026 budget process. This document presents a balanced General Fund budget - inclusive of the General Fund (001), Criminal Justice (003), Police Relief & Pension (613) and the Firemen's Relief & Pension (612) - with the beginning balance plus revenues (resources) exceeding expenditures.

BUDGET SUMMARY
Major changes made to the Preliminary Budget as presented to City Council in October include:

- Reducing the General Fund reserve to a manageable risk tolerance amount of 12.0% from the previous 16.7%. This reduction in reserve amount has been employed by many local governments across Washington State due to Coronavirus Aid, Relief, and Economic Security (CARES) and American Rescue Plan Act (ARPA) assistance and how expenses and revenues have been impacted since Covid.
- $1.6M in property tax was moved back to General Fund due to salary reallocations in the Streets Operating fund.
- Raising the Stormwater Utility Tax by 5% to support the new Aquatics Facilities Fund.
- Reduction of Police and Fire overtime by $250,000 each.

The overall budget shows $305.2 million in revenues and $311.4 million in expenditures for 2025 and $275.0 million in revenue and $286.4 million in expenditures for 2026. Expenditures are more than revenues mainly due to Government and Enterprise funds spending budget appropriations that were approved in prior year budgets to fund large projects that are currently in progress and inflation, with the Consumer Price Index (CPI) for all urban consumers increasing by 9.0% in 2022, 5.8% in 2023 and 4.2% the first half of 2024.

The General Fund shows revenues of $76.4 million and expenditures, including transfers, of $81.1 million in 2025, and $76.8 million in revenue and $84.9 million in expenditures for 2026. The fund balance for the General Fund is budgeted to decrease by $4.7 million in 2025 and $8.1 million in 2026, mainly due to inflationary increases in professional services, and increases in employee wages and benefits. The fund balance will remain within the

approved reserve level of total expenditures (12.0%) for 2025 at 16.6%, however, at the end of 2026 reserve levels are currently budgeted at 6.3%. This will need to be addressed prior to the Mid-Biennial budget review.

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

Functions of the Budget

- ***A Financial Plan*** - This priority-based budget discusses resident(s) desired service delivery and City desired long-term fiscal sustainability decisions. As a policy document, the budget makes specific links between desired goals and current/foreseeable circumstances.
- ***A Communications Device*** - The budget document is the result of a process that is a conversation with residents, voters and taxpayers of the City. The budget is more about desired & expected services, than it is about money; the result of citizen and Council input prioritizing how limited resources are best used to serve the needs of the city and its residents.
- ***An Operations Guide*** - The budget document lists every department and the programs managed by them. Demand for services has exceeded resources for years.
- ***A Legal Authorization*** - The budget is the legal appropriation for authorization to fund the various operations of the City in the attainment of strategic priorities and goals. It must meet all the legal requirements, timelines and constraints of state statute, municipal codes and city charter.

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

Recurring Budget Challenges

According to the Bureau of Labor Statistics, the Consumer Price Index (CPI) increased for all urban consumers by 9.0% in 2022, 5.8% in 2023 and 4.2% the first half of 2024. This increased operating costs at every level of government – including construction and building costs, fuel, employee wages, borrowing costs and long-term pension liabilities. Inflation must be considered when budgeting, especially with the high rates in recent years. While not budgeting some projects in the current years seems like a good plan, it is not, if the cost of not spending will rise exponentially over the coming years. With the currently fluctuating rates, it is extremely difficult to prepare reliable cost estimates for City projects. The following issues continue to affect the budget process annually.

- *The Chronic Budget Squeeze* - Home values continue to rise, but city revenues fail to keep up due to a cap limited to 1.0% (or less) for property taxes, which remains in place unless voters approve a levy lid lift. Other revenue options must be continually explored, creating a major challenge, as discussed in the following section.
- *Economic Development* - Economic Development is about making cities more attractive, fostering growth, indirectly creating jobs and generating tax revenue that can be used to finance local government services. Without this revenue, there is little to no growth in the ability to fund future projects, creating a circular reference: whether to initiate a new project / service or generate / acquire funds for it - one relies on the other for fulfillment, creating significant challenges for diligent planning each year.
- *Cost of Personnel, Materials and Outside Services* - The impact of inflation, and the structural obstacles the city is facing, require decisive and difficult steps to be taken for the long-term fiscal health & sustainability of the city's resources.
- *Capital Assets and Infrastructure* - Infrastructure is the City's largest asset, with over 400 miles of streets and highways to maintain, stripe and light, with similar miles of water, wastewater, irrigation pipes and associated treatment plants, pumps and valves. The past expenditures for road maintenance have been chronically challenging and less than adequate for on-going maintenance and scheduled replacement. This is a major issue impacting the repair and maintenance of infrastructure, and continues to be a high priority in budget discussions.
- *General Fund* - The General Funds largest categorical expense is employee wages and benefits, comprising 80.1% of forecast expenditures in 2025. Functionally, Public Safety (Police, Fire, Code Administration, Legal,

Municipal Court and Indigent Defense) are accounting for 82.5% of expenditures in 2025. Besides personnel, the General Fund also has many more demands on it than funding will accommodate. Staff met with all departments, using multiple iterations of the budget, to explore possible options and stay within forecasted funding levels. A long-term approach is imperative for the preservation of the General Fund's fund balance and is critical in demonstrating improved financial position. Staff have left no revenue or expenditure out of consideration for potential streamlining opportunities.

2025 - 2026 Major Challenges

- *Equipment Replacement for Public Safety* - Police and Fire vehicle replacement funding was addressed in the last budget with ARPA funding, but a long term solution to ensure funding availability for future replacement has not yet been identified. Police vehicles require a contribution of approximately $1,000,000 each year, while the Fire Department requires approximately $800,000 each year to perpetually replace fleet vehicles. The City continues to determine the best course of action to fully fund replacement fleet vehicles.
- *Alternative Revenue Options* - Revenue options were discussed at both the Council retreat and in greater detail at budget meetings; while none of the below options were adopted for this priority-based biennial budget, they remain absolutely viable as future options to adopt. Some of them require finding a sustainable path to maintain existing levels of service beyond the next biennium. The major revenue options include:
    - Levy lid lift - requires voter approval.
        - Would increase General Fund revenue up to $15.0 million more per year in property tax revenue, depending upon the option chosen and approved by voters. This option is still in consideration.
    - In Lieu Tax - councilmanic decision.
        - Increasing all In Lieu taxes by an additional 1.0% could bring in about $500,000 per year for the General Fund. This option was deferred for further study.
    - Impact Fees - councilmanic decision.
        - Limited to capital improvement projects for mitigating costs associated with growth. This option could raise up to $1.5 million, but is currently deferred for further study.
    - Emergency Medical Services (EMS) Levy - requires voter approval.
        - Raising the current levy by 0.25% is estimated at to add $2.5 million in revenue. This option is also currently deferred due to the pursuit of the levy lid lift.
    - Fire District - requires voter approval.
        - Creation of an independent Fire District could save the General Fund up to $19.0 million, as well as give independence to the Fire Department. This option is also deferred for further study.
    - Transportation Benefit District (TBD) - councilmanic decision
        - The current TBD fee of $20, which can be increased up to $40, would add an additional $1.7 million for the General Fund at the maximum amount of $40. This revenue option is restricted to transportation (roads, transit, sidewalks, etc.), and remains open for discussion.
    - Removal of the charter directed inflator for Streets and Parks - requires voter approval.
        - Would save General Fund about $1.1 million to be used in other areas. This option is deferred for further study.
- *Internal Controls* - Review internal controls for cost savings:
    - Review the removal of the charter directed inflator (CPI) for Streets and Parks.
    - Review collections of all aging accounts receivables.
    - Resource pooling i.e... fuel, vehicles, office supplies, and other.
    - Implement credit card fees on all credit transactions.
    - Review insurance coverage and risk exposure.
    - Review negotiating favorable contract terms for goods and services.
    - Review valid Airport parking enforcement & incentivize parking for local businesses in the City.
    - Review Business License Fees & Technology Fees.

- *Long-term Capital Expenditure and Resource Planning* - Considered a key component of any budget, it takes time, vision and long-term planning. Operational needs compete for resources with infrastructure repair and maintenance, while an investment in economic development is required to help increase the tax base, in order to continue funding the needs of capital expenditures. The capital budget planning conducted by the City, and the continued funding for the Yakima Revenue Development Area Mill Site are examples of the ways the City is addressing this challenge.

2025 - 2026 Budget Goals

The City's budget is largely based on what is known about the current year's difficulties. The budget process requires everyone involved to evaluate the city's priorities annually, between immediate services and infrastructure, across many funds, and being mindful of long-term fiscal sustainability. The major goals accomplished with the 2025 - 2026 Budget are:

- Achieve a balanced budget in every fund.
- Assure prioritized services citywide.
- Preserve General Fund's reserve policy.
- An updated 5-year capital budget, developed for all funds, including projects within the General Fund.

The main goal of the current budget process is to ensure that the budget is balanced in all funds. City staff across all departments helped to produce the initial Preliminary Budget that essentially accomplished a balanced budget, with the use of reserves, prior to the City Council study sessions and meetings that looked to policy level considerations.

Strategic Priorities

City Council evaluates and updates the strategic priorities of the city from time to time. These priorities are not necessarily financial, but pertain to current-year or long-term service delivery. Individual funds within the city address these strategic priorities within narratives in the Budget by Department section as "Goals" and "Achievements". City Council's 2025 - 2026 strategic priorities are:

- A Safe & Healthy Yakima.
- A Resilient Yakima.
- A Thriving Yakima.
- An Engaged Yakima.

Long-term Recommendations

Past bond rating analysis has cited two factors - General Fund reserve levels and the local economy measured by average household income - as impediments to the City's fiscal health. Staff had recommended an increase to the General Fund Reserve Policy in order to better handle unforeseen circumstances that regularly impact the City's ability to maintain current levels of service. While this continues to the the goal, at this time maintaining the 12.0% reserve rate is the priority, with a return to a reserve rate of 16.7% the current goal.

Longer-term solutions should include efforts that allow the City's private sector to thrive, leading to improved Sales Tax revenue that a healthy, thriving economy and an expanding population produces naturally.

Fund Changes

- Fund 132 Aquatic Center at MLK Jr Park was created in 2024, and $719,000 was transferred from the Loss Revenue fund in General Fund for the start-up operating costs.
- Fund 123, an Economic Development fund which was used to account for economic development activity (other than that provided by the Department of Housing and Urban Development (HUD), was removed.
- By interlocal agreement, the City of Yakima served for 13 years as the fiscal agent for the Yakima Consortium for Regional Public Safety (YakCorps), a separate legal entity, which served the citizens with benefits within

the service area of participating jurisdictions. Beginning 2024, the fiscal agent transferred from the City of Yakima to Yakima County.

- Yakima City Council authorized the establishment of a separate Law Enforcement Officers' and Fire Fighters' (LEOFF) Police Relief and Pension Fund (613) in December of 2024 to ensure the clear tracking of expenditures and promote public trust.

GENERAL FUND BUDGET HIGHLIGHTS

The General Fund budget (inclusive of funds 001, 003 and 612) of $81.1 million in 2025 and $84.9 million in 2026, requires a heightened focus because it supports core services such as police, fire, municipal courts, parks and planning, as well as the support departments, including human resources, information technology, finance and general management. Revenue for the General Fund comes primarily from sales tax, property tax and utility taxes. In comparison, revenue for the non-General Fund portion of the budget, enterprise and other restricted-use funds, - comes largely from user fees and rates (wastewater, water, etc.) and intergovernmental revenues, including grants.

Categorically, salaries and benefits are currently accounting for 84.2% of all General Fund expenditures in 2024. Functionally, Public Safety (Police, Fire, Code Administration, Legal, Municipal Court and Indigent Defense) are accounting for 76.2% (not including ARPA Loss Revenue) of all General Fund expenditures in 2024.

With the approval of R-2024-127, Yakima City Council declared ARPA funds as revenue replacement (Loss Revenue) to General Fund in 2024.

Fund Balance

By City policy, the General Fund current reserve target is 12.0% of all expenditures. In comparison, Enterprise Funds have a current reserve target of 25.0% of total annual operating expenditures. The 2025 and 2026 General Fund balances are budgeted to the reserve levels of 16.6% and 6.3% respectively. City Council is working on several options to bring 2026 up to the current policy level of 12.0%. See 2025 - 2026 Major Challenges for more information.

Charts within this section show the total annual operating expenditures, as policy states, however, the State Auditor calculates this target differently. The following chart depicts the City's General Fund reserve balances and the percentage of expenditures, shown without transfers, as calculated in the Annual Comprehensive Financial Report (ACFR).

RESERVE BALANCES - GENERAL FUND

(No Transfers - As Calculated by the State Auditor)

General Fund	2023 Actual	2024 Year End Estimate	2025 Projected	% Chng YE Est to Proj	2026 Projected	% Chng YE Est to Proj
Beginning Fund Balance	$ 12,579,889	$ 13,197,529	$ 18,165,430	37.6 %	$ 13,485,374	2.2 %
Revenues	76,844,591	77,242,846	76,378,730	(1.1)%	76,779,080	(0.6)%
Expenditures	76,226,951	72,274,945	81,058,786	12.2 %	84,903,677	17.5 %
Less Transfers	2,167,836	5,443,257	2,296,185	(57.8)%	2,324,473	(57.3)%
Expenditures, Less Transfers	74,059,115	66,831,688	78,762,601	17.9 %	82,579,204	23.6 %
Ending Fund Balance w/o Transfers	$ 15,365,365	$ 23,608,687	$ 15,781,559	(33.2)%	$ 7,685,250	(67.4)%
Est. Audited Reserve as a % of Exp.	20.7 %	35.3 %	20.0 %	(15.3)%	9.3 %	(26.0)%

General Fund Forecast

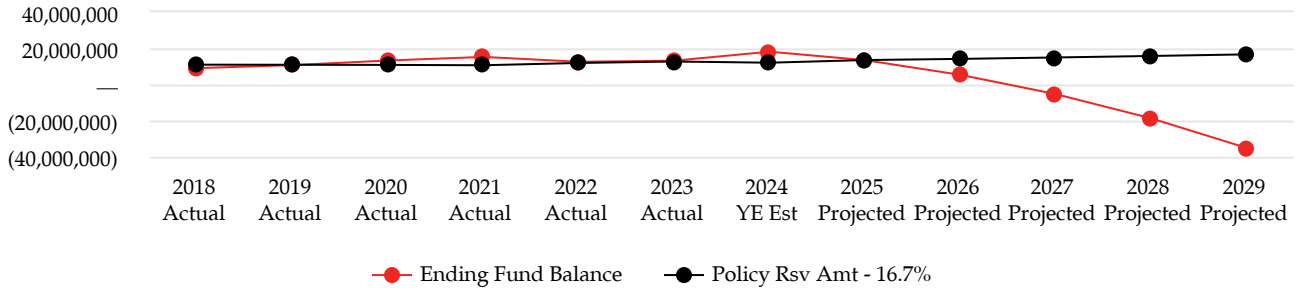
The General Fund Forecast identifies the beginning fund balances and revenues (resources), expenditures, and ending fund balances, and shows the correlation of those numbers to the policy reserve amounts over the next five years. Revenues, and even more so, expenditures, are subject to dynamic changes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

GENERAL FUND FORECAST

(With Transfers)

	2023 Actual	2024 YE Est	2025 Budget	2026 Budget	2027 Projected	2028 Projected	2029 Projected
Beginning Balance	$ 12,579,889	$ 13,197,528	$ 18,165,429	$ 13,485,373	$ 5,360,776	$ (5,307,261)	$ (18,719,665)
Revenues [2]							
Sales Tax	28,769,968	29,023,265	30,368,000	31,635,000	32,900,400	34,216,416	35,585,073
Other Tax & Assessments	21,535,506	21,551,207	21,729,567	22,204,342	22,648,429	23,101,397	23,563,425
Utility & Franchise Tax	8,852,130	8,807,406	10,585,965	9,119,285	9,301,671	9,487,704	9,677,458
Property Tax	3,310,876	3,374,899	3,318,674	3,392,037	3,459,877	3,529,075	3,599,657
Licenses & Permits	3,319,896	5,522,191	2,780,966	2,812,858	2,869,115	2,926,498	2,985,028
Intergovernmental	1,334,458	1,334,458	1,457,000	1,440,000	1,468,800	1,498,176	1,528,140
Charges for Services	2,000,113	1,723,150	1,810,750	1,835,750	1,872,465	1,909,914	1,948,113
Fines/Forf/Trans/Misc	7,721,644	5,906,269	4,327,808	4,339,808	4,426,604	4,515,136	4,605,439
Total Revenues	76,844,591	77,242,845	76,378,730	76,779,080	78,947,361	81,184,316	83,492,333
Expenditures [3]							
Salaries & Wages	42,863,699	44,032,906	46,744,977	49,458,741	52,426,266	55,571,842	58,906,152
Personnel Benefits	16,187,389	16,839,598	18,181,332	18,859,133	19,990,681	21,190,122	22,461,530
Supplies, Equip & Misc	2,360,424	2,133,165	2,247,037	2,261,637	2,352,102	2,446,187	2,544,034
Services & Charges	11,988,662	2,725,099	11,289,277	11,699,030	12,166,991	12,653,671	13,159,818
Capital Outlays	399,641	934,067	146,000	146,000	146,000	146,000	146,000
Debt Service	259,301	166,852	153,978	154,663	162,396	170,516	179,042
Transfers	2,167,836	5,443,257	2,296,185	2,324,473	2,370,962	2,418,382	2,466,749
Total Expenditures	76,226,952	72,274,944	81,058,786	84,903,677	89,615,398	94,596,720	99,863,325
Est End Fund Balance	$ 13,197,528	$ 18,165,429	$ 13,485,373	$ 5,360,776	$ (5,307,261)	$ (18,719,665)	$ (35,090,657)
Policy Reserve Amount [4]	$ 12,729,901	$ 8,672,993	$ 9,727,054	$ 10,188,441	$ 10,753,848	$ 11,351,606	$ 11,983,599
Net Fund Balance	$ 467,627	$ 9,492,436	$ 3,758,319	$ (4,827,665)	$ (16,061,109)	$ (30,071,271)	$ (47,074,256)

FUND BALANCE VS. POLICY RESERVE AMOUNT



The General Fund Forecast, with transfers, begins to show a deficit after meeting ending fund balance requirements and reserve policy at the end of 2025. This is attributable to operational costs growing at a higher percent than revenue growth, in part due to that lack of a levy lid lift - property tax growth of 1.0% plus new construction is not sufficient to maintain existing services. It has become more critical than ever to review alternative revenue sources and monitor expenditures closely in order to maintain a balance budget.

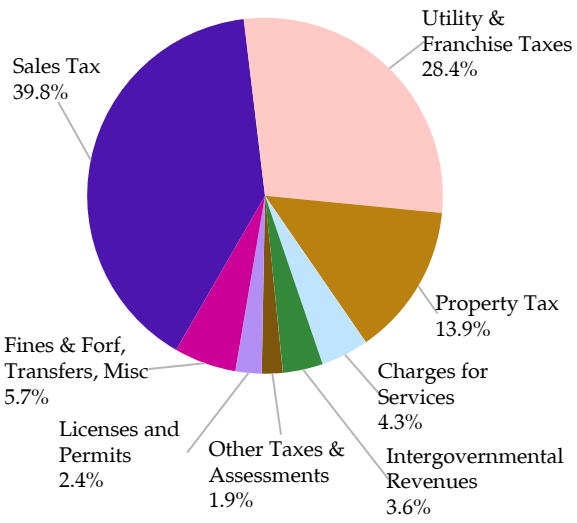
[2] Revenue projections provide for a conservative growth of 2.0%, in all revenues except for Sales Tax, which is shown at 4.0% for all years except for 2023-2024, where it is showing 6.0%.

[3] Salaries and benefits are projected at 6.0% growth to provide for labor contract agreements and minimum wage increases. Supplies and Services and Payments have a growth factor of 4.0%. Capital Outlays, projected at 5.0% growth, provides for a systematic methodology to replace and repair City buildings, vehicles and other equipment in a timely manner. Funds budgeted for the previous year and not spent are brought forward to the next year. Debt Service and Transfers out to other funds are projected at 2.0% growth.

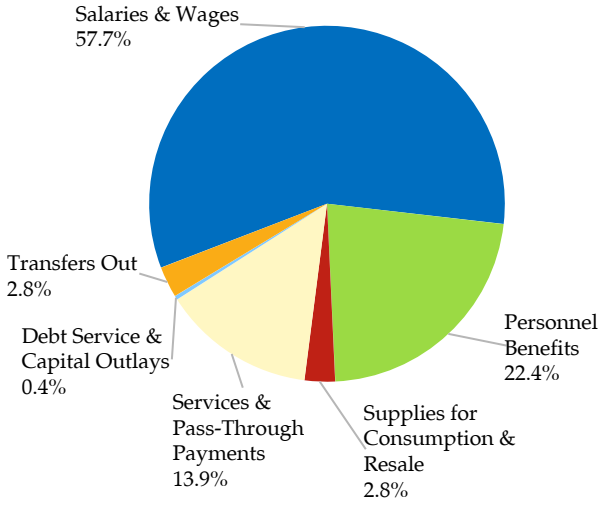
[4] The General Fund policy reserve amount was 16.7% for 2023, but was changed by City Council to 12.0% on 12/10/24.

2025
GENERAL FUND

REVENUES BY SOURCE
$76.4 million

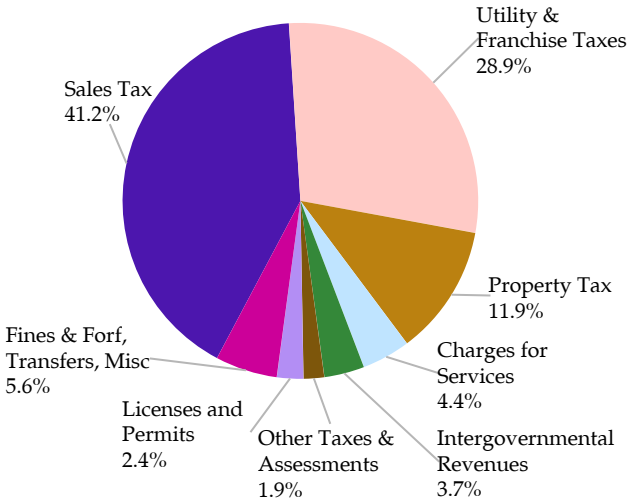


EXPENDITURES BY CATEGORY
$81.1 million

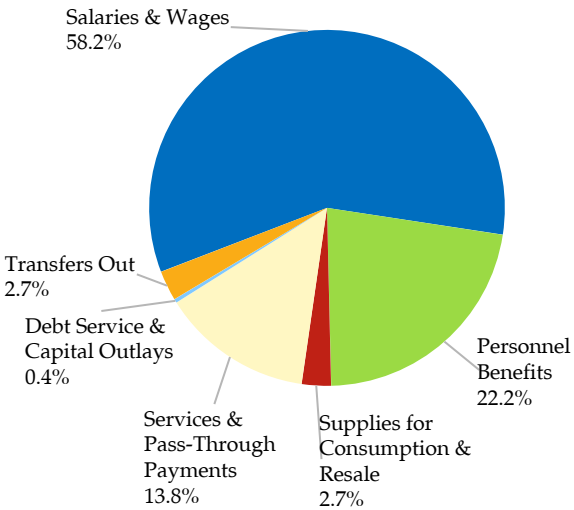


2026
GENERAL FUND

REVENUES BY SOURCE
$76.8 million



EXPENDITURES BY CATEGORY
$84.9 million



CITYWIDE BUDGET HIGHLIGHTS

2025 Citywide Adopted Budget

The citywide expenditure budget for 2025 is $311.4 million, with projected revenues of $305.2 million, and total resources of $435.5 million. The reserve balance is projected to decrease by $6.2 million, due in large part to carried over and current enterprise capital projects and American Rescue Plan Act (ARPA) spending. The General Fund is the only fund considered to be a major fund (10.0% of the revenues or expenditures of the appropriated budget) in 2025.

2025 ADOPTED BUDGET SUMMARY

(Includes Transfers)

	Estimated 2025 Beg Fund Balance	2025 Projected Revenues	2025 Proposed Expenditures	Increase in (Dec in) Reserves	Budgeted 2025 Ending Balance	% of Prop Exp
General Fund (001, 003 & 612)	$ 18,165,429	$ 76,378,730	$ 81,058,786	$ (4,680,056)	$ 13,485,373	16.6 %
Parks and Recreation	590,576	6,671,068	6,776,075	(105,007)	485,569	7.2 %
Street & Traffic Operations	2,215,993	5,139,628	5,416,703	(277,075)	1,938,918	35.8 %
General Government Subtotal	20,971,998	88,189,426	93,251,564	(5,062,138)	15,909,860	17.1 %
Other Governmental Operating Funds	9,221,672	23,023,122	20,978,779	2,044,343	11,266,015	53.7 %
Government Capital Funds	17,421,121	42,095,275	45,123,581	(3,028,306)	14,392,815	31.9 %
Enterprise Operating Funds	39,287,344	71,582,381	72,646,032	(1,063,651)	38,223,693	52.6 %
Enterprise Capital Funds	25,522,419	38,753,339	37,266,296	1,487,043	27,009,462	72.5 %
Internal Service Funds	3,272,510	11,418,910	11,564,342	(145,432)	3,127,078	27.0 %
Employee Benefit Reserve	6,195,831	22,213,927	19,642,144	2,571,783	8,767,614	44.6 %
Risk Management Reserves	5,151,721	4,546,286	7,585,674	(3,039,388)	2,112,333	27.8 %
Debt Service, Custodial and Trust Funds	3,240,502	3,387,164	3,387,164	—	3,240,502	95.7 %
Total	$ 130,285,118	$ 305,209,830	$ 311,445,576	$ (6,235,746)	$ 124,049,372	39.8 %

2026 Citywide Adopted Budget

The city's expenditure budget for 2026 is $187.2 million, with projected revenues of $184.7 million, and total resources of $399.0 million. The reserve balance is projected to decrease by $11.4 million, largely due to carried over and current enterprise capital projects. The General Fund is the only fund considered to be a major fund (10.0% of the revenues or expenditures of the appropriated budget) in 2026.

2026 ADOPTED BUDGET SUMMARY

(Includes Transfers)

	Estimated 2026 Beg Fund Balance	2026 Projected Revenues	2026 Proposed Expenditures	Increase in (Dec in) Reserves	Budgeted 2026 Ending Balance	% of Prop Exp
General Fund (001, 003 & 612)	$ 13,485,373	$ 76,779,080	$ 84,903,677	$ (8,124,597)	$ 5,360,776	6.3 %
Parks and Recreation	485,569	6,795,820	6,988,189	(192,369)	293,200	4.2 %
Street & Traffic Operations	1,938,918	6,730,616	7,279,263	(548,647)	1,390,271	19.1 %
General Government Subtotal	15,909,860	90,305,516	99,171,130	(8,865,613)	7,044,247	7.1 %
Other Governmental Operating Funds	11,266,015	18,657,157	17,371,235	1,285,922	12,551,937	72.3 %
Government Capital Funds	14,392,815	28,850,597	28,301,057	549,540	14,942,355	52.8 %
Enterprise Operating Funds	38,223,693	74,016,038	74,706,312	(690,274)	37,533,419	50.2 %
Enterprise Capital Funds	27,009,462	18,834,913	25,253,124	(6,418,211)	20,591,251	81.5 %
Internal Service Funds	3,127,078	11,375,717	10,545,857	829,860	3,956,938	37.5 %
Employee Benefit Reserve	8,767,614	23,014,580	19,992,428	3,022,152	11,789,766	59.0 %
Risk Management Reserves	2,112,333	6,550,021	7,662,642	(1,112,621)	999,712	13.0 %
Debt Service, Custodial and Trust Funds	3,240,502	3,372,761	3,372,761	—	3,240,502	96.1 %
Total	$ 124,049,372	$ 274,977,300	$ 286,376,546	$ (11,399,245)	$ 112,650,127	39.3 %

City wide Fund Balance

The City of Yakima has policy reserve amounts for the General Fund (12%) and for Enterprise funds (25%). All other funds are required to have a positive fund balance at year-end.

City Wide Forecast

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

- The completion of several large ongoing projects in the near future, as it is customary for capital funds to accumulate reserves for the purpose of upcoming expenditures, and then draw them down with project completion.
- Capital funding in the form of future grants that have not yet been applied for, or authorized at this time, as well as some revenue streams that had not yet been confirmed, and consequently do not get budgeted, also contribute to the decrease.
- Inflation, and the increased operating costs at every level of government – including construction and building costs, fuel, employee wages, borrowing costs and long-term pension liabilities, continue to erode the City's reserves without new revenues.

CITYWIDE FORECAST

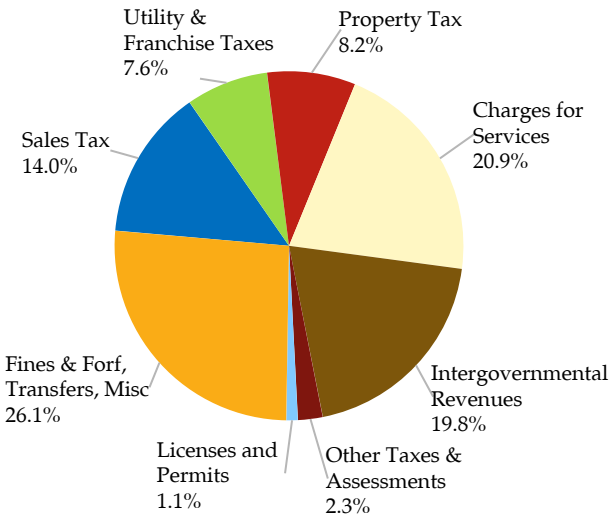
	2023 Actual	2024 YE Est	2025 Budget	2026 Budget	2027 Projected	2028 Projected	2029 Projected
Beginning Balance	$ 131,305,310	$ 140,563,668	$ 130,285,121	$ 124,049,379	$ 112,650,132	$ 93,544,090	$ 66,157,864
Revenues [5]							
Sales Tax	40,159,100	41,146,252	42,615,987	43,852,987	45,607,106	47,431,391	49,328,646
Other Tax & Assessments	23,101,959	23,088,647	23,322,425	23,819,973	24,296,373	24,782,300	25,277,946
Utility & Franchise Tax	22,637,464	24,436,987	24,990,782	25,443,740	25,952,615	26,471,667	27,001,101
Property Tax	60,566,917	61,118,461	63,916,639	66,070,335	67,391,741	68,739,576	70,114,368
Licenses & Permits	35,929,320	62,458,893	60,339,205	40,362,791	41,170,047	41,993,448	42,833,317
Intergovernmental	6,575,213	6,765,119	6,992,000	7,051,000	7,192,020	7,335,860	7,482,578
Charges for Services	3,396,026	3,134,574	3,281,578	3,369,698	3,437,092	3,505,834	3,575,950
Fines/Forf/Trans/Misc	67,808,955	70,523,222	79,751,217	65,006,775	66,306,911	67,633,049	68,985,710
Total Revenues	260,174,954	292,672,155	305,209,833	274,977,299	281,353,905	287,893,125	294,599,616
Expenditures [6]							
Salaries & Wages	68,501,170	73,926,745	78,081,188	82,387,980	87,331,258	92,571,134	98,125,402
Personnel Benefits	41,253,607	45,149,258	47,736,191	49,249,500	52,204,470	55,336,738	58,656,943
Supplies, Equip & Misc	9,198,690	9,636,183	10,038,869	10,176,084	10,583,127	11,006,452	11,446,711
Services & Charges	64,213,070	75,283,219	72,279,801	70,405,385	73,221,600	76,150,464	79,196,483
Custodial Outlays	5,258,805	—	—	—	—	—	—
Capital Outlays	35,562,565	66,951,676	78,541,543	49,291,465	51,756,038	54,343,840	57,061,032
Debt Service	9,123,179	7,598,292	6,023,293	5,834,650	5,951,343	6,070,370	6,191,777
Transfers	17,805,510	24,405,329	18,744,690	19,031,482	19,412,111	19,800,353	20,196,360
Total Expenditures	250,916,596	302,950,702	311,445,575	286,376,546	300,459,947	315,279,351	330,874,708
Est End Fund Balance	$ 140,563,668	$ 130,285,121	$ 124,049,379	$ 112,650,132	$ 93,544,090	$ 66,157,864	$ 29,882,772

[5] Revenue projections provide for a conservative growth of 2.0%, in all revenues except for Sales Tax, which is shown at 4.0% for all years except for 2023-2024, where it is showing 6.0%.

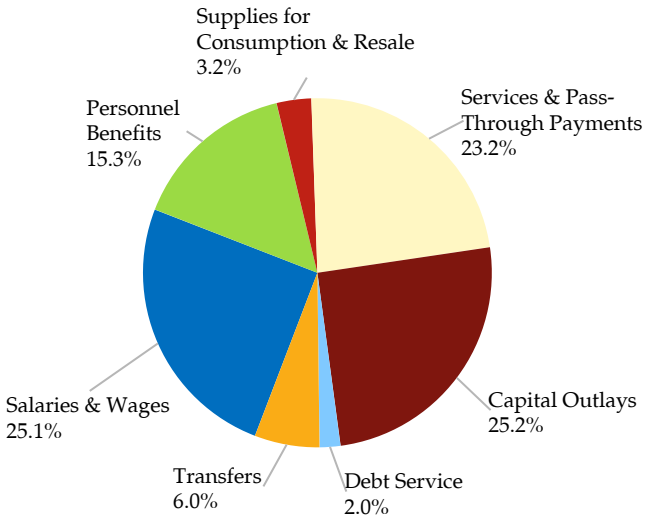
[6] Salaries and benefits are projected at 6.0% growth to provide for labor contract agreements and minimum wage increases. Supplies and Services & Payments have a growth factor of 4.0%. Custodial Outlays are not budgeted as they typically involve the collection of receipts and the remittance of the fiduciary resources to individuals, private organizations or other governments. Capital Outlays, projected at 5.0% growth, provides for a systematic methodology to replace and repair City buildings, vehicles and other equipment in a timely manner. Funds budgeted for the previous year and not spent are brought forward to the next year. Debt Service is projected at 2.0% growth from 2024 - 2026. Transfers-out to other funds are projected at 2.0%.

2025
CITY-WIDE

REVENUES BY SOURCE
$305.2 million

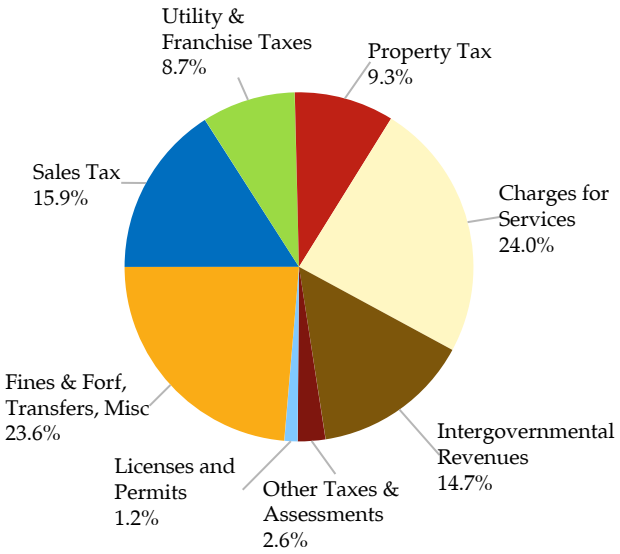


EXPENDITURES BY CATEGORY
$311.4 million

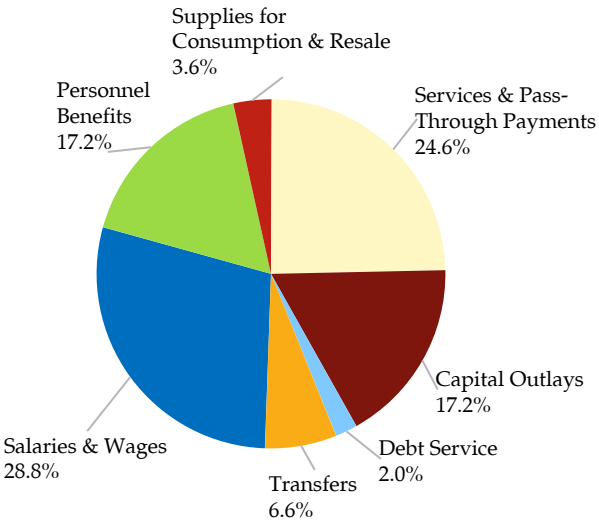


2026
CITY-WIDE

REVENUES BY SOURCE
$275.0 million



EXPENDITURES BY CATEGORY
$286.4 million



CAPITAL IMPROVEMENT

To address various needs in plant, equipment and infrastructure replacement and refurbishment, the 2025 budget includes capital investment expenditures of $45.1 million in Government Capital funds and $37.3 million in Enterprise Capital funds, while 2026 has capital investment expenditures of $28.3 million in Government Capital funds and $25.3 million in Enterprise Capital funds budgeted. Most capital improvements and expenditures are accounted for in these capital funds and the equipment replacement portion of the Equipment Rental & Replacement fund. As in previous years, some major projects budgeted in prior years have been carried forward and some projects budgeted in this cycle will be carried forward as needed to complete the projects.

Economic development is important to the health of any city's budget. Without growth, there is no increase in revenues for services within the city, and consequently, due to inflation, the ability to fund those services declines. The two major projects planned for 2025 - 2026 to help boost economic development in the city are:

- $2.8 million for the Yakima Revenue Development Area (YRDA) mill site redevelopment, an investment in future Property and Sales Tax revenue.
- $12.1 million is budgeted in the Transportation Benefit District (344), Street Overlay & Reconstruction (346), and Water (477) funds for phase 3 of the North First Street Revitalization project.

The 2025 - 2026 Capital Budgets document is the forecast for citywide capital for the years 2025 - 2029, presented during the budget process, and updated for this document in the Capital Budget Summary. This information provides a means through which the City Council can take a comprehensive planned and programmed approach to utilizing the City's financial resources in the most responsive and efficient manner to meet capital service and facility needs. This process helps to encourage long-range decision-making, assure the continuity of Council goals and objectives and identify the impacts in future years of decisions made currently.

Along with the Capital Budgets document, the City's Capital Facilities Plan (CFP) and the 6-year Transportation Improvement Program (TIP) can be utilized as planning and budgeting tools which provide information about perpetual infrastructure needs. Each year, the list of projects is reviewed for need, cost, and priority. New projects may be added and other projects deleted. Generally, capital improvements are defined as physical assets, constructed or purchased, that have a useful life of two years or longer and a cost of $10,000 or more. The following are capital improvement items that may be included in the plans:

- Rehabilitation or replacement of existing facilities.
- Equipment for any public facility or improvement when first constructed or acquired.
- The cost of engineering or architectural studies and services relative to the improvement.
- The acquisition of land for a community facility such as park, road, sewer line, etc.

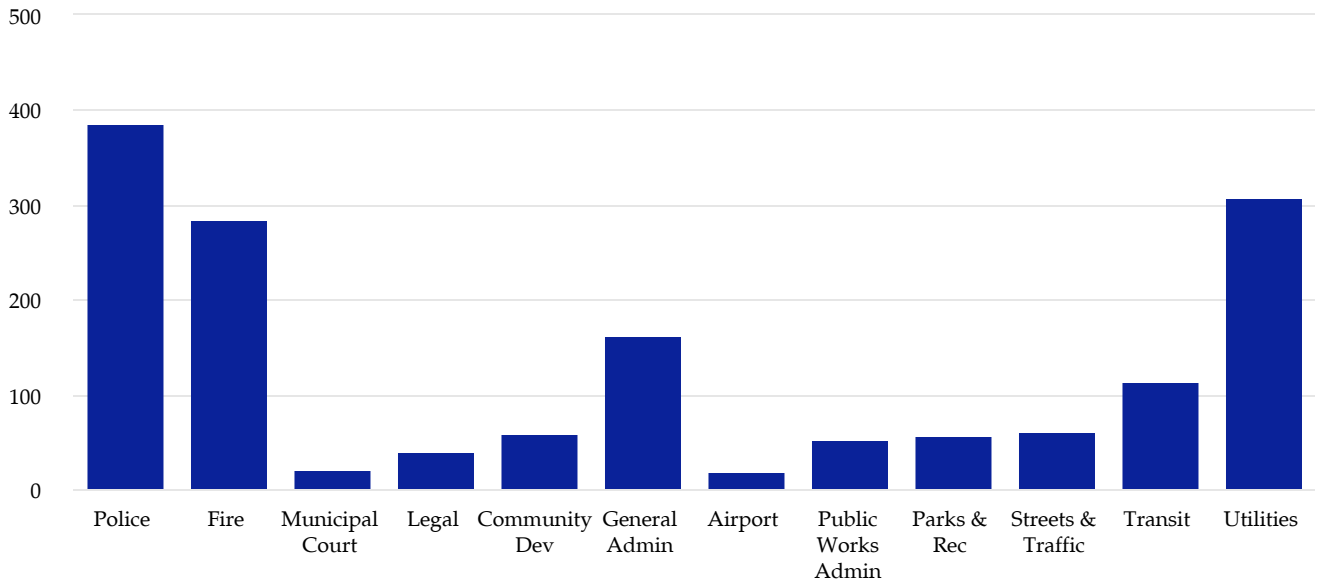
Staff uses an established set of criteria to evaluate capital improvement requests. The criteria includes legal constraints and requirements, health and safety, project life, impact on the City's operating budget, consistency with City Council and management priorities, conformance with adopted plans, cost effectiveness, frequency of use and population impacted. Projects are ranked in order of program and funding availability. Staff continues to recommend that the largest amount of available funds for fiscal years 2025 and 2026 will be dedicated to reducing the backlog of existing needs. The approved projects for this fiscal year are consistent with the guidance contained in master planning future needs of Water and Wastewater Treatment Plants, citywide facilities and the citywide Street Program.

PERSONNEL

The 2025 budget includes a total of 782.53 full-time equivalent (FTE's) employees, a net decrease of -7.00 FTE's from the 2024 Adopted Budget, while the 2026 budget is inclusive of 782.53 full-time equivalent (FTE's) employees, a net increase of 0.00 FTE's from the 2025 Adopted Budget. The following chart shows that citywide staffing levels have actually decreased in relation to the population being served. More detail can be found in the Permanent Budgeted Positions section.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Number of Employees	768.5	764.7	765.7	768.0	770.5	769.4	782.9	789.5	789.53	782.53	782.53
Employees Per Capita	8.2	8.1	8.1	8.1	7.9	7.9	8.0	8.0	7.9	7.8	7.8
Population [7]	93,410	93,900	94,190	94,440	96,968	97,810	98,200	98,650	99,370	99,870	100,370

TOTAL EMPLOYEES BY DEPARTMENT [8] - 2025 & 2026

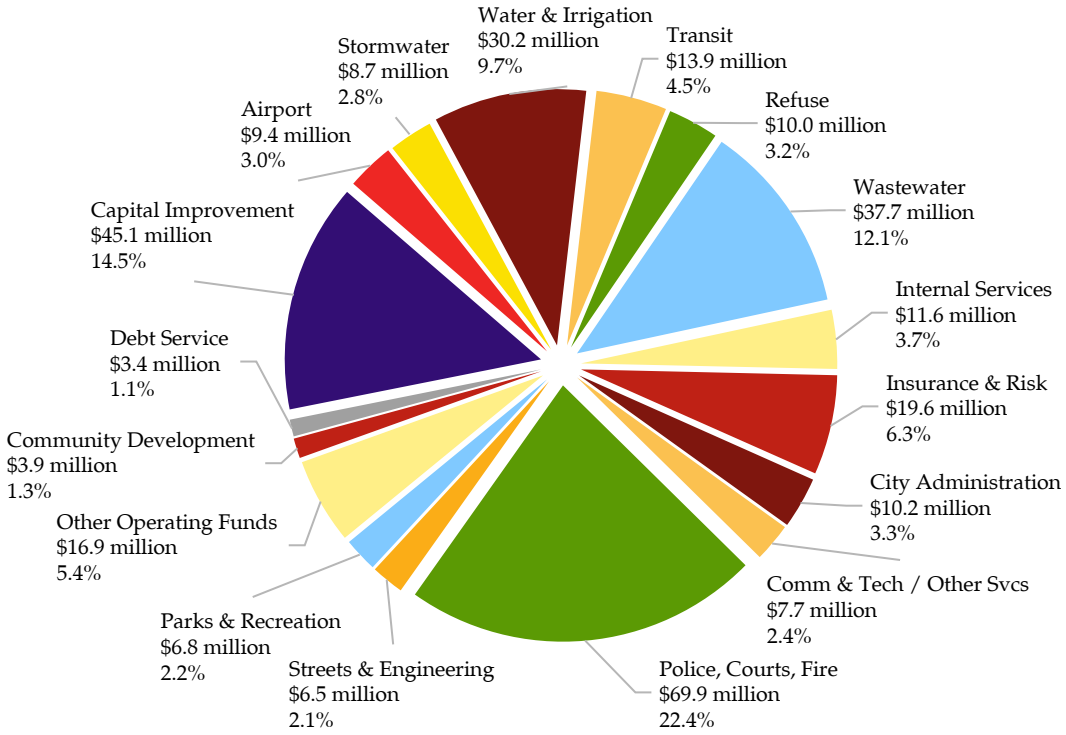


[7] Population numbers from the Office of Financial Management through 2024, 2025 and 2026 estimated.

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

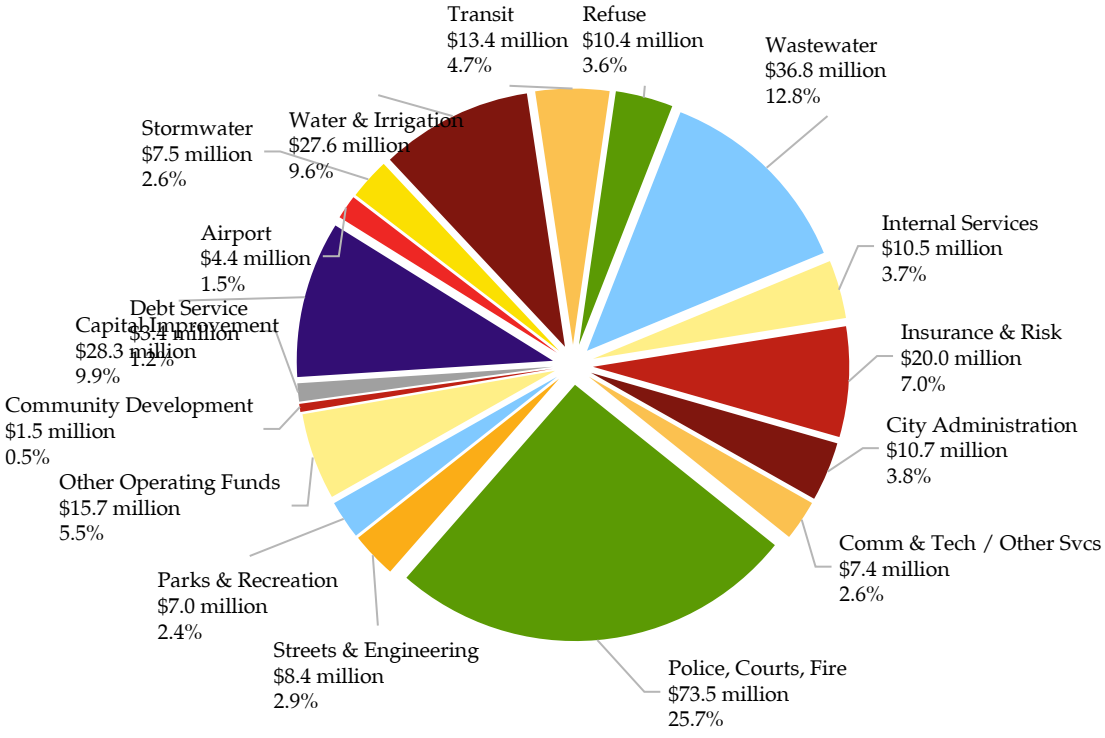
2025 ADOPTED BUDGET - EXPENDITURES BY FUND

$311.4 million
($81.1 million General Fund)



2026 ADOPTED BUDGET - EXPENDITURES BY FUND

$286.4 million
($286.4 million General Fund)




CITY OF YAKIMA
INCORPORATED 1886

Adopted Budget

BUDGET BY FUNCTIONAL GROUPING

Department directors and managers take part in continuous review of 2024 (current-year) budget-to-actual expense management, 2024 year-end estimates and 2025 & 2026 proposed budget figures.

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

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

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

	2023		2024		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
General Government					
General Fund [9]	$ 76,844,591	$ 76,226,951	$ 13,197,529	$ 77,242,846	$ 72,274,945
Parks & Recreation	6,069,533	6,087,862	545,218	6,593,523	6,548,164
Street & Traffic Operations	5,816,930	5,055,219	2,298,985	6,122,834	6,205,825
Total General Government Funds	88,731,054	87,370,032	16,041,732	89,959,203	85,028,934
Other Governmental Operating Funds					
Neighborhood Development	1,417,908	1,538,567	1,084,145	3,422,197	3,397,914
Community Relations	565,208	634,720	708,599	518,137	691,035
Clean City Fund	885,097	659,011	495,308	911,781	777,554
Cemetery	357,137	366,297	183,077	370,000	421,043
Emergency Services	1,703,564	1,800,425	107,751	2,778,546	2,185,192
Public Safety Comm/CJ 0.3% (151/153)	2,817,394	2,726,583	1,196,959	2,765,821	2,888,225
Public Safety Communications Dispatch	1,718,474	1,560,437	674,969	1,816,985	1,810,443
Police Grants	160,757	154,582	954,705	444,783	829,773
Downtown Yakima Bus Impr Dist (DYBID)	183,578	180,925	80,643	185,750	184,632
Trolley	11,869	2,270	52,133	11,869	15,305
Front Street Business Improvement	3,814	1,733	10,094	3,700	11,700
Convention & Event Center	2,027,386	1,921,794	822,377	2,206,200	1,997,514
Capitol Theatre	429,254	423,990	107,989	432,000	421,504
PFD Revenue - Convention & Event Center	1,233,062	1,511,811	926,013	1,126,243	1,361,386
Tourist Promotion Area	1,083,494	1,100,607	126,107	1,213,200	1,217,550
PFD Revenue - Capitol Theatre	934,130	849,374	730,372	862,831	685,539
ARPA Fiscal Recovery Fund	4,583,548	4,583,548	67,700	14,304,904	14,304,904
Total Other Governmental Operating Funds	20,115,674	20,016,674	8,328,941	33,374,947	33,201,213
Government Capital Funds					
CBD Capital Improvement	—	—	55,024	—	—
Capitol Theatre Capital	473,275	362,890	197,361	60,000	149,037
Yakima Revenue Development Area	1,011,033	595,750	745,825	2,012,500	662,331
Parks & Recreation Capital	1,466,442	1,113,588	365,035	9,004,521	7,859,275
Fire Capital	165,676	69,912	606,002	173,225	202,291
Law & Justice Capital/CJ 0.3% (303/333)	477,159	934,111	975,025	398,032	143,718
REET 1 Public Works Trust Construction	1,310,697	2,655,141	2,978,608	1,332,617	1,503,903
REET 2 Capital Construction	1,226,249	1,646,696	1,114,692	1,248,169	1,941,469
Transportation Benefit District	1,677,033	747,313	5,211,580	1,700,000	1,999,235
Street Overlay & Reconstruction	6,121,488	5,532,202	3,308,660	12,543,283	13,455,193
Convention & Event Center Capital Improvement	792,500	711,795	1,839,511	780,000	1,314,097
Cumulative Reserve for Capital Improvement	13,581	149,130	192,872	—	190,871
Total Government Capital Funds	14,735,133	14,518,528	17,590,195	29,252,347	29,421,420

[9] The "General Fund (GF)" consists of the General Fund (001), Criminal Justice Fund (003), Police Relief & Pension Fund (613) and the Firemen's Relief & Pension Fund (612) and is considered a major fund as it contains over 10.0% of the revenues or expenditures of the appropriated budget.

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

2024	2025				2026			
Estimated End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	% Chng 2022 to 2023	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	% Chng 2023 to 2024
$ 18,165,429	$ 76,378,730	$ 81,058,786	$ 13,485,373	(34.7)%	$ 76,779,080	$ 84,903,677	$ 5,360,776	(151.6)%
590,576	6,671,068	6,776,075	485,569	(21.6)%	6,795,820	6,988,189	293,200	(65.6)%
2,215,993	5,139,628	5,416,703	1,938,918	(14.3)%	6,730,616	7,279,263	1,390,271	(39.5)%
20,971,998	88,189,426	93,251,564	15,909,860	(31.8)%	90,305,516	99,171,129	7,044,247	(125.9)%
1,108,427	5,054,470	3,945,562	2,217,335	50.0 %	2,403,551	1,475,409	3,145,477	29.5 %
535,701	504,000	709,112	330,589	(62.0)%	508,000	742,461	96,128	(243.9)%
629,535	968,858	797,812	800,581	21.4 %	987,632	837,138	951,075	15.8 %
132,034	400,000	448,780	83,254	(58.6)%	430,000	471,437	41,817	(99.1)%
701,105	2,497,171	2,230,284	967,992	27.6 %	2,497,171	2,348,044	1,117,119	13.3 %
1,074,555	2,826,452	2,853,290	1,047,717	(2.6)%	2,790,000	3,065,266	772,451	(35.6)%
681,510	1,918,167	1,997,033	602,644	(13.1)%	329,840	266,130	666,354	9.6 %
569,714	687,529	611,138	646,105	11.8 %	2,069,392	2,142,884	572,613	(12.8)%
81,761	185,750	184,746	82,765	1.2 %	185,750	184,928	83,587	1.0 %
48,697	11,869	15,319	45,247	(7.6)%	11,869	13,637	43,479	(4.1)%
2,094	3,700	3,700	2,094	— %	3,700	3,700	2,094	— %
1,031,063	2,331,200	2,025,477	1,336,786	22.9 %	2,406,200	2,050,163	1,692,823	21.0 %
118,484	435,000	434,412	119,072	0.5 %	450,000	449,813	119,259	0.2 %
690,870	1,203,900	878,951	1,015,819	32.0 %	1,303,900	1,176,091	1,143,628	11.2 %
121,757	1,303,200	1,315,718	109,239	(11.5)%	1,353,200	1,364,767	97,672	(11.8)%
907,664	862,831	698,418	1,072,077	15.3 %	862,831	708,673	1,226,235	12.6 %
67,700	1,829,026	1,829,026	67,700	— %	64,121	70,695	61,126	(10.8)%
8,502,671	23,023,123	20,978,778	10,547,016	19.4 %	18,657,157	17,371,236	11,832,937	10.9 %
55,024	—	—	55,024	— %	—	—	55,024	— %
108,324	60,000	60,000	108,324	— %	60,000	60,000	108,324	— %
2,095,994	9,787,500	11,080,368	803,126	(161.0)%	3,200,000	3,033,043	970,083	17.2 %
1,510,282	255,721	30,151	1,735,852	13.0 %	265,134	14,941	1,986,045	12.6 %
576,936	163,000	80,000	659,936	12.6 %	410,559	132,533	937,962	29.6 %
1,229,340	407,023	124,528	1,511,835	18.7 %	290,559	12,533	1,789,861	15.5 %
2,807,322	1,344,448	2,387,455	1,764,315	(59.1)%	1,357,448	2,242,360	879,403	(100.6)%
421,392	1,260,000	1,382,943	298,449	(41.2)%	1,273,000	1,381,987	189,462	(57.5)%
4,912,345	1,700,000	2,759,561	3,852,784	(27.5)%	1,700,000	1,071,984	4,480,800	14.0 %
2,396,749	26,837,583	26,865,452	2,368,880	(1.2)%	19,841,456	19,755,156	2,455,180	3.5 %
1,305,413	280,000	353,123	1,232,290	(5.9)%	580,000	527,050	1,285,240	0
2,001	—	—	2,001	— %	—	2,001	—	n/a
17,421,122	42,095,275	45,123,581	14,392,816	(21.0)%	28,978,156	28,233,588	15,137,384	4.92 %

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

	2023		2024		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
Enterprise Operating Funds					
Airport Operating	$ 1,637,806	$ 1,543,562	$ 1,250,696	$ 2,479,681	$ 2,272,952
Stormwater Operating	4,861,613	3,242,747	2,702,965	4,064,410	3,915,982
Transit	12,448,542	9,966,699	13,239,870	14,400,301	10,469,783
Refuse	9,929,589	9,178,820	5,042,505	9,701,656	9,965,678
Wastewater Operating	25,440,777	24,611,548	12,518,020	24,318,332	30,725,002
Water Operating	12,487,465	12,570,570	7,515,184	12,770,145	13,945,519
Irrigation Operating	2,147,219	2,368,841	1,073,077	2,167,710	2,662,292
Total Enterprise Operating Funds	68,953,011	63,482,787	43,342,317	69,902,235	73,957,208
Enterprise Capital Funds					
Airport FAA	2,687,918	2,875,162	409,993	3,438,890	3,589,961
Stormwater Capital	660,593	1,437,906	4,678,448	755,919	2,026,103
Transit Capital	6,058,380	4,988,018	4,585,744	4,168,437	3,170,401
Wastewater Capital Facilities	1,000,000	3,665,801	2,904,321	1,000,000	2,010,150
Wastewater Capital Construction	3,010,610	3,842,068	9,676,224	2,005,919	5,728,068
Water Capital	2,510,610	1,390,003	2,976,755	3,005,919	3,359,034
Wastewater Capital Projects	2,733,904	331,714	8,179,481	8,000,000	10,383,978
Irrigation Capital	2,232,927	2,290,012	(1,645,186)	5,027,000	3,377,748
Total Enterprise Capital Funds	20,894,942	20,820,684	31,765,780	27,402,084	33,645,443
Internal Service Funds					
Equipment Rental/Reserves (551/552)	6,073,481	5,729,598	5,499,479	7,149,881	10,759,537
Environmental	385,538	393,743	281,654	630,000	724,658
Public Works Administration	1,433,450	1,343,161	700,567	1,462,119	1,706,682
Utility Services	2,667,778	2,666,236	739,688	2,636,191	2,636,191
Total Internal Service Funds	10,560,247	10,132,738	7,221,388	11,878,191	15,827,068
Employee Benefit Reserves					
Unemployment Compensation Reserve	274,158	185,427	510,649	271,375	268,519
Employees Health Benefit Reserve	14,046,446	14,197,007	4,020,232	15,629,079	15,325,064
Workers' Compensation Reserve	3,559,980	3,330,426	364,854	4,480,686	3,700,144
Wellness/Employee Asst Program	75,000	57,868	204,582	75,000	66,900
Total Employee Benefit Reserves	17,955,584	17,770,728	5,100,317	20,456,140	19,360,627
Risk Management Reserve					
Risk Management	5,790,952	4,693,387	7,982,497	4,653,168	7,483,945
Total Risk Management Reserve	5,790,952	4,693,387	7,982,497	4,653,168	7,483,945

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

2024	2025				2026			
Estimated End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2025 vs 2024 Fund Bal	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2026 vs 2025 Fund Bal
$ 1,457,425	$ 1,503,935	$ 2,310,327	$ 651,033	(123.9)%	$ 1,599,319	$ 2,095,858	$ 154,494	(321.4)%
2,851,393	4,349,918	5,348,737	1,852,574	(53.9)%	4,653,343	5,601,549	904,368	(104.8)%
17,170,388	14,013,483	11,857,913	19,325,958	11.2 %	14,113,312	12,189,150	21,250,120	9.1 %
4,778,483	9,992,170	10,048,687	4,721,966	(1.2)%	10,291,935	10,410,589	4,603,312	(2.6)%
6,111,350	25,191,271	26,540,181	4,762,440	(28.3)%	26,029,354	27,414,993	3,376,801	(41.0)%
6,339,810	14,230,290	14,141,294	6,428,806	1.4 %	14,958,500	14,497,491	6,889,815	6.7 %
578,495	2,301,314	2,398,893	480,916	(20.3)%	2,370,275	2,496,681	354,510	(35.7)%
39,287,344	71,582,381	72,646,032	38,223,693	(2.8)%	74,016,038	74,706,311	37,533,420	(1.8)%
258,922	6,911,298	7,092,942	77,278	(235.1)%	2,582,100	2,288,577	370,801	79.2 %
3,408,263	2,628,809	3,315,367	2,721,705	(25.2)%	2,538,365	1,881,293	3,378,777	19.4 %
5,583,780	2,750,000	2,080,266	6,253,514	10.7 %	2,250,000	1,166,925	7,336,589	14.8 %
1,894,171	1,000,000	902,543	1,991,628	4.9 %	1,000,000	1,199,185	1,792,443	(11.1)%
5,954,075	1,628,768	3,162,474	4,420,369	(34.7)%	1,538,365	3,101,550	2,857,184	(54.7)%
2,623,640	3,558,654	3,097,021	3,085,273	15.0 %	3,200,000	3,758,650	2,526,623	(22.1)%
5,795,503	4,000,000	7,071,888	2,723,615	(112.8)%	4,000,000	5,054,451	1,669,164	(63.2)%
4,065	16,275,810	10,543,796	5,736,079	99.9 %	1,726,084	6,802,494	659,669	(769.5)%
25,522,419	38,753,339	37,266,297	27,009,461	5.5 %	18,834,914	25,253,125	20,591,250	(31.2)%
1,889,823	6,618,778	6,498,900	2,009,701	6.0 %	6,737,378	5,665,068	3,082,011	34.8 %
186,996	615,600	716,905	85,691	(118.2)%	265,500	324,283	26,908	(218.5)%
456,003	1,691,604	1,855,610	291,997	(56.2)%	1,759,268	1,942,935	108,330	(169.5)%
739,688	2,492,928	2,492,928	739,688	— %	2,613,571	2,613,571	739,688	— %
3,272,510	11,418,910	11,564,343	3,127,077	(4.7)%	11,375,717	10,545,857	3,956,937	21.0 %
513,505	288,778	208,740	593,543	13.5 %	305,439	213,385	685,597	13.4 %
4,324,247	17,313,778	15,654,372	5,983,653	27.7 %	18,097,639	15,980,335	8,100,957	26.1 %
1,145,396	4,536,371	3,712,133	1,969,634	41.8 %	4,536,501	3,731,808	2,774,327	29.0 %
212,682	75,000	66,900	220,782	3.7 %	75,000	66,900	228,882	3.5 %
6,195,830	22,213,927	19,642,145	8,767,612	29.3 %	23,014,579	19,992,428	11,789,763	25.6 %
5,151,721	75,000	66,900	5,159,821	0.2 %	6,550,021	7,662,642	4,047,200	(27.5)%
5,151,721	75,000	66,900	5,159,821	0.2 %	6,550,021	7,662,642	4,047,200	(27.5)%

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

	2023		2024		
	Actual Revenues	Actual Expenditures	Estimated Beg Fund Balance	Year End Estimate Revenues	Year End Estimate Expenditures
Debt Service					
Public Facility District					
2020 Convention Center/Capital Theatre	$ 1,547,128	$ 1,404,068	$ 366,200	$ 1,454,277	$ 1,404,278
General Obligation					
Miscellaneous LTGO Bonds	3,018,414	3,018,414	17,626	2,949,914	2,949,914
Utility Bonds					
2008 Wastewater Revenue Bonds	382,800	378,400	14,897	387,900	387,900
2004 Irrigation System Revenue Bonds	276,600	269,800	29,314	270,750	270,750
2012 Wastewater Revenue Bonds	1,164,800	1,157,333	1,620,948	—	—
Total Debt Service	6,389,742	6,228,015	2,048,985	5,062,841	5,012,842
Custodial and Trust Funds					
YakCorps	673,166	612,222	—	—	—
Custodial Fund	5,353,814	5,258,805	402,770	—	—
Cemetery Trust	21,639	12,000	738,747	12,000	12,000
Total Custodial and Trust Funds	6,048,619	5,883,027	1,141,517	12,000	12,000
Total City Budget	$ 260,174,954	$ 250,916,597	$ 140,563,667	$ 292,672,154	$ 302,950,702

2025 - 2026 BUDGET BY CITY FUNCTIONAL GROUPING

2024	2025				2026			
End Fund Balance	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2025 vs 2024 Fund Bal	Projected Revenues	Projected Expenditures	Estimated End Fund Balance	2026 vs 2025 Fund Bal
$ 416,199	$ 1,413,051	$ 1,413,051	$ 416,199	— %	$ 1,405,447	$ 1,405,447	$ 416,199	— %
17,626	1,299,664	1,299,664	17,626	— %	1,299,664	1,299,664	17,626	— %
14,897	387,550	387,550	14,897	— %	381,900	381,900	14,897	— %
29,314	274,900	274,900	29,314	— %	273,750	273,750	29,314	— %
1,620,948	—	—	1,620,948	— %	—	—	1,620,948	— %
2,098,984	3,375,165	3,375,165	2,098,984	— %	3,360,761	3,360,761	2,098,984	— %
—	—	—	—	n/a	—	—	—	n/a
402,770	—	—	402,770	— %	—	—	402,770	— %
738,747	12,000	12,000	738,747	— %	12,000	12,000	738,747	— %
1,141,517	12,000	12,000	1,141,517	— %	12,000	12,000	1,141,517	— %
$ 130,285,119	$ 305,209,832	$ 311,445,576	$ 124,049,375	(5.0)%	$ 274,977,299	$ 286,376,545	$ 112,650,129	(10.1)%


CITY OF YAKIMA
INCORPORATED 1886

REVENUES

The City has over fifty revenues, each with underlying dynamics to be projected. Finance staff begins tracking and forecasting revenues as soon as actual January revenues are received each year.

Revenue Projections
Sources used in preparing revenue projections include:

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

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

Goal Setting Process
Strategic priorities represent the most important objectives for the City to accomplish and therefore should be reflected in the budgetary decisions resulting in the 2025 - 2026 budget.

General revenue management - guiding principles:

- The city will seek to maintain a diversified and stable revenue base to protect from short-term fluctuations and from cyclical economic downturns.
- The city will strive to make all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- Every fund in the City's accounting system exists for a reason; the purpose for every fund's segregation out of the general fund is to dedicate spending for restricted revenues.

2025 - 2026 REVENUES

	General Fund				Citywide			
	2025	% of Total	2026	% of Total	2025	% of Total	2026	% of Total
Sales Tax	$ 30,368,000	39.8 %	$ 31,635,000	41.2 %	$ 42,615,987	14.0 %	$ 43,852,987	15.9 %
Utility & Franchise Taxes	21,729,567	28.4 %	22,204,342	28.9 %	23,322,425	7.6 %	23,819,973	8.7 %
Property Tax	10,585,965	13.9 %	9,119,285	11.9 %	24,990,782	8.2 %	25,443,740	9.3 %
Charges for Services	3,318,674	4.3 %	3,392,037	4.4 %	63,916,639	20.9 %	66,070,335	24.0 %
Intergovernmental Revenues	2,780,966	3.6 %	2,812,858	3.7 %	60,339,205	19.8 %	40,362,791	14.7 %
Other Taxes & Assessments	1,457,000	1.9 %	1,440,000	1.9 %	6,992,000	2.3 %	7,051,000	2.6 %
Licenses and Permits	1,810,750	2.4 %	1,835,750	2.4 %	3,281,578	1.1 %	3,369,698	1.2 %
Fines & Forf, Transfers, Misc	4,327,808	5.7 %	4,339,808	5.7 %	79,751,217	26.1 %	65,006,775	23.6 %
	$ 76,378,730		$ 76,779,080		$ 305,209,833		$ 274,977,299	

REVENUE
Most revenue is trending below 2023. Notable changes in revenues include:

- Overall revenue from Sales Tax for 2022-2023 increased 3.0% and 3.4% respectively. Early number for 2024 are showing a decrease, currently below numbers for 2023 (November)
- REET continues to struggle, doing only slightly better than 2023, which ended that year with only 76.6% of 2022 revenues.
- Utility tax are currently coming in less than budgeted, likely due to rate studies that have not yet been implemented.
- Investment interest is still currently trending upwards, at 129.6% as of October, 2024.

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

Sales Tax (Single Largest Revenue Source for General Fund)

- ***General Sales Tax*** - Of the 8.3% sales and use tax collected within the City, the State receives 6.5% and the City of Yakima receives only 1.8% in general Sales Tax revenue. The General Government Funds receive the full amount of the City's share of general sales tax revenues. The City of Yakima receives various tax credits out of the State's 6.5%, such as a 3.0% Lodging Tax credit.
- ***0.1% Criminal Justice Sales Tax*** - A special 0.1% Criminal Justice Sales Tax was originally approved by the voters of Yakima County in the November, 1992, General Election and became effective January 1, 1993. The State allocates this 0.1% criminal justice sales tax revenue between the City and the County, based on a predefined formula. This revenue is restricted to providing criminal justice related services and is allocated based on operating vs. capital needs. This tax revenue is generally affected by the same regional economic factors that affect the General Sales Tax revenue.
- ***0.3% Criminal Justice Sales Tax*** - Another special sales tax of 0.3%, dedicated to Criminal Justice expenditures, was originally approved by the Yakima County voters in November, 2004, and took effect on April 1st of 2005. The tax is on sales inside the County only and the proceeds are divided between the County and Cities on a predefined formula under which the County receives 60.0% and all cities within the County share the remaining 40.0%.

Sales tax pis projected to be 39.8% of all General Fund revenue, and 14.0% of total government revenue in the 2025 budget and 41.2% of all General Fund revenue, and 15.9% of total government revenue in the 2026 budget.

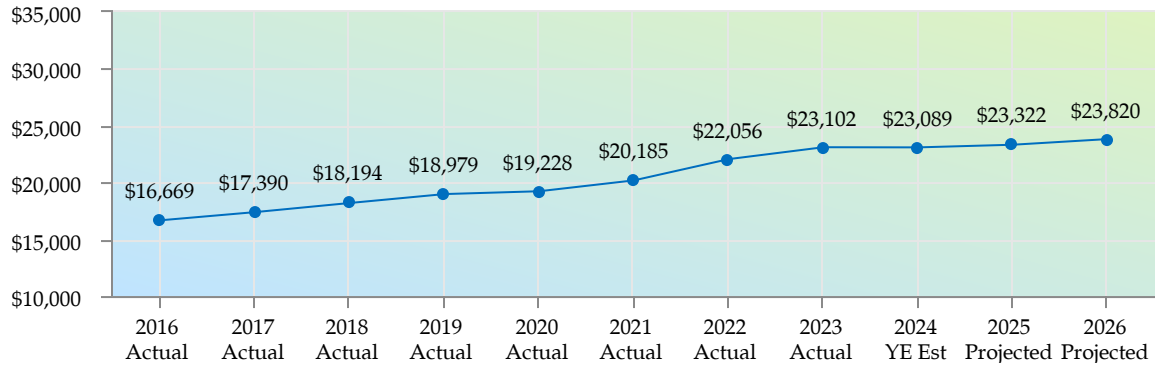
SALES TAX
(Shown in Thousands)



Utility and Franchise Taxes
These revenues are largely a function of weather conditions and utility rates in the Valley. Utility taxes usually keep pace with the rate of inflation, primarily because of rate increases implemented by utility providers.

Utility and Franchise taxes are collectively the second largest category of General Fund revenues, comprising 28.4% of 2025 projected revenue and 7.6% of total government revenue. In 2026, the percent in the General Fund will be 28.9% and 8.7% in total government revenue.

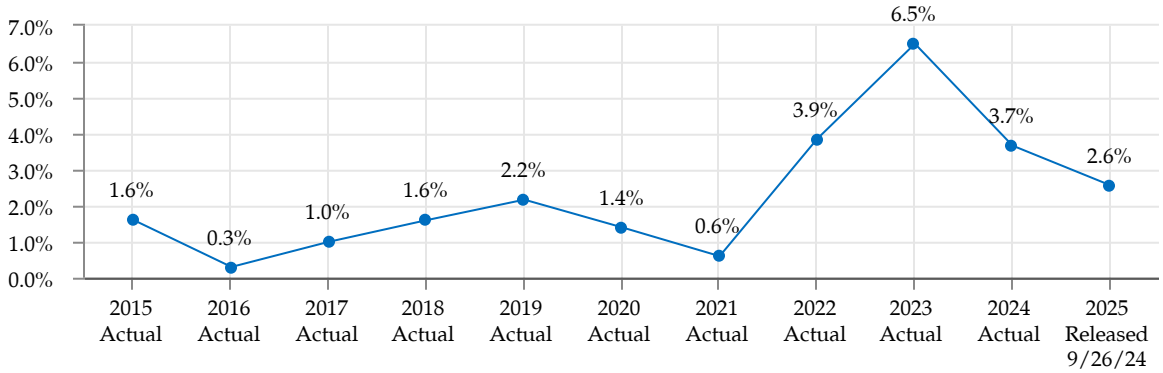
UTILITY AND FRANCHISE TAXES
(Shown in Thousands)



Property Tax

State law allows the City to impose the lesser of the rate of inflation (as measured by the Implicit Price Deflator (IPD) or 1.0% above the prior year levy, plus levies for new construction and annexations, while also allowing an agency to levy up to the 1.0% maximum if City Council establishes substantial need by a super-majority (i.e. 5-2) vote. State law also allows the City to increase the levy by more than 1.0% if approved by the majority of voters.

HISTORICAL IMPLICIT PRICE DEFLATOR (MRSC)

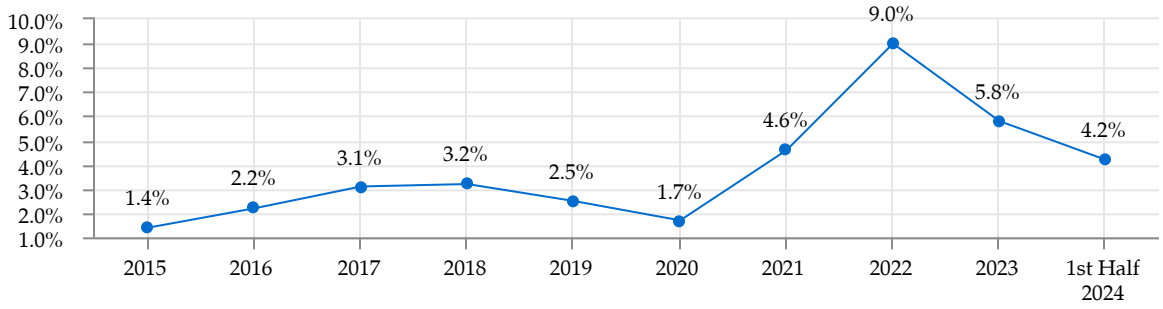


State property tax levy statutes limit the change in the dollars levied (1.0% would generate an estimated $244,000 for 2025 and $248,000 for 2026) but do not limit growth in assessed value. Stated differently, the 1.0% limit affects the total dollars levied, and assessed valuation is used to allocate the levy ratably among the property owners.

Since most consumer activity (i.e., wages, equipment, etc.) is more closely tied to the Consumer Price Index (CPI), and the CPI is greater than 1.0% in almost all years (see the following chart for urban consumers in Seattle-Tacoma-Bellevue, WA), the future effect of 1.0% or less growth in Property Tax is slowly reducing the percentage of revenue the City receives from this primary General Government revenue source. The most recently released rates cause further concern about revenue reductions in the foreseeable future.

HISTORICAL SEATTLE-TACOMA-BELLEVUE CPI-U

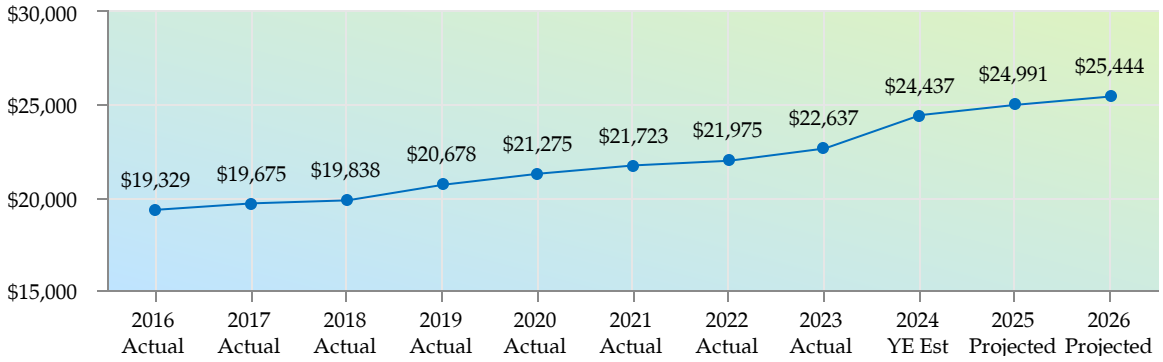
US Bureau of Labor & Statistics



Property tax is projected to provide 13.9% of all General Fund revenue, and 8.2% of total government revenue in the 2025 budget, and 11.9% and 9.3% of the 2026 budget, respectively.

PROPERTY TAX

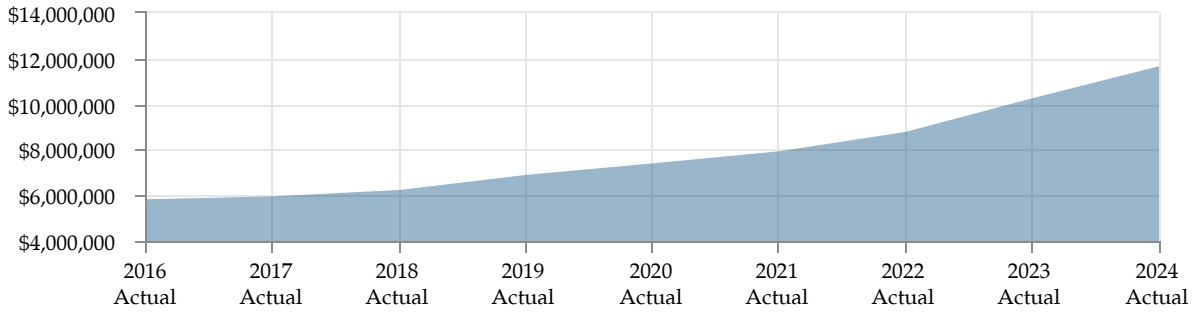
(Shown in Thousands)



Property Tax revenue is a primary funding source for the City. Washington's "budget-based" property tax structure is complicated. The City establishes the dollar amount levy, subject to several restrictions. The County Assessor calculates the levy rate based on total assessed valuation. The following Property Value chart shows the historical trend of total city property valuation. It is important to know that the City's general fund levy is currently subject to a 1.0% annual cap (a levy lid), excluding new construction and annexation but the valuation itself is an actual assessed value of the true and fair value (market value).

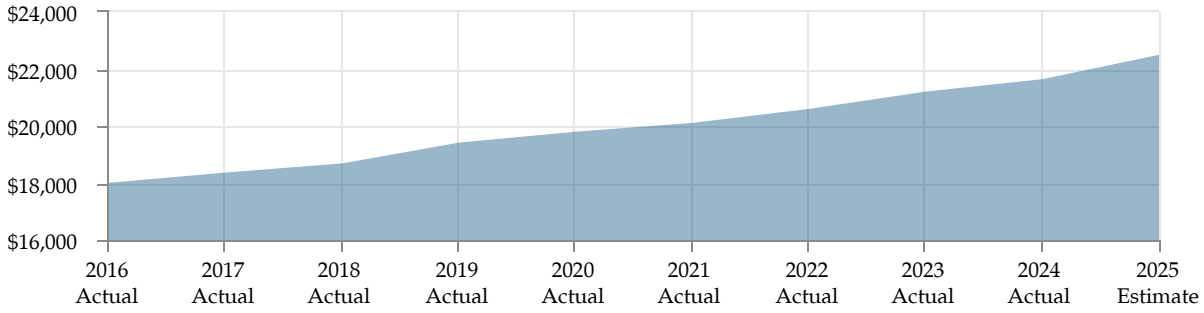
PROPERTY VALUES

(Shown in Thousands)



The following chart is a historical trend of the total dollar amount levy in past years, as well as the current 2025 estimate. The city establishes its desired levy amount based on budget need subject to statutory limits, and the levy rate itself is strictly the resulting mathematical relationship between the valuation and the levy amount.

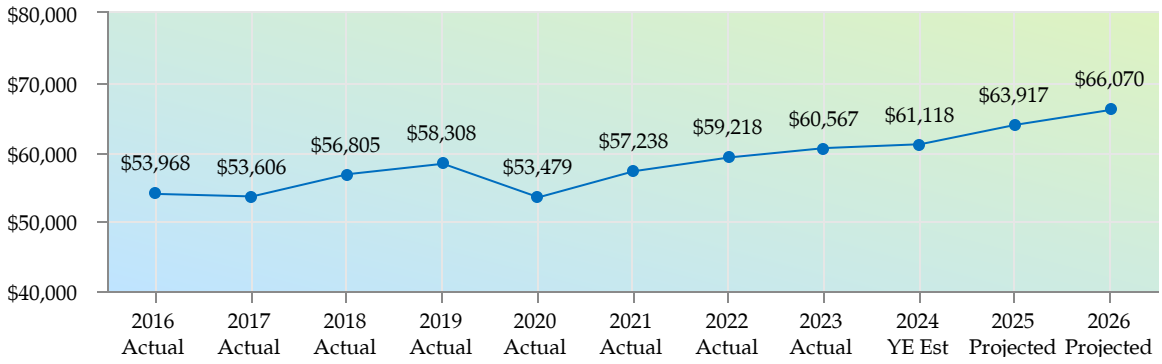
ORIGINAL LEVY AMOUNTS - PROPERTY TAX
(Shown in Thousands)



Charges for Services
This revenue category mainly consists of revenues from the sale of services such as water, wastewater, refuse, irrigation, transit and fire services, concessions and interfund services.

The Charges for Services category provides 4.3% of all General Fund revenue, and is the top revenue for total government in the 2025 budget at 20.9% of total revenue. In the 2026 budget, this revenue provides 4.4% of the General Fund revenue, and 24.0% of the total government revenue.

CHARGES FOR SERVICES
(Shown in Thousands)

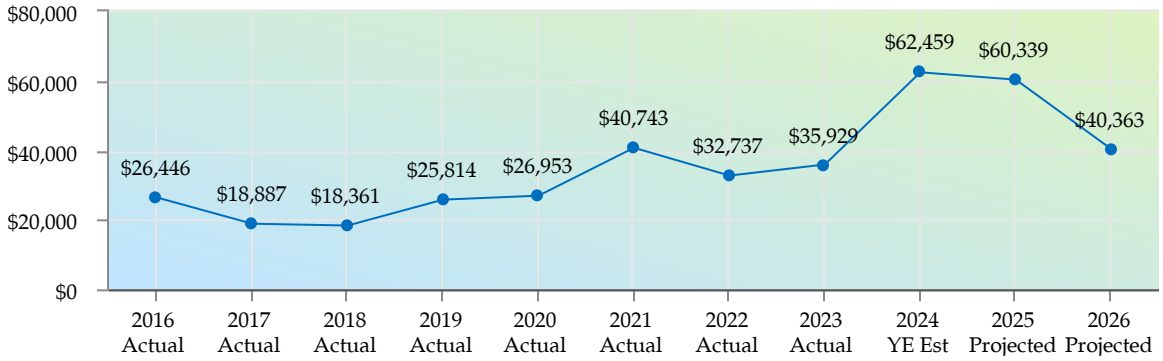


Intergovernmental Revenues
This category includes revenue received from other Government units, including Federal grants and entitlements, State and local grants and other intergovernmental resources. This category can fluctuate significantly due to the timing of the payments and major capital projects paid for by grants.

Intergovernmental revenues are showing large numbers in 2024 and 2025 due to the finalization of several large ARPA funded projects, with the numbers dropping to more normal levels in 2026.

Intergovernmental revenue is projected to account for 3.6% and 3.7% of General Fund revenue, and 19.8% and 14.7% of total government revenue in the 2025 and 2026 projected budgets respectively.

INTERGOVERNMENTAL REVENUE
(Shown in Thousands)



Other Taxes and Assessments
This category includes excise taxes and other operating assessments, and includes Transit, Hotel/Motel, Real Estate Excise, Gambling and Transportation Benefit District Taxes.

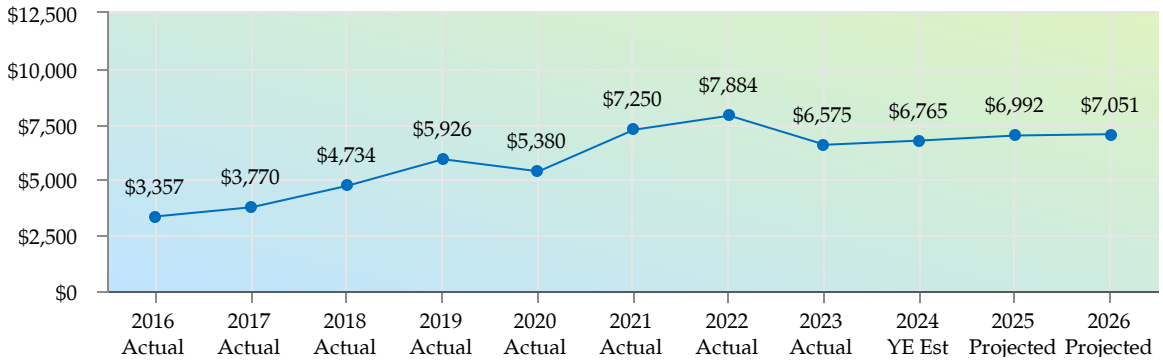
Real Estate Excise Taxes (REET) depend on the volume and value of real estate sales, and therefore fluctuate with economic cycles. REET is a restricted funding source that has two components which may only be used for statutorily-defined purposes, primarily capital facilities and authorized transportation, water/storm/sewer and park capital projects.

Lodging (hotel/motel) tax is a restricted revenue, dedicated by statute to expenditures that further local tourism activities. The basic 2.0% lodging tax is supplemented by a share of state-shared lodging tax that currently totals 5.0%. Tourism Promotion Area (TPA) fees consists of a $4 per room per night and are restricted to expenditure that increases the tourism and convention business.

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

Other taxes projected to provide 1.9% of all General Fund revenue, and 2.3% of total government revenue in the 2025 budget, and 1.9% of all General Fund revenue and 2.6% of all total government revenue in the 2026 budget.

OTHER TAXES AND ASSESSMENTS
(Shown in Thousands)



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

License and permit revenues are projected to account for 2.4% and 2.4% of General Fund revenue, and 1.1% and 1.2% of total government revenue in the 2025 and 2026 projected budgets respectively.

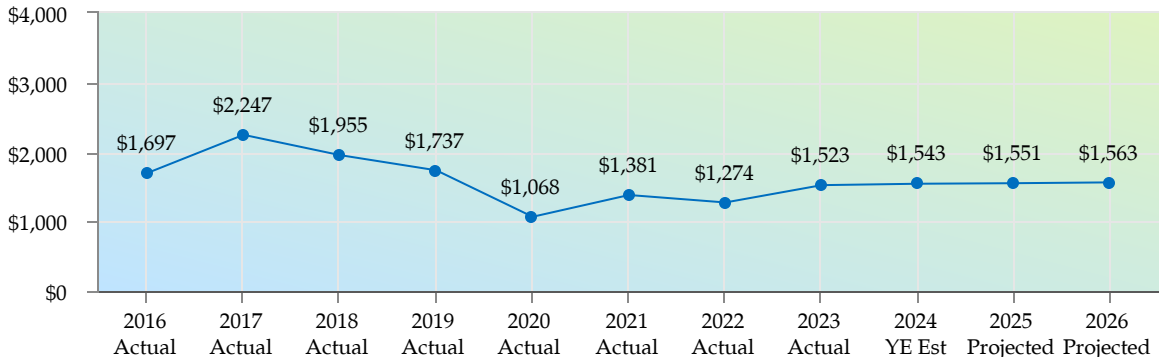
LICENSES AND PERMITS
(Shown in Thousands)



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

Fines and Forfeitures are projected to provide 2.0% of all General Fund revenue, and 0.5% of total government revenue in the 2025 budget and 2.0% of all General Fund revenue and 0.6% of all total government revenue in the 2026 budget.

FINES & FORFEITURES
(Shown in Thousands)

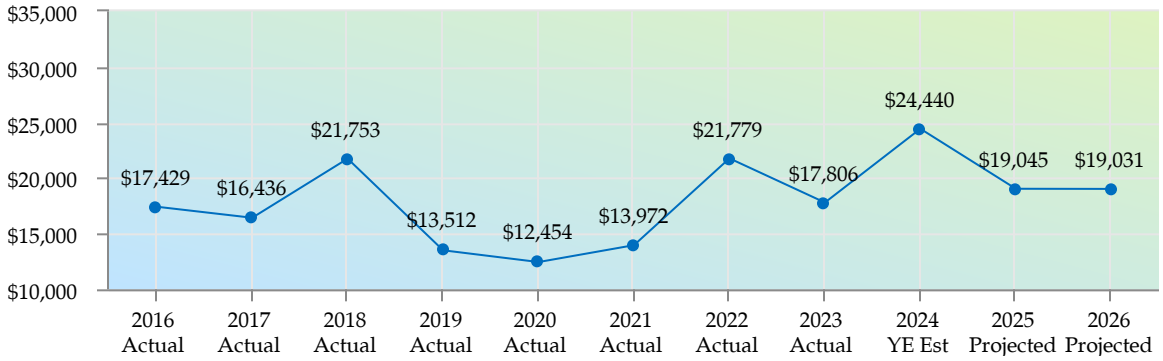


Transfers
Transfers set forth in the budget are typically to accomplish the measured allocation of revenues and expenditures appropriate to the service delivery in each fund. There are many appropriate transfer mechanisms intended to efficiently and effectively account for complex arrangements.

Any short-term transfers between funds for operating purposes within the year are not operating revenues. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings. Interfund borrowings that are not repayable within the year must be more formally planned and communicated. The most common use of interfund borrowing is for grant programs where costs are incurred before reimbursement is received, and is therefore merely a short-term cash flow device.

Transfers provide no General Fund revenue, and 6.2% of projected total government revenue in the 2025 budget and 6.9% in the 2026 budget.

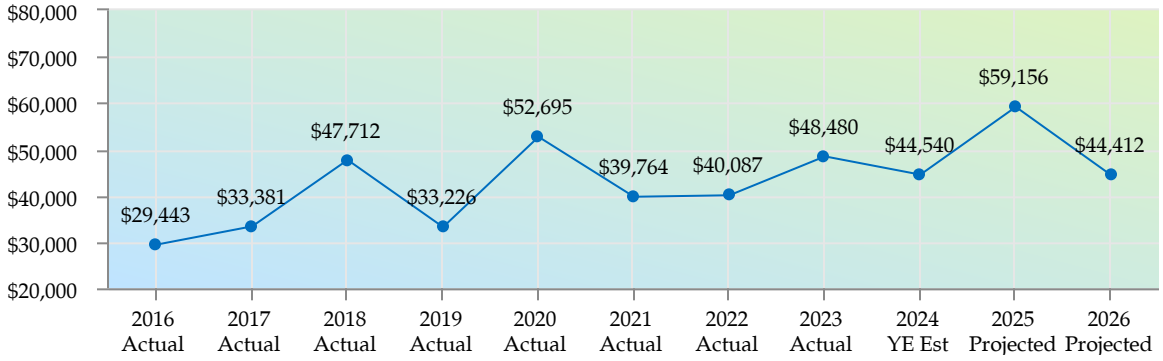
TRANSFERS
(Shown in Thousands)



Miscellaneous Revenue
Included in miscellaneous revenues are interfund benefit contributions, interest earnings, rents, assessments, sale of capital assets, proceeds from long-term debt and other miscellaneous revenues. Significant spikes in this chart are generally due to the timing of bond proceeds - $15.6 million in 2018 and $22.4 million in 2020. There are currently $18.0 million in bonds budgeted for 2025, $8.0 million in the Yakima Revenue Development Area fund and $10.0 million in the Irrigation Capital fund.

Miscellaneous Revenues account for 3.7% of General Fund projected revenue, and 19.4% of total government projected revenue in the 2025 projected budget, and 3.7% and 16.2% in the 2026 budget, respectively.

MISCELLANEOUS REVENUE
(Shown in Thousands)



Cash & Investments
It is the policy of the City of Yakima to invest public funds in a manner that, giving first regard to safety, suitability and liquidity, will maximize long-term yield in conformance with State Statute, Federal Regulations and City Charter.

As a current over-all indicator, the 5-year historic citywide cash and investments balance trend, inclusive of all funds, reached 147.8 million at September 30, 2024. While each month is best compared to the same month in previous years to account for seasonality and other annual events and a partial year milestone doesn't compare well to prior year-end balances, cash levels, as well as rates have improved over prior years.

The following graph incorporates only the city's primary bank and investment accounts (US Bank, Key Bank, Local Government Investment Pool and investment portfolio) to enable comparison to prior and future periods.

CASH AND INVESTMENT HISTORY

(Shown in Thousands)




CITY OF YAKIMA
INCORPORATED 1886

EXPENDITURE OVERVIEW

The current projected citywide expenditures for 2025 are $313.2 million, a $8.5 million or a 2.7% increase from the 2024 year-end estimate, mainly due to several major infrastructure projects. Expenditures for 2026 are projected to be $286.8 million, a $25.1 million or a 8.8% decrease from the 2025 projected year-end estimate, with the decrease due to the expected completion of most of those projects.

General Fund

All General Fund programs are necessarily balanced within available resources (fund balance plus revenues), which are funded by Sales Tax, Property Tax, Utility Taxes and other smaller funding sources. Collective Bargaining Agreements that provide for salary and benefit increases that exceed the Property Tax rate cap create a squeeze that affects the entire General Fund's ability to maintain service delivery levels, and Public Safety costs - Police, Fire and Criminal Justice - continue to require an increasing share of total General Fund resources. The following chart shows projected City-wide expenditures for 2025 and 2026.

2025 - 2026 EXPENDITURES BY CATEGORY

	General Fund				Citywide			
	2025	% of Total	2026	% of Total	2025	% of Total	2026	% of Total
Salaries & Wages	$ 46,744,977	57.7 %	$ 49,458,741	58.3 %	78,081,188	25.1 %	82,387,980	28.8 %
Personnel Benefits	18,181,332	22.4 %	18,859,133	22.2 %	47,736,191	15.3 %	49,249,500	17.2 %
Supplies for Consumption & Resale	2,247,037	2.8 %	2,261,637	2.7 %	10,038,869	3.2 %	10,176,084	3.6 %
Services & Pass-Through Payments	11,289,277	13.9 %	11,699,030	13.8 %	72,279,801	23.2 %	70,405,385	24.6 %
Capital Outlays	146,000	0.2 %	146,000	0.2 %	78,541,543	25.2 %	49,291,465	17.2 %
Transfers	153,978	0.2 %	154,663	0.2 %	6,023,293	1.9 %	5,834,650	2.0 %
Debt Service	2,296,185	2.8 %	2,324,473	2.7 %	18,744,690	6.0 %	19,031,482	6.6 %
	$ 81,058,786		$ 84,903,677		$ 311,445,575		$ 286,376,546	

EXPENDITURE DETAIL

Salaries, Wages and Personnel Benefits

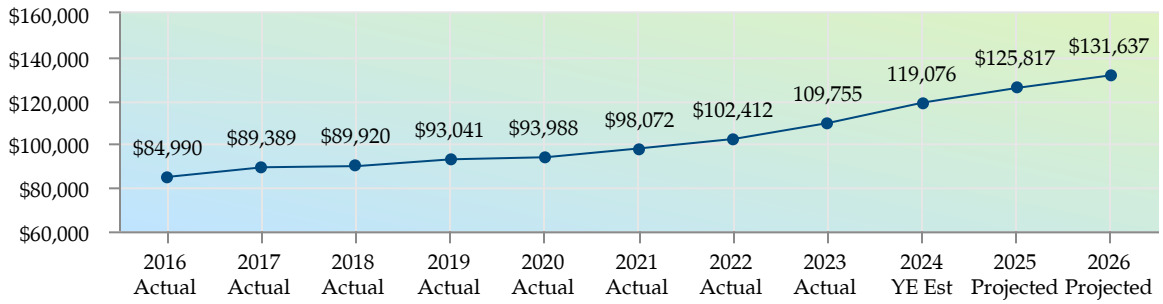
These expenses are the number one expenditure within the operating budget. The following chart shows the ratios between budgeted permanent employees (numbers of employees are stated in full-time equivalents) and population, not including temporary employees. These numbers have remained relatively stable over the last ten years.

City-Wide Government	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number of Employees	761.2	768.5	765.7	767.0	768.0	770.0	769.0	782.9	789.5	790.5
Employees Per Capita	8.2	8.2	8.2	8.1	8.1	8.1	7.9	8.0	8.0	8.0
Population	93,220	93,400	93,900	94,190	94,440	95,490	97,340	97,810	98,650	99,370

However, the cost of those same employees has escalated over that same time period, going up 46.3% from 2015 to 2024.

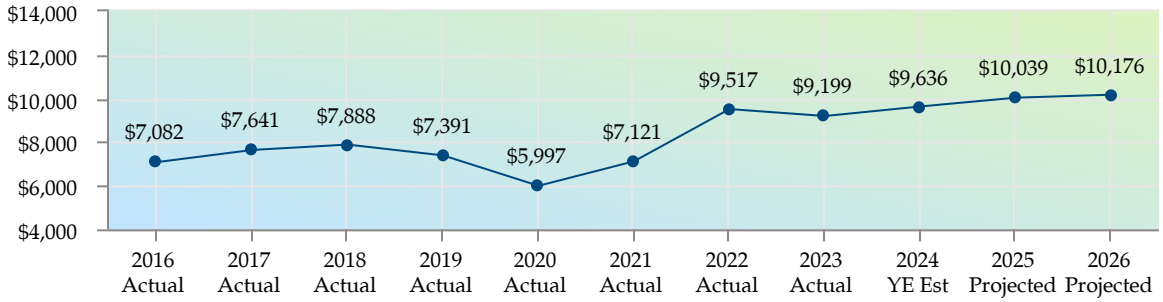
Salaries, Wages and Personnel Benefits are projected to utilize 80.1% of all General Fund expenditures, and 40.4% of total government expenditures in the 2025 budget and 80.5% and 46.0% in the 2026 budget.

SALARIES, WAGES AND PERSONNEL BENEFITS
(Shown in Thousands)



Supplies for Consumption & Resale
This category includes any supplies that are not considered over the current capitalization limit ($10,000), from paper to computer servers, and anything in between. It is also one of the hardest hit when funds are required in other categories, such as criminal justice.

SUPPLIES FOR CONSUMPTION & RESALE
(Shown in Thousands)



This fund is where funding for office computers and software is budgeted, and is also where some of the first cuts are made when they are needed. Both the computers and the software that they run have a limited life and are reliant on each other - if only the computers are updated, the software may no longer be supported, and if only the software is updated, the computers may not have the ability to run it.

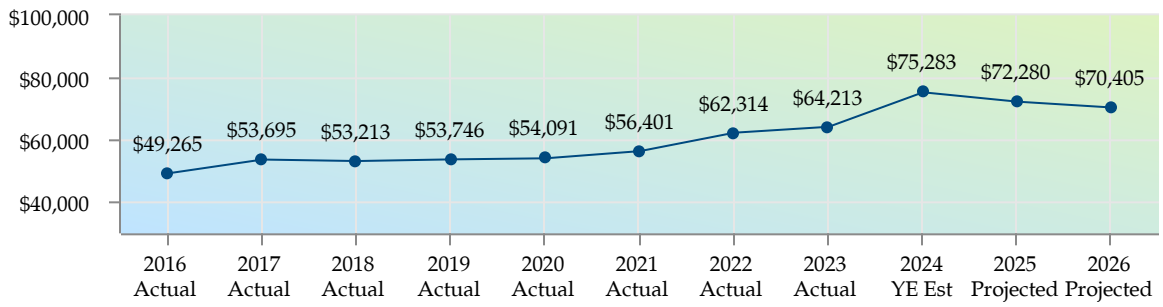
Supplies for Consumption & Resale utilize 2.8% (2025) and 2.7% (2026) of all General Fund expenditures, and 3.2% (2025) and 3.6% (2026) of total government expenditures.

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

City Service charges have been revised to reflect an equitable approach as suggested by the State Auditor's office. These charges were primarily borne by enterprise funds in previous years.

Services & Pass-Through Payments are projected to provide 2.8% of all General Fund revenue, and 23.2% of total government revenue in the 2025 budget and 2.7% and 24.6% in the 2026 budget.

SERVICES & PASS-THROUGH PAYMENTS
(Shown in Thousands)



Capital Outlays
Capital is defined as physical assets, constructed or purchased, that have a useful life of two years or longer and a cost of $10,000 or more. Projects included in prior-year adopted budgets, but not completed in any given year, are routinely rolled forward at year-end and brought to council for a non-lapsing appropriation.

2024 major projects include:

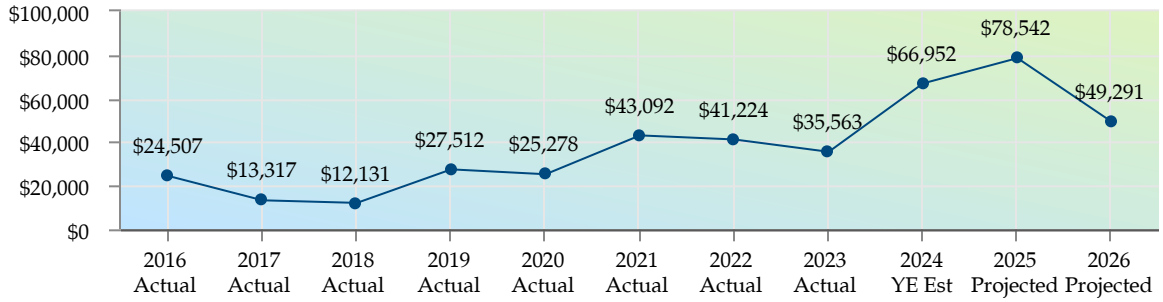
- Aquatic Center at MLK Park.
- Nelson Dam
- North 1st Street Revitalization.
- Millsite.

2025 - 2026 major projects include:

- Nelson Dam
- Yakima Airport terminal construction.
- North 1st Street Revitalization.
- Bravo Company Blvd.
- I-82 Wastewater

Capital Outlays are projected to utilize 0.2% of all General Fund expenditures, and 25.2% of total government expenditures in the 2025 budget and 0.2% and 17.2% in the 2026 budget.

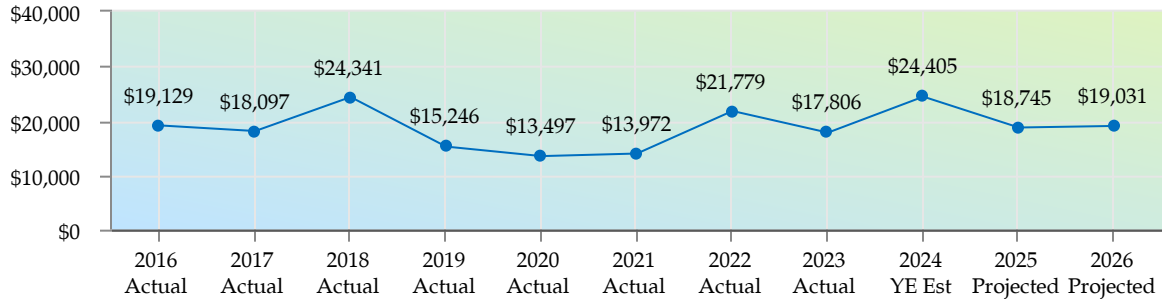
CAPITAL OUTLAYS
(Shown in Thousands)



Transfers
This category generally includes transfers to and from operating to capital funds, support for the debt service funds and subsidizing funds within the City, such as the Parks and Recreation and Workers Compensation, as needed. Increases in transfers in 2022 and 2024 are related to American Rescue Plan Act (ARPA) revenues.

Transfers utilize 2.8% of all projected General Fund expenditures, and 6.0% of projected total government expenditures in the 2025 budget, and 2.7% and 6.6% in the 2026 budget.

TRANSFERS
(Shown in Thousands)



Debt Service
The City pledges its full faith and credit for General Obligation (GO) Bonds which consists of general tax and some special revenues. Generally, interest payments on municipal bonds are not taxable to the bond holder (unless taxable bonds are issued due to private-public partnerships). The most common funding sources are property taxes, real estate excise tax (REET) or a special revenue source such as energy savings and rebates for the LED Street Light Project.

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

Any increase to debt in 2025 - 2026 not included in the following chart would be due to issuance of:

- $20.0 million for Wastewater.
- $1.2 million for Airport.

Debt Service provides 0.2% of all projected General Fund expenditures, and 1.9% of total projected government expenditures in the 2025 budget and 0.2% and 2.0% in the 2026 budget.

The following Debt Service section reflects the total debt the City of Yakima owes for the various types of long-term debt, showing all finalized payments for the years 2024 through 2037, along with an aggregate of any payments for 2038 and beyond.

DEBT SERVICE

Long-term debt planning is integral to planning for fiscal sustainability, and debt ratings play a large part. In March, 2017 the City was downgraded to "A+" rating from Standard & Poor's for general obligation debt. This downgrade cited weakening economic factors in the City, particularly average household income levels, as well as level of General Fund reserves. This rating was affirmed in March 2020. The combined Water and Wastewater utility was affirmed at "AA-" in September 2015.

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

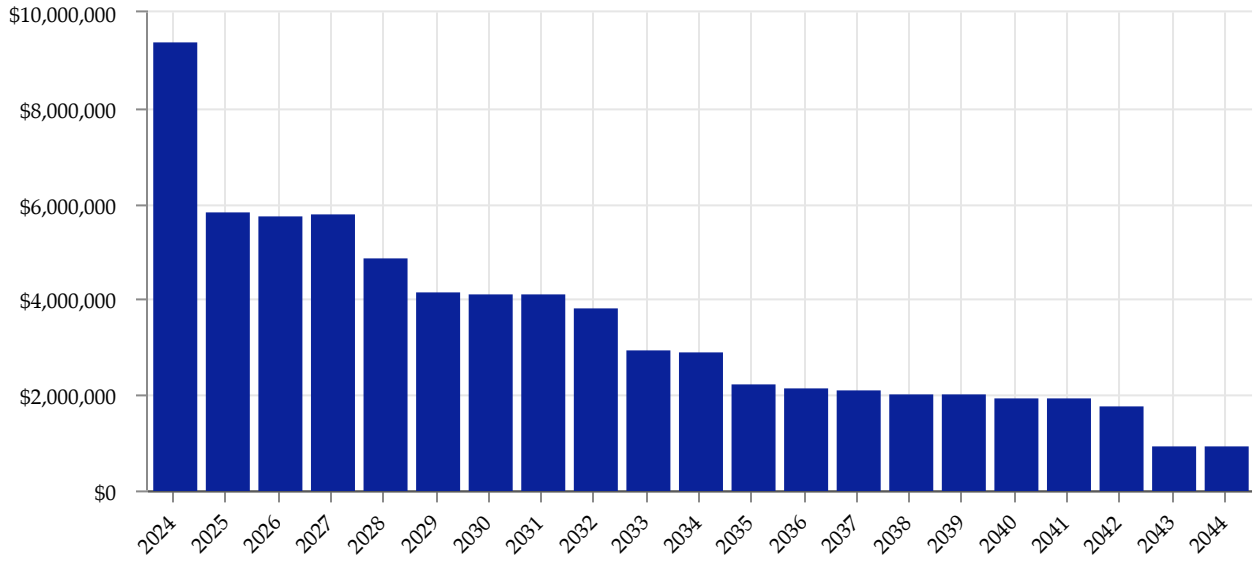
This debt service information has been created by staff to accomplish three things:

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

The two points in time this tool is most useful for City Council decision-making are 1) during the annual strategic planning and budgeting process, and 2) when new debt issues are brought for review and approval.

State law provides that total general purpose non-voted debt cannot be incurred in excess 1.5% of the value of the taxable property of the City. The assessed valuation for the 2025 levy calculation is currently $12.1 billion. At this valuation, the general purpose non-voted debt limit would be $181.3 million. Total debt for the City of Yakima is projected to be $72.3 million at the beginning of 2025.

TOTAL DEBT SERVICE
2024-2044



Type	Description	Maturity Date	Principal and Interest Payments 2024	2025	2026	2027	2028
GO Bond	2020 Convention Center Add (Ref)	12/01/44	$ 794,875	$ 794,722	$ 794,030	$ 792,596	$ 790,466
GO Bond	2020 Convention Ctr III Add (Ref)	12/01/44	156,047	159,069	156,903	154,645	157,307
GO Bond	2018 Aquatic Center YMCA	12/01/42	450,000	450,000	450,000	450,000	450,000
SIED Loan	2023 Yakima Chief	06/01/36	—	—	—	69,451	46,687
SIED Loan	2022 Russell Lane	06/01/35	—	—	77,678	60,657	60,657
GO Bond	2018 Yakima Sports Complex	06/01/35	450,000	450,000	450,000	450,000	450,000
LOCAL	2020 Energy Project (Lighting)	06/01/35	133,625	134,750	135,625	136,250	136,625
PWTF Loan	2010 Railroad Grade Separation	06/01/34	84,448	84,448	84,448	84,448	84,448
GO Bond	2014 911 Call Disp Center (City)	05/01/34	120,463	117,063	119,513	121,813	118,963
GO Bond	2021 SOZO - Street Frontage	06/01/32	117,289	117,289	117,289	117,289	117,289
GO Bond	2020 Capitol Theatre Exp (Ref)	12/01/32	453,357	459,259	454,514	459,210	458,103
SIED Loan	2018 River Rd Impr/Aquatic Center	06/01/29	62,800	62,800	62,800	62,800	62,800
GO Bond	2018 Street Resurfacing Project	12/01/28	399,664	399,664	399,664	399,664	399,664
PWTF Loan	2009 Railroad Grade Separation	06/01/28	169,228	168,402	167,577	166,751	165,926
SIED Loan	2016 SOZO	06/01/27	106,197	106,197	106,197	106,197	—
LOCAL	2017 Energy Project (Lighting)	06/01/27	110,986	111,919	112,417	112,395	—
LOCAL	2018 Fire Aerial & Pump Apparatus	06/01/27	152,694	153,978	154,663	154,633	—
SIED Loan	2017 YV Brewing Project	06/01/24	14,158	—			
GO Bond	2014 Street Improvement Project	06/01/24	1,650,250	—			
HUD	2006 Hilton HUD 108 Loan	08/01/24	1,886,011	—			
	Total Non-Enterprise		7,312,092	3,769,560	3,843,318	3,898,799	3,498,935
GO Bond	2020 Irrigation Rev Bonds (Ref)	12/01/34	270,750	274,900	273,750	272,450	271,000
GO Bond	2020 Wastewater Rev Bonds (Ref)	12/01/27	387,900	387,550	381,900	381,100	—
	Total Enterprise Loans		658,650	662,450	655,650	653,550	271,000
Revenue	2012 Industrial Sewer Main Ext	06/01/37	87,033	86,627	86,220	85,813	85,407
Revenue	2012 Industrial Waste Anaerobic	07/01/34	39,409	39,409	39,409	39,409	39,409
Revenue	2011 Energy Efficiency Project	03/31/33	34,826	34,826	34,826	34,826	34,826
Revenue	2012 Wastewater Treatment Plant	06/01/31	274,461	273,788	273,115	272,443	271,770
Revenue	2007 Ultra Violet Disinfection	06/01/27	123,817	123,210	122,603	121,996	—
Revenue	2005 River Road Sewer	06/01/25	125,488	124,867	—		
	WW Long-Term Debt		685,034	682,727	556,173	554,487	431,412
Revenue	2021 Waterline Improvements	06/01/41	113,234	112,192	111,149	110,106	109,063
Revenue	2013 WTP Lagoons Design	10/01/34	204,737	202,101	199,465	196,829	194,193
Revenue	2013 Automated Reading System	06/01/32	269,079	268,421	267,763	267,105	266,447
Revenue	2009 New Water Well	06/01/28	124,178	123,572	122,966	122,360	121,755
Revenue	2005 Naches River WTP Filter Rehab	10/01/25	47,543	47,308	—		
	Water Long-Term Debt		758,771	753,594	701,343	696,400	691,458
	Total City-Wide Debt		$ 9,414,547	$ 5,868,331	$ 5,756,484	$ 5,803,236	$ 4,892,805
	Total Principal		$ 7,713,840	$ 4,359,364	$ 4,272,686	$ 4,408,177	$ 3,654,380
	Total Interest		1,700,707	1,508,967	1,483,798	1,395,059	1,238,425
			$ 9,414,547	$ 5,868,331	$ 5,756,484	$ 5,803,236	$ 4,892,805

2029	2030	2031	2032	2033	2034	2035	2036	2037	2038+
$ 792,652	$ 793,946	$ 794,318	$ 793,596	$ 791,888	$ 794,313	$ 790,775	$ 791,167	$ 794,228	$ 5,545,432
154,744	157,096	154,203	156,192	157,919	154,404	155,839	156,991	157,643	1,104,066
410,000	410,000	410,000	410,000	410,000	410,000	780,066	1,000,000	1,000,000	4,837,914
46,687	46,687	46,687	46,687	46,687	46,687	46,687	46,687	—	
60,657	60,657	60,657	60,657	60,657	60,657	60,656	—		
490,000	490,000	490,000	490,000	490,000	490,000	119,934	—		
131,875	132,000	131,875	131,500	135,750	134,625	133,250	—		
84,448	84,448	84,448	84,448	84,448	42,224	—			
121,113	118,113	119,863	121,450	117,875	119,025	—			
117,289	117,289	117,289	117,289	—					
461,344	463,729	465,226	470,675	—					
62,800	—								
—									
—									
2,933,609	2,873,965	2,874,566	2,882,494	2,295,224	2,251,935	2,087,207	1,994,845	1,951,871	11,487,412
269,400	277,650	275,450	273,100	270,600	272,950	—			
269,400	277,650	275,450	273,100	270,600	272,950	—	—	—	—
85,000	84,593	84,187	83,780	83,373	82,967	82,560	82,153	81,746	—
39,409	39,409	39,409	39,409	39,409	39,409	—			
34,826	34,826	34,826	34,826	17,413	—				
271,097	270,425	269,752	—						
430,332	429,253	428,174	158,015	140,195	122,376	82,560	82,153	81,746	—
108,021	106,978	105,935	104,892	103,850	102,807	101,764	100,721	99,679	196,229
191,557	188,920	186,284	183,648	181,012	178,376	—			
265,789	265,132	264,474	263,816	—					
—									
565,367	561,030	556,693	552,356	284,862	281,183	101,764	100,721	99,679	196,229
$ 4,198,708	$ 4,141,898	$ 4,134,883	$ 3,865,965	$ 2,990,881	$ 2,928,444	$ 2,271,531	$ 2,177,719	$ 2,133,296	$ 11,683,641
3,054,571	3,081,877	3,161,244	2,982,038	2,202,880	2,219,061	1,641,908	1,612,289	1,635,306	10,141,191
1,144,137	1,060,021	973,639	883,927	788,001	709,383	629,623	565,430	497,990	1,542,450
$ 4,198,708	$ 4,141,898	$ 4,134,883	$ 3,865,965	$ 2,990,881	$ 2,928,444	$ 2,271,531	$ 2,177,719	$ 2,133,296	$ 11,683,641


CITY OF YAKIMA
INCORPORATED 1886

CAPITAL BUDGET SUMMARY

The forecast for 2025 through 2029 for all Capital Funds, with Capital Improvement Program (CIP) information, was presented in the 2025 - 2026 Capital Budgets document during the budget process, providing a means through which the City Council could take a comprehensive planned and programmed approach to utilizing the City's financial resources in the most responsive and efficient manner to meet service and facility needs. This process helps to encourages long-range decision-making, assure the continuity of Council strategic priorities and identify the impacts in future years of current decisions. More detail can be found in the 2025 - 2026 Capital Budgets document currently found on the City website, which provides supporting project-specific detail within each capital fund, and includes items such as tax assessments, small tools, debt service, etc for each project. Following is a citywide summary of capital expenditure plans by department, along with a summary for each fund for 2025 through 2029, and inclusive of any changes made since publication of the original Capital Budgets document.

CAPITAL FUNDS - FUND BALANCES

		Beginning Fund Balances						
		2023	2024	2025	2026	2027	2028	2029
Capital Fund	Fund	Actual	Actual	Budgeted	Budgeted	Projected	Projected	Projected
Central Bus Dist	321	55,024	55,024	55,024	55,024	55,024	55,024	55,024
Capitol Theatre	322	86,976	197,361	108,324	108,324	108,324	108,324	108,324
Yak Rev Dev Area	323	330,542	745,825	2,095,994	2,898,125	3,065,082	4,056,799	5,048,269
Parks & Recreation	331	12,181	365,035	(19,719)	205,851	456,044	705,789	955,072
Fire	332	510,238	606,002	503,711	586,711	669,711	752,711	835,711
Law & Justice	333	856,202	422,376	676,690	959,185	1,237,211	1,514,861	1,675,943
REET 1	342	4,323,052	2,978,608	2,137,864	1,132,958	348,044	802,282	1,295,647
REET 2	343	1,535,139	1,114,692	421,179	298,237	189,249	105,505	221,986
Trans Benefit District	344	4,281,860	5,211,580	4,912,345	3,852,784	4,480,800	6,108,540	7,735,996
Street Overlay/Recon	346	2,719,374	3,308,660	2,324,129	2,296,260	2,363,525	2,063,585	1,867,548
Conv & Event Center	370	1,758,806	1,839,511	1,305,414	1,232,291	1,285,241	1,806,004	2,329,684
Administrative Rsv	392	328,421	192,872	2,001	2,001	—	—	—
Airport	422	597,237	409,993	256,822	75,178	368,701	2,353,967	4,338,041
Stormwater	442	5,455,761	4,678,448	3,402,345	2,715,787	3,372,859	2,289,987	1,205,519
Transit	464	3,515,382	4,585,744	5,257,744	5,927,478	7,010,553	7,943,628	8,876,703
Wastewater	472/6/8	21,855,094	20,760,025	13,637,829	9,129,693	6,312,873	8,621,053	11,429,233
Water	477	1,856,148	2,976,755	2,617,721	3,079,354	2,520,704	2,976,494	2,881,708
Irrigation	479	(1,588,101)	(1,645,186)	4,066	5,736,080	659,671	2,088,155	3,598,423
Equipment Rental	552	5,638,754	5,899,823	2,893,996	2,628,913	3,388,265	4,116,464	4,812,053
Environmental	555	289,859	281,654	186,996	85,691	26,908	7,467	2,863
Total/Beg Balance		$ 54,417,949	$ 54,984,802	$ 42,780,475	$ 43,005,925	$ 37,918,789	$ 48,476,639	$ 59,273,747
Total Revenues		38,719,818	58,109,401	76,009,481	50,500,713	23,410,513	23,523,803	24,141,124
Total Expenditures		38,152,965	70,313,728	75,784,031	55,587,849	12,852,663	12,726,695	13,204,348
Ending Fund Balances		$ 54,984,802	$ 42,780,475	$ 43,005,925	$ 37,918,789	$ 48,476,639	$ 59,273,747	$ 70,210,523

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


CITY OF YAKIMA
INCORPORATED 1886

BUDGET BY DEPARTMENT

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

CITY OF Yakima

2025 ORGANIZATIONAL CHART



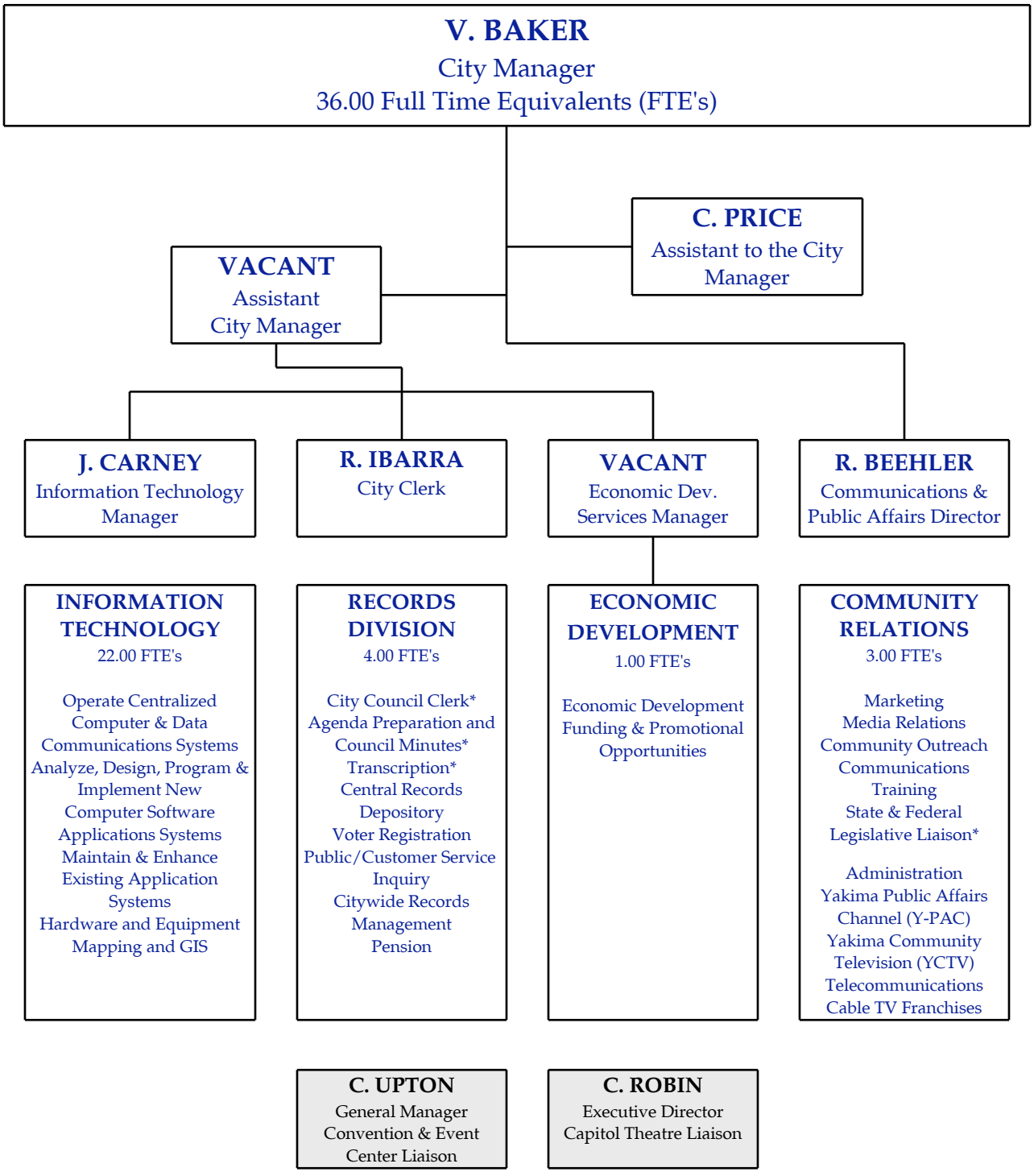
CITY ADMINISTRATION

Title	Function*/Fund	Page
City Council	110*	59
City Management	102*	61
Indigent Defense	109*	64
City Clerk / Records	140*	65
Information Technology	350*	68
Community Relations	125	73
Economic Development	250*	78
Downtown Yakima Business Improvement District (DYBID)	161	80
Central Business District Capital Improvement	321	82
Trolley	162	83
Front Street Business Improvement Area	163	85
Convention & Event Center / Capital	170/370	87
Tourism Promotion Area	173	92
Capitol Theatre / Capital	171/322	94

* General Fund Department

CITY ADMINISTRATION

Organizational Chart as of January 1, 2025



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

CITY COUNCIL - 110

GENERAL FUND

2024 Council Members

Leo Roy - District 1
Danny Herrera - District 2
Mayor, Patricia Byers - District 3
Janice Deccio - District 4
Rick Glenn - District 5
Assistant Mayor, Matt Brown - District 6
Reedy Berg - District 7

DEFINITION

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

ACCOMPLISHMENTS

A Resilient Yakima

- Appointed a new City Manager in August, 2024.
- Reviewed, modified and adopted a balanced budget for 2023-2024.

GOALS

A Resilient Yakima

- Continue to evaluate proposals and approve ordinances, resolutions and contracts for the City.
- Review, modify and adopt the next biennial municipal budget.
- Continue to serve on various boards and commissions, serve as liaisons with other governmental bodies and respond to community groups and constituents.
- Continue to work with the Association of Washington Cities (AWC) on behalf of Washington's diverse cities and towns. The AWC provides specialized training and education for city leadership and staff, addressing core competencies and emerging issues with resources, technical assistance and research.

Function(s): 122 & 123.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
100	Mayor	1.00	1.00	1.00	1.00	1.00
150	Assistant Mayor	1.00	1.00	1.00	1.00	1.00
200	City Council Member	5.00	5.00	5.00	5.00	5.00
Total Personnel		7.00	7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
122 Legislative	$ 169,308	$ 200,323	$ 270,595	$ 245,622	(9.2)%	$ 255,272	3.9 %
123 Professional Association Dues	69,519	73,165	85,000	85,000	— %	85,000	— %
Total Expenditures	$ 238,827	$ 273,488	$ 355,595	$ 330,622	(7.0)%	$ 340,272	2.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 95,100	$ 95,103	$ 95,100	$ 95,100	— %	$ 95,100	— %
200 Personnel Benefits	7,828	7,888	7,902	7,929	0.3 %	7,929	— %
Sub-Total Salaries & Benefits	102,928	102,991	103,002	103,029	— %	103,029	— %
300 Supplies for Consumption & Resale	3,208	4,054	5,000	5,000	— %	5,000	— %
400 Services & Pass-Through Payments	132,690	166,443	247,593	222,593	(10.1)%	232,242	4.3 %
Total Expenditures	$ 238,826	$ 273,488	$ 355,595	$ 330,622	(7.0)%	$ 340,271	2.9 %

EXPLANATORY NARRATIVE

Legislative - 122

This function serves to provide funding for City Council operations, including professional services for the Olympia lobbyist and other professional association dues. City Council salaries are set by ordinance.

122 Legislative	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 95,100	$ 95,103	$ 95,100	$ 95,100	— %	$ 95,100	— %
200 Personnel Benefits	7,828	7,888	7,902	7,929	0.3 %	7,929	— %
300 Supplies for Consumption & Resale	3,208	4,054	5,000	5,000	— %	5,000	— %
400 Services & Pass-Through Payments	63,171	93,277	162,593	137,593	(15.4)%	147,242	7.0 %
Total Expenditures	$ 169,307	$ 200,322	$ 270,595	$ 245,622	(9.2)%	$ 255,271	3.9 %

Professional Association Dues - 123

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

123 Professional Assn Dues	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 69,519	$ 73,165	$ 85,000	$ 85,000	— %	$ 85,000	— %

CITY MANAGEMENT - 102

GENERAL FUND

City Manager **Victoria Baker**

DEFINITION

This department provides administrative leadership, policy recommendations, and administrative oversight in the effective discharge of City Council policy, Charter and ordinance provisions and is also responsible for coordinating the activities of all City departments. The department also coordinates the city's economic development initiatives and many community collaborations and partnerships.

ACCOMPLISHMENTS

A Resilient Yakima

- Facilitated the allocation of American Rescue Plan Act (ARPA) funds, which included the funding of a domestic violence advocate, investments in information technology software, assistance to the YWCA to renovate a larger facility for DV housing, MLK Aquatic Center construction and operations funding, and fire and police equipment.
- Developed a comprehensive approach for downtown parking and maintenance for city-owned parking lots and on-street parking.
- Study processes related to hiring practices to streamline and save time.
- Study long term financial needs in the fire department by creating a master plan.

GOALS

A Resilient Yakima

- Continue to facilitate the remaining ARPA funds, including analysis of any uncommitted remaining balances to support reserve accounts.
- Continue to coordinate the City's economic development initiatives, along with community collaborations and partnerships.
- Analyze and streamline areas that could positively impact growth and economic development.
- Create an improved two-way communication between the City Manager office and the community at large.
- Create a culture of outreach and open communication to the community and inside City Hall.
- Promote a positive community image.
- Cast a positive vision and direction regarding the growth and economic potential of Yakima.
- Encourage community members to invest in the City's future.
- Improve inter-departmental collaboration and a positive City culture that streamlines processes.
- Seek partnership and collaboration among the Yakima Valley's other cities and Yakima County.
- Focus on partnerships with Yakima County to improve homeless response and community safety, which will lead to economic opportunities for the City.
- Implement any needed changes in the hiring process that streamline and save taxpayer dollars.
- Invest in positions that grow the city economically whenever feasible.

Function(s): 102 & 260.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1110	City Manager	1.00	1.00	1.00	1.00	1.00
1130	Assistant City Manager	1.00	1.00	1.00	1.00	1.00
1331	Administrative Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
2290	Grant Writer [1]	1.00	1.00	1.00	—	—
Total Personnel [2]		4.00	4.00	4.00	3.00	3.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
102 City Management	$ 666,540	$ 623,355	$ 898,017	$ 678,878	(24.4)%	$ 725,865	6.9 %
260 GRIT Force (Gang Free)	76,287	—	—	—	n/a	—	n/a
Total Expenditures	$ 742,827	$ 623,355	$ 898,017	$ 678,878	(24.4)%	$ 725,865	6.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 472,445	$ 458,453	$ 587,950	$ 459,139	(21.9)%	$ 493,885	7.6 %
200 Personnel Benefits	125,604	111,783	105,167	113,838	8.2 %	119,952	5.4 %
Sub-Total Salaries & Benefits	598,049	570,236	693,117	572,977	(17.3)%	613,837	7.1 %
300 Supplies for Consumption & Resale	3,529	1,785	4,000	4,000	— %	4,000	— %
400 Services & Pass-Through Payments	141,249	51,334	200,900	101,900	(49.3)%	108,028	6.0 %
Total Expenditures	$ 742,827	$ 623,355	$ 898,017	$ 678,877	(24.4)%	$ 725,865	6.9 %

EXPLANATORY NARRATIVE

City Management - 102

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

102 City Management	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 472,445	$ 458,453	$ 587,950	$ 459,139	(21.9)%	$ 493,885	7.6 %
200 Personnel Benefits	125,604	111,783	105,167	113,838	8.2 %	119,952	5.4 %
300 Supplies for Consumption & Resale	3,529	1,785	4,000	4,000	— %	4,000	— %
400 Services & Pass-Through Payments	64,963	51,334	200,900	101,900	(49.3)%	108,028	6.0 %
Total Expenditures	$ 666,541	$ 623,355	$ 898,017	$ 678,877	(24.4)%	$ 725,865	6.9 %

[1] A Grant writer was added mid-year 2021 in order to research and apply for grants, but was deleted mid-year 2024 due to budget constraints.

[2] The equivalent of 1.00 FTE - the Assistant City Manager - is funded by several departments: .30 FTE from Economic Development (251), .30 FTE from City Management (102), .15 FTE from Water (474), .15 FTE from Wastewater (473), .05 FTE from Stormwater (441) and .05 FTE from Airport (421).

GRIT Force / Gang Free Initiative - 260

The Gang Free Initiative (GFI), originally established in 2011, was created to address the City of Yakima's gang issues. The GRIT (Gang Response Intervention Team) program has the goal of creating a sustainable organized response to gang activity with the goal of reducing gang related violence. The GRIT program ended in 2022. As these grant funds expire, the GRIT program will move from direct City oversight, but will continue utilizing regional partnerships.

260	GRIT Force	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 76,287	$ —	$ —	$ —	n/a	$ —	n/a

INDIGENT DEFENSE - 109

GENERAL FUND

City Manager **Victoria Baker**

DEFINITION

This division provides and funds legal defense through contracted services for indigent defendants charged with violating City ordinances in all courts in which cases are prosecuted or to which they may be appealed when the court appoints defense counsel.

Function(s): 109.

EXPLANATORY NARRATIVE

Indigent Defense - 109

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

The City of Yakima receives a grant from the Washington State Office of Public Defense (OPD) for financial assistance. The City has budgeted $86,000 from OPD for use in 2025 and 2026. The funds from OPD are necessary to help with the rising costs of providing fair representation of indigent defendants.

Increases in Professional Services are tied to a Washington Supreme Court ruling that set new caseload standards for the defense of indigent persons. The Legal Department implemented a pre-filing diversion program and a prosecution charging unit to reduce attorney caseloads in order to adhere to the caseload limits established by the Supreme Court.

109 Indigent Defense	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,152,637	$ 1,610,047	$ 1,500,000	$ 1,750,000	16.7 %	$ 1,800,000	2.9 %

Dedicated Revenue

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

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
33 Intergovernmental Revenues	$ 86,000	$ 86,000	$ 176,932	$ 86,000	(51.4)%	$ 86,000	— %

CITY CLERK / RECORDS - 140

GENERAL FUND

City Manager	**Victoria Baker**
Assistant City Manager	**Vacant**
City Clerk	**Rosalinda Ibarra**

DEFINITION

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

ACCOMPLISHMENTS

A Resilient Yakima

- Fully implemented Granicus Peak software, used for agenda creation and management. This software increases transparency, facilitates information sharing and provides indexing of meeting agendas and videos.
- In 2023, the City received 9 Public Record Act (PRA) appeals, 1 PRA Complaints and 0 PRA Claims, for a customer satisfaction rating of 99.997% (3,350 requests / 10 actions) (Joint Legislative Audit & Review Committee (JLARC) standard).
- Transitioned to a new public records system which was developed by the City's Information Technology Services Division staff.
- Updated the City's Public Records Act Procedures to be consistent with State law regulations.

GOALS

A Resilient Yakima

- In conjunction with Information Technology Services, fully implement an electronic signature process which will increase efficiency citywide.
- Continue working with departments on paper reduction efforts.
- Continue providing records management training opportunities citywide.

Function(s): 143, 144 & 145.

PERFORMANCE STATISTICS

Records	**2022 Actual**	**2023 Actual**	**2024 Estimated**	**2025 Projected**	**2026 Projected**
Formal Public Disclosure Requests	3,250	3,529	3,400	3,450	3,500
Bid openings	45	50	36	45	50

Legislation					
Council Meetings	48	49	51	50	51
Legislation Adopted (Resolution and Ordinance)	218	226	255	260	270
Contracts Processed	323	344	350	355	360

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1234	City Clerk	1.00	1.00	1.00	1.00	1.00
7141	Records Assistant [1]	2.00	2.00	1.00	1.00	1.00
7161	Public Records Officer [2]	1.00	2.00	2.00	2.00	2.00
10501	Records Administrator	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		5.00	6.00	5.00	5.00	5.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
143 Records	$ 345,862	$ 598,540	$ 429,808	$ 463,744	7.9 %	$ 448,505	(3.3)%
144 City Clerk	289,422	303,827	299,034	326,904	9.3 %	352,021	7.7 %
145 Official Proceedings/Publications	3,902	3,595	5,000	5,000	— %	5,000	— %
Total Expenditures	$ 639,186	$ 905,962	$ 733,842	$ 795,648	8.4 %	$ 805,526	1.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 373,266	$ 451,744	$ 334,077	$ 351,992	5.4 %	$ 374,404	6.4 %
200 Personnel Benefits	119,194	136,185	115,113	124,353	8.0 %	131,433	5.7 %
Sub-Total Salaries & Benefits	492,460	587,929	449,190	476,345	6.0 %	505,837	6.2 %
300 Supplies for Consumption & Resale	5,165	4,036	8,100	11,400	40.7 %	11,400	— %
400 Services & Pass-Through Payments	141,561	313,996	276,552	307,902	11.3 %	288,289	(6.4)%
Total Expenditures	$ 639,186	$ 905,961	$ 733,842	$ 795,647	8.4 %	$ 805,526	1.2 %

EXPLANATORY NARRATIVE

Records - 143

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

143 Records	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 167,501	$ 246,453	$ 143,441	$ 140,467	(2.1)%	$ 148,962	6.0 %
200 Personnel Benefits	56,864	62,803	46,066	49,624	7.7 %	52,378	5.5 %
300 Supplies for Consumption & Resale	3,829	1,965	5,100	7,100	39.2 %	7,100	— %
400 Services & Pass-Through Payments	117,668	287,318	235,202	266,552	13.3 %	240,065	(9.9)%
Total Expenditures	$ 345,862	$ 598,539	$ 429,809	$ 463,743	7.9 %	$ 448,505	(3.3)%

[1] A Records Assistant position was deleted year-end 2023 due to a reorganization and the previous addition of a new Public Records Officer.
[2] A Public Records Officer position was added in 2023 to help manage backlogged Public Safety records requests.
[3] Risk Management (515) funds 1.60 of the Public Records Officers positions.

City Clerk - 144

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

144 City Clerk	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 205,765	$ 205,290	$ 190,637	$ 211,524	11.0 %	$ 225,442	6.6 %
200 Personnel Benefits	62,330	73,383	69,048	74,729	8.2 %	79,056	5.8 %
300 Supplies for Consumption & Resale	1,336	2,071	3,000	4,300	43.3 %	4,300	— %
400 Services & Pass-Through Payments	19,990	23,083	36,350	36,350	— %	43,224	18.9 %
Total Expenditures	$ 289,421	$ 303,827	$ 299,035	$ 326,903	9.3 %	$ 352,022	7.7 %

Official Proceedings/Publications - 145

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

145 Official Proceedings/Pubs	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 3,902	$ 3,595	$ 5,000	$ 5,000	— %	$ 5,000	— %

Dedicated Revenue

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

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
34 Charges for Goods & Services	$ 110	$ 107	$ 400	$ 400	— %	$ 400	— %

INFORMATION TECHNOLOGY - 350

GENERAL FUND

City Manager	**Victoria Baker**
Assistant City Manager	**Vacant**
Information Technology Services (ITS) Manager	**John Carney**

DEFINITION

The primary responsibilities within this department include:

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

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Implemented a Managed Detection and Response (MDR) service by Critical Insight.
- Implemented Windows Enterprise E5. Among other things, this allowed for the City of Yakima to:
  - Transition to a higher-level Client Endpoint Protection, Detection and Response (EDR).
  - Intergrade this EDR monitoring into our Critical Insight MDR service.
  - Utilize the security tools within Microsoft's Azure Active Directory.
- Completed upgrade to Netmotion Virtual Private Network (VPN) environment to allow for greater security functionality.
- Finished major radio console system upgrade at SunComm primary and backup dispatch centers.
- Continued rollout of Duo Multi-Factor Authentication.
- Completed major web application migration to improve security and functionality.
- Added high-capacity generator for public safety radio system.
- Installed access control and or cameras to increase physical security to 327 devices.
- Installed and replaced multiple intrusion alarm systems at the various City facilities.
- Replaced all Coban Video system with Axon system across entire YPD Fleet.
- Completed multi-year project of replacing computers utilizing Windows 7 operating systems.
- Developed many core applications to modern frameworks.
- Upgraded the Station Alerting system at Fire Station 91.
- Assisted the Yakima Police Department (YPD) in implementing Flock stationary Automated License Plate Readers (ALPR) systems and integration with Axon ALPR.

A Resilient Yakima

- Upgraded multiple enterprise systems. Key examples:
  - Microsoft SQL database server environment.
  - Upgraded and expanded the IT Wireless network.
- Worked with YPD to implement new evidence software enhancements.
- Continued Revision to the Travel Authorizations Reimbursement solution.
- Developed multiple Geographical Information System (GIS) and Web Tools for the City's departments. These tools allow the departments to be more efficient in serving the community. Key examples:
  - Domestic Violence Data.
  - YPD Officer Forms.
  - Collisions Analysis and Dashboard.
  - Low to Moderate Income map update.
  - Youth Transit Ridership application.
  - Service Order application and dashboard for Yakima Field crews.
  - Office of Neighborhood Development Services (ONDS) Housing Repairs dashboard and editing application.
  - Council Redistricting analysis and mapping.
  - GIS field editing solutions for multiple departments.

GOALS

A Safe & Healthy Yakima

- Continue upgrade of old alarm systems and panic buttons and transition to monitoring service.

A Resilient Yakima

- Upgrade wireless point-to-point IT infrastructure.
- Continue employee training to improve phishing awareness.
- Continue to increase the number of employees utilizing multi-factor authentication.
- Move to GIS environment to new server hardware and upgrade GIS software.
- Continue developing core applications to modern frameworks.

Function(s): 351 & 352.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Infrastructure					
Servers	89	100	100	102	103
Telephones	840	915	984	1,000	1,050

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Operations					
Computers Maintained	1,200	1,135	1,091	1,050	1,000
Police/Fire Vehicles	200	200	200	200	200
Requests from YPD and YFD	2,200	2,075	2,100	2,200	2,300
Requests by Category					
Asset Management/Configuration	5	9	5	5	5
GIS	101	105	124	130	135
Hardware	1,100	1,044	1,144	1,200	1,250
IT Administration	187	195	229	250	270
Mobile Device Management	275	292	303	310	320
Networking	105	110	98	105	110
Other Systems	18	19	21	25	30
Security Systems	221	237	252	310	370
Server Management	189	235	228	240	260
Services	177	175	152	200	200
Software	1,722	1,888	1,776	1,880	2,000
Telephone System	305	280	275	320	350
User Management	557	605	680	780	880
Vehicular Equipment	235	237	158	300	300
Voice Radio Equipment	95	97	109	139	190
Web	526	517	513	553	603
Geographical Information Services (GIS)					
GIS Users	482	491	497	550	650
GIS Maps and Applications	741	744	746	776	815
Web Sites	23	23	23	25	27
Web Visitors	500,000	500,000	515,000	535,600	562,300
Web Site Page Views	1,500,000	1,500,000	1,545,000	1,606,800	1,687,100
CityICE Applications	132	135	134	140	145

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1233	ITS Manager	1.00	1.00	1.00	1.00	1.00
2108	ITS Computer Client Services Technician	4.00	4.00	4.00	4.00	4.00
2109	ITS Applications Developer [1]	1.00	1.00	1.00	—	—
2110	ITS Database Administrator [2]	1.00	—	—	—	—
2112	ITS Network Services Engineer	1.00	1.00	1.00	1.00	1.00
2113	ITS Senior Client Services Technician	1.00	1.00	1.00	1.00	1.00
2114	ITS Application Support Analyst	2.00	2.00	2.00	2.00	2.00
2117	ITS Full Stack Developer [3]	2.00	2.00	2.00	—	—
2118	ITS Systems Administrator	4.00	4.00	4.00	4.00	4.00
2120	ITS Senior Application Analyst [2]	—	1.00	1.00	1.00	1.00
2121	GIS Specialist [1]	—	—	—	1.00	1.00

[1] An ITS Applications Developer was deleted mid-year 2024 and a GIS Specialist added due to a department reorganization.
[2] An ITS Database Administrator was deleted and a Senior Application Analyst was added mid-year 2022 due to a department restructuring.
[3] Two Full Stack Developers positions were replaced with a Jr Full Stack Developer and a Senior Full Stack Developer/Analyst mid-year 2024 due to a department restructuring.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
2125	ITS Network Analyst	1.00	1.00	1.00	1.00	1.00
2127	ITS Jr Full Stack Developer [3]	—	—	—	1.00	1.00
4520	Electronics Technician I [4]	1.00	—	—	—	—
7171	ITS Assistant	1.00	1.00	1.00	1.00	1.00
10201	ITS Senior Full Stack Dev/Analyst [3]	1.00	1.00	1.00	2.00	2.00
11901	ITS Supervising Senior Analyst	1.00	1.00	1.00	1.00	1.00
11902	ITS Operations Supervisor	2.00	2.00	2.00	2.00	2.00
Total Personnel [5]		24.00	23.00	23.00	23.00	23.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
351 Information Technology Services	$ 3,552,697	$ 4,108,372	$ 4,826,911	$ 5,097,675	5.6 %	$ 5,035,967	(1.2)%
352 Electronic Technology Services	131,729	—	—	—	n/a	—	n/a
Total Expenditures	$ 3,684,426	$ 4,108,372	$ 4,826,911	$ 5,097,675	5.6 %	$ 5,035,967	(1.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,569,072	$ 1,726,491	$ 2,059,965	$ 2,260,265	9.7 %	$ 2,418,873	7.0 %
200 Personnel Benefits	597,530	630,611	732,055	798,324	9.1 %	845,993	6.0 %
Sub-Total Salaries & Benefits	2,166,602	2,357,102	2,792,020	3,058,589	9.5 %	3,264,866	6.7 %
300 Supplies for Consumption & Resale	140,380	263,414	236,621	326,430	38.0 %	326,430	— %
400 Services & Pass-Through Payments	1,179,354	1,318,929	1,633,014	1,612,656	(1.2)%	1,344,671	(16.6)%
600 Capital Outlays	198,089	151,023	165,255	100,000	(39.5)%	100,000	— %
700 Debt Service Principal	—	17,564	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	340	—	—	n/a	—	n/a
Total Expenditures	$ 3,684,425	$ 4,108,372	$ 4,826,910	$ 5,097,675	5.6 %	$ 5,035,967	(1.2)%

EXPLANATORY NARRATIVE

Information Technology Services - 351

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

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

[5] An equivalent of .50 FTE is funded by Utility Services (.25), Water (.10), Wastewater, Stormwater and Refuse (.05% each).

351 Information Technology Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,513,871	$ 1,726,490	$ 2,059,965	$ 2,260,265	9.7 %	$ 2,418,873	7.0 %
200 Personnel Benefits	569,184	630,611	732,055	798,324	9.1 %	845,993	6.0 %
300 Supplies for Consumption & Resale	135,641	263,413	236,621	326,430	38.0 %	326,430	— %
400 Services & Pass-Through Payments	963,241	1,167,204	1,457,999	1,432,391	(1.8)%	1,158,998	(19.1)%
600 Capital Outlays	185,000	151,023	165,255	100,000	(39.5)%	100,000	— %
700 Debt Services Principal	—	17,564	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	340	—	—	n/a	—	n/a
Total Expenditures	$ 3,366,937	$ 3,956,645	$ 4,651,895	$ 4,917,410	5.7 %	$ 4,850,294	(1.4)%

Criminal Justice .3% Sales Tax - 351

This function is funded through the 0.3% sales tax approved by voters in 2005, and is used to enhance the efficiency, effectiveness and safety of the City's law enforcement and other Criminal Justice personnel through the expanded use of technology. This account funds the Police Department share of the operating costs for YakCorps which is the consortium of agencies using the Spillman Computer Aided Design (CAD) system.

351 Criminal Justice Sales Tax .3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 185,759	$ 151,725	$ 175,015	$ 180,265	3.0 %	$ 185,673	3.0 %

Electronic Technology Services - 352

This function provided for repair and maintenance for a variety of equipment, including radios, vehicular emergency equipment and vehicular data communications for the entire City and for other agencies by contract. Funding was reallocated from Information Technology (352) to Fire (320) due to a Memorandum of Understanding with American Federation of State, County and Municipal Employees (AFSCME) and the International Association of Firefighters (IAFF).

352 Electronic Technology Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 55,201	$ —	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	28,346	—	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	4,739	—	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	30,355	—	—	—	n/a	—	n/a
600 Capital Outlays	13,089	—	—	—	n/a	—	n/a
Total Expenditures	$ 131,730	$ —	$ —	$ —	n/a	$ —	n/a

Dedicated Revenue

These revenues consist of GIS and Information Technology services to other governmental agencies, inspections, and a telecommunications lease.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
33 Intergovernmental Revenues	$ 226,834	$ 194,807	$ 264,041	$ 222,960	(15.6)%	$ 229,852	3.1 %
34 Charges for Goods & Services	678	15,565	500	500	— %	500	— %
36 Miscellaneous Revenues	16,641	34,151	18,308	18,308	— %	18,308	— %
Total Dedicated Revenues	$ 244,153	$ 244,523	$ 282,849	$ 241,768	(14.5)%	$ 248,660	2.9 %

COMMUNITY RELATIONS - 125

City Manager **Victoria Baker**
Communications & Public Affairs Manager **Randy Beehler**

DEFINITION

The Community Relations office has four primary areas of responsibility:

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

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

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- The Community Relations office regularly creates and distributes information about public safety initiatives being undertaken by the City. Additionally, Community Relations staff creates its own information about safe and healthy activities in Yakima and publishes it across the City's multiple communications platforms. The Community Relations office also shares relevant posts created by other entities about community health and safety.

A Resilient Yakima

- In 2024, a new 10-year franchise was granted to Charter Communications to operate a cable communications system in the city. The revenues from franchise fees charged to Charter and a PEG fee applied to Charter fully fund the operations of the Community Relations office.
- The Community Relations office's efforts to support the City's state and federal legislative priorities was successful. Multiple funding requests and efforts to support or oppose certain legislation were achieved.

GOALS

A Resilient Yakima

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

Function(s): 125 & 126.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
YCTV community programming	22 shows 13 hours	4 shows 2 hours	10 shows 6 hours	12 shows 8 hours	15 shows 10 hours
"Imported" programming	143 shows 62 hours	101 shows 47 hours	110 shows 50 hours	115 shows 51 hours	120 shows 54 hours
Production equipment (cameras, etc.) use	12 hours	2 hours	4 hours	6 hours	8 hours
Editing equipment use	14 hours	2 hours	5 hours	6 hours	8 hours
YCTV Producers trained	3	—	4	6	8
YPAC programming	385 shows 413 hours	341 shows 346 hours	350 shows 355 hours	360 shows 358 hours	365 shows 360 hours
Program sales revenue	$85	$75	$75	$75	$75
News releases	421	430	440	440	440
Social media posts created	632	635	640	640	640

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1255	Communication & Public Affairs Manager	1.00	1.00	1.00	1.00	1.00
2245	Community Outreach Specialist [1]	2.00	2.00	2.00	1.00	1.00
2246	Senior Community Relations Specialist	1.00	1.00	1.00	1.00	1.00
2253	Community Relations Assistant [2]	1.00	—	—	—	—
2254	Municipal Producer	1.00	1.00	1.00	1.00	1.00
Total Personnel		6.00	5.00	5.00	4.00	4.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
125 PEG Capital	$ —	$ 6,780	$ 39,000	$ 39,000	— %	$ 39,000	— %
126 Community Relations	700,402	627,940	652,035	670,112	2.8 %	703,461	5.0 %
Total Expenditures	700,402	634,720	691,035	709,112	2.6 %	742,461	4.7 %
Revenues by Element							
31 Taxes	607,722	565,168	518,137	504,000	(2.7)%	508,000	0.8 %
36 Miscellaneous Revenues	25	40	—	—	n/a	—	n/a
Total Revenues	607,747	565,208	518,137	504,000	(2.7)%	508,000	0.8 %
Fund Balance							
Beginning Balance	870,766	778,111	708,599	535,701	(24.4)%	330,589	(38.3)%
Revenues less Expenditures	(92,655)	(69,512)	(172,898)	(205,112)	18.6 %	(234,461)	14.3 %
Ending Balance	$ 778,111	$ 708,599	$ 535,701	$ 330,589	(38.3)%	$ 96,128	(70.9)%

[1] A Community Outreach Specialist position was deleted mid-year 2024 due to budget constraints.

[2] A bilingual Community Relations Assistant was added in 2019, and funded in City Management (102) to advance the City's strategic communications objectives and its ability to deliver consistent messaging to a multi-cultural audience. In 2020, this position was moved to Community Relations, but was deleted due to inadequate revenues.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 393,278	$ 347,266	$ 362,978	$ 379,351	4.5 %	$ 388,855	2.5 %
200 Personnel Benefits	145,411	128,219	127,276	132,715	4.3 %	137,127	3.3 %
Sub-Total Salaries & Benefits	538,689	475,485	490,254	512,066	4.4 %	525,982	2.7 %
300 Supplies for Consumption & Resale	17,745	25,348	52,720	52,720	— %	52,720	— %
400 Services & Pass-Through Payments	143,967	133,888	148,061	144,327	(2.5)%	163,759	13.5 %
Total Expenditures	$ 700,401	$ 634,721	$ 691,035	$ 709,113	2.6 %	$ 742,461	4.7 %

EXPLANATORY NARRATIVE

This fund provides accurate tracking of expenditures using funds from PEG access fee paid to the City by Spectrum (Charter Communications) as per its cable communications franchise agreement with the City. Use of PEG access fee moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities.

PEG Capital - 125

This fund provides accurate tracking of expenditures directly related to equipment and facilities enhancements associated with YCTV and Y-PAC.

2025 CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	$ 6,500	Franchise Fees	Improve quality and versatility of equipment used by division staff in the production of Y-PAC programming.
YCTV/Y-PAC facility Studio "B" lighting upgrade	4,750	Franchise Fees	Studio B has been used for many years with only portable lighting equipment. In 2025, Studio B will be outfitted with modern fluorescent fixtures, which will improve both video quality and safety.
Council Chambers audio upgrade	11,500	PEG Access Fee	Over the last several years, incremental improvements to the Council Chamber audio/video equipment have been made. Most recently, the video system was completely upgraded. In 2025, significant upgrades will be made to the Council Chambers audio system.
Ancillary YCTV/Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	10,750	PEG Access Fee	As the transition to an all-digital platform for YCTV and Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Video Editing Equipment Upgrade	5,500	Franchise Fees & PEG Access Fee	Equipment used by Community Relations staff to edit video productions has exceeded its useful life. In 2025, new video editing equipment will be purchased in order to improve the quality of post production capabilities of Community Relations staff.
Total	$ 39,000		

2026 CAPITAL EXPENDITURES

Item	Cost	Funding Source	Justification
YCTV/Y-PAC acquisition gear (cameras, microphones, cords, etc.)	$ 6,500	Franchise Fees	Improve quality and versatility of equipment used by division staff in the production of Y-PAC programming.
YCTV/Y-PAC facility Studio "A" mixer	8,000	Franchise Fees	The audio mixer in Studio has reached the end of its useful life. A modern mixer will replace the current mixer in 2026.
Studio "A" camera upgrade	14,500	PEG Access Fee	The cameras used in Studio "A" are nearing the end of their useful lives. In 2026, the current cameras will be replaced with modern, multi-function cameras, which will improve the quality of studio productions.
Ancillary YCTV/Y-PAC production gear (portable lighting, wireless microphones, tripods, tape-less recorders, etc.)	4,000	PEG Access Fee	Ancillary production gear needs to be purchased regularly to maintain parity with updated technology.
YCTV/Y-PAC playback system software upgrade	6,000	Franchise Fees & PEG Access Fee	The system used by the Community Relations office to air programming on Charter Cable require regular software upgrades. The next scheduled upgrade of the system software will occur in 2026.
Total	$ 39,000		

	125 PEG Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ —	$ 6,780	$ 37,000	$ 37,000	— %	$ 37,000	— %
400	Services & Pass-Through Payments	—	—	2,000	2,000	— %	2,000	— %
Total Expenditures		$ —	$ 6,780	$ 39,000	$ 39,000	— %	$ 39,000	— %

Community Relations - 126

The purpose of this function is to track expenditures related to planning, directing, administering, and supporting the operations of the Community Relations office and to cross-promote economic development initiatives, for furthering the community outreach initiatives of the Community Relations office and to advertise special YCTV or Y-PAC programming.

	126 Community Relations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 393,278	$ 347,266	$ 362,978	$ 379,351	4.5 %	$ 388,855	2.5 %
200	Personnel Benefits	145,411	128,219	127,276	132,715	4.3 %	137,127	3.3 %
300	Supplies for Consumption & Resale	17,745	18,568	15,720	15,720	— %	15,720	— %
400	Services & Pass-Through Payments	143,967	133,889	146,061	142,327	(2.6)%	161,759	13.7 %
Total Expenditures		$ 700,401	$ 627,942	$ 652,035	$ 670,113	2.8 %	$ 703,461	5.0 %

Revenue

Revenues are generated by a 5% franchise fee applied to Spectrum (Charter Communications) for use of public rights-of-way, sales of copies of YCTV and Y-PAC programming, non-resident user fees for use of YCTV facilities and equipment, Access Television Facilities and Equipment Grant payments from Spectrum (Charter Communications), and other minor miscellaneous sources, along with a 50-cent-per-subscriber PEG access fee paid by Spectrum (Charter Communications) in accordance with the terms of the cable communications franchise renegotiated in 2014. Use of PEG fee revenue is restricted by the cable communications franchise and federal law to expenditures related to YCTV and Y-PAC equipment and facilities.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 870,766	$ 778,111	$ 708,599	$ 535,701	(24.4)%	$ 330,589	(38.3)%
31 Taxes	607,722	565,168	518,137	504,000	(2.7)%	508,000	0.8 %
36 Miscellaneous Revenues	25	40	—	—	n/a	—	n/a
Total Revenues	$ 1,478,513	$ 1,343,319	$ 1,226,736	$ 1,039,701	(15.2)%	$ 838,589	(19.3)%

ECONOMIC DEVELOPMENT - 250
GENERAL FUND

City Manager **Victoria Baker**
Community and Economic Development Manager **Vacant**

DEFINITION

This department focuses on seeking economic development funding and promotional opportunities, coordinating with governmental agencies and private sector businesses to promote economic development, and researching and preparing grant applications. Capital expenditures related to the development of the mill site are accounted for in the Yakima Revenue Development Area fund (323).

ACCOMPLISHMENTS

A Resilient Yakima

- Continued support of YCDA

GOALS

A Resilient Yakima

- Continue economic development support by working with the Yakima Arts Commission, Downtown Association of Yakima (DAY) and Yakima County Development Association (YCDA)
- Continue to support the Yakima 4th of July Fireworks
- Focus on economic development opportunities in the mill site, airport, convention center area, and work to revitalize the downtown business district.

Function(s): 251 & 805.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1276	Economic Development Services Manager [1]	—	—	—	1.00	1.00
7181	Economic Development Services Assistant	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		1.00	1.00	1.00	2.00	2.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
251 Economic Development	$ 481,761	$ 449,860	$ 1,294,396	$ 781,498	(39.6)%	$ 679,835	(13.0)%
805 SIED Yakima Valley Brewing	14,158	14,158	14,158	—	(100.0)%	—	n/a
Total Expenditures	$ 495,919	$ 464,018	$ 1,308,554	$ 781,498	(40.3)%	$ 679,835	(13.0)%

[1] An Economic Development Services Manager position was added mid-year 2023. This position was created to support the Assistant City Manager.

[2] Economic Development funds .30 of the Assistant City Manager position. Water and Wastewater each fund the equivalent of .30 FTE's, and Stormwater and Airport each fund the equivalent of .10 FTE's within Economic Development.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 46,257	$ 89,187	$ 102,495	$ 180,380	76.0 %	$ 196,232	8.8 %
200 Personnel Benefits	17,183	27,119	52,738	63,079	19.6 %	66,995	6.2 %
Sub-Total Salaries & Benefits	63,440	116,306	155,233	243,459	56.8 %	263,227	8.1 %
300 Supplies for Consumption & Resale	—	—	2,500	2,500	— %	3,500	40.0 %
400 Services & Pass-Through Payments	418,321	333,555	536,663	535,540	(0.2)%	413,109	(22.9)%
600 Capital Outlays	—	—	600,000	—	(100.0)%	—	n/a
700 Debt Service Principal	12,885	13,296	13,720	—	(100.0)%	—	n/a
800 Debt Service Interest & Issuance	1,273	862	438	—	(100.0)%	—	n/a
Total Expenditures	$ 495,919	$ 464,019	$ 1,308,554	$ 781,499	(40.3)%	$ 679,836	(13.0)%

EXPLANATORY NARRATIVE

Economic Development - 251

This function accounts for all general expenses related to supporting the Economic Development fund, including professional services agreements, and supports outreach and marketing of economic programs and benefits. Included in this budget is funding for an economic development lobbyist in Washington D.C., along with support for the Downtown Association of Yakima (DAY), Yakima County Development Association (YCDA), the Downtown Yakima Business Improvement District (DYBID), Yakima Arts Commission (YAC) and for the 4th of July Fireworks event.

251 Economic Development	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 46,257	$ 89,188	$ 102,495	$ 180,380	76.0 %	$ 196,232	8.8 %
200 Personnel Benefits	17,183	27,119	52,738	63,079	19.6 %	66,995	6.2 %
300 Supplies for Consumption & Resale	—	—	2,500	2,500	— %	3,500	40.0 %
400 Services & Pass-Through Payments	418,323	333,555	536,663	535,540	(0.2)%	413,109	(22.9)%
600 Capital Outlays	—	—	600,000	—	(100.0)%	—	n/a
Total Expenditures	$ 481,763	$ 449,862	$ 1,294,396	$ 781,499	(39.6)%	$ 679,836	(13.0)%

SIED Yakima Valley Brewing - 805

This function accounts for debt service on an SIED loan for Yakima Valley Brewing. The final payment was in 2024.

805 SIED Yakima Valley Brewing	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 12,885	$ 13,296	$ 13,720	$ —	(100.0)%	$ —	n/a
800 Debt Service Interest & Issuance	1,273	862	438	—	(100.0)%	—	n/a
Total Expenditures	$ 14,158	$ 14,158	$ 14,158	$ —	(100.0)%	$ —	n/a

Dedicated Revenue

These revenues consist of charges for goods and services.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
34 Charges for Goods & Services	$ 156,250	$ 152,500	$ 192,433	$ 152,500	(20.8)%	$ 152,500	— %

DOWNTOWN YAKIMA BUSINESS IMPROVEMENT DISTRICT (DYBID) - 161

City Manager **Victoria Baker**

DEFINITION

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

ACCOMPLISHMENTS

A Resilient Yakima

- Supported 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.
- Provided maintenance services to the downtown sidewalks and public amenities.

GOALS

A Resilient Yakima

- Continue to keep downtown Yakima visitor friendly.
- Improve two-way communication with DYBID businesses, and increase City outreach to business.
- Analyze services based on DYBID business feedback and implement identified improvements.

Function(s): 261, 262 & 263.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
261 Contracted Services	$ 1,800	$ 1,362	$ 2,132	$ 2,246	5.3 %	$ 2,428	8.1 %
262 Administration	164,552	179,563	180,000	180,000	— %	180,000	— %
263 DYBID Parking	—	—	2,500	2,500	— %	2,500	— %
Total Expenditures	166,352	180,925	184,632	184,746	0.1 %	184,928	0.1 %
Revenues by Element							
36 Miscellaneous Revenues	163,651	183,578	185,750	185,750	— %	185,750	— %
Fund Balance							
Beginning Balance	80,691	77,990	80,643	81,761	1.4 %	82,765	1.2 %
Revenues less Expenditures	(2,701)	2,653	1,118	1,004	(10.2)%	822	(18.1)%
Ending Balance	$ 77,990	$ 80,643	$ 81,761	$ 82,765	1.2 %	$ 83,587	1.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 4,552	$ 4,563	$ 5,000	$ 5,000	— %	$ 5,000	— %
400 Services & Pass-Through Payments	161,800	176,362	179,632	179,746	0.1 %	179,928	0.1 %
Total Expenditures	$ 166,352	$ 180,925	$ 184,632	$ 184,746	0.1 %	$ 184,928	0.1 %

EXPLANATORY NARRATIVE

Contracted Services - 261

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

261 Contracted Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,800	$ 1,362	$ 2,132	$ 2,246	5.3 %	$ 2,428	8.1 %

Administration - 262

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

262 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 4,552	$ 4,563	$ 5,000	$ 5,000	— %	$ 5,000	— %
400 Services & Pass-Through Payments	160,000	175,000	175,000	175,000	— %	175,000	— %
Total Expenditures	$ 164,552	$ 179,563	$ 180,000	$ 180,000	— %	$ 180,000	— %

DYBID Parking - 263

This function accounts for expenditures related to parking facilities.

263 DYBID Parking	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ —	$ 2,500	$ 2,500	— %	$ 2,500	— %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 80,691	$ 77,990	$ 80,643	$ 81,761	1.4 %	$ 82,765	1.2 %
36 Miscellaneous Revenues	163,651	183,578	185,750	185,750	— %	185,750	— %
Total Revenues	$ 244,342	$ 261,568	$ 266,393	$ 267,511	0.4 %	$ 268,515	0.4 %

CENTRAL BUSINESS DISTRICT CAPITAL IMPROVEMENT - 321

City Manager **Victoria Baker**

DEFINITION

The Central Business District (CBD) Capital Improvement fund is used for the development and ongoing implementation of capital funding programs designed to benefit Yakima's Central Business District. This fund is not being utilized at this time, but will be analyzed for usage during the 2025-26 budget cycle for capital projects in the downtown or for an eligible grant match.

Function(s): 257.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Revenues by Element							
36 Miscellaneous Revenues	$ 12	$ —	$ —	$ —	n/a	$ —	n/a
Fund Balance							
Beginning Balance	55,012	55,024	55,024	55,024	— %	55,024	— %
Revenues less Expenditures	12	—	—	—	n/a	—	n/a
Ending Balance	$ 55,024	$ 55,024	$ 55,024	$ 55,024	— %	$ 55,024	— %

TROLLEY - 162

City Manager **Victoria Baker**

DEFINITION

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

ACCOMPLISHMENTS

A Resilient Yakima

- Fruitvale crossing was repaired to provide access north of Fruitvale.

GOALS

A Resilient Yakima

- Continue to preserve Yakima's historic trolley line.
- Re-establish the route to Selah by repairing the Naches River Bridge.
- Analyze the potential and feasibility of the trolleys being utilized for economic development.

Function(s): 206.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
206 Trolley	$ 8,708	$ 2,270	$ 15,305	$ 15,319	0.1 %	$ 13,637	(11.0)%
Revenues by Element							
36 Miscellaneous Revenues	—	1,869	1,869	1,869	— %	1,869	— %
~ Transfers In	10,000	10,000	10,000	10,000	— %	10,000	— %
Total Revenues	10,000	11,869	11,869	11,869	— %	11,869	— %
Fund Balance							
Beginning Balance	41,242	42,535	52,133	48,697	(6.6)%	45,247	(7.1)%
Revenues less Expenditures	1,292	9,599	(3,436)	(3,450)	0.4 %	(1,768)	(48.8)%
Ending Balance	$ 42,534	$ 52,134	$ 48,697	$ 45,247	(7.1)%	$ 43,479	(3.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 8,708	$ 2,270	$ 15,305	$ 15,319	0.1 %	$ 13,637	(11.0)%

EXPLANATORY NARRATIVE

Trolley - 206

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

206	Trolley	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 8,707	$ 2,270	$ 15,305	$ 15,319	0.1 %	$ 13,637	(11.0)%

Revenue

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

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 41,242	$ 42,535	$ 52,133	$ 48,697	(6.6)%	$ 45,247	(7.1)%
36	Miscellaneous Revenues	—	1,869	1,869	1,869	— %	1,869	— %
~	Transfers In	10,000	10,000	10,000	10,000	— %	10,000	— %
Total Revenues		$ 51,242	$ 54,404	$ 64,002	$ 60,566	(5.4)%	$ 57,116	(5.7)%

FRONT STREET BUSINESS IMPROVEMENT - 163

City Manager **Victoria Baker**

DEFINITION

On November 21, 2006, Council passed Ordinance No. 2006-57 reforming the Parking and Business Improvement Area (PBIA) for a portion of the North Front Street area of the City for the purpose of assisting trade, economic viability and livability within the area. The North Front Street Association renewed the PBIA in 2012. Twenty four businesses were assessed through the PBIA in 2024. This number is expected to remain the same for 2025 and 2026.

ACCOMPLISHMENTS

An Engaged Yakima

- Participation in the 2023 and 2024 Yakima Valley Visitors Guide.

GOALS

An Engaged Yakima

- Participation in the 2023 and 2024 Yakima Valley Visitors Guide.

Function(s): 207.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
207 Front Street Business Improvement	$ 1,565	$ 1,733	$ 11,700	$ 3,700	(68.4)%	$ 3,700	— %
Revenues by Element							
36 Miscellaneous Revenues	2,340	3,814	3,700	3,700	— %	3,700	— %
Fund Balance							
Beginning Balance	7,238	8,013	10,094	2,094	(79.3)%	2,094	— %
Revenues less Expenditures	775	2,081	(8,000)	—	(100.0)%	—	n/a
Ending Balance	$ 8,013	$ 10,094	$ 2,094	$ 2,094	— %	$ 2,094	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,565	$ 1,733	$ 11,700	$ 3,700	(68.4)%	$ 3,700	— %

EXPLANATORY NARRATIVE

Front Street Business Improvement - 207

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

207	Front Street Business Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 1,565	$ 1,733	$ 11,700	$ 3,700	(68.4)%	$ 3,700	— %

Revenue

Revenue in this fund consists of interest earnings and PBIA assessments. Self-assessments for area businesses are based on number of employees. This assessment figure is subject to change if there is a net increase or decrease in employees in the Front Street PBIA assessment area.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 7,238	$ 8,013	$ 10,094	$ 2,094	(79.3)%	$ 2,094	— %
36	Miscellaneous Revenues	2,340	3,814	3,700	3,700	— %	3,700	— %
Total Revenues		$ 9,578	$ 11,827	$ 13,794	$ 5,794	(58.0)%	$ 5,794	— %

CONVENTION & EVENT CENTER - 170

City Manager	**Victoria Baker**
President and CEO - YVVCB	**John Cooper**
Convention Center General Manager	**Connie Upton**

DEFINITION

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

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

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

ACCOMPLISHMENTS

A Thriving Yakima

- Hosted 36 conventions in 2023 and 42 conventions in 2024. In addition, hosted 261 single day events in 2023 and estimated 275 single day events in 2024.

GOALS

A Resilient Yakima

- Continue working towards achieving the Clean Building Law requirements.

A Thriving Yakima

- Continue to partner with the Yakima Valley Visitors and Convention Bureau to promote all areas of Tourism: with major emphasis on the convention and event center, sporting events and conferences, individual travel (VIC), travel writers, tour operators, as well as sales, advertising, and marketing.
- Continue to partner with the hospitality businesses to provide exceptional service, grow job opportunities and attract more visitors and groups.

Function(s): 275 & 278.

PERFORMANCE STATISTICS

Convention Center	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Future Days Booked	430	559	430	450	465
Event Days Held	293	352	376	385	390
Revenue					
Yakima Center Operations	$536,200	$776,086	$876,200	$1,102,200	$1,176,200
Hotel / Motel Tax	$905,675	$851,300	$825,000	$825,000	$825,000
Operating Transfer from PFD	$400,000	$400,000	$400,000	$400,000	$400,000
Total Revenue	$1,941,875	$2,027,385	$2,201,200	$2,327,200	$2,401,200

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
275 Tourist Promotion	$ 460,569	$ 425,577	$ 411,171	$ 400,000	(2.7)%	$ 400,000	— %
278 Yakima Center Management	1,440,970	1,496,217	1,586,343	1,625,477	2.5 %	1,650,163	1.5 %
Total Expenditures	1,901,539	1,921,794	1,997,514	2,025,477	1.4 %	2,050,163	1.2 %
Revenues by Element							
31 Taxes	999,874	851,300	825,000	825,000	— %	825,000	— %
34 Charges for Goods & Services	—	—	400,000	400,000	— %	400,000	— %
36 Miscellaneous Revenues	611,308	776,086	681,200	706,200	3.7 %	781,200	10.6 %
~ Transfers In	400,000	400,000	300,000	400,000	33.3 %	400,000	— %
Total Revenues	2,011,182	2,027,386	2,206,200	2,331,200	5.7 %	2,406,200	3.2 %
Fund Balance							
Beginning Balance	607,144	716,785	822,377	1,031,063	25.4 %	1,336,786	29.7 %
Revenues less Expenditures	109,643	105,592	208,686	305,723	46.5 %	356,037	16.5 %
Ending Balance	$ 716,787	$ 822,377	$ 1,031,063	$ 1,336,786	29.7 %	$ 1,692,823	26.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 69,240	$ 53,401	$ 77,200	$ 85,000	10.1 %	$ 90,000	5.9 %
400 Services & Pass-Through Payments	1,832,300	1,868,394	1,920,314	1,940,477	1.0 %	1,960,163	1.0 %
Total Expenditures	$ 1,901,540	$ 1,921,795	$ 1,997,514	$ 2,025,477	1.4 %	$ 2,050,163	1.2 %

EXPLANATORY NARRATIVE

Tourist Promotion - 275

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

PROFESSIONAL SERVICES

	2022 Actual	2023 Actual	2024 Year-End Estimate	2025 Projected Budget	2026 Projected Budget
Visitors and Convention Bureau promotes convention and tourist activities for the City of Yakima	$ 184,000	$ 184,000	$ 207,171	$ 196,000	$ 196,000
Sports Commission promotes Yakima's ability to host sporting events and sports related conventions.	87,500	87,500	90,000	90,000	90,000
Promotional funds established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's	—	59	1,000	1,000	1,000
Remitted to State Fair Park and SOZO to promote and market the SunDome and assist with its operations	87,100	65,642	60,000	60,000	60,000
Marketing	469	2,376	3,000	3,000	3,000
Consultant Fee highlights the positive aspects of living, visiting and meeting in Yakima through Advertising by the YVVCB and assistance in operating the Visitor Information Center	101,500	86,000	50,000	50,000	50,000
Total	$ 460,569	$ 425,577	$ 411,171	$ 400,000	$ 400,000

275	Tourist Promotion	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 460,569	$ 425,577	$ 411,171	$ 400,000	(2.7)%	$ 400,000	— %

Yakima Center Management - 278

This function directs, administers and oversees the operations of the Convention and Event Center, which includes the cost for contracting security guards, which is a mandatory service provided at the Center, along with management fees to the Yakima Valley Tourism, and all payroll for the Center staff. Also included are funds used to maintain the website, provide internet service to the building (both hard wired and wireless) and advertising to attract business to the Center.

278	Yakima Center Management	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 69,240	$ 53,401	$ 77,200	$ 85,000	10.1 %	$ 90,000	5.9 %
400	Services & Pass-Through Payments	1,371,731	1,442,817	1,509,143	1,540,477	2.1 %	1,560,163	1.3 %
Total Expenditures		$ 1,440,971	$ 1,496,218	$ 1,586,343	$ 1,625,477	2.5 %	$ 1,650,163	1.5 %

Revenue

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

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 607,144	$ 716,785	$ 822,377	$ 1,031,063	25.4 %	$ 1,336,786	29.7 %
31	Taxes	999,874	851,300	825,000	825,000	— %	825,000	— %
34	Charges for Goods & Services	—	—	400,000	400,000	— %	400,000	— %
36	Miscellaneous Revenues	611,308	776,086	681,200	706,200	3.7 %	781,200	10.6 %
~	Transfers In	400,000	400,000	300,000	400,000	33.3 %	400,000	— %
Total Revenues		$ 2,618,326	$ 2,744,171	$ 3,028,577	$ 3,362,263	11.0 %	$ 3,742,986	11.3 %

CONVENTION & EVENT CENTER CAPITAL - 370

City Manager	**Victoria Baker**
President and CEO - YVVCB	**John Cooper**
Convention Center General Manager	**Connie Upton**

DEFINITION

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

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or the Public Facilities District State Sales Tax credit.

In 2019, Council approved a proposed Center expansion of 18,250 square feet, for a cost of $12.5 million, which came at an opportune time to meet the demands of larger and multiple groups. This expansion was funded by a Limited Tax General Obligation (LTGO) bond, to be repaid with PFD and Hotel/Motel tax revenues. In February of 2020 construction began, and the expansion was officially opened to the public in May of 2021.

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

ACCOMPLISHMENTS

A Resilient Yakima

- HVAC maintenance/repair/replacement/upgrade
- Upgrade all remaining lighting to LED
- Combine the 3 different HVAC control systems into one.

GOALS

A Resilient Yakima

- Maintain/Upgrade operating systems/equipment to keep the center in excellent condition.

Function(s): 279.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
279 Capital Improvement/Debt	$ 231,360	$ 711,795	$ 1,314,097	$ 353,123	(73.1)%	$ 527,050	49.3 %
Revenues by Element							
31 Taxes	105,628	292,500	280,000	280,000	— %	280,000	— %
~ Transfers In	225,000	500,000	500,000	—	(100.0)%	300,000	n/a
Total Revenues	330,628	792,500	780,000	280,000	(64.1)%	580,000	107.1 %

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	1,659,537	1,758,805	1,839,511	1,305,413	(29.0)%	1,232,290	(5.6)%
Revenues less Expenditures	99,268	80,705	(534,097)	(73,123)	(86.3)%	52,950	(172.4)%
Ending Balance	$ 1,758,805	$ 1,839,510	$ 1,305,414	$ 1,232,290	(5.6)%	$ 1,285,240	4.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 24,030	$ 26,215	$ 35,000	$ 40,000	14.3 %	$ 42,500	6.3 %
400 Services & Pass-Through Payments	196,827	208,255	489,097	213,123	(56.4)%	484,550	127.4 %
600 Capital Outlays	10,503	477,324	790,000	100,000	(87.3)%	—	(100.0)%
Total Expenditures	$ 231,360	$ 711,794	$ 1,314,097	$ 353,123	(73.1)%	$ 527,050	49.3 %

EXPLANATORY NARRATIVE

Capital Improvement/Debt - 279

This service unit provides for items such as furniture replacement, HVAC repairs, audio-visual equipment, parking lot lights and replacement of other miscellaneous capital equipment as needed.

279 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 24,030	$ 26,215	$ 35,000	$ 40,000	14.3 %	$ 42,500	6.3 %
400 Services & Pass-Through Payments	196,827	208,255	489,097	213,123	(56.4)%	484,550	127.4 %
600 Capital Outlays	10,503	477,324	790,000	100,000	(87.3)%	—	(100.0)%
Total Expenditures	$ 231,360	$ 711,794	$ 1,314,097	$ 353,123	(73.1)%	$ 527,050	49.3 %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 1,659,537	$ 1,758,805	$ 1,839,511	$ 1,305,413	(29.0)%	$ 1,232,290	(5.6)%
31 Taxes	105,628	292,500	280,000	280,000	— %	280,000	— %
~ Transfers In	225,000	500,000	500,000	—	(100.0)%	300,000	n/a
Total Revenues	$ 1,990,165	$ 2,551,305	$ 2,619,511	$ 1,585,413	(39.5)%	$ 1,812,290	14.3 %

TOURIST PROMOTION AREA - 173

City Manager — **Victoria Baker**
President and CEO - YVVCB — **John Cooper**

DEFINITION

The Tourism Promotion Area (TPA) Ordinance was established on April 13, 2004, as a result of a petition process by local hotels. The Department of Revenue collects Tourism Promotion Assessments from guests staying at area hotels as a "per room night" charge and disburses them to the City of Yakima for the annual Tourism Promotion Area (TPA) budget. "Tourism promotion" is defined by state statute to mean activities and expenditures designed to increase tourism and convention business, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists, and operating tourism destination marketing organizations (RCW 35.101.010). The TPA covers properties in Yakima and unincorporated areas of Yakima County.

Yakima Valley Visitors & Convention Bureau (doing business as Yakima Valley Tourism or YVT) manages the Tourism Promotion Area, in partnership with the TPA Commission. YVT develops and executes the budget, to market the destination, regional event facilities, and attractions and to serve tourists and groups.

ACCOMPLISHMENTS

A Resilient Yakima

- Promoted activities and expenditures designed to increase tourism throughout Yakima and the Valley.

GOALS

A Thriving Yakima

- Continue to promote Yakima through advertising campaigns, sales and promotion of all meeting facilities, events, and attractions in Yakima for conventions/groups, sporting events, and leisure travelers.

Function(s): 255.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
255 Tourist Promotion	$ 1,164,401	$ 1,100,607	$ 1,217,550	$ 1,315,718	8.1 %	$ 1,364,767	3.7 %
Revenues by Element							
31 Taxes	1,214,359	1,080,298	1,210,000	1,300,000	7.4 %	1,350,000	3.8 %
36 Miscellaneous Revenues	1,478	3,196	3,200	3,200	— %	3,200	— %
Total Revenues	1,215,837	1,083,494	1,213,200	1,303,200	7.4 %	1,353,200	3.8 %
Fund Balance							
Beginning Balance	91,785	143,220	126,107	121,757	(3.4)%	109,239	(10.3)%
Revenues less Expenditures	51,436	(17,113)	(4,350)	(12,518)	187.8 %	(11,567)	(7.6)%
Ending Balance	$ 143,221	$ 126,107	$ 121,757	$ 109,239	(10.3)%	$ 97,672	(10.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,164,401	$ 1,100,607	$ 1,217,550	$ 1,315,718	8.1 %	$ 1,364,767	3.7 %

EXPLANATORY NARRATIVE

Tourist Promotion - 255

This account pays for the Management Agreement (administration/operating expenses) with the Yakima Valley Visitors and Convention Bureau, along with the cost of implementing the current TPA Marketing Plan, office overhead, bookkeeping, audits, staffing, equipment, and software. YVT will implement the marketing activities listed in the following chart as approved by the TPA Commission in August. This program is designed to increase the number of overnight visitors to Yakima and unincorporated areas of the county, thereby improving the local economy and generating more taxes for local public services like public safety, roads, etc.

TOURIST PROMOTION EXPENDITURES

	2025 Projected	2026 Projected
Sports Marketing & Development	$ 217,000	$ 183,000
Convention/Group Sales Marketing	42,550	53,750
Group Tour & Travel Trade Shows	34,000	28,000
Publicity/Familiarization Tours	46,816	34,250
Destination Marketing & Promo	359,034	487,700
Public Relations Campaign	45,000	68,000
Travel Guide Distribution	27,000	28,300
Administration / Operation Expenses	73,600	68,000
Salaries, Wages and Benefits [1]	440,000	399,000
Certified Hospitality Training Program	15,000	—
City service Allocation	15,718	14,767
Total	$ 1,315,718	$ 1,364,767

255 Tourist Promotion	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,164,401	$ 1,100,607	$ 1,217,550	$ 1,315,718	8.1 %	$ 1,364,767	3.7 %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 91,785	$ 143,220	$ 126,107	$ 121,757	(3.4)%	$ 109,239	(10.3)%
31 Taxes	1,214,359	1,080,298	1,210,000	1,300,000	7.4 %	1,350,000	3.8 %
36 Miscellaneous Revenues	1,478	3,196	3,200	3,200	— %	3,200	— %
Total Revenues	$ 1,307,622	$ 1,226,714	$ 1,339,307	$ 1,424,957	6.4 %	$ 1,462,439	2.6 %

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

CAPITOL THEATRE - 171

City Manager **Victoria Baker**
Capitol Theatre Executive Director **Charlie Robin**

DEFINITION
Originally built in 1920, The Capitol Theatre has been serving the community for over a century. The City purchased the theatre in 1975, and in that year the Theatre burned to the ground, was rebuilt and restored to its former magnificent state and reopened in 1978, and continues to be a historical gem.

The City is responsible for major upkeep and maintenance of the facility as well as fire, casualty and extended coverage insurance. The CTC (Capitol Theatre Committee) is responsible for programmatic, administrative and operational expenses. A thorough needs study is undertaken annually to update the Theatre's ongoing capital plan.

In 2007, the CTC and City organized a Public Facilities District (PFD) to provide funding for the Production Center and 4th Street Theatre Expansion. The expansion facilitated larger productions and included a 400-seat black box theatre, now known as the 4th Street Theatre. These facility upgrades were funded by City-issued general obligation bonds, repaid by a 25-year revenue stream of Public Facilities Sales Tax credit collections dedicated to the Capitol Theatre project. In addition to the revenues secured through the PFD, the CTC raised over $3,000,000 in private contributions.

The top priority for 2025 - 2026 continues to be establishing priorities and time lines toward completion of facility and equipment related needs identified through safety and system evaluations and technical staff recommendations.

ACCOMPLISHMENTS

A Thriving Yakima

- The Capitol Theatre facilities serve as the primary performance and community gathering spaces for a wide range of community organizations, as well as a independent touring promoters that bring in a diverse array or productions and events. In addition to the Capitol Theatre Committee's various curated series, the facilities support the Yakima Symphony Orchestra, Town Hall Speaker Series, and Pacific Northwest University's celebration events, dance recitals for a host of local studios, graduations, and parties, as well as touring artists providing comedy, dance, tribute bands, and holiday celebrations.

GOALS
A Resilient Yakima

- Continue the coalition with the Capitol Theatre Committee, to help provide industry-specific expertise to oversee the maintenance, operations, and community access to one of the City's most prized cultural institutions.
- Work towards maintaining a robust infrastructure by planning the updating of antiquated systems and discontinued compatible replacement components due to ever decreasing benefits from incremental repairs.

Function(s): 271.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Proposed
Productions [1]	53	76	73	76	72
Tickets Sold [2]	29,600	36,713	37,500	40,000	38,000

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
271 Capitol Theatre	$ 437,063	$ 423,990	$ 421,504	$ 434,412	3.1 %	$ 449,813	3.5 %
Revenues by Element							
31 Taxes	301,661	274,543	274,000	270,000	(1.5)%	270,000	— %
~ Transfers In	154,711	154,711	158,000	165,000	4.4 %	180,000	9.1 %
Total Revenues	456,372	429,254	432,000	435,000	0.7 %	450,000	3.4 %
Fund Balance							
Beginning Balance	83,416	102,725	107,989	118,484	9.7 %	119,072	0.5 %
Revenues less Expenditures	19,309	5,264	10,496	588	(94.4)%	187	(68.2)%
Ending Balance	$ 102,725	$ 107,989	$ 118,485	$ 119,072	0.5 %	$ 119,259	0.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 18,906	$ 41,348	$ 32,946	$ 30,000	(8.9)%	$ 30,000	— %
400 Services & Pass-Through Payments	418,157	382,642	388,558	404,412	4.1 %	419,813	3.8 %
Total Expenditures	$ 437,063	$ 423,990	$ 421,504	$ 434,412	3.1 %	$ 449,813	3.5 %

EXPLANATORY NARRATIVE

Capitol Theatre - 271

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

271 Capitol Theatre	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 18,906	$ 41,348	$ 32,946	$ 30,000	(8.9)%	$ 30,000	— %
400 Services & Pass-Through Payments	418,156	382,642	388,559	404,412	4.1 %	419,813	3.8 %
Total Expenditures	$ 437,062	$ 423,990	$ 421,505	$ 434,412	3.1 %	$ 449,813	3.5 %

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

[2] The number of tickets sold only refers to documented attendance at ticketed events. A significant portion of the events that take place in the Capitol Theatre facilities are not ticketed. The overall attendance at events can be assumed to be near double when adding non-ticketed estimates to the tickets sold figure provided. In 2026, anticipated capital improvements may reduce the number of weeks the facilities are fully available.

Revenue

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

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 83,416	$ 102,725	$ 107,989	$ 118,484	9.7 %	$ 119,072	0.5 %
31	Taxes	301,661	274,543	274,000	270,000	(1.5)%	270,000	— %
~	Transfers In	154,711	154,711	158,000	165,000	4.4 %	180,000	9.1 %
Total Revenues		$ 539,788	$ 531,979	$ 539,989	$ 553,484	2.5 %	$ 569,072	2.8 %

CAPITOL THEATRE CAPITAL - 322

City Manager **Victoria Baker**
Capitol Theatre Executive Director **Charlie Robin**

DEFINITION

The Capitol Theatre Capital fund accounts for major facility upgrades.

ACCOMPLISHMENTS

A Resilient Yakima

- The City and Capitol Theatre Committee staff have recently completed several improvements in the Capitol Theatre facilities. A $250,000 capital budget allocation for the State of Washington enabled the Capitol to replace all of the production stage curtains, including border legs, travelers, scrims, a cyclorama, grand drape, valance, and fire curtain. An overhaul of the operating system that manages the HVAC in the facilities has upgraded the controls of the system and provided greater efficiencies and cost savings. The new system also moved controls from a proprietary system with one vendor to a control package that can be monitored by a wider range of service providers, offering a competitive bidding option for annual service agreements. In addition, leaks and flooding in the elevator shaft that serves the Capitol lobby required overhauling mechanical elements of the elevator and sealing the shaft to prevent future damage.

GOALS

A Resilient Yakima

- Work towards maintaining a robust infrastructure by planning the updating of antiquated systems and replacement components due to ever decreasing benefits from incremental repairs.
- The age and condition of the older portions of the building require a great deal of attention with some significant improvements planned for the near future. Many of the estimated costs for the next two years are for services to evaluate the scope and scale of the improvements required, in order to establish estimates for an anticipated larger scale capital campaign to meet the needs of the facility in order to remain a resource for the community and meet the greater industry standards that make the Capitol Theatre an attractive venue on the national touring network.

Function(s): 270.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
270 Capital Improvement	$ 246,658	$ 362,890	$ 149,037	$ 60,000	(59.7)%	$ 60,000	— %
Revenues by Element							
33 Intergovernmental Revenues	—	245,000	—	—	n/a	—	n/a
~ Transfers In	60,000	228,275	60,000	60,000	— %	60,000	— %
Total Revenues	60,000	473,275	60,000	60,000	— %	60,000	— %
Fund Balance							
Beginning Balance	273,635	86,977	197,361	108,324	(45.1)%	108,324	— %
Revenues less Expenditures	(186,658)	110,385	(89,037)	—	(100.0)%	—	n/a
Ending Balance	$ 86,977	$ 197,362	$ 108,324	$ 108,324	— %	$ 108,324	— %

EXPENDITURE SUMMARY BY TYPE

Expenditure Summary by Type	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ 52,977	$ 62,939	$ —	(100.0)%	$ —	n/a
600 Capital Outlays	246,658	309,913	86,098	60,000	(30.3)%	60,000	— %
Total Expenditures	$ 246,658	$ 362,890	$ 149,037	$ 60,000	(59.7)%	$ 60,000	— %

EXPLANATORY NARRATIVE

Capital Improvement - 270

This account is used for major facility upgrades. Any unused funds from the current year's budget are carried forward and combined with any new resources made available for upgrades and improvements.

270 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ 52,977	$ 62,939	$ —	(100.0)%	$ —	n/a
600 Capital Outlays	246,658	309,913	86,099	60,000	(30.3)%	60,000	— %
Total Expenditures	$ 246,658	$ 362,890	$ 149,038	$ 60,000	(59.7)%	$ 60,000	— %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 273,635	$ 86,977	$ 197,361	$ 108,324	(45.1)%	$ 108,324	— %
~ Transfers In	60,000	228,275	60,000	60,000	— %	60,000	— %
Total Revenues	$ 333,635	$ 560,252	$ 257,361	$ 168,324	(34.6)%	$ 168,324	— %

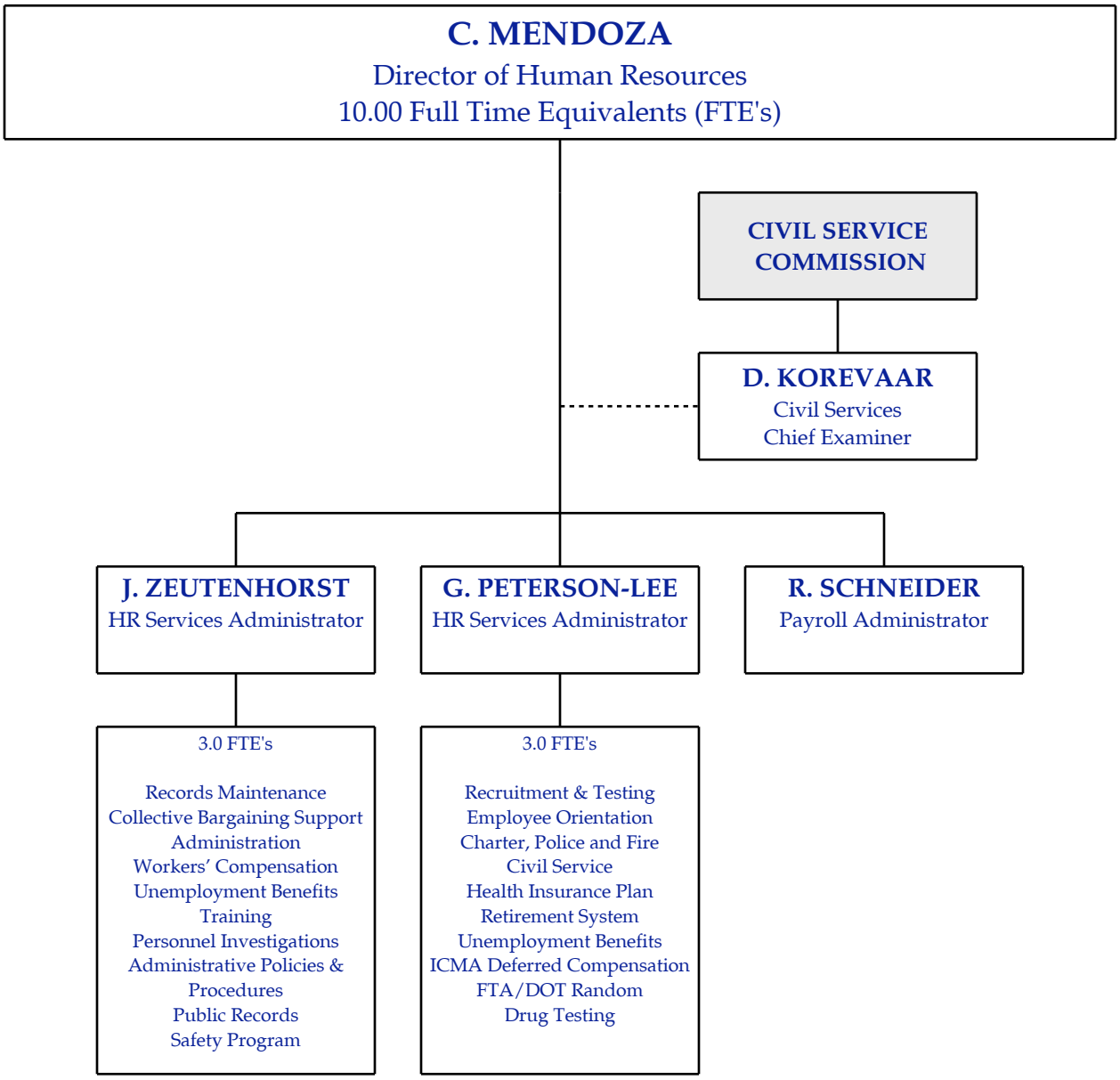
HUMAN RESOURCES

Title	Function*/Fund	Page
Human Resources	160*	101
Unemployment Compensation Reserve	512	106
Employees Health Benefit Reserve	513	109
Worker's Compensation Reserve	514	113
Wellness / Employee Assistance Program	516	116

* General Fund Department

HUMAN RESOURCES

Organizational Chart as of January 1, 2025



HUMAN RESOURCES - 160

GENERAL FUND

Director of Human Resources **Connie Mendoza**

DEFINITION

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

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

Collective bargaining - 10 labor units (State mandated Chapter 41.56 RCW).

Charter Civil Service operations (City Charter mandate).

Police and Fire Civil Service operations (State mandated Chapter 41.12 and 41.08 RCW).

Retirement system administration (State mandated Chapter 41.28 RCW).

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

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

Washington State Paid Family Medial Leave (PFML) administration (State mandate).

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

Pre-employment physical examination administration (City policy).

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

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

Fair Labor Standards Act (FLSA) (Federal mandate).

Self-insurance for health insurance (City policy).

Self-insurance for Worker's Compensation (City policy).

Self-insurance for unemployment insurance (City policy).

Payroll processing and administration.

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

Mission Square 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).

KOS (City policy, collective bargaining agreements and State mandate).

City Training Program.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the conversion of active personnel files into electronic format.
- Collaborated with IT Development team to create an internal application to streamline medical leave requests.
- Collaborated with IT Development team to enhance Incident Injury application to be OSHA compliant, which allowed centralization of OSHA reporting from various workgroups to HR.
- Completed the review and destruction of paper personnel files and other HR related documents and forms which had met retention.
- Completed the review and destruction of employee medical files to ensure the remaining documents met retention guidelines.
- Worked with contractor to complete salary survey review and report and implemented phase one adjustments.
- Converted unused storage room into a computer lab for employee training and pre-employment testing.

GOALS

A Resilient Yakima

- Implement new payroll system.
- Complete the transfer of all electronic personnel files into Laserfiche
- Scan employee medical files based on policy 1-1650 and transfer into Laserfiche.
- Convert and transfer pre-employment testing documents into Laserfiche.
- Develop supervisor training courses.
- Continue with the implementation of wage adjustments related to the salary survey.

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

PERFORMANCE STATISTICS

Human Resources	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Personnel Requisitions	156	167	160	160	160
Applications Received	1,483	3,110	3,000	5,000	2,000
Employment Tests Administered	160	235	180	200	190
Number of Candidates Scheduled/Tested	454	587	475	500	475
Personnel Hired	96	134	200	180	160
Personnel Action Forms - Handling	2,280	2,604	2,700	2,600	2,500
Performance Evaluations Issued	885	911	900	900	900
Hours Invested in Evaluations Process	500	220	200	150	150
Classification Studies Completed	30	361	50	30	25
Hours Invested in Labor Negotiations/Contract Admin/ Grievances	450	600	600	400	500
Medical Leave of Absence Cases (FMLA, PFML)	132	157	180	200	200
Unemployment Claims Processed	39	34	40	45	48
Accommodations (ADA or WLAD Medical Restrictions)	33	30	30	30	30
Worker's Comp Claims Initiated	150	84	90	90	90
Hours spent on Safety Issues	500	700	700	700	700
Incident Injury's Reviewed / Reported	119	95	100	100	100
Drug and Alcohol Program Test Administered	136	133	145	155	165
Hours Invested in Employee Relations (Consultations on Staff Dev. Performance Evaluation/Improvement, Discipline Administration, etc.)	1,700	1,950	2,000	2,000	1,950

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1135	Director of Human Resources	1.00	1.00	1.00	1.00	1.00
10102	Chief Examiner	1.00	1.00	1.00	1.00	1.00
10103	Human Resources Specialist [1]	3.50	5.50	5.50	6.00	6.00
10104	Human Resources Assistant [1]	0.60	—	—	—	—
10105	Senior Human Resources Specialist [1,2]	2.00	1.00	1.00	—	—
10111	Senior Training Coordinator [1]	1.00	—	—	—	—
10115	Human Resources Services Administrator [1]	—	2.00	2.00	2.00	2.00
10301	Payroll Administrator [3]	—	—	—	1.00	1.00
Total Personnel [4]		9.10	10.50	10.50	11.00	11.00

BUDGET SUMMARY

Expenditures by Function	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
161 Payroll Administration	$ —	$ —	$ —	$ 255,980	n/a	$ 262,767	2.7 %
162 Personnel Administration	268,889	288,697	285,511	299,112	4.8 %	308,146	3.0 %
165 Charter Civil Service	210,116	252,017	289,159	322,374	11.5 %	343,071	6.4 %
166 Police Civil Service	183,526	200,868	209,999	273,307	30.1 %	290,228	6.2 %
167 Training/CYU	119,461	129,792	130,874	167,532	28.0 %	178,622	6.6 %
Total Expenditures	$ 781,992	$ 871,374	$ 915,543	$ 1,318,305	44.0 %	$ 1,382,834	4.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 486,001	$ 563,090	$ 496,489	$ 727,882	46.6 %	$ 765,614	5.2 %
200 Personnel Benefits	172,192	183,006	162,843	229,298	40.8 %	240,774	5.0 %
Sub-Total Salaries & Benefits	658,193	746,096	659,332	957,180	45.2 %	1,006,388	5.1 %
300 Supplies for Consumption & Resale	10,339	6,235	15,000	16,000	6.7 %	16,000	— %
400 Services & Pass-Through Payments	113,460	119,042	241,209	345,125	43.1 %	360,444	4.4 %
Total Expenditures	$ 781,992	$ 871,373	$ 915,541	$ 1,318,305	44.0 %	$ 1,382,832	4.9 %

EXPLANATORY NARRATIVE

Payroll Administration - 161

This function is used for the administration of payroll services for City employees. To process, balance and reconcile payroll data and ensure employees are paid accurately, timely and in compliance with local, state and federal laws.

[1] The equivalent of 1.40 FTE's was added in 2023 and a .50 FTE mid-year 2024 due to an internal re-organization and to provide supervision and assist with more complex HR related issues.

[2] A Senior Human Resources Specialist position was eliminated mid-year 2023 due to budget constraints. The part-time Human Resources Specialist position assisting with public safety pre-employment was increased to full time and an other HR Specialist position was under-filled with an HR Assistant position.

[3] Payroll was moved from Finance to Human Resources in 2025 due to a reorganization.

[4] An equivalent of 3.80 FTE's are funded by the Employee Benefit Funds (512, 513 & 514) and .50 FTE is funded by Public Works (560).

161 Payroll Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ —	$ —	$ —	$ 116,820	n/a	$ 122,077	4.5 %
200 Personnel Benefits	—	—	—	33,444	n/a	34,974	4.6 %
400 Services & Pass-Through Payments	—	—	—	105,716	n/a	105,716	— %
Total Expenditures	$ —	$ —	$ —	$ 255,980	n/a	$ 262,767	2.7 %

Personnel Administration - 162

This function includes the administration of the Human Resource Management program, and includes professional labor negotiations assistance in collective bargaining for Police (YPPA), Fire (IAFF), AFSCME Local 1122 contracts and management bargaining units, plus in-service training.

162 Personnel Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 119,868	$ 142,800	$ 81,004	$ 88,719	9.5 %	$ 92,973	4.8 %
200 Personnel Benefits	41,562	37,373	24,467	29,353	20.0 %	30,669	4.5 %
300 Supplies for Consumption & Resale	5,448	2,680	5,500	6,500	18.2 %	6,500	— %
400 Services & Pass-Through Payments	102,011	105,843	174,540	174,540	— %	178,004	2.0 %
Total Expenditures	$ 268,889	$ 288,696	$ 285,511	$ 299,112	4.8 %	$ 308,146	3.0 %

Charter Civil Service - 165

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

165 Charter Civil Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 156,409	$ 184,538	$ 200,268	$ 225,876	12.8 %	$ 238,668	5.7 %
200 Personnel Benefits	47,894	59,232	61,088	68,695	12.5 %	72,337	5.3 %
300 Supplies for Consumption & Resale	1,234	1,737	3,000	3,000	— %	3,000	— %
400 Services & Pass-Through Payments	4,577	6,510	24,803	24,803	— %	29,065	17.2 %
Total Expenditures	$ 210,114	$ 252,017	$ 289,159	$ 322,374	11.5 %	$ 343,070	6.4 %

Police Civil Service - 166

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

166 Police Civil Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 131,004	$ 144,326	$ 135,708	$ 188,102	38.6 %	$ 197,156	4.8 %
200 Personnel Benefits	48,432	51,158	49,255	60,170	22.2 %	63,107	4.9 %
300 Supplies for Consumption & Resale	816	824	1,000	1,000	— %	1,000	— %
400 Services & Pass-Through Payments	3,273	4,559	24,035	24,035	— %	28,964	20.5 %
Total Expenditures	$ 183,525	$ 200,867	$ 209,998	$ 273,307	30.1 %	$ 290,227	6.2 %

Training/City of Yakima University - 167

This function is used for global training for city staff. This includes required training as mandated by Administrative Policies, as well as leadership, computer software & other soft skills to increase employee potential.

167	Training/COY University	2,022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 78,717	$ 91,426	$ 79,509	$ 108,366	36.3 %	$ 114,739	5.9 %
200	Personnel Benefits	34,304	35,244	28,033	37,636	34.3 %	39,687	5.4 %
300	Supplies for Consumption & Resale	2,840	994	5,500	5,500	— %	5,500	— %
400	Services & Pass-Through Payments	3,600	2,128	17,831	16,031	(10.1)%	18,695	16.6 %
Total Expenditures		$ 119,461	$ 129,792	$ 130,873	$ 167,533	28.0 %	$ 178,621	6.6 %

UNEMPLOYMENT COMPENSATION RESERVE - 512

Director of Human Resources **Connie Mendoza**

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. The City is self-insured for this function, and pays the cost of claims directly.

ACCOMPLISHMENTS

A Resilient Yakima

- Administration of the program moved in-house providing more timely claims handling and an avenue for cost savings by not utilizing a third-party administrator.
- Processed 34 claims in the amount of $86,108 in 2023, and an estimated 40 claims in the amount of $175,000 for 2024.
- Successfully audited and appealed fraudulent and/or misrepresented claims.

GOALS

A Resilient Yakima

- Continue to coordinate and process unemployment claims with the Employment Security Department.
- Continue to audit claims, findings and appeals.

Functions(s): 182, 183 & 185.

AUTHORIZED PERSONNEL

Unemployment Compensation funds .35 FTE's that are included in the Human Resources (160) Authorized Personnel chart.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
182 Benefit Administration	$ 89,641	$ 99,314	$ 91,519	$ 56,740	(38.0)%	$ 61,385	8.2 %
183 Insurance Premiums	68	5	2,000	2,000	— %	2,000	— %
185 Claims Paid	107,189	86,108	175,000	150,000	(14.3)%	150,000	— %
Total Expenditures	196,898	185,427	268,519	208,740	(22.3)%	213,385	2.2 %
Revenues by Element							
36 Miscellaneous Revenues	231,851	274,158	271,375	288,778	6.4 %	305,439	5.8 %
Fund Balance							
Beginning Balance	386,965	421,917	510,649	513,505	0.6 %	593,544	15.6 %
Revenues less Expenditures	34,953	88,731	2,856	80,038	n/a	92,054	15.0 %
Ending Balance	$ 421,918	$ 510,648	$ 513,505	$ 593,543	15.6 %	$ 685,598	15.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 61,213	$ 73,738	$ 64,144	$ 38,186	(40.5)%	$ 40,241	5.4 %
200 Personnel Benefits	128,929	105,555	196,710	162,771	(17.3)%	163,374	0.4 %
Sub-Total Salaries & Benefits	190,142	179,293	260,854	200,957	(23.0)%	203,615	1.3 %
400 Services & Pass-Through Payments	6,756	6,133	7,665	7,783	1.5 %	9,769	25.5 %
Total Expenditures	$ 196,898	$ 185,426	$ 268,519	$ 208,740	(22.3)%	$ 213,384	2.2 %

EXPLANATORY NARRATIVE

Benefit Administration - 182

This function pays for the internal administration of unemployment benefits including unemployment claims filed by former employees.

182 Benefit Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 61,213	$ 73,739	$ 64,144	$ 38,186	(40.5)%	$ 40,241	5.4 %
200 Personnel Benefits	21,740	19,447	21,710	12,771	(41.2)%	13,374	4.7 %
400 Services & Pass-Through Payments	6,688	6,129	5,665	5,783	2.1 %	7,769	34.3 %
Total Expenditures	$ 89,641	$ 99,315	$ 91,519	$ 56,740	(38.0)%	$ 61,384	8.2 %

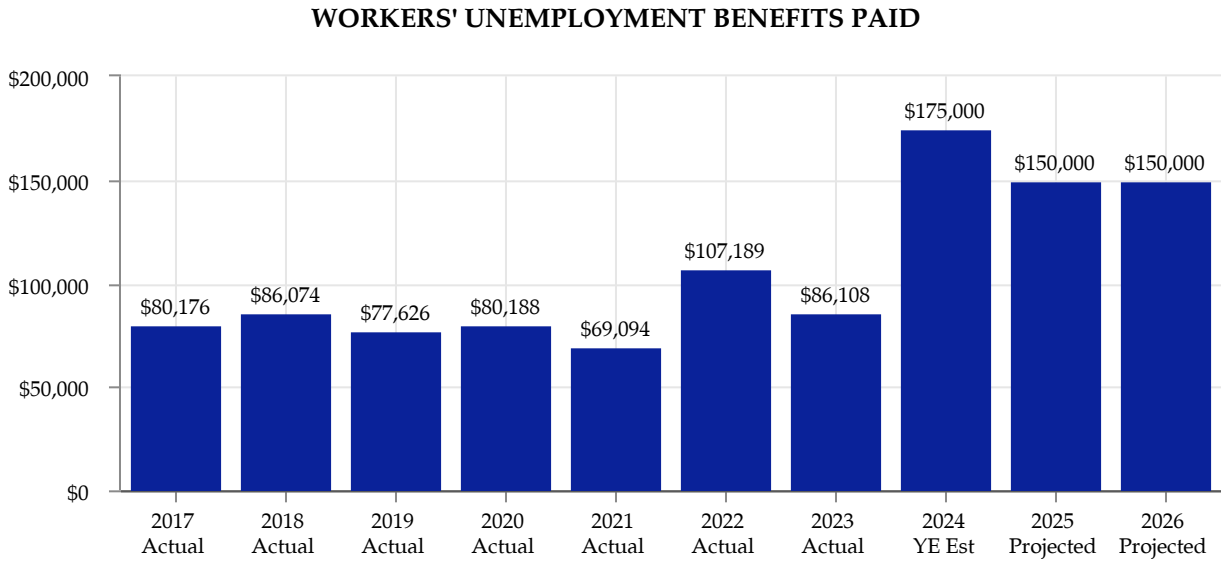
Insurance Premiums - 183

This function was established to provide and avenue to retain a third-party administrator to process unemployment claims. Since that time, a determination was made to retain claims processing internally. Any amounts budgeted for 2024-2026 will be removed by journal entry as needed.

183 Insurance Premiums	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 68	$ 5	$ 2,000	$ 2,000	— %	$ 2,000	— %

Claims Paid - 185

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



185	Claims Paid	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200	Personnel Benefits	$ 107,189	$ 86,108	$ 175,000	$ 150,000	(14.3)%	$ 150,000	— %

Revenue

Revenue is generated through monthly accrual assessments for each employee.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 386,965	$ 421,917	$ 510,649	$ 513,505	0.6 %	$ 593,544	15.6 %
36	Miscellaneous Revenues	231,851	274,158	271,375	288,778	6.4 %	305,439	5.8 %
Total Revenues		$ 618,816	$ 696,075	$ 782,024	$ 802,283	2.6 %	$ 898,983	12.1 %

EMPLOYEES HEALTH BENEFIT RESERVE - 513

Director of Human Resources **Connie Mendoza**

DEFINITION

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

Rates charged to all operating funds pay all medical/vision/dental claims and maintain reserves. Factors that affect revenue are the coverage elected by the employee (i.e. employee-only or family) and the number of budgeted positions. The following reflects the total base premium rates charged used to calculate the portion paid by the City and employees based on negotiated formulas.

BASE PREMIUM RATES

Description	2023 Actual	2024 Actual	% Chng 2023 to 2024	2025 Projected	% Chng 2024 to 2026	2026 Projected	% Chng 2025 to 2026
LEOFF I Employees	$1,532.00	$1,577.96	$45.96	$1,550.00	($27.96)	$1,550.00	$0.00
YPPA Employees	919.25	946.83	27.58	994.17	47.34	1,043.88	49.71
All Other Employees	914.15	941.57	27.42	988.65	47.08	1,038.08	49.43
YPPA Dependents	1,397.35	1,439.27	41.92	1,511.23	71.96	1,586.79	75.56
All Other Dependent(s)	1,156.81	1,191.51	34.70	1,251.09	59.58	1,313.65	62.56
Dental	98.11	100.05	1.94	100.82	0.77	101.22	0.40

ACCOMPLISHMENTS

A Resilient Yakima

- Worked with Brokers to negotiate plan renewal rates.
- Implemented new prescription and out of network programs to maximize cost containment opportunities for the health plan.
- Implemented telehealth services for medical and psychological care.

GOALS

A Resilient Yakima

- Continue to work with Employee Benefit Management Services (EBMS) to administer medical claims.
- Continue to operate the MiCare clinic, streamlining the claims process.
- Continue evaluating programs, services and processes to ensure we are able provide the best level of affordable care possible for employees and their dependents.
- Implement additional RX rebate/coupon programs.

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

AUTHORIZED PERSONNEL

Employees Health Benefit Reserve funds 1.9 FTE's that are included in the Human Resources (160) Authorized Personnel.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
171 Benefit Administration	$ 259,203	$ 284,250	$ 338,264	$ 327,684	(3.1)%	$ 346,174	5.6 %
172 Insurance Premiums	1,072,923	1,043,121	884,800	937,888	6.0 %	994,161	6.0 %
173 Medical Claims Processing	723,453	771,327	695,000	700,000	0.7 %	750,000	7.1 %
174 Medical Claims Paid	11,191,266	11,252,640	12,530,000	12,810,000	2.2 %	13,010,000	1.6 %
186 MiCare Clinic Services	809,932	802,419	825,000	825,000	— %	825,000	— %
187 MiCare Clinic Administration	41,645	43,249	52,000	53,800	3.5 %	55,000	2.2 %
Total Expenditures	14,098,422	14,197,006	15,325,064	15,654,372	2.1 %	15,980,335	2.1 %
Revenues by Element							
36 Miscellaneous Revenues	14,144,671	14,046,392	15,629,079	17,313,778	10.8 %	18,097,639	4.5 %
37 Proprietary Gains (Losses)	6,395	54	—	—	n/a	—	n/a
Total Revenues	14,151,066	14,046,446	15,629,079	17,313,778	10.8 %	18,097,639	4.5 %
Fund Balance							
Beginning Balance	4,118,149	4,170,793	4,020,232	4,324,247	7.6 %	5,983,654	38.4 %
Revenues less Expenditures	52,644	(150,560)	304,015	1,659,406	445.8 %	2,117,304	27.6 %
Ending Balance	$ 4,170,793	$ 4,020,233	$ 4,324,247	$ 5,983,653	38.4 %	$ 8,100,958	35.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 160,856	$ 183,060	$ 218,143	$ 184,781	(15.3)%	$ 194,251	5.1 %
200 Personnel Benefits	12,318,242	12,357,335	13,475,230	13,819,185	2.6 %	14,078,888	1.9 %
Sub-Total Salaries & Benefits	12,479,098	12,540,395	13,693,373	14,003,966	2.3 %	14,273,139	1.9 %
300 Supplies for Consumption & Resale	958	1,416	5,500	7,500	36.4 %	7,500	— %
400 Services & Pass-Through Payments	1,618,366	1,655,195	1,626,190	1,642,905	1.0 %	1,699,696	3.5 %
Total Expenditures	$ 14,098,422	$ 14,197,006	$ 15,325,063	$ 15,654,371	2.1 %	$ 15,980,335	2.1 %

EXPLANATORY NARRATIVE

Benefit Administration - 171

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

171 Benefit Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 160,857	$ 183,060	$ 218,143	$ 184,781	(15.3)%	$ 194,251	5.1 %
200 Personnel Benefits	54,053	61,574	60,430	71,297	18.0 %	74,727	4.8 %
300 Supplies for Consumption & Resale	—	—	4,000	6,000	50.0 %	6,000	— %
400 Services & Pass-Through Payments	44,294	39,616	55,690	65,605	17.8 %	71,196	8.5 %
Total Expenditures	$ 259,204	$ 284,250	$ 338,263	$ 327,683	(3.1)%	$ 346,174	**5.6 %**

Insurance Premiums - 172

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

172	Insurance Premiums	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200	Personnel Benefits	$ 1,072,923	$ 1,043,121	$ 884,800	$ 937,888	6.0 %	$ 994,161	6.0 %

Medical Claims Processing - 173

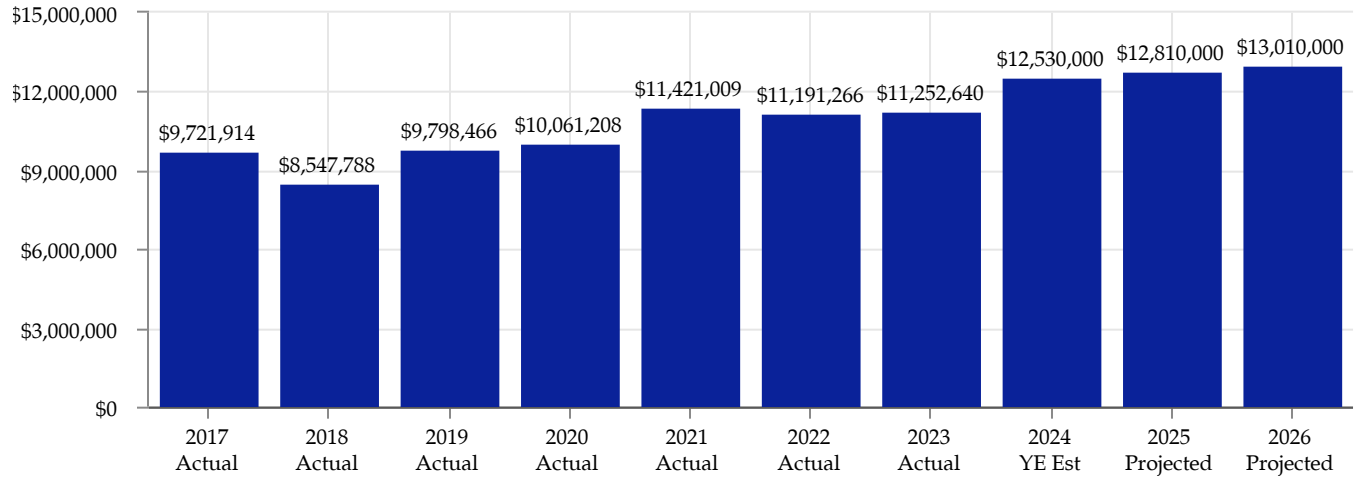
This function accounts for administrative service charges paid to Employee Benefit Management Services (EBMS), a third-party administrator (TPA) which processes the plan's claims.

173	Medical Claims Processing	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 723,453	$ 771,327	$ 695,000	$ 700,000	0.7 %	$ 750,000	7.1 %

Medical Claims Paid - 174

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

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



174	Medical Claims Paid	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200	Personnel Benefits	$ 11,191,266	$ 11,252,640	$ 12,530,000	$ 12,810,000	2.2 %	$ 13,010,000	1.6 %

MiCare Clinic Services - 186

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

186	MiCare Clinic Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 809,932	$ 802,419	$ 825,000	$ 825,000	— %	$ 825,000	— %

MiCare Clinic Administration - 187

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

187	MiCare Clinic Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 958	$ 1,416	$ 1,500	$ 1,500	— %	$ 1,500	— %
400	Services & Pass-Through Payments	40,687	41,834	50,500	52,300	3.6 %	53,500	2.3 %
Total Expenditures		$ 41,645	$ 43,250	$ 52,000	$ 53,800	3.5 %	$ 55,000	2.2 %

Revenue

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

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 4,118,149	$ 4,170,793	$ 4,020,232	$ 4,324,247	7.6 %	$ 5,983,654	38.4 %
36	Miscellaneous Revenues	14,144,671	14,046,392	15,629,079	17,313,778	10.8 %	18,097,639	4.5 %
37	Proprietary Gains (Losses)	6,395	54	—	—	n/a	—	n/a
Total Revenues		$ 18,269,215	$ 18,217,239	$ 19,649,311	$ 21,638,025	10.1 %	$ 24,081,293	11.3 %

WORKER'S COMPENSATION RESERVE - 514

Director of Human Resources **Connie Mendoza**

DEFINITION

This fund is used to pay industrial insurance medical claims and provide time loss payments to City employees injured while performing their assigned duties. Revenues are per-employee assessments to operating funds.

ACCOMPLISHMENTS

A Resilient Yakima

- Processed 97 claims in 2023, and anticipate an estimated 155 claims in 2024.
- Implemented multiple efficiencies that have assisted in streamlining injury reporting and processing.
- Collaborated with IT Development team to enhance Incident Injury application to be OSHA compliant, which allowed centralization of OSHA reporting from various workgroups to HR.

GOALS

A Resilient Yakima

- Continue to work with the City's third-party administrator and Washington State Department of Labor and Industries to administer claims.
- Continue to provide internal case management assistance and administer return to work and time loss compensation benefit programs.

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

AUTHORIZED PERSONNEL

This fund provides a portion of the wage and benefit costs for the Director of Human Resources and Human Resources Specialists (1.55 FTE's).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
170 Safety Committee	$ 9,706	$ 7,671	$ 15,500	$ 14,500	(6.5)%	$ 14,500	— %
175 Benefit Administration	222,088	240,499	264,644	277,633	4.9 %	297,308	7.1 %
176 Insurance Premiums	143,683	153,719	170,000	170,000	— %	170,000	— %
177 Claims Processing	375,385	399,657	450,000	450,000	— %	450,000	— %
178 Claims Paid	1,907,233	2,528,879	2,800,000	2,800,000	— %	2,800,000	— %
Total Expenditures	2,658,095	3,330,425	3,700,144	3,712,133	0.3 %	3,731,808	0.5 %
Revenues by Element							
36 Miscellaneous Revenues	1,992,565	3,559,980	4,480,686	4,536,371	1.2 %	4,536,501	— %
Fund Balance							
Beginning Balance	800,830	135,300	364,854	1,145,396	213.9 %	1,969,634	**72.0 %**
Revenues less Expenditures	(665,530)	229,555	780,542	824,238	5.6 %	804,693	**(2.4)%**
Ending Balance	$ 135,300	$ 364,855	$ 1,145,396	$ 1,969,634	72.0 %	$ 2,774,327	**40.9 %**

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 143,325	$ 159,762	$ 168,494	$ 170,336	1.1 %	$ 180,116	5.7 %
200 Personnel Benefits	2,105,319	2,640,856	3,033,328	3,045,072	0.4 %	3,048,888	0.1 %
Sub-Total Salaries & Benefits	2,248,644	2,800,618	3,201,822	3,215,408	0.4 %	3,229,004	0.4 %
300 Supplies for Consumption & Resale	2,931	45	6,800	6,800	— %	6,800	— %
400 Services & Pass-Through Payments	406,520	529,763	491,522	489,924	(0.3)%	496,005	1.2 %
Total Expenditures	$ 2,658,095	$ 3,330,426	$ 3,700,144	$ 3,712,132	0.3 %	$ 3,731,809	0.5 %

EXPLANATORY NARRATIVE

Safety Committee - 170

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

170 Safety Committee	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 2,100	$ —	$ 5,000	$ 5,000	— %	$ 5,000	— %
400 Services & Pass-Through Payments	7,607	7,671	10,500	9,500	(9.5)%	9,500	— %
Total Expenditures	$ 9,707	$ 7,671	$ 15,500	$ 14,500	(6.5)%	$ 14,500	— %

Benefit Administration - 175

This function is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims.

175 Benefit Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 143,326	$ 159,762	$ 168,494	$ 170,336	1.1 %	$ 180,116	5.7 %
200 Personnel Benefits	54,404	58,158	63,328	75,072	18.5 %	78,888	5.1 %
300 Supplies for Consumption & Resale	831	45	1,800	1,800	— %	1,800	— %
400 Services & Pass-Through Payments	23,527	22,535	31,022	30,424	(1.9)%	36,505	20.0 %
Total Expenditures	$ 222,088	$ 240,500	$ 264,644	$ 277,632	4.9 %	$ 297,309	7.1 %

Insurance Premiums - 176

This function pays premiums for stop loss insurance.

176 Insurance Premiums	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200 Personnel Benefits	$ 143,683	$ 153,719	$ 170,000	$ 170,000	— %	$ 170,000	— %

Claims Processing - 177

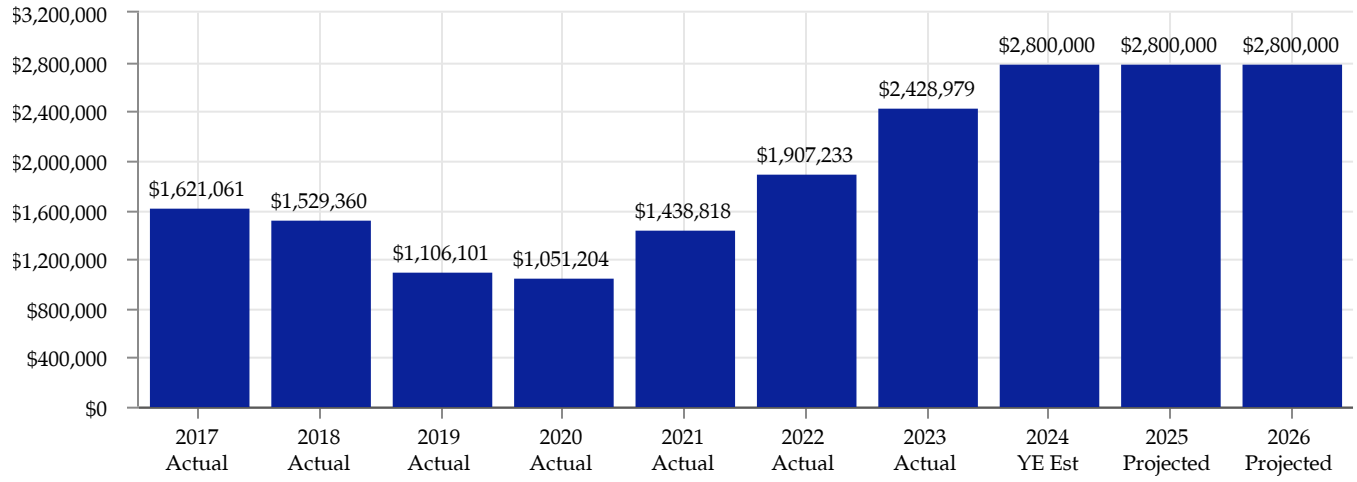
This function is used to pay Workers Compensation administration fees.

177 Claims Processing	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 375,385	$ 399,657	$ 450,000	$ 450,000	— %	$ 450,000	— %

Claims Paid - 178

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

WORKERS' COMPENSATION BENEFITS PAID



178 Claims Paid	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200 Personnel Benefits	$ 1,907,233	$ 2,428,979	$ 2,800,000	$ 2,800,000	— %	$ 2,800,000	— %
400 Services & Pass-Through Payments	—	99,900	—	—	n/a	—	n/a
Total Expenditures	$ 1,907,233	$ 2,528,879	$ 2,800,000	$ 2,800,000	— %	$ 2,800,000	— %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 800,830	$ 135,300	$ 364,854	$ 1,145,396	213.9 %	$ 1,969,634	72.0 %
36 Miscellaneous Revenues	1,992,565	3,559,980	4,480,686	4,536,371	1.2 %	4,536,501	— %
Total Revenues	$ 2,793,395	$ 3,695,280	$ 4,845,540	$ 5,681,767	17.3 %	$ 6,506,135	14.5 %

WELLNESS / EMPLOYEE ASSISTANCE PROGRAM - 516

Director of Human Resources **Connie Mendoza**

DEFINITION

The Employee Assistance Program (EAP) includes random drug and alcohol testing and training as required by federal law. Wellness maintains fitness equipment located in various departments throughout the City.

ACCOMPLISHMENTS

A Safe and Healthy Yakima

- Coordinate Lunch & Learn opportunities and other health and wellness events for employees.
- Coordinate and organize the yearly employee appreciation picnic.
- Coordinate and organize the annual employee health & wellness fair.

GOALS

A Safe and Healthy Yakima

- Continue to help empower employees in their efforts in healthy lifestyle choices.

Function(s): 168 & 169.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
168 Wellness Program	$ 20,614	$ 28,298	$ 32,600	$ 32,600	— %	$ 32,600	— %
169 Employee Assistance Program	29,496	29,571	34,300	34,300	— %	34,300	— %
Total Expenditures	50,110	57,869	66,900	66,900	— %	66,900	— %
Revenues by Element							
36 Miscellaneous Revenues	75,000	75,000	75,000	75,000	— %	75,000	— %
Fund Balance							
Beginning Balance	162,561	187,451	204,582	212,682	4.0 %	220,782	3.8 %
Revenues less Expenditures	24,890	17,131	8,100	8,100	— %	8,100	— %
Ending Balance	$ 187,451	$ 204,582	$ 212,682	$ 220,782	3.8 %	$ 228,882	3.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 2,198	$ 4,221	$ 6,900	$ 6,900	— %	$ 6,900	— %
400 Services & Pass-Through Payments	47,912	53,648	60,000	60,000	— %	60,000	— %
Total Expenditures	$ 50,110	$ 57,869	$ 66,900	$ 66,900	— %	$ 66,900	— %

EXPLANATORY NARRATIVE

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

Wellness Program - 168

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

168	Wellness Program	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 2,198	$ 4,220	$ 6,000	$ 6,000	— %	$ 6,000	— %
400	Services & Pass-Through Payments	18,417	24,077	26,600	26,600	— %	26,600	— %
Total Expenditures		$ 20,615	$ 28,297	$ 32,600	$ 32,600	— %	$ 32,600	— %

Employee Assistance Program - 169

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

169	Employee Assistance Program	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ —	$ —	$ 900	$ 900	— %	$ 900	— %
400	Services & Pass-Through Payments	29,496	29,571	33,400	33,400	— %	33,400	— %
Total Expenditures		$ 29,496	$ 29,571	$ 34,300	$ 34,300	— %	$ 34,300	— %

Revenue

Revenues are insurance premium savings from position vacancies.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 162,561	$ 187,451	$ 204,582	$ 212,682	4.0 %	$ 220,782	3.8 %
36	Miscellaneous Revenues	75,000	75,000	75,000	75,000	— %	75,000	— %
Total Revenues		$ 237,561	$ 262,451	$ 279,582	$ 287,682	2.9 %	$ 295,782	2.8 %


CITY OF YAKIMA
INCORPORATED 1886

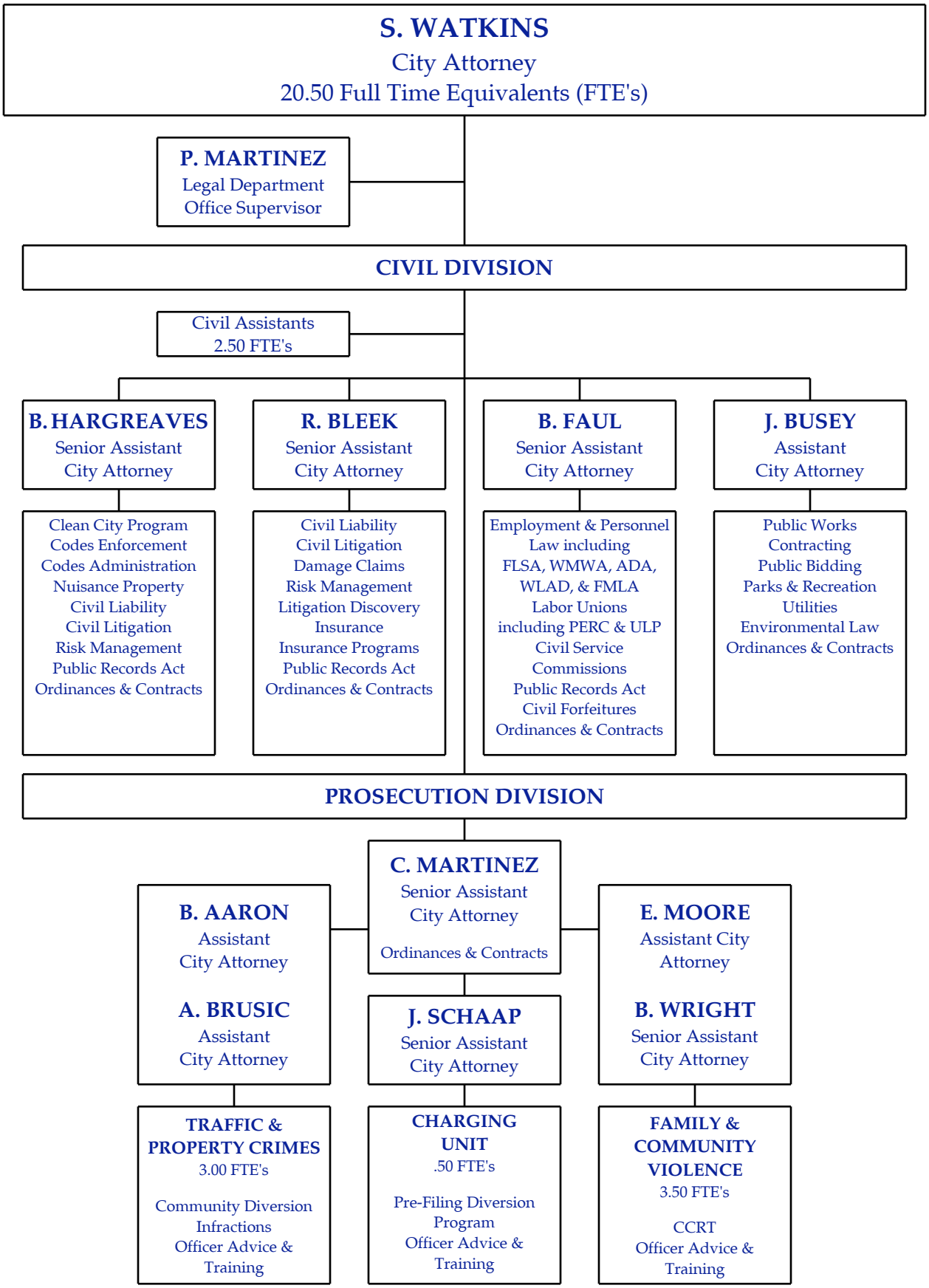
LEGAL

Title	Function*/Fund	Page
Legal	170*	121

* General Fund Department

LEGAL

Organizational Chart as of January 1, 2025



LEGAL - 170

GENERAL FUND

City Attorney **Sara Watkins**

DEFINITION

The Legal Department supports the Council's strategic priority of providing a safe and healthy Yakima through its two divisions: the Prosecution division which prosecutes misdemeanor and gross misdemeanor crimes within the City of Yakima as well as provides support and training to Yakima Police Department officers; and the Civil legal counsel division which, in part, evaluates and manages legal risks, helps divisions with contracting, and coordinates and collaborates on issues such as land use, housing, homelessness, airport services, personnel, and recreation in the City.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Works with the Yakima Police Department and community organizations and members to maintain a thriving Domestic Violence Coalition.
- Actively participates in daily morning Domestic Violence staffing calls with Domestic Violence Community Coordinate Response Team partners to individually evaluate police calls to domestic violence instances occurring in the community.
- Family and Community Violence and Advocacy Coordinators received High Risk Domestic Violence training and work cooperatively on the High Risk DV Team.
- Through a partnership with Yakima County Prosecutor's Office, a City Prosecutor handled a Second-Degree Murder trial in Superior Court, which led to a guilty verdict.
- Family and Community Violence Prosecutors and Advocacy Coordinators attended a national training on Domestic Violence Investigation, Advocacy, and Prosecution with our Domestic Violence Community Coordinated Response Team (DVCCRT) partners.
- Provides a Community Diversion Program to community members who are interested in getting treatment and services as an alternative to criminal charges and possible incarceration.
- Continues to provide prosecution services, file charges, and work cases through Yakima Municipal Court—the division prosecutes approximately 3,200 cases each year, and nearly 1,000 of those cases are domestic violence related.
- Works closely with Yakima Police Department and Yakima Fire Department on how the City can address issues associated with mental health calls and community caretaking calls when first responders are called to such scenes.
- Prepared 36 expedited motions for Domestic Violence warrants as of September, 2024.
- Traffic and Property Crimes prosecutor attended a regional Traffic Safety Response training.
- Processed and prevailed on 19 Civil Forfeiture cases where claims of ownership were made on 3 of the 19 cases, hearings were held, and the City prevailed.
- Expanded the use of felony and drug asset forfeiture.
- Increased the use of the Pre-Filing Diversion Program, a diversion program available to first time offenders of certain crimes.
- Addressed nuisance issues on 11 properties in cooperation with the Clean City Program.

A Resilient Yakima

- As part of the management team, we have successfully negotiated collective bargaining agreements.
- Successfully negotiated several employee resignations or retirements rather than terminations.
- All grievances, or potential grievances, have been successfully resolved short of the grievance being filed or arbitration.
- No Washington State Human Rights Commission EEOC complaints have been filed.
- No unfair labor practice complaints have been filed with the WA State Public Employment Relations Commission (PERC).
- No employment lawsuits have been filed.
- No public records lawsuits have been filed.
- Assisted Human Resources with implementing salary adjustments based upon the salary survey.
- The City successfully prevailed in the following litigation cases:
    - Yakima County Superior Court Case No. 24-2-00582-39 - summary judgment awarded to the City in the amount of $271,247.32, which involved damage to City property;
    - Yakima County Superior Court Case No. 23-2-01549-39 - summary judgment awarded & warrant of abatement in an action for abatement of a building code violation. In this case, the property owner was renting out an unpermitted (and not permittable) improvement on the property to a tenant. The tenant has moved out and the Court orally granted judgment in COY's favor abating the violation and enjoining the property owner from future use in violation of YMC Title 15; and
    - Yakima County Superior Court Case No. 23-2-01318-39 - nuisance on property fully abated after entry of CR 2A Stipulation with the defendant.
- Eleven (11) properties have been successfully abated after filing lawsuit, entering correction agreement, or abated after the Legal Department mailed a notice to the owner.
- Revised and re-worked Tahoma Cemetery's contract for the purchase of burial plots.
- Revised and reworked YKM's ground leases and contracts, including compliance with Federal Grant Assurances.
- Updated the City's contract templates to meet current anti-discrimination standards.
- Handled all bankruptcy cases filed in 2024 which list the City as a party in interest.
- Settled large back-billed utilities invoice for full amount owed, $22,520.62, over prior of 72 months.
- Closed sale (and, in conjunction, settled alleged lease default dispute with McCurley Subaru) of 17 vehicle lifts.
- Resolved 92 damage claims filed against the City, either by settlement, denial of the claim, or prevailing in court.
- Prevailed on two summary judgment motions on cases involving claims against the Yakima Police Department.

A Thriving Yakima

- Participates in work groups where requested on community issues such as housing, homelessness, and domestic violence.
- Aids the Planning Commission where appropriate.
- Obtained and continues to obtain settlement funds from opioid pharmacies, distributors, and manufacturers which will be spent on addressing opioid use disorder in the City of Yakima.

An Engaged Yakima

- Facilitated roundtable discussions on opioid use disorder for City Council.
- Communicated effectively with individuals who are limited English proficient through hiring and retaining bilingual staff, and is committed to continue to provide services to those individuals.

GOALS

A Safe & Healthy Yakima

- Increase the number of people that choose the Community Diversion Program by helping transition the program to the Municipal Court, and continuing to support diversion programs. Provide enhanced services to victims of domestic violence through continued discussions with community partners, increasing the City's capacity through hiring and retaining additional victim advocate coordinators, and continuing the collaboration with law enforcement/prosecution partners.
- Continue support of the DV Coalition, DV High Risk Team, and the Gang Reduction and Intervention Task Force.

An Engaged Yakima

- Continue to attend, facilitate, and participate in community stakeholder meetings when requested.
- Continue to recognize the importance of being able to communicate effectively with individuals who are limited English proficient and continue its commitment to provide services to those individuals.

Function(s): 152, 153 & 154.

PERFORMANCE STATISTICS

Legal	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Traffic & Criminal Case Arraignments in Municipal Court	2,877	2,848	2,800	2,800	2,800
Trials, Motions and Other Hearings	3,093	3,422	3,000	3,000	3,000
Municipal Court Citations Filed	3,182	3,134	3,200	3,200	3,200
Cases Actually Tried	6	2	6	5	5
Cases Set for Trial	1,469	1,078	1,000	1,000	1,000
Legislation Prepared	218	226	255	255	255
Legal Opinions Prepared	335	340	345	345	345
Pending Civil Suits Filed By, or Against, the City	7	13	8	8	8
Damage Claims Handled	87	86	80	85	85

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1120	City Attorney	1.00	1.00	1.00	1.00	1.00
1321	Senior Assistant City Attorney II [1]	4.00	4.00	4.00	4.00	4.00
1322	Senior Assistant City Attorney I [1]	3.00	3.00	3.00	3.00	3.00
1323	Assistant City Attorney II [1]	4.00	4.00	4.00	4.00	4.00
10510	Legal Assistant III	4.00	4.00	4.00	4.00	4.00
10511	Legal Assistant II	1.50	1.50	1.50	1.50	1.50
10512	Legal Assistant I	1.00	1.00	1.00	1.00	1.00
10525	Victim Advocacy Coordinator	2.00	2.00	2.00	2.00	2.00
11810	Legal Department Office Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		21.50	21.50	21.50	21.50	21.50

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

[2] An equivalent of 5.80 FTE's are funded by Risk Management (515), 1.00 FTE by Clean City Fund (136) and 1.00 FTE by the ARPA Fiscal Recovery Fund (180).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
152 Prosecution - Criminal	$ 1,456,310	$ 1,600,963	$ 1,761,606	$ 2,081,691	18.2 %	$ 2,227,142	7.0 %
153 Legal Counsel - Civil	584,952	612,629	568,484	634,578	11.6 %	676,258	6.6 %
154 Community Diversion	39,942	49,364	49,569	19,403	(60.9)%	62,937	224.4 %
Total Expenditures	$ 2,081,204	$ 2,262,956	$ 2,379,659	$ 2,735,672	15.0 %	$ 2,966,337	8.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,450,825	$ 1,557,193	$ 1,642,139	$ 1,900,443	15.7 %	$ 2,024,908	6.5 %
200 Personnel Benefits	470,510	473,504	454,577	591,154	30.0 %	623,851	5.5 %
Sub-Total Salaries & Benefits	1,921,335	2,030,697	2,096,716	2,491,597	18.8 %	2,648,759	6.3 %
300 Supplies for Consumption & Resale	13,917	10,495	17,800	17,800	— %	17,800	— %
400 Services & Pass-Through Payments	145,952	145,871	265,142	226,276	(14.7)%	299,778	32.5 %
600 Capital Outlays	—	64,320	—	—	n/a	—	n/a
700 Debt Service Principal	—	10,667	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	907	—	—	n/a	—	n/a
Total Expenditures	$ 2,081,204	$ 2,262,957	$ 2,379,658	$ 2,735,673	15.0 %	$ 2,966,337	8.4 %

EXPLANATORY NARRATIVE

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

Criminal Justice Sales Tax .3% - 152

This function is funded by a 0.3% Criminal Justice Sales Tax that was first approved by the voters in 2004, and has continued to be funded since its inception. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. This function fully funds 2 Assistant City Attorneys and 2 Legal Assistants positions in the Prosecution Division, along with services such as hiring contract and/or conflict prosecutors as the need arises. The City of Yakima Municipal Code mandates these activities.

152 Criminal Justice Sales Tax .3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 294,937	$ 338,945	$ 337,917	$ 378,084	11.9 %	$ 399,044	5.5 %
200 Personnel Benefits	115,811	116,072	115,932	129,138	11.4 %	135,815	5.2 %
300 Supplies for Consumption & Resale	2,316	1,438	2,000	2,000	— %	2,000	— %
400 Services & Pass-Through Payments	16,963	32,227	28,624	28,624	— %	30,086	5.1 %
Total Expenditures	$ 430,027	$ 488,682	$ 484,473	$ 537,846	(100.0)%	$ 566,945	n/a

Prosecution - Criminal - 152

The primary purpose of this function is the prosecution of all misdemeanor and gross misdemeanor cases, including victim advocacy, crimes of domestic violence, criminal traffic and civil infractions under Washington statutes and City ordinances adopted by the Yakima City Council; to advise the Police Department and all other departments of the City concerning enforcement of City traffic and penal codes; and to prepare legislation enacting, amending, and

repealing traffic and penal code provisions in the Yakima Municipal Code. The Prosecution Division also provides training to the Yakima Police Department and performs such other duties as may be directed by the City Attorney. The City of Yakima Municipal Code mandates these activities.

152 Prosecution - Criminal	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 721,741	$ 783,594	$ 915,337	$ 1,083,366	18.4 %	$ 1,159,724	7.0 %
200 Personnel Benefits	227,829	236,070	234,497	341,881	45.8 %	362,028	5.9 %
300 Supplies for Consumption & Resale	8,699	6,340	8,300	8,300	— %	8,300	— %
400 Services & Pass-Through Payments	68,014	44,398	118,998	110,298	(7.3)%	130,146	18.0 %
600 Capital Outlays	—	35,491	—	—	n/a	—	n/a
700 Debt Services Principal	—	5,886	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	500	—	—	n/a	—	n/a
Total Expenditures	$ 1,026,283	$ 1,112,279	$ 1,277,132	$ 1,543,845	20.9 %	$ 1,660,198	7.5 %

Legal Counsel - Civil - 153

The purpose of this function is to advise and assist in the preparation of legislation affecting the Municipal Code; prepare and advise on the legality, correctness, and form of all contracts, bonds, and other legal instruments to which the City is a party; to advise the Council, the City Manager, all department heads, and other administrative officials and all boards and commissions regarding legal matters; to represent the City as attorney in all Civil legal proceedings in which the City is a party; to recommend action taken in claims or suits at law or equity to which the City may be a party involving property rights or money claims; to preserve in its office copies of all opinions rendered by the department; and to perform such other legal duties as may be required by the Charter, ordinance, the City Council, or the City Manager. The City of Yakima Municipal Code mandates these activities.

153 Legal Counsel - Civil	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 434,147	$ 434,653	$ 388,884	$ 438,992	12.9 %	$ 466,140	6.2 %
200 Personnel Benefits	126,870	121,362	104,149	120,135	15.3 %	126,008	4.9 %
300 Supplies for Consumption & Resale	2,257	2,047	7,000	7,000	— %	7,000	— %
400 Services & Pass-Through Payments	21,678	20,551	68,451	68,451	— %	77,109	12.6 %
600 Capital Outlays	—	28,828	—	—	n/a	—	n/a
700 Debt Services Principal	—	4,781	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	406	—	—	n/a	—	n/a
Total Expenditures	$ 584,952	$ 612,628	$ 568,484	$ 634,578	11.6 %	$ 676,257	6.6 %

Community Diversion - 154

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

154 Community Diversion	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 645	$ 670	$ 500	$ 500	— %	$ 500	— %
400 Services & Pass-Through Payments	39,297	48,694	49,069	18,903	(61.5)%	62,437	230.3 %
Total Expenditures	$ 39,942	$ 49,364	$ 49,569	$ 19,403	(60.9)%	$ 62,937	224.4 %


CITY OF YAKIMA
INCORPORATED 1886

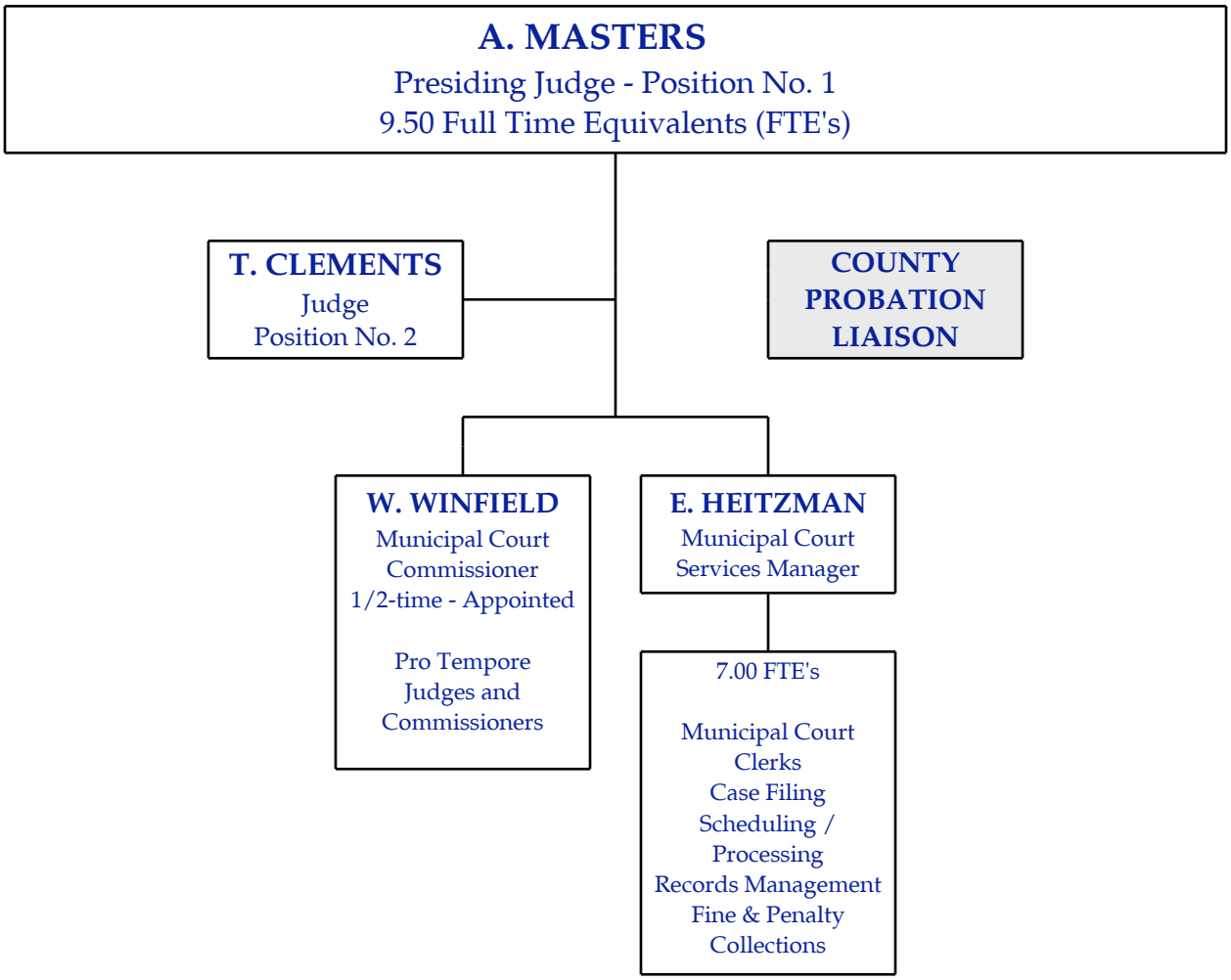
MUNICIPAL COURT

Title	**Function*/Fund**	**Page**
Municipal Court	180*	129

* General Fund Department

MUNICIPAL COURT

Organizational Chart as of January 1, 2025



MUNICIPAL COURT - 180

GENERAL FUND

Judge	**Aryn Masters, Presiding**
Judge	**Troy Clements**
Municipal Court Commissioner	**Wendy Winfield**
Municipal Court Services Manager	**Eva Heitzman**

DEFINITION

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

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

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

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

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the remodel of the Municipal Court Clerk's office, funded through the REET I program, allowing better use of the space available.

GOALS

A Safe & Healthy Yakima

- Continue to provide effective, efficient and fair access to justice.
- The court continues to review its business practices and enhance and install technology to streamline the efficiency of court.
- Work with community partner to evolve Court Programs to better serve the citizens of Yakima.

Function(s): 155.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Infractions (Non-Criminal)					
Filings and Hearings					
Infractions Filed	8,176	12,063	12,940	12,940	12,940
Violations Charged	12,048	11,937	18,694	18,694	18,694
Mitigation Hearings	345	617	674	674	674
Contested Hearings	157	254	392	392	392
Show Cause Hearings	55	98	122	122	122
Other Hearings on Record and Deferred Findings	1,055	1,095	3,296	3,296	3,296
Total Filings and Hearings	21,836	30,968	36,118	36,118	36,118

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Dispositions					
Infractions Paid	2,103	2,039	3,440	3,039	3,039
Failure to Respond	86	251	8,098	8,098	8,098
Committed	2,578	2,726	4,918	4,918	4,918
Not Committed	69	128	162	162	162
Dismissed	691	738	926	926	926
Amended	30	45	54	54	54
Total Disposed	5,557	6,643	14,158	14,158	14,158
Criminal Traffic / Non-Traffic					
Filings					
Citations Filed	3,164	3,131	3,186	3,186	3,186
Violations Charged	4,323	4,457	4,456	4,456	4,456
Trial Settings					
Jury Trials	1,463	1,478	1,150	1,150	1,150
Proceedings					
Arraignments	2,877	2848	2876	2876	2876
Jury Trials	5	2	12	—	—
Other Hearings	3,087	3,232	6,214	6,214	6,214
Dispositions					
Guilty	2,439	5766	3702	3702	3702
Not Guilty	3	—	2	—	—
Dismissed	1,910	2,068	2,520	2,520	2,520
Amended	259	295	438	438	438
Deferred/Driver/other	791	753	1,116	1,116	1,116
Prosecution Resumed	96	130	108	108	108
Appeals to Superior Court	2	2	2	—	—

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1412	Municipal Court Commissioner	0.50	0.50	0.50	0.50	0.50
1413	Municipal Court Judge	2.00	2.00	2.00	2.00	2.00
1420	Municipal Court Judicial Specialist Lead	—	1.00	1.00	1.00	1.00
1421	Municipal Court Services Manager	1.00	1.00	1.00	1.00	1.00
1422	Municipal Court Judicial Specialist [1]	6.00	6.00	6.00	6.00	6.00
1424	Municipal Court Cashier [1]	1.00	—	—	—	—
1425	Municipal Court Assistant [2]	0.70	0.70	0.70	—	—
Total Personnel		11.20	11.20	11.20	10.50	10.50

[1] A Municipal Court Cashier was deleted and a Municipal Court Judicial Specialist Lead added in 2022 due to a mid-year reorganization in 2022.
[2] The Municipal Court Assistant position was deleted mid-year 2024 due to budget constraints.

BUDGET SUMMARY

Expenditures by Function	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
155 Administration	$ 1,736,641	$ 2,014,370	$ 2,460,117	$ 2,456,171	(0.2)%	$ 2,583,439	5.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,023,164	$ 1,266,629	$ 1,358,780	$ 1,367,183	0.6 %	$ 1,410,713	3.2 %
200 Personnel Benefits	345,752	352,510	372,117	359,768	(3.3)%	374,755	4.2 %
Sub-Total Salaries & Benefits	1,368,916	1,619,139	1,730,897	1,726,951	(0.2)%	1,785,468	3.4 %
300 Supplies for Consumption & Resale	7,817	13,037	10,500	10,500	— %	10,500	— %
400 Services & Pass-Through Payments	359,909	382,195	718,719	718,719	— %	787,471	9.6 %
Total Expenditures	$ 1,736,642	$ 2,014,371	$ 2,460,116	$ 2,456,170	(0.2)%	$ 2,583,439	5.2 %

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax .3% - 155

A portion of the three-tenth percent Criminal Justice Sales Tax that was approved by the voters in 2004 funds this function, which funds two Municipal Court Judicial Specialist positions, a ½ time Court Commissioner, building security, interpreter services, and witness and juror fees associated with processing the court's caseload.

155 Criminal Justice Sales Tax .3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 191,743	$ 195,050	$ 224,262	$ 228,973	2.1 %	$ 240,905	5.2 %
200 Personnel Benefits	82,744	77,926	82,010	85,241	3.9 %	89,650	5.2 %
300 Supplies for Consumption & Resale	328	—	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	136,366	167,833	394,790	394,790	— %	439,564	11.3 %
Total Expenditures	$ 411,181	$ 440,809	$ 701,062	$ 709,004	1.1 %	$ 770,119	8.6 %

Administration - 155

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

155 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 831,420	$ 1,071,579	$ 1,134,518	$ 1,138,210	0.3 %	$ 1,169,809	2.8 %
200 Personnel Benefits	263,008	274,584	290,107	274,527	(5.4)%	285,106	3.9 %
300 Supplies for Consumption & Resale	7,489	13,037	10,500	10,500	— %	10,500	— %
400 Services & Pass-Through Payments	223,543	214,362	323,929	323,929	— %	347,907	7.4 %
Total Expenditures	$ 1,325,460	$ 1,573,562	$ 1,759,054	$ 1,747,166	(0.7)%	$ 1,813,322	3.8 %

Dedicated Revenue

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

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
33 Intergovernmental Revenues	$ 43,290	$ 42,708	$ 60,000	$ 60,000	— %	$ 60,000	— %

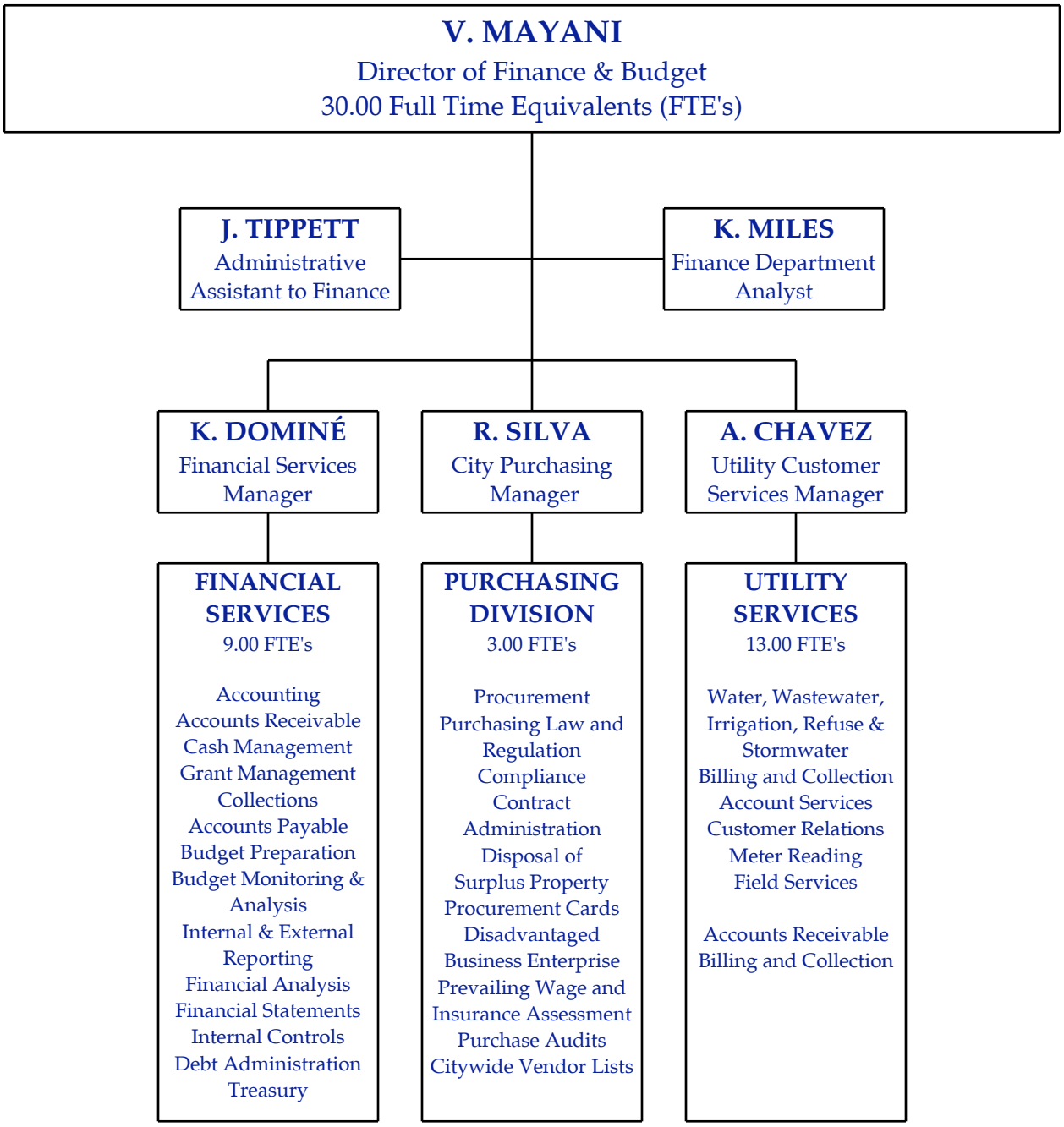
FINANCE

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* General Fund Department

FINANCE

Organizational Chart as of January 1, 2025



FINANCIAL SERVICES - 612

GENERAL FUND

Director of Finance & Budget **Viren Mayani**
Financial Services Manager **Kimberly Dominé**

DEFINITION

Financial Services maintains citywide long-term fiscal strength and sustainability, while building an increasingly well-managed city, and delivers reporting that is clear, trustworthy and reliable. Specifically responsible for:

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

ACCOMPLISHMENTS

A Resilient Yakima

- Received the 2023-24 distinguished budget award from GFOA.
- Completed the 2023 Financial Statement Audit and received an unmodified opinion.
- Received the Washington Public Treasurers Association (WPTA) Certificate of Excellence for the City's updated Debt Policy.
- Received the WPTA Certificate of Excellence for the City's updated Investment Policy.
- Produced a balanced 2-year Budget for 2023 - 2024.

GOALS

A Resilient Yakima

- Implement the new GASB Statement 101 - Compensated Absences.
- Final implementation of Questica budgeting software.
- Obtain an Unqualified (Clean) audit of all future financial statements.
- Continue the liaison with the Public Facilities District and intergovernmental agencies to build local and regional coalitions.

A Thriving Yakima

- Continue to support the City of Yakima Lodging Tax Advisory Committee, Public Facilities District, Tourism Promotion Area and the Police and Fire Pension Boards.

Function(s): 612.

PERFORMANCE STATISTICS

Accounting Functions	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Invoices processed	19,920	19,606	18,792	21,110	21,533
Payroll warrants issued and direct deposits made	9,219	9,206	9,220	9,528	9,528
Treasury Functions					
Investment income [1]	$2.2	$4.1	$3.0	$2.1	$2.1
Average total portfolio managed [1]	$125	$127	$128	$130	$130

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1140	Director of Finance and Budget	1.00	1.00	1.00	1.00	1.00
1241	Financial Services Manager	1.00	1.00	1.00	1.00	1.00
2314	Finance Department Analyst [2]	—	—	1.00	1.00	1.00
2316	Financial Services Specialist	2.00	2.00	2.00	2.00	2.00
10301	Payroll Administrator [3]	1.00	1.00	1.00	—	—
10302	Accountant II	2.00	2.00	2.00	2.00	2.00
10303	Financial Services Officer	2.00	2.00	2.00	2.00	2.00
10305	Financial Services Technician [2]	2.00	2.00	1.00	1.00	1.00
10306	Accountant I	2.00	2.00	2.00	2.00	2.00
10520	Administrative Assistant to Finance	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		14.00	14.00	14.00	13.00	13.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
612 Financial Services	$ 2,571,208	$ 2,573,541	$ 2,151,216	$ 2,051,184	(4.7)%	$ 2,184,361	6.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,102,738	$ 1,209,118	$ 1,248,439	$ 1,197,768	(4.1)%	$ 1,263,699	5.5 %
200 Personnel Benefits	369,797	400,625	381,135	393,889	3.3 %	414,320	5.2 %
Sub-Total Salaries & Benefits	1,472,535	1,609,743	1,629,574	1,591,657	(2.3)%	1,678,019	5.4 %
300 Supplies for Consumption & Resale	16,869	14,654	20,369	20,369	— %	20,369	— %
400 Services & Pass-Through Payments	1,081,805	949,144	501,273	439,157	(12.4)%	485,973	10.7 %
Total Expenditures	$ 2,571,209	$ 2,573,541	$ 2,151,216	$ 2,051,183	(4.7)%	$ 2,184,361	6.5 %

[1] Dollars in millions

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

[3] Payroll was moved from Finance to Human Resources mid-year 2024 due to a reorganization.

[4] An equivalent of 1.20 FTE's are funded by Utility Services (581) and Purchasing (670).

EXPLANATORY NARRATIVE

Financial Services - 612

The Financial Services Division supports all City departments. Professional services, including fiduciary (banking and trust) services and outside professionals, such as Washington State Auditor and annual software maintenance are paid through this function.

612	Financial Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 1,102,738	$ 1,209,119	$ 1,248,439	$ 1,197,768	(4.1)%	$ 1,263,700	5.5 %
200	Personnel Benefits	369,797	400,625	381,135	393,889	3.3 %	414,320	5.2 %
300	Supplies for Consumption & Resale	16,868	14,654	20,369	20,369	— %	20,369	— %
400	Services & Pass-Through Payments	1,081,805	949,145	501,273	439,157	(12.4)%	485,973	10.7 %
Total Expenditures		$ 2,571,208	$ 2,573,543	$ 2,151,216	$ 2,051,183	(4.7)%	$ 2,184,362	6.5 %

PURCHASING - 670

GENERAL FUND

Director of Finance & Budget **Viren Mayani**
City Purchasing Manager **Rudy Silva**

DEFINITION

The Purchasing Division is responsible for managing City procurements valued at more than $10,000, except for Capital Projects and Utilities. The departments key responsibilities include:

- Procuring goods and services in a timely and cost-effective manner.
- Ensuring compliance with applicable laws and regulations to support City operations.
- Leveraging purchasing power through Intergovernmental Purchasing Agreements as authorized under Chapter 39.34 RCW.
- Administering the City's P-card program.
- Ensuring vendor insurance compliance.
- Managing the City's surplus program.
- Providing excellent customer service to City departments and divisions, and maintaining effective communication with internal teams and external vendors.

The City Purchasing Division is committed to fostering an environment of competition, diversity, and impartiality, while ensuring responsible stewardship of public funds. Through transparent and accountable processes, we aim to maximize return on investment and deliver tangible value to the residents of Yakima. In alignment with the City's Strategic Priorities - A Resilient Yakima, A Thriving Yakima, and An Engaged Yakima - the Purchasing Division plays a key role in supporting these goals through its day-to-day operations, helping to build a stronger, more prosperous community.

ACCOMPLISHMENTS

A Resilient Yakima

- Updated the City's Purchasing Manual to include enhanced guidelines for Grant and Federal funding procurement requirements, ensuring compliance and increasing funding opportunities.

A Thriving Yakima

- Supported all City divisions - including Public Safety, Transit, and the Yakima Air Terminal - in achieving their procurement objectives and successfully completing key projects.

An Engaged Yakima

- Led vendor outreach efforts as part of the "Meet the Agencies" event in collaboration with APEX Accelerators, fostering stronger partnerships and expanding the city's supplier network.

GOALS

A Resilient Yakima

- Provide city-wide procurement training, covering Public Works contracting, the Cayenta procurement module, surplus disposal processes, insurance requirements, and Procurement Cards (P-Cards).
- Revise and update the City's purchasing policies and procedures to ensure efficiency and compliance.

An Engaged Yakima

- Host a Vendor Open House to enhance vendor outreach and engagement.
- Collaborate utilizing the Municipal Research and Services Center (MRSC) and APEX Accelerators (formerly Procurement Technical Assistance Program - PTAC) to provide targeted vendor outreach focused on Public Works contracting.

Function(s): 672.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
City					
Bid Processes Averted YTD (utilizing interlocal agreements, State contracts and sole source procurements)	111	59	101	106	112
Formal Sealed Bids Processed before 9/1/2024 (over $49,999)	51	38	45	—	—
Formal Sealed Bids Processed after 8/31/2024 (over $99,999)	—	—	5	7	9
Number of Ongoing Contracts	84	123	134	147	161
Informal & Formal Quotes Processed before 9/1/24 ($10,000 - $49,999)	39	32	36	—	—
Informal & Formal Quotes Processed after 8/31/24 ($10,000 – $99,999)	—	—	15	131	144
Number of Units Surplus Disposed of / Gross Revenues	253	184	1613	300	330
	$361,238	$250,478	$346,571	$400,000	$440,000
Dollar Value of Purchase Orders Processed	$11,656,303	$11,709,844	$18,000,000	$18,180,000	$19,998,000
Dollar Value of Tenure Contracts Administered	$11,458,307	$3,589,296	$8,718,423	$11,550,000	$12,705,000
Total Dollar Value of Contractual Responsibility	$15,471,404	$19,615,969	$22,151,394	$24,500,000	$27,100,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1232	Purchasing Manager	1.00	1.00	1.00	1.00	1.00
2231	Buyer I [1]	—	—	—	1.00	1.00
2233	Purchasing Assistant [1]	1.00	1.00	1.00	—	—
2234	Buyer II	2.00	2.00	2.00	2.00	2.00
Total Personnel [2]		4.00	4.00	4.00	4.00	4.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
672 Purchasing	$ 418,259	$ 354,422	$ 376,802	$ 490,456	30.2 %	$ 524,924	7.0 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 300,548	$ 251,425	$ 222,547	$ 325,918	46.4 %	$ 344,620	5.7 %
200 Personnel Benefits	106,740	90,653	104,566	114,850	9.8 %	120,892	5.3 %
Sub-Total Salaries & Benefits	407,288	342,078	327,113	440,768	34.7 %	465,512	5.6 %
300 Supplies for Consumption & Resale	6,067	1,852	3,000	3,000	— %	3,000	— %
400 Services & Pass-Through Payments	4,905	10,491	46,688	46,688	— %	56,413	20.8 %
Total Expenditures	$ 418,260	$ 354,421	$ 376,801	$ 490,456	30.2 %	$ 524,925	7.0 %

[1] The Purchasing Assistant was deleted and a Buyer 1 added mid-year 2023 in a reorganization of the department.

[2] Purchasing funds .30 FTE in Finance (612) and the equivalent of 1.0 FTE is funded by Stormwater (441), Refuse (471), Wastewater (473), Water (474), Irrigation (475) and Risk Management (515).

EXPLANATORY NARRATIVE

Purchasing - 672

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

672	Purchasing	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 300,547	$ 251,426	$ 222,547	$ 325,918	46.4 %	$ 344,620	5.7 %
200	Personnel Benefits	106,740	90,653	104,566	114,850	9.8 %	120,892	5.3 %
300	Supplies for Consumption & Resale	6,067	1,852	3,000	3,000	— %	3,000	— %
400	Services & Pass-Through Payments	4,904	10,490	46,688	46,688	— %	56,413	20.8 %
Total Expenditures		$ 418,258	$ 354,421	$ 376,801	$ 490,456	30.2 %	$ 524,925	7.0 %

Dedicated Revenue

This line represents revenue received from interlocal agreements, typically in partnership with Yakima County.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
33 Intergovernmental Revenues	$ —	$ 12,225	$ 3,063	$ —	(100.0)%	$ —	n/a

UTILITY SERVICES - 581

Director of Finance & Budget — **Viren Mayani**
Utility Customer Services Manager — **Anabel Chavez**

DEFINITION

The Utility Services Division provides the revenue billing and collections function for City utilities, and Miscellaneous Accounts Receivables billing, and the cashiering function for all City departments. The division delivers customer service to external utility customers and internal utility operating divisions, including: a) office services such as customer account maintenance, billing, payment arrangements, follow-up on overdue accounts, service request coordination, and providing information to customers specific to their accounts, available services, utility operations, City ordinances, etc., b) utility operating services such as ensuring accurate consumption and billing data, working with operating divisions problem-solving and maintaining and improving system performance and processes, and c) customer support for automatic, online and in-person payment options; and City Treasury support.

ACCOMPLISHMENTS

Fiscal Sustainability

- Completed Cayenta Software upgrade for version 7.9 to version 9.2.
- Implemented new online payments & E-Bill provider, Paymentus.
- Replaced the existing Outdoor Payment Kiosk that will work with Paymentus.

GOALS

Fiscal Sustainability

- Increase online and paperless billing adoptions.
- Continue to enhance online account access and payment options.

Function(s): 767 & 768.

PERFORMANCE STATISTICS

Utility Services	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Bills Issued [1]	272,246	275,906	280,000	283,000	287,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1242	Utility Customer Services Manager	1.00	1.00	1.00	1.00	1.00
2316	Financial Services Specialist [2]	2.00	2.00	2.00	1.00	1.00
7311	Water Service Specialist	2.00	2.00	2.00	2.00	2.00
7315	Utility Services Representative	6.00	6.00	6.00	6.00	6.00
7320	Utility Services Billing Specialist	1.00	1.00	1.00	1.00	1.00
7325	Utility Services Specialist	1.00	1.00	1.00	1.00	1.00
7330	Utility Services Billing Lead	1.00	1.00	1.00	1.00	1.00
14301	Utility Service Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		15.00	15.00	15.00	14.00	14.00

[1] Number is bills issued includes miscellaneous accounts receivable billings.
[2] The Financial Services Specialist for Accounts Receivable was moved from Utility Services to Finance mid-year 2024.
[3] Utility Services funds .90 FTE's in Finance (612) and .25 FTE in Information Technology (350).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
767 Utility Meter Specialists	$ 311,320	$ 302,406	$ 368,001	$ 373,358	1.5 %	$ 388,052	3.9 %
768 Utility Customer Services	2,572,661	2,363,830	2,268,190	2,119,570	(6.6)%	2,225,519	5.0 %
Total Expenditures	2,883,981	2,666,236	2,636,191	2,492,928	(5.4)%	2,613,571	4.8 %
Revenues by Element							
33 Intergovernmental Revenues	504,227	454,752	—	—	n/a	—	n/a
34 Charges for Goods & Services	2,379,754	2,211,485	2,636,191	2,492,928	(5.4)%	2,613,571	4.8 %
36 Miscellaneous Revenues	—	1,542	—	—	n/a	—	n/a
Total Revenues	2,883,981	2,667,779	2,636,191	2,492,928	(5.4)%	2,613,571	4.8 %
Fund Balance							
Beginning Balance	474,405	474,405	739,688	739,688	— %	739,688	— %
Revenues less Expenditures	—	1,543	—	—	n/a	—	n/a
Ending Balance	$ 474,405	$ 475,948	$ 739,688	$ 739,688	— %	$ 739,688	— %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,003,940	$ 920,194	$ 1,181,862	$ 1,076,940	(8.9)%	$ 1,130,739	5.0 %
200 Personnel Benefits	405,193	350,584	485,394	418,860	(13.7)%	439,181	4.9 %
Sub-Total Salaries & Benefits	1,409,133	1,270,778	1,667,256	1,495,800	(10.3)%	1,569,920	5.0 %
300 Supplies for Consumption & Resale	15,392	17,989	17,070	17,070	— %	17,070	— %
400 Services & Pass-Through Payments	1,459,456	1,377,470	951,865	980,058	3.0 %	1,026,581	4.7 %
Total Expenditures	$ 2,883,981	$ 2,666,237	$ 2,636,191	$ 2,492,928	(5.4)%	$ 2,613,571	4.8 %

EXPLANATORY NARRATIVE

Utility Meter Services - 767

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

767 Utility Meter Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 171,333	$ 159,441	$ 198,916	$ 209,599	5.4 %	$ 215,545	2.8 %
200 Personnel Benefits	84,311	80,595	94,474	90,247	(4.5)%	93,666	3.8 %
300 Supplies for Consumption & Resale	10,291	8,635	9,250	9,250	— %	9,250	— %
400 Services & Pass-Through Payments	45,386	53,734	65,362	64,262	(1.7)%	69,590	8.3 %
Total Expenditures	$ 311,321	$ 302,405	$ 368,002	$ 373,358	1.5 %	$ 388,051	3.9 %

Utility Customer Services - 768

This function provides business services to utility customers and the utility operating divisions. Included in this function is the cost of the maintenance and the support agreement for utility customer service systems, debit/credit card-related fees, the automated meter reading system, bill printing and mailing services.

768	Utility Customer Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 832,607	$ 760,752	$ 982,946	$ 867,341	(11.8)%	$ 915,193	(60.2)%
200	Personnel Benefits	320,881	269,988	390,920	328,613	(15.9)%	345,516	5.1 %
300	Supplies for Consumption & Resale	5,102	9,355	7,820	7,820	— %	7,820	— %
400	Services & Pass-Through Payments	1,414,071	1,323,736	886,503	915,796	3.3 %	956,991	4.5 %
Total Expenditures		$ 2,572,661	$ 2,363,831	$ 2,268,189	$ 2,119,570	(6.6)%	$ 2,225,520	5.0 %

Revenue

Current revenues consist of operating subsidies from the utilities.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 474,405	$ 474,405	$ 739,688	$ 739,688	— %	$ (711,140)	(196.1)%
33	Intergovernmental Revenues	504,227	454,752	—	—	n/a	—	n/a
34	Charges for Goods & Services	2,379,754	2,211,485	2,636,191	2,492,928	(5.4)%	—	(100.0)%
36	Miscellaneous Revenues	—	1,542	—	—	n/a	—	n/a
Total Revenues		$ 3,358,386	$ 3,142,184	$ 3,375,879	$ 3,232,616	(4.2)%	$ (711,140)	(122.0)%

PARKING - 653

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Utility Customer Services Manager — **Anabel Chavez**

DEFINITION

This function was responsible for parking enforcement within the City. In 2023, this function was moved to the Police Department, function 308. The following information for function 653 is inclusive of 2022 only. Parking enforcement was suspended in most of 2022 while the City engaged a consultant to determine the feasibility of a pay to park option in the downtown area parking lots and residential parking.

ACCOMPLISHMENTS

Fiscal Sustainability

- Continued assistance with Parking Enforcement & Parking Permits Purchases, while this has been transitioning from Utilities to YPD using IPS Group (Integrated Smart Parking Solutions).

Function(s): 653.

PERFORMANCE STATISTICS

Parking	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Parking Citations Issued	852	n/a	n/a	n/a	n/a
Unmetered Space Available - Downtown Business District	4,700	n/a	n/a	n/a	n/a
Spaces Available City Lots [1]	608	n/a	n/a	n/a	n/a

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
6610	Parking Enforcement Officer [2]	1.00	1.00	1.00	n/a	n/a

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
653 Parking	$ 80,273	$ —	$ —	$ —	n/a	$ —	n/a

[1] Parking space availability includes the county owned Courthouse visitor lots and the City Hall Visitor Lot.
[2] Oversight of Parking was moved to the Police Department mid-year 2023. Information for2023-2026 can be found there.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 39,162	$ —	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	23,192	—	—	—	n/a	—	n/a
Sub-Total Salaries & Benefits	62,354	—	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	2,420	—	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	15,499	—	—	—	n/a	—	n/a
Total Expenditures	$ 80,273	$ —	$ —	$ —	n/a	$ —	n/a

Parking - 653

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

653 Parking	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 39,162	$ —	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	23,192	—	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	2,420	—	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	15,499	—	—	—	n/a	—	n/a
Total Expenditures	$ 80,273	$ —	$ —	$ —	n/a	$ —	n/a

Dedicated Revenue

This revenue consisted primarily of parking fines.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
35 Fines & Penalties	$ 16,817	$ —	$ —	$ —	n/a	$ —	n/a
36 Miscellaneous Revenues	60	—	—	—	n/a	—	n/a
Total Dedicated Revenue	$ 16,877	$ —	$ —	$ —	n/a	$ —	n/a

POLICE RELIEF AND PENSION FUND - 613

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**
Police Pension Board

DEFINITION

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

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

Effective management of these funds is crucial for accountability and transparency, consequently, the Yakima City Council authorized the establishment of a pension trust fund in December of 2024 to ensure the clear tracking of expenditures and promote public trust. At that time, the "Police Pension" became the "Police Relief and Pension Fund, but remains a part of the General Fund.

Function(s): 613.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
682 Fire Pension	$ 602,448	$ 772,996	$ 675,130	$ 712,800	5.6 %	$ 675,130	(5.3)%
Revenues by Element							
31 Taxes	—	—	—	800,000	n/a	700,000	(12.5)%
Fund Balance							
Beginning Balance	—	—	—	—	n/a	87,200	n/a
Revenues less Expenditures	(602,448)	(772,996)	(675,130)	87,200	(112.9)%	24,870	(71.5)%
Ending Balance	$ (602,448)	$ (772,996)	$ (675,130)	$ 87,200	(112.9)%	$ 112,070	28.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200 Personnel Benefits	$ 200,284	$ 398,351	$ 212,000	$ 231,300	9.1 %	$ 206,000	(10.9)%
400 Services & Pass-Through Payments	402,164	374,644	463,130	481,500	4.0 %	469,130	(2.6)%
Total Expenditures	$ 602,448	$ 772,995	$ 675,130	$ 712,800	5.6 %	$ 675,130	(5.3)%

EXPLANATORY NARRATIVE

Police Pension - 681

This function includes medical benefits, including insurance "premiums", paid into the City's medical benefit fund. Also included are Medicare premium payments, dental care and long-term care costs. The 2025 and 2026 projected budget includes:

PENSION EXPENDITURE DETAIL

	2025 Projected	2026 Projected
Pension and Death Benefits	$ 231,300	$ 206,000
Medical Benefits	430,000	417,630
Administrative Costs	51,500	51,500
Total	$ 712,800	$ 675,130

681	Police Pension	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200	Pensions & Death Benefits	$ 200,284	$ 398,351	$ 212,000	$ 231,300	9.1 %	$ 206,000	(10.9)%
400	Services & Pass-Through Payments	402,164	374,643	463,130	481,500	4.0 %	469,130	(2.6)%
Total Expenditures		$ 602,448	$ 772,994	$ 675,130	$ 712,800	5.6 %	$ 675,130	(5.3)%

Revenue

These benefits are supported by property taxes.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ —	$ —	$ —	$ —	n/a	$ 87,200	n/a
31	Taxes	—	—	—	800,000	n/a	700,000	(12.5)%
Total Revenues		$ —	$ —	$ —	$ 800,000	n/a	$ 787,200	(1.6)%

FIREMEN'S RELIEF AND PENSION - 612

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**
Fire Pension Board

DEFINITION

This fund provides for a single-employer, defined benefit pension plan to retired firefighters employed prior to March 1, 1970 as governed by Washington State Law RCW 41.20 and 41.26. Under the governing law, the pension member is entitled to payment from the City's pension plan for those benefits in excess of those calculated under the LEOFF plan.

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

Function(s): 682.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
682 Fire Pension	$ 1,111,102	$ 1,058,381	$ 1,237,747	$ 1,074,763	(13.2)%	$ 1,073,126	(0.2)%
Revenues by Element							
31 Taxes	929,550	800,000	750,000	850,000	13.3 %	875,000	2.9 %
33 Intergovernmental Revenues	119,792	130,750	136,795	127,088	(7.1)%	127,088	— %
Total Revenues	1,049,342	930,750	886,795	977,088	10.2 %	1,002,088	2.6 %
Fund Balance							
Beginning Balance	1,649,463	1,587,704	1,460,073	1,109,121	(24.0)%	1,011,446	(8.8)%
Revenues less Expenditures	(61,760)	(127,631)	(350,952)	(97,675)	(72.2)%	(71,038)	(27.3)%
Ending Balance	$ 1,587,703	$ 1,460,073	$ 1,109,121	$ 1,011,446	(8.8)%	$ 940,408	(7.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200 Personnel Benefits	$ 479,584	$ 406,030	$ 392,000	$ 397,000	1.3 %	$ 397,000	— %
400 Services & Pass-Through Payments	631,518	652,351	845,747	677,763	(19.9)%	676,126	(0.2)%
Total Expenditures	$ 1,111,102	$ 1,058,381	$ 1,237,747	$ 1,074,763	(13.2)%	$ 1,073,126	(0.2)%

EXPLANATORY NARRATIVE

Fire Pension - 682

Pensions and Death Benefits are used to pay pension and death benefits paid out to entitled parties (i.e. retired or active prior to 3/1/1970). Medical Benefits include paid Medicare premiums, dental care, vision, in-home care, medical care and long-term care costs. The Pension Board has endorsed a policy issue approved in 1996 to set aside $50,000 annually to build a reserve for future medical and long-term care costs. The 2025 and 2026 projected budget includes:

PENSION EXPENDITURE DETAIL

	2025 Projected	2026 Projected
Pension and Death Benefits	$ 397,000	$ 397,000
Medical Benefits	601,840	601,840
Contingency	50,000	50,000
Administrative Costs	25,923	24,286
Total	$ 1,074,763	$ 1,073,126

682 Fire Pension	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
200 Pensions & Death Benefits	$ 479,584	$ 406,030	$ 392,000	$ 397,000	1.3 %	$ 397,000	— %
400 Services & Pass-Through Payments	631,518	652,351	845,747	677,763	(19.9)%	676,126	(0.2)%
Total Expenditures	$ 1,111,102	$ 1,058,381	$ 1,237,747	$ 1,074,763	(13.2)%	$ 1,073,126	(0.2)%

Revenue

These benefits are supported by property taxes, an allocation of fire insurance premium tax from the state (if received) and reserves. The 2023 property tax allocation represents about $.0779 per $1,000 of assessed valuation or 3.8% of the total general property tax levy for 2023. 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	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 1,649,463	$ 1,587,704	$ 1,460,073	$ 1,109,121	(24.0)%	$ 1,011,446	(8.8)%
31 Taxes	929,550	800,000	750,000	850,000	13.3 %	875,000	2.9 %
33 Intergovernmental Revenues	119,792	130,750	136,795	127,088	(7.1)%	127,088	— %
Total Revenues	$ 2,698,805	$ 2,518,454	$ 2,346,868	$ 2,086,209	(11.1)%	$ 2,013,534	(3.5)%

CONTINGENCY - 600

GENERAL FUND

Director of Finance & Budget **Viren Mayani**
Financial Services Manager **Kimberly Dominé**

DEFINITION

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

INTERFUND DISTRIBUTION - 600

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION
This fund includes operating transfers from the General Fund to other funds.

Function(s): 601.

EXPLANATORY NARRATIVE

Interfund Distribution - 601
The General Fund is projected to initiate transfers for the following purposes in 2025 - 2026:

INTERFUND EXPENDITURE DETAIL

Fund	2025 Projected	2026 Projected
Parks and Recreation Utility Tax (3.5%)	$ 2,009,162	$ 2,033,914
Law and Justice Capital Utility Tax (0.5%)	287,023	290,559
Total Transfers	$ 2,296,185	$ 2,324,473

601 Interfund Distribution	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
~ Operating Transfers	$ 2,117,878	$ 2,167,836	$ 5,443,257	$ 2,296,185	(57.8)%	$ 2,324,473	1.2 %

CITY SERVICE ALLOCATION - 600

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The city service allocation is a way to bill for centralized services such as accounting, personnel administration, purchasing, etc. within the City These General Fund cost are allocated out to the departments that benefit from the services provided and reimbursement is made back to the General Fund.

Function(s): 601.

EXPLANATORY NARRATIVE

City Service Allocation - 601

The City implemented a new cost allocation policy in 2021, updating the method of recording the allocation. This method shows the allocation as a negative expenditure due to the nature of the reimbursement. Below is a list of General Fund departments and the allocation amount for each for 2025 - 2026:

CITY SERVICE ALLOCATION EXPENDITURE DETAIL

Fund	2025 Projected	2026 Projected
City Administration	$ 273,189	$ 258,932
City Clerk	261,933	376,278
Legal	239,749	254,477
Human Resources	320,508	361,955
City Hall Maintenance	34,263	36,150
Information Technology	1,140,816	1,348,223
Finance	1,710,501	1,680,116
Purchasing	238,702	245,649
City Council	97,886	113,603
Total Allocation	$ 4,317,547	$ 4,675,383

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

601 City Service Allocation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Reimbursement	$ (3,660,375)	$ (2,590,727)	$ (4,317,290)	$ (4,317,547)	— %	$ (4,675,383)	8.3 %

PUBLIC FACILITY DISTRICT / CONVENTION & EVENT CENTER - 172

Director of Finance & Budget	**Viren Mayani**
President and CEO - YVVCB	**John Cooper**
Convention Center General Manager	**Connie Upton**

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD financed the 2003 expansion of the Yakima Convention & Event Center by levying a sales tax credit from the State of Washington. This revenue comes from the State's portion of sales tax already being paid by the buyers of goods within these three cities. In 2018, the PFD Board, along with the city council, approved the refinancing of the remaining debt service on the 2003 expansion and dedicated future revenue to the 2020 council approved expansion. The sales tax credit dedicated for the Capitol Theatre is accounted for in the PFD Capitol Theatre fund (174).

Function(s): 276.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
276 Convention Center PFD	$ 1,236,807	$ 1,511,811	$ 1,361,386	$ 878,951	(35.4)%	$ 1,176,091	33.8 %
Revenues by Element							
33 Intergovernmental Revenues	1,191,695	1,229,555	1,122,343	1,200,000	6.9 %	1,300,000	8.3 %
36 Miscellaneous Revenues	1,416	3,508	3,900	3,900	— %	3,900	— %
Total Revenues	1,193,111	1,233,063	1,126,243	1,203,900	6.9 %	1,303,900	8.3 %
Fund Balance							
Beginning Balance	1,248,458	1,204,762	926,013	690,870	(25.4)%	1,015,820	47.0 %
Revenues less Expenditures	(43,696)	(278,748)	(235,143)	324,949	(238.2)%	127,809	(60.7)%
Ending Balance	$ 1,204,762	$ 926,014	$ 690,870	$ 1,015,819	47.0 %	$ 1,143,629	12.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 11,807	$ 11,811	$ 15,232	$ 15,159	(0.5)%	$ 15,158	— %
~ Transfers Out	1,225,000	1,500,000	1,346,153	863,791	(35.8)%	1,160,933	34.4 %
Total Expenditures	$ 1,236,807	$ 1,511,811	$ 1,361,385	$ 878,950	(35.4)%	$ 1,176,091	33.8 %

EXPLANATORY NARRATIVE

Convention Center PFD - 276

This function includes the administrative costs of the PFD, along with transfers to other funds. Following is a list of transfers for each projected year, 2025 - 2026:

TRANSFER EXPENDITURE DETAIL

Transfers / Fund	2025 Projected	2026 Projected
Convention Center Bonds (172)	$ 463,791	$ 460,933
Convention Center (170)	400,000	400,000
Convention Center Capital (370)	—	300,000
Total Transfers	$ 863,791	$ 1,160,933

	276 Convention Center PFD	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 11,807	$ 11,812	$ 15,232	$ 15,159	(0.5)%	$ 15,158	— %
~	Transfers Out	1,225,000	1,500,000	1,346,153	863,791	(35.8)%	1,160,933	34.4 %
Total Expenditures		$ 1,236,807	$ 1,511,812	$ 1,361,385	$ 878,950	(35.4)%	$ 1,176,091	33.8 %

Revenue

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

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,248,458	$ 1,204,762	$ 926,013	$ 690,870	(25.4)%	$ 1,015,820	47.0 %
33	Intergovernmental Revenues	1,191,695	1,229,555	1,122,343	1,200,000	6.9 %	1,300,000	8.3 %
36	Miscellaneous Revenues	1,416	3,508	3,900	3,900	— %	3,900	— %
Total		$ 2,441,569	$ 2,437,825	$ 2,052,256	$ 1,894,770	(7.7)%	$ 2,319,720	22.4 %

PUBLIC FACILITY DISTRICT / CAPITOL THEATRE - 174

Director of Finance & Budget — **Viren Mayani**
Capitol Theatre Executive Director — **Charlie Robin**

DEFINITION

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

Function(s): 273.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
273 Capitol Theatre PFD	$ 681,077	$ 849,374	$ 685,539	$ 698,418	1.9 %	$ 708,673	1.5 %
Revenues by Element							
33 Intergovernmental Revenues	902,788	931,472	860,831	860,831	— %	860,831	— %
36 Miscellaneous Revenues	1,072	2,658	2,000	2,000	— %	2,000	— %
Total Revenues	903,860	934,130	862,831	862,831	— %	862,831	— %
Fund Balance							
Beginning Balance	422,833	645,616	730,372	907,664	24.3 %	1,072,077	18.1 %
Revenues less Expenditures	222,783	84,756	177,292	164,413	(7.3)%	154,158	(6.2)%
Ending Balance	$ 645,616	$ 730,372	$ 907,664	$ 1,072,077	18.1 %	$ 1,226,235	14.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 11,789	$ 11,811	$ 14,182	$ 14,159	(0.2)%	$ 14,158	— %
~ Transfers Out	669,288	837,563	671,357	684,259	1.9 %	694,514	1.5 %
Total Expenditures	$ 681,077	$ 849,374	$ 685,539	$ 698,418	1.9 %	$ 708,672	1.5 %

EXPLANATORY NARRATIVE

Capitol Theatre PFD - 273

This function includes the administrative costs of the PFD, along with transfers to other funds. Following is a list of transfers for each projected year, 2025 - 2026:

TRANSFER EXPENDITURE DETAIL

Transfers / Fund	2025 Projected	2026 Projected
Capitol Theatre Operating Fund (171)	$ 165,000	$ 180,000
Capitol Theatre Capital Fund (322)	60,000	60,000
Capitol Theatre Bonds (272)	459,259	454,514
Total Transfers	$ 684,259	$ 694,514

	273 Capitol Theatre PFD	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 11,789	$ 11,812	$ 14,182	$ 14,159	(0.2)%	$ 14,158	— %
~	Transfers Out	669,288	837,563	671,357	684,259	1.9 %	694,514	1.5 %
Total Expenditures		$ 681,077	$ 849,375	$ 685,539	$ 698,418	1.9 %	$ 708,672	1.5 %

Revenue

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

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 422,833	$ 645,616	$ 730,372	$ 907,664	24.3 %	$ 1,072,077	18.1 %
33	Intergovernmental Revenues	902,788	931,472	860,831	860,831	— %	860,831	— %
36	Miscellaneous Revenues	1,072	2,658	2,000	2,000	— %	2,000	— %
Total		$ 1,326,693	$ 1,579,746	$ 1,593,203	$ 1,770,495	11.1 %	$ 1,934,908	9.3 %

ARPA FISCAL RECOVERY FUND - 180

Director of Finance & Budget **Viren Mayani**

DEFINITION

The American Rescue Plan Act of 2021 ("ARPA") was signed into law on March 11, 2021. As part of this COVID-19 stimulus package, federal funding will be distributed to state and local governments to aid in the recovery from the budgetary, economic, and financial impacts of the COVID-19 pandemic. The Washington State Office of Financial Management (OFM) is responsible for the distribution of ARPA funds to local governments. The City of Yakima is currently projected to receive approximately $26.2 million of Coronavirus Local Fiscal Recovery Funds from ARPA. The first distribution of $13.1 million was received on May 19, 2021, and the remaining balance was received in 2022. Funding must be used for eligible costs incurred during the period March 3, 2021 through December 31, 2024, and are only accounted for as revenue when spent. Funds must be expended by December 31, 2026.

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

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

ACCOMPLISHMENTS

A Safe and Healthy Yakima

- Completed funding for a domestic violence advocate, and updated fire and police equipment.

A Thriving Yakima

- Invested in youth homelessness assistance through Rod's House

A Resilient Yakima

- Replaced outdated technology to keep infrastructure more up to date.

GOALS

A Safe and Healthy Yakima

- Finalize funding towards a domestic violence shelter.

A Resilient Yakima

- Expend all remaining available ARPA funds before the 2026 deadline.
- Provide water and Sewer design and engineering for residential areas in the city limits.

A Thriving Yakima

- Finalize funding towards the construction of the new Aquatic Center.

Function(s): 102, 126, 144, 152, 239, 301, 322, 351, 524, 543, 609, 701, 738 & 773.

AUTHORIZED PERSONNEL

The ARPA Fiscal Recovery Fund funded 1.00 FTE in Legal for budget years 2022-2024.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
102 City Management	$ —	$ —	$ 347,883	$ 1,822,494	423.9 %	$ 61,499	(96.6)%
126 Community Relations	59,515	—	—	—	n/a	—	n/a
144 City Clerk/Records	5,628	—	—	—	n/a	—	n/a
152 Legal	50,158	83,819	—	6,532	n/a	9,196	40.8 %
239 Planning	—	530,476	333,000	—	(100.0)%	—	n/a
301 Police	1,010,537	2,529,211	—	—	n/a	—	n/a
322 Fire Capital	284,427	954,269	1,631,446	—	(100.0)%	—	n/a
351 Information Technology	256,079	455,209	—	—	n/a	—	n/a
609 ARPA Loss - Revenue	—	—	10,992,574	—	(100.0)%	—	n/a
701 Yakima Revenue Development Area	—	30,563	—	—	n/a	—	n/a
738 Wastewater Capital	—	—	500,000	—	(100.0)%	—	n/a
773 Water Capital	—	—	500,000	—	(100.0)%	—	n/a
Total Expenditures	1,666,344	4,583,547	14,304,903	1,829,026	(87.2)%	70,695	(96.1)%
Revenues by Element							
33 Intergovernmental Revenues	1,666,342	4,583,548	14,304,904	1,829,026	(87.2)%	64,121	(96.5)%
Fund Balance							
Beginning Balance	67,700	67,700	67,700	67,700	— %	67,700	— %
Revenues less Expenditures	(2)	1	1	—	(100.0)%	(6,574)	n/a
Ending Balance	$ 67,698	$ 67,701	$ 67,701	$ 67,700	— %	$ 61,126	(9.7)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 31,826	$ 935,399	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	18,332	26,899	—	—	n/a	—	n/a
Sub-Total Salaries & Benefits	50,158	962,298	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	83,488	64,843	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	181,957	803,937	11,673,457	1,829,026	(84.3)%	70,695	(96.1)%
600 Capital Outlays	1,350,740	2,752,470	2,631,446	—	(100.0)%	—	n/a
Total Expenditures	$ 1,666,343	$ 4,583,548	$ 14,304,903	$ 1,829,026	(87.2)%	$ 70,695	(96.1)%

EXPLANATORY NARRATIVE

City Management - 102

Administration has set aside $2,000,000 for YWCA Young Women's Christian Association Domestic Violence Shelter.

102 City Management	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ —	$ 347,883	$ 1,822,494	423.9 %	$ 61,499	(96.6)%

Community Relations - 126

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

126	Community Relations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 3,739	$ —	$ —	$ —	n/a	$ —	n/a
600	Capital Outlays	55,776	—	—	—	n/a	—	n/a
Total Expenditures		$ 59,515	$ —	$ —	$ —	n/a	$ —	n/a

City Clerk/Records - 144

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

144	City Clerk/Records	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 5,628	$ —	$ —	$ —	n/a	$ —	n/a

Legal - 152

A Victim Advocacy Coordinator is funded in this account. City Service charges will continue to post through 2026, as they are based on previous years due to State Auditors requirements.

152	Legal	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 31,825	$ 49,202	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	18,332	26,899	—	—	n/a	—	n/a
400	Services & Pass-Through Payments	—	7,718	—	6,532	n/a	9,196	40.8 %
Total Expenditures		$ 50,157	$ 83,819	$ —	$ 6,532	n/a	$ 9,196	40.8 %

Planning - 239

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

239	Planning	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ —	$ 530,476	$ 333,000	$ —	(100.0)%	$ —	n/a

Police - 301

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

301	Police	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600	Capital Outlays	$ 1,010,537	$ 2,529,211	$ —	$ —	n/a	$ —	n/a

Fire Capital - 322

This function mainly accounts for the replacement of two fire engines in 2021, and an additional fire engine in 2022. These items are expected to be completed and in service by 2024.

322 Fire Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ —	$ 886,197	$ —	$ —	n/a	$ —	n/a
600 Capital Outlays	284,427	68,072	1,631,446	—	(100.0)%	—	n/a
Total Expenditures	$ 284,427	$ 954,269	$ 1,631,446	$ —	(100.0)%	$ —	n/a

Information Technology - 351

In 2022 and 2023, Information Technology upgraded and/or replaced some radio systems, desktop workstations, and Windows Security, and upgraded to Microsoft 365.

351 Information Technology	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 83,488	$ 64,843	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	172,591	265,743	—	—	n/a	—	n/a
600 Capital Outlays	—	124,623	—	—	n/a	—	n/a
Total Expenditures	$ 256,079	$ 455,209	$ —	$ —	n/a	$ —	n/a

ARPA Loss - Revenue - 609

The U.S. Department of the Treasury's final rule on the State and Local Fiscal Recovery Funds (SLFRF) allows for revenue loss calculations based on a growth rate of 5.2%. As a result, up to $29.2 million received by the City is eligible for classification as lost revenue.

609 ARPA Loss - Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ —	$ 10,992,574	$ —	(100.0)%	$ 61,499	n/a

Yakima Revenue Development Area - 701

This function is for Mill Site Water and Sewer improvements.

701 Yakima Revenue Development Area	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600 Capital Outlays	$ —	$ 30,563	$ —	$ —	n/a	$ —	n/a

Wastewater Capital - 738

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

738 Wastewater Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600 Capital Outlays	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a

Water Capital - 773

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

773 Water Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600 Capital Outlays	$ —	$ —	$ 500,000	$ —	(100.0)%	$ —	n/a

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 67,700	$ 67,700	$ 67,700	$ 67,700	— %	$ 67,700	— %
33 Intergovernmental Revenues	1,666,342	4,583,548	14,304,904	1,829,026	(87.2)%	64,121	(96.5)%
Total Revenues	$ 1,734,042	$ 4,651,248	$ 14,372,604	$ 1,896,726	(86.8)%	$ 131,821	(93.1)%

LOSS-REVENUE FUND - 600

Director of Finance & Budget **Viren Mayani**

DEFINITION

The American Rescue Plan Act of 2021 ("ARPA") was signed into law on March 11, 2021. The U.S. Department of the Treasury's final rule on the State and Local Fiscal Recovery Funds (SLFRF) allows for revenue loss calculations based on a growth rate of 5.2%. As a result, up to $29.2 million received by the City was eligible for classification as lost revenue.

Function(s): 609.

EXPLANATORY NARRATIVE

ARPA Loss-Revenue - 609

In 2024 City of Yakima allocated $10,992,574 of Revenue Replacement expenditures to ARPA Fund 180 to help support labor costs for Police and Fire.

LOSS-REVENUE BY DEPARTMENT

	2024 YE Est
Police Loss-Revenue	$ (5,676,987)
Fire Loss-Revenue	(5,315,587)
Total	$ (10,992,574)

609 ARPA Loss-Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Operating Transfers	$ —	$ —	$ (10,992,574)	$ —	(100.0)%	$ —	n/a

RISK MANAGEMENT RESERVE - 515

Director of Finance & Budget — **Viren Mayani**
City Attorney — **Sara Watkins**

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for liability and property exposure. This budget provides for:

- Administration of the self-insured and pool programs.
- Legal, claims adjustment, and broker services.
- The purchase of liability, property and other miscellaneous insurance coverage.

ACCOMPLISHMENTS

A Resilient Yakima

- Processed 86 damage claims in 2023, and 68 as of September, 2024.

GOALS

A Resilient Yakima

- Continue to work with local and regional representatives and liability insurance suppliers to streamline services and keep Risk Management costs down.

Function(s): 661, 662, 663, 664, 665, 667, 668 & 669.

AUTHORIZED PERSONNEL

Risk Management funds 7.50 FTE's that are included in other divisions' Authorized Personnel charts. Included are: .10 FTE in Purchasing (670), 1.60 FTE's in Records/City Clerks (140) and 5.80 FTE's in Legal (017).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
661 Legal	$ 875,227	$ 1,260,601	$ 1,777,918	$ 1,819,427	2.3 %	$ 1,877,742	3.2 %
662 Administration	102,354	90,737	112,051	104,363	(6.9)%	123,017	17.9 %
663 Insurance & Bond Premium	2,560,539	2,656,756	3,664,660	3,727,568	1.7 %	3,727,568	— %
664 Claims Processed	60,891	52,165	60,000	65,000	8.3 %	65,000	— %
665 Claims Paid	246,353	311,965	1,500,000	1,500,000	— %	1,500,000	— %
667 Case Settlements	686,293	261,584	219,316	219,316	— %	219,316	— %
668 ACLU Program	25,525	—	—	—	n/a	—	n/a
669 Internal City Claims	8,904	59,578	150,000	150,000	— %	150,000	— %
Total Expenditures	4,566,086	4,693,386	7,483,945	7,585,674	1.4 %	7,662,643	1.0 %
Revenues by Element							
36 Miscellaneous Revenues	5,698,184	5,438,933	4,546,319	4,546,286	— %	6,550,021	44.1 %
39 Insurance Reimbursement	560,593	352,018	106,849	—	(100.0)%	—	n/a
Total Revenues	6,258,777	5,790,951	4,653,168	4,546,286	(2.3)%	6,550,021	44.1 %

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	5,192,243	6,884,932	7,982,497	5,151,721	(35.5)%	2,112,333	(59.0)%
Revenues less Expenditures	1,692,691	1,097,565	(2,830,777)	(3,039,388)	7.4 %	(1,112,622)	(63.4)%
Ending Balance	$ 6,884,934	$ 7,982,497	$ 5,151,720	$ 2,112,333	(59.0)%	$ 999,711	(52.7)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 350,231	$ 420,827	$ 682,697	$ 730,004	6.9 %	$ 776,662	6.4 %
200 Personnel Benefits	130,926	151,291	232,143	228,989	(1.4)%	241,032	5.3 %
Sub-Total Salaries & Benefits	481,157	572,118	914,840	958,993	4.8 %	1,017,694	6.1 %
300 Supplies for Consumption & Resale	8,055	4,728	10,000	10,000	— %	10,000	— %
400 Services & Pass-Through Payments	4,076,876	4,115,911	6,558,247	6,616,247	0.9 %	6,634,901	0.3 %
800 Debt Service Interest & Issuance	—	629	858	434	(49.4)%	48	(88.9)%
Total Expenditures	$ 4,566,088	$ 4,693,386	$ 7,483,945	$ 7,585,674	1.4 %	$ 7,662,643	1.0 %

EXPLANATORY NARRATIVE

Legal - 661

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

661 Legal	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 326,869	$ 420,826	$ 682,696	$ 730,004	6.9 %	$ 776,662	6.4 %
200 Personnel Benefits	128,763	151,291	232,143	228,989	(1.4)%	241,032	5.3 %
300 Supplies for Consumption & Resale	8,055	4,728	10,000	10,000	— %	10,000	— %
400 Services & Pass-Through Payments	411,541	683,126	852,220	850,000	(0.3)%	850,000	— %
800 Debt Service Interest & Issuance	—	629	858	434		48	
Total Expenditures	$ 875,228	$ 1,260,600	$ 1,777,917	$ 1,819,427	2.3 %	$ 1,877,742	3.2 %

Administration - 662

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

662 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 102,354	$ 90,737	$ 112,051	$ 104,363	(6.9)%	$ 123,017	17.9 %

Insurance & Bond Premiums - 663

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

663	Insurance & Bond Premiums	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 2,560,539	$ 2,656,756	$ 3,664,660	$ 3,727,568	1.7 %	$ 3,727,568	— %

Claims Processed - 664

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

664	Claims Processed	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 60,891	$ 52,165	$ 60,000	$ 65,000	8.3 %	$ 65,000	— %

Claims Paid - 665

This line item provides a reserve for payment of damage claims. If claims exceed the available fund balance, an interfund loan can be executed to be repaid over 3 years.

665	Claims Paid	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 246,353	$ 311,965	$ 1,500,000	$ 1,500,000	— %	$ 1,500,000	— %

Case Settlements - 667

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

667	Case Settlements	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 686,293	$ 261,584	$ 219,316	$ 219,316	— %	$ 219,316	— %

ACLU Program - 668

This intern program was developed with the American Civil Liberties Union (ACLU) as part of the 2016 Voting Rights Act settlement. The program was deferred in 2020 and 2021 due to COVID issues. In 2022, the City hosted high school interns during the Spring and Summer of 2022. During the four years the City ran the mentorship-internship program there were 26 participants. There are no funds remaining for this program.

668	ACLU Program	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 23,362	$ —	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	2,163	—	—	—	n/a	—	n/a
Total Expenditures		$ 25,525	$ —	$ —	$ —	n/a	$ —	n/a

Internal City Claims - 669

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

669	Internal City Claims	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 8,904	$ 59,578	$ 150,000	$ 150,000	— %	$ 150,000	— %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 5,192,243	$ 6,884,932	$ 7,982,497	$ 5,151,721	(35.5)%	$ 2,112,333	(59.0)%
36 Miscellaneous Revenues	5,698,184	5,438,933	4,546,319	4,546,286	— %	6,550,021	44.1 %
39 Insurance Reimbursement	560,593	352,018	106,849	—	(100.0)%	—	n/a
Total Revenues	$ 11,451,020	$ 12,675,883	$ 12,635,665	$ 9,698,007	(23.2)%	$ 8,662,354	(10.7)%

CAPITAL IMPROVEMENT CUMULATIVE RESERVE - 392

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The Capital Improvement Cumulative Reserve is a fund used to account for capital projects in the General Fund, normally in the form of software implementations. In 2022, funding was for Cayenta software upgrades along with the servers to support the new software in Utility Services. In 2023 and 2024 funding was set up for a new payroll system in Finance. Charges to Utility Services in 2024 were for interfund charges for city services. There are no projects currently set up for 2025 or 2026. However, there will be charges to Finance for interfund city service charges in 2026.

Function(s): 612 & 652.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
612 Finance	$ —	$ 149,130	$ 189,501	$ —	(100.0)%	$ —	n/a
652 Utility Services Capital Impr	42,201	—	1,370	—	(100.0)%	2,001	n/a
Total Expenditures	42,201	149,130	190,871	—	(100.0)%	2,001	n/a
Revenues by Element							
36 Miscellaneous Revenues	6,743	13,581	—	—	n/a	—	n/a
Fund Balance							
Beginning Balance	363,879	328,421	192,872	2,001	(99.0)%	2,001	— %
Revenues less Expenditures	(35,458)	(135,549)	(190,871)	—	(100.0)%	(2,001)	n/a
Ending Balance	$ 328,421	$ 192,872	$ 2,001	$ 2,001	— %	$ —	(100.0)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 1,480	$ 8,774	$ 1,370	$ —	(100.0)%	$ 2,001	n/a
600 Capital Outlays	40,721	140,356	189,501	—	(100.0)%	—	n/a
Total Expenditures	$ 42,201	$ 149,130	$ 190,871	$ —	(100.0)%	$ 2,001	n/a

CEMETERY TRUST - 710

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 518.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
518 Cemetery Trust Transfer Out	$ 12,000	$ 12,000	$ 12,000	$ 12,000	— %	$ 12,000	— %
Revenues by Element							
36 Miscellaneous Revenues	19,625	21,639	12,000	12,000	— %	12,000	— %
Fund Balance							
Beginning Balance	721,484	729,109	738,747	738,747	— %	738,747	— %
Revenues less Expenditures	7,625	9,639	—	—	n/a	—	n/a
Ending Balance	$ 729,109	$ 738,748	$ 738,747	$ 738,747	— %	$ 738,747	— %

YAKCORPS - 632

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

By interlocal agreement, the City of Yakima served for 13 years as the fiscal agent for the Yakima Consortium for Regional Public Safety (YakCorps), a separate legal entity which served to the benefit of citizens within the service area of participating jurisdictions. The 2011 agreement provided for the structure, governance, operations, funding and accounting for public safety activity within the jurisdictions of participating county, cities and fire districts: Grandview, Granger, Mabton, Moxee, Prosser, Selah, Sunnyside, Tieton, Toppenish, Union Gap, Yakima, Wapato, Zillah, Fire District #1 (Highland), Fire District #3 (Naches), Fire District # 4 (East Valley), Fire District #5 (Lower Valley), Fire District #6 (Gleed), Fire District #7 (Glade), Fire District #9 (Naches Heights), Fire District #12 (West Valley), Nile Fire District, and County of Yakima. Beginning in 2024, the fiscal agent transferred from the City of Yakima to Yakima County.

The Executive Board of the YakCorps consortium consists of seven member representatives of which one is the Mayor of the City of Yakima. The Operations Board of The YakCorps consortium consists of eleven member representatives, of which three are the City's Police Chief, Fire Chief and 911 Director.

Funding resources consisted of annual assessments to the member agencies to allocate annual budgeted expenditures to operate and maintain a county-wide multi-discipline public safety system.

Function(s): 632.

EXPLANATORY NARRATIVE

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

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
632 Communications	$ 408,927	$ 612,222	$ —	$ —	n/a	$ —	n/a
Revenues by Element							
33 Intergovernmental Revenues	$ 639,773	$ 673,166	$ —	$ —	n/a	$ —	n/a
Fund Balance							
Beginning Balance	(291,790)	(60,944)	—	—	n/a	—	n/a
Revenues less Expenditures	230,846	60,944	—	—	n/a	—	n/a
Ending Balance	(60,944)	—	—	—	n/a	—	n/a

CUSTODIAL FUND - 633

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The Governmental Accounting Standards Board (GASB) came out with GASB Statement 84, Fiduciary Activities - the principal objective of which was to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The Statement is intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

The City does not budget nor include in its Financial Reports fiduciary activities. Below is a summary of activity for informational purposes.

Function(s): 633.

ACTIVITY SUMMARY

	2022 Actual	2023 Actual
Expenditures by Function		
633 Custodial Account	$ 4,247,961	$ 5,258,805
Revenues by Element		
38 Other Increases in Resources	4,385,705	5,353,814
Fund Balance		
Beginning Balance	170,017	307,761
Revenues less Expenditures	137,744	95,009
Ending Balance	$ 307,761	$ 402,770

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

GENERAL OBLIGATION (GO) AND REVENUE BOND SUMMARY

						2025 - 2026		
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	2020 Conv Center Add	04/21/20	12/01/44	$ 12,620,000	$ 10,925,000	$ 800,000	$ —	$ 10,125,000
272	Convention Center (Ref)	04/21/20	12/01/44	2,495,000	2,160,000	160,000	—	2,000,000
272	Capital Theatre (Ref)	04/21/20	12/01/32	4,910,000	3,210,000	725,000	—	2,485,000
281	Street Resurfacing (Ref)	06/18/18	12/01/28	3,500,000	1,468,608	706,315	—	762,293
281	Aquatic Center	09/24/18	12/01/42	8,009,873	7,706,690	225,144	—	7,481,546
281	Sports Complex (Ref)	09/24/18	06/01/35	4,440,127	3,235,602	525,911	—	2,709,691
Sub-Total				35,975,000	28,705,900	3,142,370	—	25,563,530
Revenue Bonds								
488	WW Rev Bonds (Ref)	04/21/20	12/01/27	2,590,000	1,085,000	715,000	—	370,000
491	Irrigation Rev Bonds (Ref)	04/21/20	12/01/34	3,260,000	2,330,000	415,000	—	1,915,000
Sub-Total				5,850,000	3,415,000	1,130,000	—	2,285,000
Grand Total				$ 41,825,000	$ 32,120,900	$ 4,272,370	$ —	$ 27,848,530

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the 2008 SunDome Expansion GO Bond debt service in 2023.
- Completed the Local Option Capital Asset Lending (LOCAL) 2013 Fire Apparatus debt service in 2023.
- Completed the 2012 Wastewater Revenue bond debt service in 2023.
- In conjunction with Yakima County, completed the 2015 21st Avenue/Airport Supporting Investments in Economic Development (SIED) debt service in 2023 and the 2017 Yakima Valley Brewing SIED debt service in 2024.
- Completed the 2014 Street Improvement GO Bond debt service in 2024.
- Realized full payment on the 2006 Hilton Housing and Urban Development (HUD) loan in 2024.

GOALS

A Resilient Yakima

- Continue long-term debt planning for a sustainable future.

2020 CONVENTION CENTER & CAPITOL THEATRE PFD LTGO BONDS - 272

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

The Convention & Event Center PFD was created in 2001 to provide a mechanism to fund the city-owned Yakima Convention & Event Center, a Regional Center as defined in RCW 35.57.020. General Obligation Bonds of $4,910,000 were issued in May 2007 and were refunded in 2020 with some additional debt to fund an expansion of the Convention & Event Center. These new bonds are accounted for in function 833 and 834.

The Capitol Theatre PFD was created in 2009 to fund the city-owned Capitol Theatre. General Obligation Bonds of $7,035,000 (Series A and B) were issued in August 2009 for a Capitol Theatre Expansion project. The Series A bonds of $2,055,000 were paid off in 2018. The Series B bonds were refunded in 2020 with Limited Tax General Obligation Bonds. These bonds are accounted for in function 832.

Function(s): 832, 833 & 834.

EXPLANATORY NARRATIVE

PFD LONG-TERM GENERAL OBLIGATION BOND DETAIL

Project	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2025 - 2026	Bonds Outstanding 12/31/26	Coupons Maturing 2025 - 2026
Function 833 - Capital Improvement/Convention Center						
2020 Convention Center (Ref)	12/01/44	$ 2,495,000	$ 335,000	$ 160,000	$ 2,000,000	$ 155,972
Function 834 - Capital Improvement/Convention Center						
2020 Conv Center Addition	12/01/44	12,620,000	1,695,000	800,000	10,125,000	788,752
		15,115,000	2,030,000	960,000	12,125,000	944,724
Function 832 - Capital Improvement/Capitol Theatre						
2020 Capital Theatre (Ref)	12/01/32	4,910,000	1,700,000	725,000	2,485,000	188,773
Fund Total		$ 20,025,000	$ 3,730,000	$ 1,685,000	$ 14,610,000	$ 1,133,497

Convention Center Capital Improvement - 833/834
Revenue is provided by a transfer from the Public Facilities District Convention & Event Center fund (172) to support debt service payments.

Capitol Theatre Capital Improvement - 832
Revenues for the Capitol Theatre bonds consist of a transfer from the Public Facilities District Capitol Theatre fund (174).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
700 Debt Services Principal	$ 765,000	$ 785,000	$ 805,000	$ 835,000	3.7 %	$ 850,000	1.8 %
800 Debt Service Interest & Issuance	637,046	619,068	599,278	578,051	(3.5)%	555,447	(3.9)%
Total Expenditures	1,402,046	1,404,068	1,404,278	1,413,051	0.6 %	1,405,447	(0.5)%
Revenues by Element							
31 Taxes	386,370	492,551	420,000	490,000	16.7 %	490,000	— %
~ Transfers In	1,054,577	1,054,577	1,034,277	923,051	(10.8)%	915,447	(0.8)%
Total Revenues	1,440,947	1,547,128	1,454,277	1,413,051	(2.8)%	1,405,447	(0.5)%
Fund Balance							
Beginning Balance	184,239	223,141	366,200	416,199	13.7 %	416,199	— %
Revenues less Expenditures	38,901	143,060	49,999	—	(100.0)%	—	n/a
Ending Balance	$ 223,140	$ 366,201	$ 416,199	$ 416,199	— %	$ 416,199	— %

MISCELLANEOUS LTGO BONDS - 281

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

This fund provides for redemption of several different Limited Tax General Obligation (LTGO) Bond Issues. It provides redemption for the 2018 Street Improvement bond. The debt service on this street improvement bond totals $399,664 in 2025 and $399,644 in 2026, which partially meets the charter amendment to use an additional $2.0 million per year for streets. Also provided for is the redemption for the Aquatic Center and SOZO Sports Complex Bonds. The debt service on these two bonds total $900,000 for each year in 2025 and 2026, which meets the charter amendment to use $750,000 per year for Parks. It is expected that there will be a new bond of $6.0 million in 2025 for the next phase of the Old Mill Site Project. Two LTGO bond issues were removed from this department from the last biennium - the SunDome debt of $1,430,528 was paid off in 2023, and the 2014 Street Improvement debt of $13,140,000 was paid off in 2024.

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

Function(s): 818, 826, 868, 887 & 888.

EXPLANATORY NARRATIVE

Below is a matrix that presents the details of each issue by project. The second matrix provides a project description and the corresponding repayment sources. All revenue into this fund is generated by interfund transfers. The fund balance at the end of 2026 is estimated to be $17,627.

MISCELLANEOUS LONG-TERM GENERAL OBLIGATION BONDS
DETAIL BY PROJECT

Project	Function	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2025 - 2026	Bonds Outstanding 12/31/24	Coupons Maturing 2025 - 2026
Aquatic Center YMCA	826	12/01/42	$ 8,009,873	$ 303,183	$ 225,144	$ 7,481,546	$ 674,856
Sports Complex (Ref)	887	06/01/35	4,440,127	1,204,525	525,911	2,709,691	374,089
Street Resurfacing (Ref)	888	12/01/28	3,500,000	2,031,392	706,315	762,293	93,012
Total			$ 15,950,000	$ 3,539,100	$ 1,457,370	$ 10,953,530	$ 1,141,957

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
Aquatic Center	The City of Yakima's portion of the Aquatic Center construction	General Property Tax	826
Street Improvements	Street Improvements - 2014.	General Fund (Property & Stales Tax)	868
SOZO	Acquisition and improvements to a soccer/ multi-use sports campus	Parks & Recreation Fund (Property Tax)	887
Street Resurfacing	Street Resurfacing Project - 2018	General Property Tax	888

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
700 Debt Services Principal	$ 2,268,550	$ 2,170,037	$ 2,293,668	$ 712,833	(68.9)%	$ 744,537	4.4 %
800 Debt Service Interest & Issuance	948,273	848,377	656,246	586,831	(10.6)%	555,126	(5.4)%
Total Expenditures	3,216,823	3,018,414	2,949,914	1,299,664	(55.9)%	1,299,663	— %
Revenues by Element							
31 Taxes	2,269,398	2,268,750	2,350,250	900,000	(61.7)%	900,000	— %
~ Transfers In	948,448	749,664	599,664	399,664	(33.4)%	399,664	— %
Total Revenues	3,217,846	3,018,414	2,949,914	1,299,664	(55.9)%	1,299,664	— %
Fund Balance							
Beginning Balance	16,603	17,626	17,626	17,626	— %	17,626	— %
Revenues less Expenditures	1,023	—	—	—	n/a	1	n/a
Ending Balance	$ 17,626	$ 17,626	$ 17,626	$ 17,626	— %	$ 17,627	— %

2008 WASTEWATER REVENUE BONDS - 488

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 859.

EXPLANATORY NARRATIVE

This bond redemption fund shows an estimated balance at the end of 2026 of 14,897.

2008 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2025 - 2026	Bonds Outstanding 12/31/24	Coupons Maturing 2025 - 2026
Function 859 - 2020 Wastewater Revenue Bonds						
2020 Revenue Bond (Ref)	12/01/27	$ 2,590,000	$ 1,505,000	$ 715,000	$ 370,000	$ 54,450

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
700 Debt Services Principal	$ 320,000	$ 330,000	$ 345,000	$ 355,000	2.9 %	$ 360,000	1.4 %
800 Debt Service Interest & Issuance	57,200	48,400	42,900	32,550	(24.1)%	21,900	(32.7)%
Total Expenditures	377,200	378,400	387,900	387,550	(0.1)%	381,900	(1.5)%
Revenues by Element							
~ Transfers In	382,400	382,800	387,900	387,550	(0.1)%	381,900	(1.5)%
Fund Balance							
Beginning Balance	5,297	10,497	14,897	14,897	— %	14,897	— %
Revenues less Expenditures	5,200	4,400	—	—	n/a	—	n/a
Ending Balance	$ 10,497	$ 14,897	$ 14,897	$ 14,897	— %	$ 14,897	— %

2004 IRRIGATION SYSTEM REVENUE BONDS - 491

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 856.

EXPLANATORY NARRATIVE

The bond redemption fund balance at the end of 2026 is $29,314.

IRRIGATION BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2025 - 2026	Bonds Outstanding 12/31/24	Coupons Maturing 2025 - 2026
Function 856 - 2020 Irrigation Revenue Bonds						
2020 Irrigation Bond (Ref)	12/01/34	$ 3,260,000	$ 930,000	$ 415,000	$ 1,915,000	$ 133,650

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
Expenditures by Function							
700 Debt Services Principal	$ 185,000	$ 195,000	$ 195,000	$ 205,000	5.1 %	$ 210,000	2.4 %
800 Debt Service Interest & Issuance	79,888	74,800	75,750	69,900	(7.7)%	63,750	(8.8)%
Total Expenditures	264,888	269,800	270,750	274,900	1.5 %	273,750	(0.4)%
Revenues by Element							
~ Transfers In	272,150	276,600	270,750	274,900	1.5 %	273,750	(0.4)%
Fund Balance							
Beginning Balance	15,252	22,514	29,314	29,314	— %	29,314	— %
Revenues less Expenditures	7,262	6,800	—	—	n/a	—	n/a
Ending Balance	$ 22,514	$ 29,314	$ 29,314	$ 29,314	— %	$ 29,314	— %

2012 WASTEWATER REVENUE BONDS - 493

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

Fund 493 provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. Revenue bonds were issued in May 2012 for $9,400,000 with a 20-year repayment term. This debt was paid off in 2023. The reserve balance will be left in this fund to help with future bond issues.

Function(s): 858

EXPLANATORY NARRATIVE

This bond redemption fund has an estimated balance at the end of 2026 of $1,620,948 and is in compliance with reserve requirements set forth in bond covenants.

2012 WASTEWATER BOND DETAIL

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2025 - 2026	Bonds Outstanding 12/31/24	Coupons Maturing 2025 - 2026
Wastewater Revenue Bonds	11/01/23	$ 9,400,000	$ 9,400,000	$ —	$ —	$ —

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
700 Debt Services Principal	$ 1,075,000	$ 1,120,000	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	73,167	37,333	—	—	n/a	—	n/a
Total Expenditures	1,148,167	1,157,333	—	—	n/a	—	n/a
Revenues by Element							
~ Transfers In	1,162,800	1,164,800	—	—	n/a	—	n/a
Fund Balance							
Beginning Balance	1,598,848	1,613,482	1,620,948	1,620,948	— %	1,620,948	— %
Revenues less Expenditures	14,633	7,467	—	—	n/a	—	n/a
Ending Balance	$ 1,613,481	$ 1,620,949	$ 1,620,948	$ 1,620,948	— %	$ 1,620,948	— %

INTERGOVERNMENTAL - 590

GENERAL FUND

Director of Finance & Budget — **Viren Mayani**
Financial Services Manager — **Kimberly Dominé**

DEFINITION

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

Function(s): 567, 569 & 575.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
567 Clean Air	$ 38,196	$ 39,124	$ 40,075	$ 53,028	32.3 %	$ 54,884	3.5 %
569 Division of Alcoholism	36,029	21,779	30,000	30,000	— %	30,000	— %
575 YV Council of Governments	68,065	71,524	68,065	77,973	14.6 %	81,482	4.5 %
Total Expenditures	$ 142,290	$ 132,427	$ 138,140	$ 161,001	16.5 %	$ 166,366	3.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 142,289	$ 132,427	$ 138,140	$ 161,001	16.5 %	$ 166,366	3.3 %

EXPLANATORY NARRATIVE

Clean Air - 567

This function reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70A.15.1600, based on a per capita charge using the City's estimated population.

567 Clean Air	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 38,196	$ 39,124	$ 40,075	$ 53,028	32.3 %	$ 54,884	3.5 %

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, per state law (RCW 71.24.555).

569 Division of Alcoholism	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 36,029	$ 21,779	$ 30,000	$ 30,000	— %	$ 30,000	— %

Yakima Valley Council of Governments (COG) - 575

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

575	YV Council of Governments	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 68,065	$ 71,524	$ 68,065	$ 77,973	14.6 %	$ 81,482	4.5 %

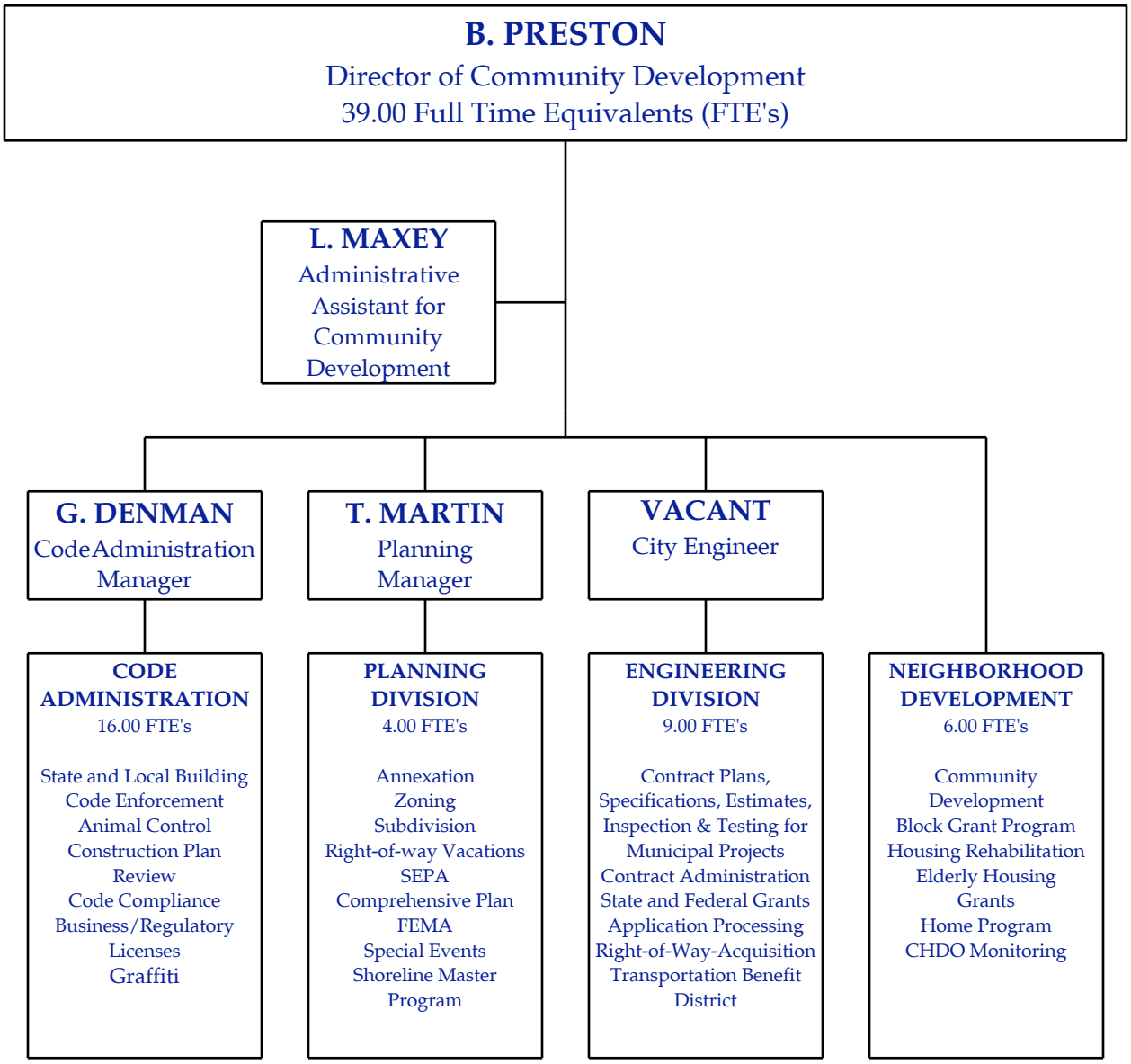
COMMUNITY DEVELOPMENT

Title	Function*/Fund	Page
Code Administration	220*	183
Planning	210*	188
Engineering	700*	193
Street Overlay and Reconstruction	346	196
Transportation Benefit District	344	200
Yakima Revenue Development Area	323	202
Neighborhood Development	124	205

* General Fund Department

COMMUNITY DEVELOPMENT

Organizational Chart as of January 1, 2025



CODE ADMINISTRATION - 220

GENERAL FUND

Director of Community Development **Bill Preston**
Code Administration Manager **Glenn Denman**

DEFINITION

The Code Administration Division is responsible for the administration of all development codes related to building, structural, fire, plumbing, mechanical and other 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 permits and regulatory licenses; administer business licenses; handles complaints received via the code compliance hotline and Yak Back; and administers the City's nuisance ordinances. The Division also oversees a Clean City officer who abates public way nuisances, removes debris, and addresses dangerous building nuisances, as well as a Code Enforcement Officer who is Community Development Block Grant (CDBG) funded and facilitates restoration to distressed areas preserving sound residential regions in accordance with an agreement managed by the Office of Neighborhood Development Services (ONDS).

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Continued enhancement of code compliance processes.
- Updated IPMC to allow discretion enabling staff to consider individual case circumstances.
- Brought a revised animal control ordinance (YMC Chapter 6.20) to Council for review and consideration.
- Transferred the animal control work unit to Yakima Police Department (YPD).
- Created a revised contract with the Yakima Humane Society related to the housing of animals as part of the City's overall animal control efforts.

A Resilient Yakima

- Completed a permit fee update utilizing FCS Group fee study.
- Incorporated a fee into the International Property Maintenance Code (IPMC) to cover code compliance site inspections for egregious cases.
- Created a technology fee as part of permit application fees that covers the Codes Division's transition to electronic permit review and processing.
- Worked with Finance to explore the option of creating a restricted fund for code compliance fines and reimbursements. It was determined that a zero-budget impact request of the abatement fund is an appropriate fulfillment of this goal.
- Implemented a permit fee structure that streamlines the issuance of building, sign, fire, plumbing and mechanical permits by utilizing project valuation rather than individual fixtures.
- Encouraged the construction of Accessory Dwelling Units (ADU's) within the community by creating a "permit ready" construction plan submittal and requested that home designers submit ADU construction plans for Planning Commission review. Due to a lack of interest by the building community, this effort was discontinued.
- A revision to title 15 was proposed and approved making the construction of ADU's less restrictive by allowing units to share an existing sewer connection. This change eliminated the requirement for separate buildings to make separate connections to the sewer main saving developers wastewater connection fees and construction costs.
- Installed a kiosk in the City's permit center to enable the public to apply for business licenses or submit other applications online.

GOALS

A Safe & Healthy Yakima

- Implement safety measures for protection of Code Compliance Officers (CCO's) in the field such as:
  - Providing defensive training.
  - Providing identifying uniforms.
  - Providing bullet proof vests.
- Enhance security for permit technicians and other staff by installing a secured door at the permit counter area.

A Resilient Yakima

- Utilize current staffing to focus on priority-based budgeting.
- Visit permit processes to ensure full compliance and reporting relating to House Bill 5290 (shorten review timelines).
- Review regulatory licenses and permits to see if some may be eliminated or otherwise revised for simplicity.
- Revise the online permit portal to allow more permits to be self-issued by the public.
- Utilize YPD's Spillman system to pre-warn CCO's of potentially dangerous locations in the field.
- Work with YPD and Legal to utilize Spillman for obtaining information necessary for writing citations for cases that are immediate in nature.
- Create an ordinance for permit applications that will define what constitutes a complete application in accordance with the Revised Code of Washington.
- Utilize priority-based budgeting to streamline permit and license efforts.

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

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Licenses					
Business Licenses (New and Renewal)	6,147	6,724	7,503	7,525	7,525
Regulatory Licenses (New and Renewal)	97	286	398	400	400
Dangerous Building/Code Compliance					
Dangerous Building Cases	20	29	6	8	10
Total Violations	3,254	4,221	1,558	1,600	1,600
Total Violations Abated [1]	1,146	2,604	1,400	1,402	1,402
Cases Resulting in IPMC Penalties	71	271	65	70	75
Graffiti Paintouts/Abatements (Clean City) [2]	1,976	1,428	—	—	—
Other Clean City Compliance Cases	500	350	250	275	285
Code Compliance Cases (excluding Graffiti)	2,425	2,107	1,150	1,200	1,202
Compliance Obtained W/O Penalties	1,075	1,614	1,100	1,150	1,152
Animal Control [3]					
Animal Control Cases	247	—	—	—	—
Animal Control Cases Resulting in Citations	89	—	—	—	—

[1] Actual "violations" within respective cases are being tracked due to changes in case types with adoption of the IPMC.
[2] This program moved to Refuse at the end of 2023.
[3] This program moved to Police in 2023.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Code Administration					
Building Permits Issued	1,180	1,262	933	950	950
Fire Permits Issued	159	137	120	130	130
Mechanical Permits	808	726	670	670	670
Plumbing Permits	570	585	457	500	500
Sign Permits	94	72	84	100	100
Commercial Plan Reviews Performed	524	562	600	600	600
Residential Plan Reviews Performed	591	883	475	475	475
Water/Sewer Applications Processed	362	262	229	250	250
Examinations Administered	17	16	4	6	6
Right-of-Way Use Permits (Initial)	0	0	3	0	0

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1252	Code Administration Manager	1.00	1.00	1.00	1.00	1.00
4315	Plans Examiner II (Commercial)	2.00	2.00	2.00	2.00	2.00
4419	Code Compliance Officer [4]	6.00	5.00	5.00	5.00	5.00
4421	Code Inspector	3.00	3.00	3.00	3.00	3.00
4425	Code Compliance Project Coordinator [2]	—	1.00	1.00	1.00	1.00
4430	Permit Project Coordinator	1.00	1.00	1.00	1.00	1.00
4441	Permit Technician	3.00	3.00	3.00	3.00	3.00
6510	Animal Control Officer [5]	2.00	2.00	2.00	—	—
11251	Supervising Code Inspector	1.00	1.00	1.00	1.00	1.00
Total Personnel [6]		19.00	19.00	19.00	17.00	17.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
223 Animal Control [7]	$ 305,662	$ 7,718	$ —	$ —	n/a	$ —	n/a
225 Dangerous Buildings	43,532	112,625	145,000	150,000	3.4 %	150,000	— %
226 Permits / Licenses	780,256	320,518	1,661,042	199,562	(88.0)%	210,776	5.6 %
229 Code Administration	1,267,810	1,308,687	1,518,446	1,601,242	5.5 %	1,713,543	7.0 %
Total Expenditures	$ 2,397,260	$ 1,749,548	$ 3,324,488	$ 1,950,804	(41.3)%	$ 2,074,319	6.3 %

[4] One Code Compliance Officer position was deleted and a Code Compliance Project Coordinator was added in 2023 due to a department reorganization.

[5] Oversight of Animal Control was moved to the Police Department mid-year 2023.

[6] Code Administration funds .78 FTE's in Environmental Planning (021) and 1.00 FTE in Neighborhood Development (124) and has 1.00 FTE funded by Neighborhood Development (124), 2.00 positions funded by Clean City (136) from 2022-2024 (1.05 position for 2025-2026), .51 FTE's funded by Stormwater, 1.05 FTE's funded by Wastewater (473), .55 FTE's by Water (474), and .15 FTE's by Irrigation (475).

[7] This function moved to Police in 2023.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 996,700	$ 963,156	$ 1,060,018	$ 1,120,665	5.7 %	$ 1,188,792	6.1 %
200 Personnel Benefits	421,460	373,441	411,412	437,974	6.5 %	461,180	5.3 %
Sub-Total Salaries & Benefits	1,418,160	1,336,597	1,471,430	1,558,639	5.9 %	1,649,972	5.9 %
300 Supplies for Consumption & Resale	45,136	26,914	35,700	27,500	(23.0)%	27,500	— %
400 Services & Pass-Through Payments	933,964	386,037	1,817,358	364,665	(79.9)%	396,848	8.8 %
Total Expenditures	$ 2,397,260	$ 1,749,548	$ 3,324,488	$ 1,950,804	(41.3)%	$ 2,074,320	6.3 %

EXPLANATORY NARRATIVE

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

Expenditures were used solely for the salary of two Animal Control Officers, which were funded by the .3% Criminal Justice Sales Tax account. This function was moved to the Police Department in 2023. Any remaining expenses for 2023 will be moved by journal entry once all transactions are final.

223 Animal Control/Crim Just .3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 53,079	$ —	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	35,444	—	—	—	n/a	—	n/a
300 Supplies for Consumption & Resale	6,173	—	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	11,689	7,718	—	—	n/a	—	n/a
Total Expenditures	$ 106,385	$ 7,718	$ —	$ —	n/a	$ —	n/a

Animal Control - 223

This function supported Animal Control (salaries and wages are contained in the Criminal Justice Sales Tax 0.3% function). The main expenditure was the contract with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds. This function was moved to the Police Department in 2023.

223 Animal Control	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 199,278	$ —	$ —	$ —	n/a	$ —	n/a

Dangerous Buildings - 225

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

225 Dangerous Buildings	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 43,532	$ 112,625	$ 145,000	$ 150,000	3.4 %	$ 150,000	— %

Permits / Licenses - 226

Included in these expenditures are a portion of the Permit Technicians and Permit Technician supervision within the division. Also provided is administrative support for the Code Inspectors, Code Compliance Officers, and Board of Appeals, as well as acting as the City's Complaint Center. This function is charged with administration of Title 5 of the Yakima Municipal Code, which includes the licenses in the following chart.

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
Side Sewer Installer	Sign Company Licenses
Public Dance Permits	Special Event Permits
Banner Permits	Closing Out Sales
Sightseeing Vehicles	Noise Permits

226 Permits/Licenses	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 100,202	$ 81,600	$ 106,965	$ 113,764	6.4 %	$ 121,878	7.1 %
200 Personnel Benefits	34,599	32,074	46,152	40,273	(12.7)%	42,547	5.6 %
400 Services & Pass-Through Payments	645,456	206,845	1,507,925	45,525	(97.0)%	46,351	1.8 %
Total Expenditures	$ 780,257	$ 320,519	$ 1,661,042	$ 199,562	(88.0)%	$ 210,776	5.6 %

Code Administration - 229

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

229 Code Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 843,421	$ 881,556	$ 953,053	$ 1,006,901	5.7 %	$ 1,066,913	6.0 %
200 Personnel Benefits	351,417	341,368	365,259	397,700	8.9 %	418,632	5.3 %
300 Supplies for Consumption & Resale	38,963	26,913	35,700	27,500	(23.0)%	27,500	— %
400 Services & Pass-Through Payments	34,009	58,849	164,434	169,140	2.9 %	200,498	18.5 %
Total Expenditures	$ 1,267,810	$ 1,308,686	$ 1,518,446	$ 1,601,241	5.5 %	$ 1,713,543	7.0 %

Dedicated Revenue

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

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
31 Taxes	$ 34,833	$ 117,471	$ 225,000	$ 200,000	(11.1)%	$ 200,000	— %
32 Licenses & Permits	1,130,031	1,301,245	1,009,150	1,093,000	8.3 %	1,113,000	1.8 %
34 Charges for Goods & Services	433,062	574,283	531,850	553,850	4.1 %	570,350	3.0 %
Total Dedicated Revenue	$ 1,597,926	$ 1,992,999	$ 1,766,000	$ 1,846,850	4.6 %	$ 1,883,350	2.0 %

PLANNING - 210

GENERAL FUND

Director of Community Development **Bill Preston**
Planning Manager **Trevor Martin**

DEFINITION

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

- Current Planning
  - Zoning Review (Type 1, 2, 3; Rezone; Modification; etc.).
  - Pre-Application Consultations.
  - Subdivision Review (Short Plat, Long Plat, Boundary Line Adjustment).
  - Environmental Review (State Environmental Policy Act, Critical Area, Shorelines).
  - Annexation.
- Long Range Planning
  - Comprehensive Plan Amendment and Rezone applications.
  - Housing Action Plan Implementation.
  - Yakima Municipal Code (YMC) updates to Title 15 (Zoning), Title 14 (Subdivision), Title 17 (Shorelines), Title 16 (Administration of Development Permit Regulations), and Ch. 6.88 (Environmental).
- Development Services Team
  - Weekly meetings with representatives from Codes, Engineering, Water, Wastewater, etc.
  - Free Pre-Application meetings with potential developers.
- Commission/Committee staffing
  - Planning Commission.
  - Historic Preservation Commission.
  - Tree Board.
  - Hearing Examiner.

ACCOMPLISHMENTS

A Resilient Yakima

- Assisted with permitting and economic development functions
- Streamlined Type 1 Reviews
- Processed infrastructure development applications

GOALS

A Resilient Yakima

- Streamline Type 2 Review process
- Have a fully staffed Planning Division to meet budgeted expectations
- Develop a regional planning approach
- Identify policy changes to utilize existing software to improve online application processes

A Thriving Yakima

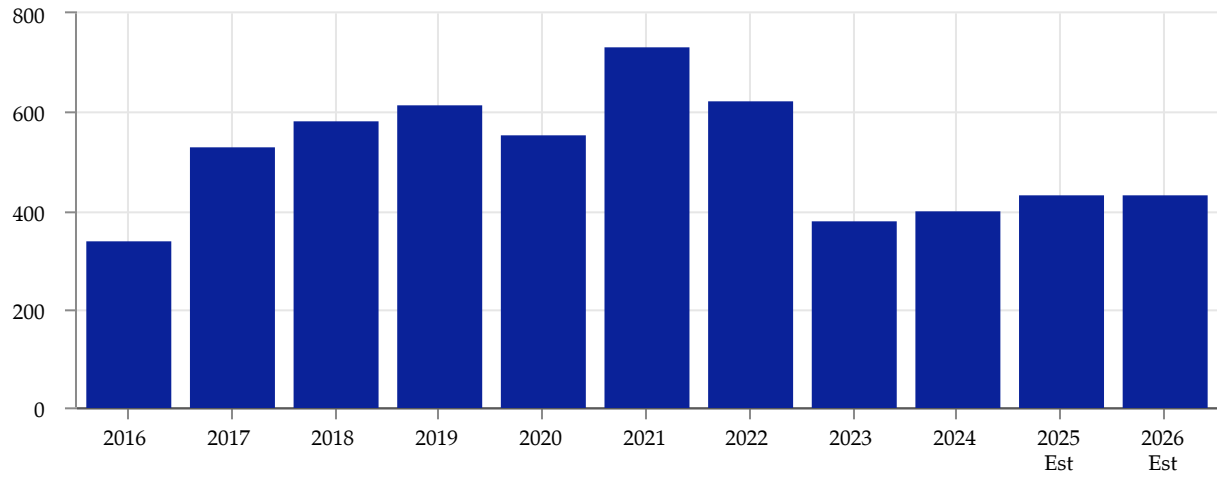
- Increase community participation through planning process/Planning Commission
- Work with local non-profit and market-rate housing developers to identity new and creative solutions to streamline the housing development process.

An Engaged Yakima

- Foster community engagement through the Comprehensive Plan update
- Continue HAP implementation tasks currently under review by the Planning Commission – mixed-use development, streamlined permitting, micro-retail and flexible spaces.
- Revise and update the Downtown Plan.
- Actively participate in the County's Population Projection and Urban Growth Area Update process.

Function(s): 213, 216 & 219.

LAND USE APPLICATIONS BY YEAR



PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Permit Type / Description					
Administrative Adjustment	32	21	16	16	16
Annexation	2	—	1	1	1
Appeal to City Council	1	—	1	—	—
Appeal to Hearing Examiner	1	—	1	1	1
Block Party	1	1	1	—	—
Class 1 Review	71	61	80	85	85
Class 2 Review	40	46	36	40	40
Class 3 Review	3	8	7	8	8
Comprehensive Plan Amendment	1	1	4	5	5
Critical Areas Review	24	24	14	15	15
Development Agreement	—	—	1	1	1
Extension of Zoning or Subdivision Approval	1	5	3	3	3
Final Binding Site Plan	—	—	—	1	1
Final Long Plat	3	1	2	3	3
Final Short Plat	9	7	8	10	10
Historic Preservation	2	4	1	1	1
Home Occupation Class 1	199	—	—	—	—
Long Rage/Special Project	—	—	1	1	1

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Modification	37	41	39	41	41
Non-Conforming Use / Structure	—	3	2	1	1
Planned Development	1	—	1	1	1
Pre-Application Development Services Team Meeting	31	26	29	32	32
Preliminary Binding Site Plan	—	1	1	1	1
Preliminary Long Plat	6	3	5	5	5
Preliminary Short Plat	9	11	10	11	11
Rezone	1	2	2	3	3
Right of Way Vacation	2	2	2	2	2
SEPA Environmental Review	21	13	17	20	20
Shoreline Development Permit, Variance or Condition Use	1	1	1	2	2
Shoreline Exemption	3	2	3	3	3
Short Plat Exemption	28	19	24	25	25
Special Event Permit Application	38	36	37	40	40
Text Amendment	2	1	2	1	1
Traffic Concurrency Review	11	12	12	14	14
Variance	1	2	2	2	2
Wireless Communication Facility / Cell Tower	21	16	19	20	20
Zoning Verification Letter	23	13	18	20	20
Total	626	383	403	435	435

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1150	Director of Community Development	1.00	1.00	1.00	1.00	1.00
1254	Planning Manager	1.00	1.00	1.00	1.00	1.00
3312	Planning Technician	1.00	1.00	1.00	1.00	1.00
3320	Community Development Specialist [1]	1.00	—	—	—	—
3321	Associate Planner [1]	—	1.00	1.00	1.00	1.00
3322	Senior Planner	2.00	2.00	2.00	2.00	2.00
11601	Admin Asst. for Community Development	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		7.00	7.00	7.00	7.00	7.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
213 Land Use Regulation	$ 25,482	$ 37,725	$ 35,000	$ 35,000	— %	$ 35,000	— %
216 Comprehensive Planning	485,474	431,618	626,912	843,959	34.6 %	869,232	3.0 %
219 Administration	199,613	181,404	197,406	214,429	8.6 %	231,213	7.8 %
Total Expenditures	$ 710,569	$ 650,747	$ 859,318	$ 1,093,388	27.2 %	$ 1,135,445	3.8 %

[1] A Community Development Specialist was replaced with an Associate Planner due to a mid-year reorganization in 2021.
[2] The equivalent of .78 FTE's are funded by Codes (220).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 453,934	$ 422,461	$ 571,130	$ 602,646	5.5 %	$ 648,166	7.6 %
200 Personnel Benefits	163,842	150,821	161,241	197,754	22.6 %	209,674	6.0 %
Sub-Total Salaries & Benefits	617,776	573,282	732,371	800,400	9.3 %	857,840	7.2 %
300 Supplies for Consumption & Resale	1,806	1,768	2,325	2,850	22.6 %	2,850	— %
400 Services & Pass-Through Payments	90,987	75,697	124,623	290,137	132.8 %	274,755	(5.3)%
Total Expenditures	$ 710,569	$ 650,747	$ 859,319	$ 1,093,387	27.2 %	$ 1,135,445	3.8 %

EXPLANATORY NARRATIVE

Land Use Regulation - 213

This line item provides a single regulatory hearing system for the City of Yakima. The Hearing Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues as authorized by adopted City ordinances. The Hearing Examiner and the Hearing Examiner pro tem are retained through four-year professional services contracts.

213 Land Use Regulation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 25,482	$ 37,725	$ 35,000	$ 35,000	— %	$ 35,000	— %

Comprehensive Planning - 216

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

216 Comprehensive Planning	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 303,287	$ 282,247	$ 424,187	$ 444,820	4.9 %	$ 477,820	7.4 %
200 Personnel Benefits	117,610	110,940	120,217	151,361	25.9 %	160,642	6.1 %
300 Supplies for Consumption & Resale	1,806	1,679	2,025	2,400	18.5 %	2,400	— %
400 Services & Pass-Through Payments	62,770	36,752	80,484	245,378	204.9 %	228,371	(6.9)%
Total Expenditures	$ 485,473	$ 431,618	$ 626,913	$ 843,959	34.6 %	$ 869,233	3.0 %

Administration - 219

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

219 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 150,646	$ 140,214	$ 146,944	$ 157,826	7.4 %	$ 170,347	7.9 %
200 Personnel Benefits	46,233	39,881	41,024	46,394	13.1 %	49,032	5.7 %
300 Supplies for Consumption & Resale	—	88	300	450	50.0 %	450	— %
400 Services & Pass-Through Payments	2,734	1,221	9,139	9,759	6.8 %	11,384	16.7 %
Total Expenditures	$ 199,613	$ 181,404	$ 197,407	$ 214,429	8.6 %	$ 231,213	7.8 %

Dedicated Revenue

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

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
32 Licenses & Permits	$ 4,770	$ 8,660	$ 12,000	$ 7,500	(37.5)%	$ 7,500	— %
34 Charges for Goods & Services	117,075	212,696	200,000	200,000	— %	200,000	— %
Total Dedicated Revenues	$ 121,845	$ 221,356	$ 212,000	$ 207,500	(2.1)%	$ 207,500	— %

ENGINEERING - 700

GENERAL FUND

Director of Community Development — **Bill Preston**
City Engineer — **Vacant**

DEFINITION

The Engineering Division is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for state, federal, and locally funded construction projects, local improvement districts and private development projects. Other services provided by this division include determining and acquiring right-of-way needs for public infrastructure projects; coordinating and supervising work of private developers; providing inspection services on public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; administering the Right of Way (ROW) use and street cut permitting program, and providing administrative and technical engineering assistance to other divisions within the City.

This department oversees projects in a number of funds, including but not limited to the following: ARPA Fiscal Recovery Fund (180), Yakima Revenue Development Area (323), REET 1 (342), REET 2 (343), Transportation Benefit District (344), Street Overlay and Reconstruction (346), and portions of the Environmental Fund (555). In addition to those capital funds managed by the division, staff provides services for several capital projects for other City departments and Federal Aid contract administration assistance to adjacent communities from time to time.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed transportation projects including Cowiche Canyon Trail, Nob Hill Rehab 4th Ave to 15th Ave, Russel Lane
- Actively working on the design for 15 new projects
- Received $333,000 for Naches River Trolley Bridge
- Received $1,571,000 for Nob Hill Blvd Rehab 28th Ave to 40th Ave.
- Received $691,000 for 88th Ave Sidewalks.
- Assisted with project management for the MLK Pool and other Division projects

An Engaged Yakima

- Assisted other City departments: Henry Beauchamp Roof, Transit Study, Convention Center , Community Center HVAC, YPD facility improvements, various Parks projects, Yakima YPD, and Yakima Trolleys.

GOALS

A Resilient Yakima

- Complete environmental cleanup of Tiger Oil N 1st Street and Tiger Oil Nob Hill sites.
- Work with the Bike/Pedestrian Committee to improve multi-modal transportation within the City.
- Leverage local dollars for state and federal funding grants.
- Restructure the Engineering Division staffing to improve project delivery.

Function(s): 700.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1271	City Engineer	1.00	1.00	1.00	1.00	1.00
3120	Design Engineer [1]	2.00	2.00	1.00	1.00	1.00
4141	Construction Inspector	1.00	1.00	1.00	1.00	1.00
4622	Traffic Technician II [2]	—	—	—	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00	1.00	1.00
10601	Engineering Contracts Specialist	1.00	1.00	1.00	1.00	1.00
11101	Construction Supervisor	1.00	1.00	1.00	1.00	1.00
11103	Supervising Traffic Engineer	1.00	1.00	1.00	1.00	1.00
11104	Senior Engineer	1.00	1.00	1.00	1.00	1.00
Total Personnel [3]		9.00	9.00	9.00	9.00	9.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
700 Engineering	$ 848,902	$ 984,446	$ 1,018,030	$ 1,036,878	1.9 %	$ 1,096,463	5.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 543,864	$ 644,500	$ 666,290	$ 682,603	2.4 %	$ 707,630	3.7 %
200 Personnel Benefits	212,469	226,038	228,251	251,127	10.0 %	271,923	8.3 %
Sub-Total Salaries & Benefits	756,333	870,538	894,541	933,730	4.4 %	979,553	4.9 %
300 Supplies for Consumption & Resale	11,545	12,219	13,900	17,500	25.9 %	14,615	(16.5)%
400 Services & Pass-Through Payments	81,025	101,690	109,589	85,647	(21.8)%	102,295	19.4 %
Total Expenditures	$ 848,903	$ 984,447	$ 1,018,030	$ 1,036,877	1.9 %	$ 1,096,463	5.7 %

EXPLANATORY NARRATIVE

Engineering - 700

This function is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for construction projects with the flexibility to engage professional services on an as needed basis, rather than through staff positions. Staff time is charged to numerous public and private projects. Public project funds can be used only for staff time that is directly related to the planning design and construction management of the project. Private developers pay design review and inspection fees that benefit the General Fund.

[1] One Design Engineer was deleted mid-year 2023 due to budget constraints.

[2] A Transportation Tech II was brought on mid-year 2024 to provide data collection and analysis for transportation and development projects, and to assist the Traffic Engineer with traffic control plans, traffic calming, traffic counts and other items.

[3] The equivalent of .74 FTE's are funded by Stormwater (441), .96 by Wastewater (473), and .91 by Water (474). Engineering funds .05 FTE in Public Works (560).

700 Engineering	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 543,865	$ 644,501	$ 666,290	$ 682,603	2.4 %	$ 707,630	3.7 %
200 Personnel Benefits	212,469	226,038	228,251	251,127	10.0 %	271,923	8.3 %
300 Supplies for Consumption & Resale	11,545	12,219	13,900	17,500	25.9 %	14,615	(16.5)%
400 Services & Pass-Through Payments	81,024	101,689	109,589	85,647	(21.8)%	102,295	19.4 %
Total Expenditures	$ 848,903	$ 984,447	$ 1,018,030	$ 1,036,877	1.9 %	$ 1,096,463	5.7 %

Dedicated Revenue

These revenues are charges for services provided to capital projects, along with sale of plans & specifications and assessments.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
34 Charges for Goods & Services	$ 147,275	$ 212,782	$ 212,000	$ 164,000	(22.6)%	$ 164,000	— %

STREET OVERLAY & CONSTRUCTION - 346

Director of Community Development **Bill Preston**
City Engineer **Vacant**

DEFINITION
The Street Overlay and Reconstruction Fund is used for street infrastructure projects listed in the Six Year Transportation Improvement Program (STIP).

The primary ongoing revenue in this fund is from grant reimbursements, while the remaining funding is a result of gas tax funds. The amount and time of receipt is dependent on project approval and construction progress of each individual project, as the majority of grants are paid as a reimbursement of expenses. Generally, eligible expenditures are only reimbursed if they occur after a grant award date, consequently, grants must be applied for and awarded before major work can commence.

As documented work is completed on each phase of a project (using City funds), Finance follows-up with a reimbursement request, and when received, these funds are then placed back into the Street Overlay and Reconstruction Fund for future use on other projects.

Many grants have a requirement for local funding, also termed matching funds, which require that the City pay a percentage or dollar amount of the total project from their funds. Local funding can include just about any project related expense incurred by the City/County, including time spent by consultants, City/County engineers, street personnel, equipment, etc. These charges must be documented as required for reimbursement.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed Russell Lane – construction of new roadway.
- Cowiche Canyon trail – construction of approximately 1 mile of gravel pedestrian path.
- Nob Hill Blvd. Rehab 4th Ave to 15th Ave. – grind and overlay.

GOALS

A Resilient Yakima

- Projects expected to begin construction in 2025 include: 34th Ave/Fruitvale Blvd Roundabout, Northside Alley Paving, Nob Hill Rehab 28th Ave to 40th Ave., 3rd Ave & Division Signal and others
- Continue the design for the 6th Ave Rehab, 40th & Fruitvale Roundabout, 72nd & Washington Roundabout, and others
- Submit for grants as funding becomes available for eligible projects.

Function(s): 715, 809, 814, 877, 885 & 886.

BUDGET SUMMARY

		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function								
715	Streets Capital	$ 4,062,110	$ 5,187,826	$ 13,168,908	$ 26,579,166	101.8 %	$ 19,391,192	(27.0)%
809	SIED Airport Road Debt Service	58,090	58,090	—	—	n/a	—	n/a
814	SIED River Road Debt Service	62,800	62,800	62,800	62,800	— %	62,800	— %
877	SIED 2016 Spring Cr/SOZO DS Ph1	106,197	106,197	106,197	106,197	— %	106,197	— %
885	SIED 2021 Spring Cr/SOZO DS Ph2	—	117,289	117,289	117,289	— %	117,289	— %
886	SIED 2022 Russell Ln Debt Service	—	—	—	—		77,678	
Total Expenditures		4,289,197	5,532,202	13,455,194	26,865,452	99.7 %	19,755,156	(26.5)%
Revenues by Element								
31	Taxes	392,522	605,782	697,006	2,425,266	248.0 %	2,505,491	3.3 %
33	Intergovernmental Revenues	4,000,497	4,613,343	11,532,477	24,299,517	110.7 %	17,223,165	(29.1)%
34	Charges for Goods & Services	—	—	200,000	—	(100.0)%	—	n/a
36	Miscellaneous Revenues	346,159	111,063	51,000	50,000	(2.0)%	50,000	— %
39	Other Financing Sources (Uses)	—	728,500	—	—	n/a	—	n/a
~	Transfers In	62,800	62,800	62,800	62,800	— %	62,800	— %
Total Revenues		4,801,978	6,121,488	12,543,283	26,837,583	114.0 %	19,841,456	(26.1)%
Fund Balance								
	Beginning Balance	2,206,592	2,719,374	3,308,660	2,396,749	(27.6)%	2,368,880	(1.2)%
	Revenues less Expenditures	512,781	589,286	(911,911)	(27,869)	(96.9)%	86,300	(409.7)%
Ending Balance		$ 2,719,373	$ 3,308,660	$ 2,396,749	$ 2,368,880	(1.2)%	$ 2,455,180	3.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 8,128	$ 21	$ —	$ —	n/a	$ —	n/a
400	Services & Pass-Through Payments	206,504	65,420	299,408	780,899	160.8 %	662,227	(15.2)%
600	Capital Outlays	3,847,478	5,122,385	12,869,500	25,798,267	100.5 %	18,728,965	(27.4)%
700	Debt Service Principal	193,041	260,989	240,508	247,213	2.8 %	254,111	2.8 %
800	Debt Service Interest & Issuance	34,046	83,387	45,778	39,073	(14.6)%	109,853	181.1 %
Total Expenditures		$ 4,289,197	$ 5,532,202	$ 13,455,194	$ 26,865,452	99.7 %	$ 19,755,156	(26.5)%

EXPLANATORY NARRATIVE

Streets Capital - 715

The Arterial Street Project element consisted of all projects done by the City within the public right of way. Funding slated to be spent on projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget Summary section for further information.

715	Streets Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 8,128.00	$ 21.00	$ —	$ —	n/a	$ —	n/a
400	Services & Pass-Through Payments	206,504	65,420	299,408	780,899	160.8 %	662,227	(15.2)%
600	Capital Outlays	3,847,478	5,122,385	12,869,500	25,798,267	100.5 %	18,728,965	(27.4)%
Total Expenditures		$ 4,062,110	$ 5,187,826	$ 13,168,908	$ 26,579,166	101.8 %	$ 19,391,192	(27.0)%

SIED Airport Road Debt Service - 809

This grant/loan was obtained by the City to reconstruct and realign Airport Lane and extend 21st Avenue. The City received $307,000 from a grant and $307,000 in a loan. This 6-year loan matured in 2023.

809 SIED Airport Road Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 55,355	$ 56,706	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	2,734	1,384	—	—	n/a	—	n/a
Total Expenditures	$ 58,089	$ 58,090	$ —	$ —	n/a	$ —	n/a

SIED River Road Debt Service - 814

This grant/loan was obtained by the City for engineering, design and reconstruction of River Road to support the YMCA aquatics center.

814 SIED River Road Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 46,779	$ 48,534	$ 50,354	$ 52,242	3.7	$ 54,201	3.7
800 Debt Service Interest & Issuance	16,021	14,266	12,446	10,558	(15.2)	8,599	(18.6)
Total Expenditures	$ 62,800	$ 62,800	$ 62,800	$ 62,800	—	$ 62,800	—

SIED 2016 Spring Creek/SOZO Debt Service, Phase 1 - 877

This $1.8 million County grant/loan was obtained to reconstruct and widen the streets providing access to the SOZO Sports Complex.

877 SIED 2016 Spring Creek DS, Ph 1	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 90,906	$ 93,292	$ 95,741	$ 98,255	2.6 %	$ 100,834	2.6 %
800 Debt Service Interest & Issuance	15,291	12,905	10,456	7,942	(24.0)%	5,363	(32.5)%
Total Expenditures	$ 106,197	$ 106,197	$ 106,197	$ 106,197	— %	$ 106,197	— %

SIED 2021 Spring Creek/SOZO Debt Service, Phase 2- 885

This debt service was for Frontage Road, which provides access to the SOZO Sports Complex.

885 SIED 2021 Spring Creek DS, Ph 2	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ —	$ 62,456	$ 94,413	$ 96,716	2.4 %	$ 99,077	2.4 %
800 Debt Service Interest & Issuance	—	54,832	22,876	20,572	(10.1)%	18,213	(11.5)%
Total Expenditures	$ —	$ 117,288	$ 117,289	$ 117,288	— %	$ 117,290	— %

SIED 2022 Russell Lane Debt Service - 886

This project will construct a signal and realign the roadway at the intersection of Russell Lane and S. 1st Street. Work includes base course, drainage, paving, curb, gutter, sidewalk, and signal.

886 SIED 2022 Russell Ln Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
800 Debt Service Interest & Issuance	$ —	$ —	$ —	$ —	n/a	$ 77,678	n/a

Revenue

Revenues is detailed in the following charts.

GENERAL REVENUES

Fund 142 Revenues	2025 Projected	2026 Projected
Transfer-TBD	$ 62,800	$ 62,800
Property Taxes	2,425,266	2,505,491
Federal Grants	650,000	228,000
Federal Highway Administration	14,906,415	6,100,000
Dept. of Transportation (DOT	3,866,000	4,416,965
Transportation Improvement Board (TIB)	3,789,102	5,915,200
Capital Improvement Gas Tax	559,000	563,000
SIED Grant - Yakima County	529,000	—
Street Assessments	50,000	50,000
Total	$ 26,837,583	$ 19,841,456

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 2,206,592	$ 2,719,374	$ 3,308,660	$ 2,396,749	(27.6)%	$ 2,368,880	(1.2)%
31	Taxes	392,522	605,782	697,006	2,425,266	248.0 %	2,505,491	3.3 %
33	Intergovernmental Revenues	4,000,497	4,613,343	11,532,477	24,299,517	110.7 %	17,223,165	(29.1)%
34	Charges for Goods & Services	—	—	200,000	—	(100.0)%	—	n/a
36	Miscellaneous Revenues	346,159	111,063	51,000	50,000	(2.0)%	50,000	— %
39	Other Financing Sources (Uses)	—	728,500	—	—	n/a	—	n/a
~	Transfers In	62,800	62,800	62,800	62,800	— %	62,800	— %
Total		$ 7,008,570	$ 8,840,862	$ 15,851,943	$ 29,234,332	84.4 %	$ 22,210,336	(24.0)%

TRANSPORTATION BENEFIT DISTRICT - 344

Director of Community Development **Bill Preston**
City Engineer **Vacant**

DEFINITION

The City of Yakima established a Transportation Benefit District (TBD) for the purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the boundaries of the City as of 2017. The City Council also established an annual vehicle fee in the amount of twenty dollars ($20.00) for the purpose of preserving, maintaining, operating, construction, or reconstructing the transportation infrastructure and funding transportation improvements that have been identified in the approved project list.

The project list contains both sidewalk and road improvements that will increase public safety. The identified projects span over a 20-year period based on projected funding and were selected and approved by City Council.

ACCOMPLISHMENTS

A Resilient Yakima

- Began work on North 1st St. Revitalization Phase 3 in 2024.
- Completed the Nob Hill Blvd./Fair Ave. Intersection right-of-way without utilizing TBD funds.
- Began the design for the 6th Ave Rebuild
- Received State funding for the 88th Ave. Sidewalk project freeing up those funds for other TBD projects.
- Completed the Mead Ave. Sidewalk Project (27th Ave. to 28th Ave.) right-of-way acquisition.
- Completed the Russell Lane Rebuild in 2024.
- Began design for 3rd & Division Signal installation.

GOALS

A Resilient Yakima

- Complete the North 1st St. Revitalization Phase 3 construction in 2025.
- Begin 6th Ave Rebuild environmental
- Complete 3rd Ave/Division Ave signal in 2025.

Function(s): 717.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
717 Capital Improvement	$ 563,671	$ 747,313	$ 1,999,235	$ 2,759,561	38.0 %	$ 1,071,984	(61.2)%
Revenues by Element							
31 Taxes	1,779,267	1,677,033	1,700,000	1,700,000	— %	1,700,000	— %
Fund Balance							
Beginning Balance	3,066,264	4,281,860	5,211,580	4,912,345	(5.7)%	3,852,784	(21.6)%
Revenues less Expenditures	1,215,596	929,720	(299,235)	(1,059,561)	254.1 %	628,016	(159.3)%
Ending Balance	$ 4,281,860	$ 5,211,580	$ 4,912,345	$ 3,852,784	(21.6)%	$ 4,480,800	16.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 4,983	$ 2,307	$ 36,435	$ 6,761	(81.4)%	$ 9,184	35.8 %
600 Capital Outlays	495,887	682,206	1,900,000	2,690,000	41.6 %	1,000,000	(62.8)%
~ Transfers Out	62,800	62,800	62,800	62,800	— %	62,800	— %
Total Expenditures	$ 563,670	$ 747,313	$ 1,999,235	$ 2,759,561	38.0 %	$ 1,071,984	(61.2)%

EXPLANATORY NARRATIVE

Capital Improvement - 717

Projects included in the Transportation Benefit District (TBD) project list, funded by the TBD, include North 1st St Revitalization, 6th Ave roadway improvements and numerous sidewalk projects are scheduled through 2028.

717 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 4,983	$ 2,307	$ 36,435	$ 6,761	(81.4)%	$ 9,184	35.8 %
600 Capital Outlays	495,887	682,206	1,900,000	2,690,000	41.6 %	1,000,000	(62.8)%
~ Transfers Out	62,800	62,800	62,800	62,800	— %	62,800	— %
Total Expenditures	$ 563,670	$ 747,313	$ 1,999,235	$ 2,759,561	38.0 %	$ 1,071,984	(61.2)%

Revenue

This function is currently funded by Transportation Benefit District (TBD) taxes, consisting of the City Council approved $20 car tab fee.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 3,066,264	$ 4,281,860	$ 5,211,580	$ 4,912,345	(5.7)%	$ 3,852,784	(21.6)%
31 Taxes	1,779,267	1,677,033	1,700,000	1,700,000	— %	1,700,000	— %
Total	$ 4,845,531	$ 5,958,893	$ 6,911,580	$ 6,612,345	(4.3)%	$ 5,552,784	(16.0)%

YAKIMA REVENUE DEVELOPMENT AREA - 323

Director of Community Development — **Bill Preston**
City Engineer — **Vacant**

DEFINITION

The Yakima Revenue Development Area (YRDA) fund was established in 2011 for the revenue and expenditure activity relating to the infrastructure improvements made to the Cascade Mill Redevelopment area, primarily with State Local Infrastructure Financing Tool (LIFT) funding. In 2021, the City of Yakima removed the Municipal Solid Waste (MSW) and wood waste under the street corridor of Bravo Company Boulevard. Project bids and contracts were executed in fourth quarter of 2020 for the MSW removal project in the roadway corridor. Future projects include street construction and remediation of the remaining MSW in the former landfill. The City is participating with Yakima County in a regional evaluation of the new streets in the City and Yakima County under the National Environmental Policy Act (NEPA). The Final NEPA document is scheduled for completion in early 2025, which will allow for street construction. The City is working closely with the State Department of Ecology related to options for environmental clean-up as part of the Agreed Order process for the remaining landfill.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the design of Bravo Company Blvd. for Phase 1 and 2.
- Began work on a sewer trunk line along the west side of I-82 through the Mill Site.

GOALS

A Resilient Yakima

- Complete the E-W Corridor NEPA in 2025.
- Construct Bravo Company Blvd. Phase 1 in 2025
- Receive another $1 million in LIFT funding in 2025 & 2026.
- Receive additional federal or state funding for Bravo Co Blvd Phase 1.

Function(s): 701 & 801.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
701 Contracted Services	$ 672,117	$ 563,936	$ 644,575	$ 11,076,544	n/a	$ 3,033,043	(72.6)%
801 Yakima County SIED (LIFT)	18,005	31,813	17,756	3,825	(78.5)%	—	(100.0)%
Total Expenditures	690,122	595,749	662,331	11,080,369	n/a	3,033,043	(72.6)%
Revenues by Element							
31 Taxes	1,000,000	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
33 Intergovernmental Revenues	—	5,842	12,500	787,500	n/a	2,200,000	179.4 %
34 Charges for Goods & Services	—	5,191	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	—	—	8,000,000	n/a	—	(100.0)%
~ Transfers In	—	—	1,000,000	—	(100.0)%	—	n/a
Total Revenues	1,000,000	1,011,033	2,012,500	9,787,500	386.3 %	3,200,000	(67.3)%

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	20,664	330,542	745,825	2,095,994	181.0 %	803,126	(61.7)%
Revenues less Expenditures	309,878	415,284	1,350,169	(1,292,869)	(195.8)%	166,957	(112.9)%
Ending Balance	$ 330,542	$ 745,826	$ 2,095,994	$ 803,125	(61.7)%	$ 970,083	20.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 17,480	$ 22,609	$ 149,575	$ 159,366	6.5 %	$ 158,043	(0.8)%
600 Capital Outlays	654,637	541,327	495,000	10,745,000	n/a	2,875,000	(73.2)%
800 Debt Service Interest & Issuance	18,005	31,813	17,756	3,825	(78.5)%	—	(100.0)%
~ Transfers Out	—	—	—	172,178	n/a	—	(100.0)%
Total Expenditures	$ 690,122	$ 595,749	$ 662,331	$ 11,080,369	n/a	$ 3,033,043	(72.6)%

EXPLANATORY NARRATIVE

Contracted Services - 701

The City is using the Local Infrastructure Finance Tool (LIFT) to finance the infrastructure improvements and environmental cleanup in the Revenue Development Area (RDA). The City is allotted a share of state sales and property tax revenue to finance a portion of the improvements. LIFT funds must be matched 1:1 for reimbursement using non-state sourced funds (local, private or Federal) LIFT financing can be used to pay debt service for bonds incurred for allowable improvements.

701 Contracted Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 17,480	$ 22,610	$ 149,575	$ 159,366	6.5 %	$ 158,043	(0.8)%
600 Capital Outlays	654,637	541,327	495,000	10,745,000	n/a	2,875,000	(73.2)%
~ Transfers Out	—	—	—	172,178	n/a	—	(100.0)%
Total Expenditures	$ 672,117	$ 563,937	$ 644,575	$ 11,076,544	n/a	$ 3,033,043	(72.6)%

Yakima County SIED - 801

Yakima County issued an SIED grant/loan in the beginning of 2021 for the Cascade Mill Redevelopment project.

801 Yakima County SIED	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
800 Debt Service Interest & Issuance	$ 18,005	$ 31,813	$ 17,756	$ 3,825	(78.5)%	$ —	(100.0)%

Revenue

Regular revenues consist of a state sales tax credit of up to $1.0 million annually, depending on the prior year match, and an allocation of investment interest. Intergovernmental revenues consist of a Washington State Department of Ecology grant along with the contribution from City utilities for the sewer line extension along I-82. The $8.0 million budgeted in 2025 is for a bond or an interfund loan, which will be necessary to complete the construction of Bravo Co Blvd. Phase 1.

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 20,664	$ 330,542	$ 745,825	$ 2,095,994	181.0 %	$ 803,126	(61.7)%
31	Taxes	1,000,000	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
33	Intergovernmental Revenues	—	5,842	12,500	787,500	n/a	2,200,000	179.4 %
34	Charges for Goods & Services	—	5,191	—	—	n/a	—	n/a
39	Other Financing Sources (Uses)	—	—	—	8,000,000	n/a	—	(100.0)%
~	Transfers In	—	—	1,000,000	—	(100.0)%	—	n/a
Total		$ 1,020,664	$ 1,341,575	$ 2,758,325	$ 11,883,494	330.8 %	$ 4,003,126	(66.3)%

NEIGHBORHOOD DEVELOPMENT - 124

Director of Community Development **Bill Preston**

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 (LMI) neighborhoods and individuals in the areas of housing, living environment, and economic opportunities. ONDS has maintained fiscal sustainability in administering these program funds.

The two programs have a combined strategic planning process and document known as the Consolidated Plan, which must be completed every five years. Included in the Consolidated Plan, and added each year after, is an Annual Action Plan that contains the specific activities that will be undertaken in the coming year using CDBG and HOME funds. The format and content of the five-year Consolidated Plan and Annual Action Plans are largely dictated by HUD regulations.

It is the mission of the City of Yakima Office of Neighborhood Development Services to help provide safe, affordable housing, strengthen viable partnerships, create suitable living environments and expand economic opportunities principally to the low and moderate income neighborhoods and residents of the City.

Programs

The Public Service program is subject to a 15% cap on expenditures, which limits outside funding requests. Public Service commitments within the Public Services allocation include ONDS contracts with Opportunities Industrialization Center (OIC) for management of the Henry Beauchamp Community Center (HBCC) and the Senior/ Disabled Energy Assistance Program.

Through the years HUD has required changes in how the City bills some staff time and other expenditures to administer program delivery. Some items previously charged as programmatic expenses must now be charged as administrative costs. Since the entitlement programs have a maximum that can be charged to this category, it has been necessary at times to pay some of these costs from non-federal sources.

In addition to grant-funded programs, HUD regulations require that cities participating in the Section 108 Loan Program include notice of their participation in the Action Plan. This is because of the provision that CDBG funds provide the final security for repayment of any defaulted Section 108 loan when the city is unable to recover payment from security collateral and personal financial guarantees. The City has no current Section 108 Loans.

This City budget anticipates the future Annual Action Plans for fiscal years 2025 and 2026, which will be the first and second years of our new Consolidated Plan spanning 2025-2029. The Annual Action Plans will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. Entitlement funds are awarded after the first of next year. Because the entitlement awards are estimated in this budget, the CDBG and HOME revenues, along with corresponding expenditures, may be adjusted when the awards are received.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the 2022 and 2023 Annual Consolidated Annual Performance Reports (CAPER).
- Completed the 2023 and 2024 Annual Action Plans (AAP).
- In 2023, processed 271 code compliance cases in low-income neighborhoods, achieving an 87% compliance rate for those cases.

- In 2023-2024, used HOME funds to help Habitat for Humanity acquire and construct homes for low-income families who cooperated with the program to become first-time homeowners.
- In 2023, using HOME funds, helped fund the construction of an additional 16 units to a multifamily housing complex on 16th Avenue for low-income persons, operated by Catholic Charities.
- In 2023, awarded $300,000 of HOME funds to Yakima Housing Authority to help with the construction of a 54-unit multi-family housing complex on Fruitvale Blvd, which has now finished construction.
- In 2023, assisted 56 qualified low-income homeowners with emergency repairs to their homes, including heating and A/C repairs and replacement, electrical panel upgrades, roof repairs and replacement, plumbing and water line repairs and replacement, and wheelchair ramp installation for better long-term accessibility.

GOALS

A Safe & Healthy Yakima

- In partnership with the City of Yakima Public Works department, carry out our sidewalk improvement and streetlight improvement programs in low-income neighborhoods.
- In partnership with the Yakima Housing Authority, Catholic Charities, and/or other community partners, continue to provide HOME funds for affordable housing.
- In partnership with Habitat for Humanity and/or other community partners, continue to provide HOME funds to construct homes for low-income families who are building and buying their first home
- In partnership with OIC, continue to provide funding for the Henry Beauchamp Community Center.
- Assist 60 or more low-income households through our Emergency Home Rehab Program.
- Assist 10 or more low-income families purchase their first home through our First-Time Homebuyer Program.

Function(s): 241 & 242.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Neighborhood Development Programs					
Community Service Programs (Youth Programs) - Contracts	1	2	1	1	1
Paint Program - Homes [1]	—	15	—	8	10
Public Facilities - Facilities	—	1	1	—	—
Elderly/Disabled Rehab Program - Homes	60	56	50	60	60
Fair Housing Counseling					
Landlord/Tenant Referrals/Housing Information (Calls/walk-ins)	1,455	3,400	2,500	2,500	2,500
HOME Program					
First Time Home Ownership Subsidy - Families	2	—	1	10	12

[1] Partnerships with Nonprofit Organizations: throughout the year, ONDS staff works in conjunction with a host of volunteers, including Habitat for Humanity Youth Program, OIC's AmeriCorps, People for People, Work Source, local high school students, local church groups, youth and adult service organizations as well as private citizens to assist with the Senior-Disabled Exterior Paint Program and help with neighborhood yards and alley cleanup.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1253	Neighborhood Development Svc Manager [2]	1.00	1.00	—	—	—
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00	1.00	1.00
5130	Home Remodeling Technician	1.00	1.00	1.00	1.00	1.00
5151	Housing Loan Specialist	1.00	1.00	1.00	1.00	1.00
5156	Grant Financial Specialist	1.00	1.00	1.00	1.00	1.00
11401	Neighborhood Dev Svc Program Supervisor	1.00	1.00	1.00	1.00	1.00
11410	ND Services Operations Supervisor [2]	—	—	1.00	1.00	1.00
Total Personnel [3]		6.00	6.00	6.00	6.00	6.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
241 ONDS Programs	$ 1,377,739	$ 1,425,189	$ 3,170,166	$ 3,691,904	16.5 %	$ 1,206,839	(67.3)%
242 Administration	275,808	113,378	227,748	253,659	11.4 %	268,570	5.9 %
Total Expenditures	1,653,547	1,538,567	3,397,914	3,945,563	16.1 %	1,475,409	(62.6)%
Revenues by Element							
33 Intergovernmental Revenues	1,352,921	1,326,416	3,326,640	4,981,970	49.8 %	2,343,951	(53.0)%
36 Miscellaneous Revenues	470,738	91,491	95,557	72,500	(24.1)%	59,600	(17.8)%
Total revenues	1,823,659	1,417,907	3,422,197	5,054,470	47.7 %	2,403,551	(52.4)%
Fund Balance							
Beginning Balance	1,034,692	1,204,804	1,084,145	1,108,427	2.2 %	2,217,335	100.0 %
Revenues less Expenditures	170,112	(120,660)	24,283	1,108,907	n/a	928,142	(16.3)%
Ending Balance	$ 1,204,804	$ 1,084,144	$ 1,108,428	$ 2,217,334	100.0 %	$ 3,145,477	41.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 384,418	$ 211,648	$ 390,944	$ 418,220	7.0 %	$ 453,518	8.4 %
200 Personnel Benefits	143,417	87,096	170,483	174,817	2.5 %	185,227	6.0 %
Sub-Total Salaries & Benefits	527,835	298,744	561,427	593,037	5.6 %	638,745	7.7 %
300 Supplies for Consumption & Resale	10,917	2,585	5,500	11,000	100.0 %	11,000	— %
400 Services & Pass-Through Payments	1,114,795	1,237,238	2,830,988	3,316,526	17.2 %	800,664	(75.9)%
600 Capital Outlays	—	—	—	25,000	n/a	25,000	— %
Total Expenditures	$ 1,653,547	$ 1,538,567	$ 3,397,915	$ 3,945,563	16.1 %	$ 1,475,409	(62.6)%

[2] The Neighborhood Development Services Manager position was replaced with an ND Services Operations Supervisor mid-year 2023 due to a reorganization.

[3] Neighborhood Development has 1.0 FTE funded by Code Administration (220), and funds 1.0 FTE in Codes. This funding exchange was done due to HUD restrictions on what is considered program costs vs. administration costs.

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 annually or semiannually, as needed.

In accordance to recommendations through HUD's technical assistance, the salary and benefits of each ONDS employee, as reported on each employee's monthly Personnel Activity Report, demonstrate actual time spent delivering approved 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

	2025				2026			
HUD Programs (CDBG)	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202(b)								
Senior/Disabled Rehabilitation	$ 266,789	$ 328,211	$ —	$ 595,000	$ 241,304	$ 353,696	$ —	$ 595,000
Community/Public Services 570.201(e)								
Public Services - OIC of WA	75,000	—	—	75,000	75,000	—	—	75,000
Senior/Disabled Energy Assistance Program	1,000	—	—	1,000	1,000	—	—	1,000
Total Community/Public Services	76,000	—	—	76,000	76,000	—	—	76,000
Administrative CDBG Costs 570.206	—	—	197,887	197,887	—	—	197,990	197,990
Grand Estimated Total	$ 342,789	$ 328,211	$ 197,887	$ 868,887	$ 317,304	$ 353,696	$ 197,990	$ 868,990

. 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.

Any previous year carry forward dollars will be accounted for in the 2025 - 2026 Encumbrance Ordinances. Because entitlement awards are estimated in this budget, the Community Development Block Grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

ONDS Programs - 241

Community Development Block Grant (CDBG) Program

This public service program has a 15.0% cap each year, under which all expenses for public service must be kept. The cap is calculated on 15.0% of current year CDBG entitlement plus 15.0% of prior year program income.

CDBG PROGRAM EXPENDITURE CAP

CDBG #	Program	Public Service
2414110	Community Service	$ 76,000

Homeownership and Opportunity for People Everywhere (HOPE) 3

This program is dedicated to the use of program income received from the HOPE 3 Grant for affordable housing and ownership to low and moderate income families. Part of the process of assessing low- to moderate-income families and their ability to make their monthly loan payments is staff time spent in reviewing affordability of the client as well as obtaining legal assistance, when needed. In the projected budget, expenses will be slightly higher than estimated revenues received, but the City has sufficient Hope 3 reserves that will be used to cover this year's expenses.

HOPE 3 ESTIMATED EXPENDITURES

Non-Federal Categories	2025 Program Expenses	2026 Program Expenses
Professional Services	$ 13,000	$ 13,000
Single Family	3,000	2,000
Grand Estimated Total Expenses	$ 16,000	$ 15,000

HOME Program

The HOME entitlement allows 10.0% of the entitlement plus 10.0% of HOME program income to be used as administrative costs.

The HOME program is of more recent origin, and can only assist low/moderate income persons with issues relating to housing. These services can range from new construction of multi-family housing, to single family housing, or to home buyer assistance.

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

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

Community Housing Development Organizations (CHDO's) are, by law, entitled to a minimum of 15.0% of annual HOME entitlement funds. In Yakima in recent years, these funds have assisted Habitat for Humanity, OIC of Washington, Next Step Housing, and others with a broad spectrum of affordable housing projects. Each Community Housing Development Organization (CHDO) application is considered by the Council on a case-by-case basis and funding decisions are made based on the community benefit of each.

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

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

HOME ESTIMATED EXPENDITURES

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

	2025				2026			
Home Project Categories	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses	Program Expenses	Program Delivery Expenses	Admin	Total Estimated Expenses
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15.0% of 2015 HOME Entitlement)	$ 88,905	$ 23,293	$ —	$ 112,198	$ 86,238	$ 23,293	$ —	$ 109,531
New Construction	278,901	22,333	—	301,234	245,565	17,333	—	262,898
Administrative HOME Costs	—	—	59,270	59,270	—	—	57,492	57,492
First Time Home Buyers	100,000	20,000	—	120,000	120,000	25,000	—	145,000
Grand Estimated Total Expenses	$ 467,806	$ 65,626	$ 59,270	$ 592,702	$ 451,803	$ 65,626	$ 57,492	$ 574,921

Non-Federal Programs

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

NON-FEDERAL ESTIMATED EXPENDITURES

Non-Federal Categories	2025 Program Expenses	2026 Program Expenses
Misc Expenses	$ 1,200	$ 1,000

241 ONDS Programs	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 300,560	$ 203,165	$ 322,259	$ 343,802	6.7 %	$ 373,203	8.6 %
200 Personnel Benefits	114,854	80,507	138,150	139,797	1.2 %	148,136	6.0 %
300 Supplies for Consumption & Resale	—	—	—	1,500	n/a	1,500	— %
400 Services & Pass-Through Payments	962,326	1,141,517	2,709,757	3,206,804	18.3 %	684,000	(78.7)%
Total Expenditures	$ 1,377,740	$ 1,425,189	$ 3,170,166	$ 3,691,903	16.5 %	$ 1,206,839	(67.3)%

Administration - 242

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

242 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 83,859	$ 8,483	$ 68,685	$ 74,418	8.3 %	$ 80,315	7.9 %
200 Personnel Benefits	28,563	6,588	32,332	35,019	8.3 %	37,091	5.9 %
300 Supplies for Consumption & Resale	10,916	2,585	5,500	9,500	72.7 %	9,500	— %
400 Services & Pass-Through Payments	152,468	95,723	121,231	109,722	(9.5)%	116,664	6.3 %
600 Capital Outlays	—	—	—	25,000	n/a	25,000	— %
Total Expenditures	$ 275,806	$ 113,379	$ 227,748	$ 253,659	11.4 %	$ 268,570	5.9 %

Revenue

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

CURRENT ENTITLEMENTS FOR 2025 & 2026

(Does not include revenues expected to roll over from previous year)

Program	2025 Projected	2026 Projected
CDBG Revenue		
CDBG - Current Year	$ 989,437	$ 989,951
CDBG - Program Interest Income	400	300
CDBG - Program Income	9,000	7,500
Total Estimated CDBG Revenues	998,837	997,751
HOPE 3 Revenue	8,400	7,800
Non Federal Revenue	1,000	800
HOME Revenue		
HUD HOME Program	250,000	450,000
HOME Program Interest Income	3,500	3,000
HOME Program Income	50,000	40,000
Total HOME Revenue	303,500	493,000
Total Program Revenue	$ 1,311,737	$ 1,499,351

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,034,692	$ 1,204,804	$ 1,084,145	$ 1,108,427	2.2 %	$ 2,217,335	100.0 %
33	Intergovernmental Revenues	1,352,921	1,326,416	3,326,640	4,981,970	49.8 %	2,343,951	(53.0)%
36	Miscellaneous Revenues	470,738	91,491	95,557	72,500	(24.1)%	59,600	(17.8)%
Total		$ 2,858,351	$ 2,622,711	$ 4,506,342	$ 6,162,897	36.8 %	$ 4,620,886	(25.0)%


CITY OF YAKIMA
INCORPORATED 1886

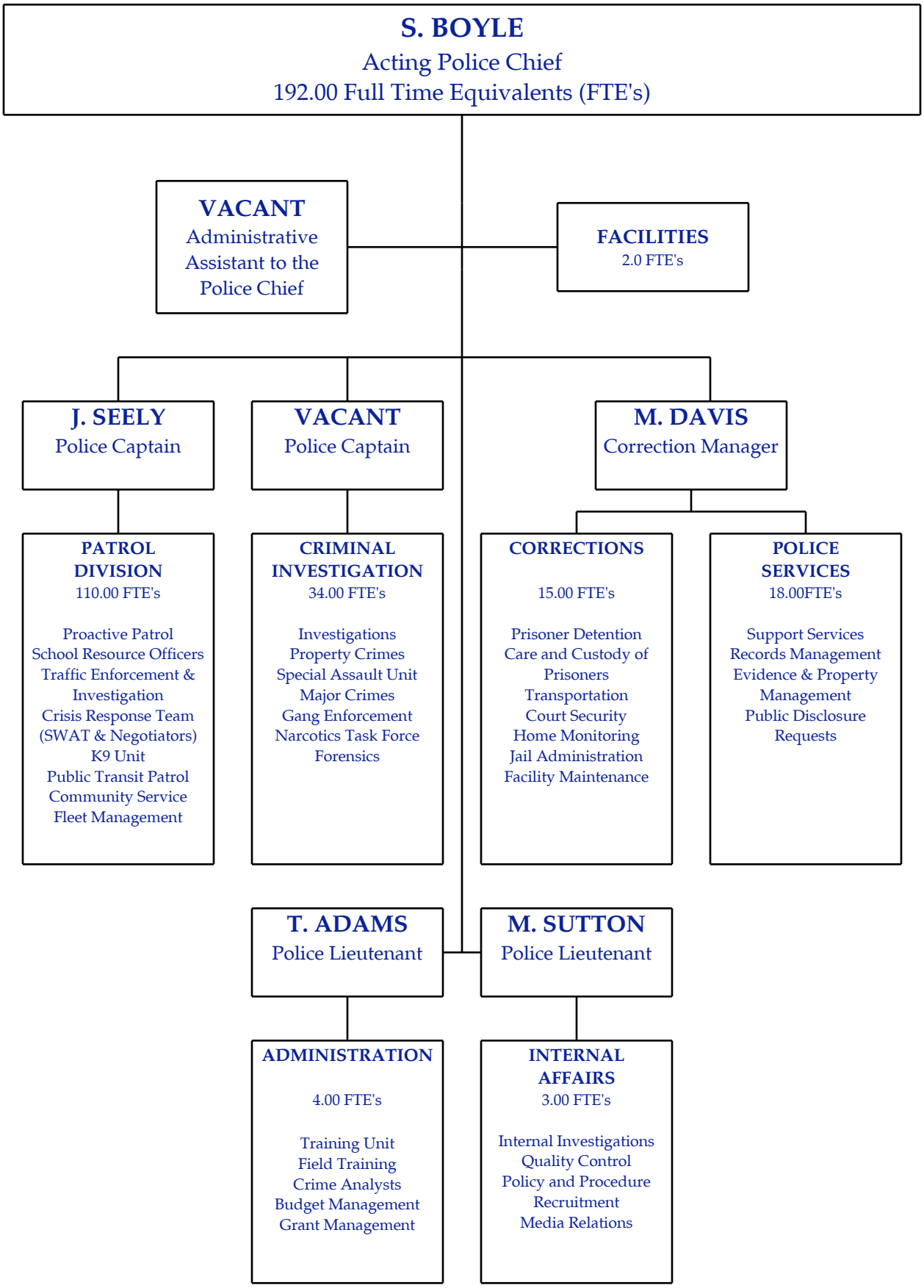
POLICE

Title	Function*/Fund	Page
Police	310*	215
Police Grants	152	223
Law and Justice Capital	333	226

* General Fund Department

POLICE

Organizational Chart as of January 1, 2025



POLICE - 310

GENERAL FUND

Acting Police Chief **Shawn Boyle**

DEFINITION

The Police Department maintains public order and controls conduct legislatively defined as crime.

This responsibility is discharged through operational functions designed to prevent crime, provide protection to persons and property, as well as detect, investigate, and apprehend offenders. The primary mission of the Yakima Police Department (YPD) to partner with the community to reduce violent crime, while always providing exceptional customer service.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Gang Unit played an integral role in a major investigation into local gang leaders with direct connections to prison gangs in both the state and federal prison systems. The case began in 2022, based on one extremely violent gang member in the community and culminated in the indictments of 34 persons and the seizures of 39 firearms, over 8,000 fentanyl pills, multiple pounds of meth and cocaine, and over $20,000. Additional arrests, indictments, search warrants, and seizures and followed since the day of the initial indictments. YPD contributed thousands of hours assisting in various aspects of the investigation.
- In December 2023, YPD responded to a shooting at a local motel resulting in 2 gunshot victims (both non-life-threatening). The Gang Unit responded and worked together with patrol officers executing 2 residential search warrants and 1 vehicle search warrant which resulted in identifying four suspects who were all arrested and charged for their roles in what started as an armed robbery of a drug dealer.
- Property Crimes Unit investigated two separate drive-by shootings that were believed to be related. Through the investigation, detectives arrested 4 separate individuals with charges related to possession of stolen motor vehicles, unlawful possession of a firearm, drive-by shooting, and assault in the first degree. Numerous search warrants were completed for these investigations.
- Property Crimes Unit investigated a suspect impersonating a YPD Officer and a Federal Agent to defraud citizen of Yakima over $39,000 dollars. Detectives investigated the incident along with Secret Service, subsequently arresting suspect at SeaTac Airport with a large amount of cash inside his carry-on luggage. The investigation led to a federal indictment.
- YPD narcotics detectives assigned to the Drug Enforcement Administration (DEA) task force provided critical assistance in investigation and dismantling of a violent drug trafficking organization that utilized stolen/ cloned high end vehicles to transport drugs from Southern California to Eastern Washington. The organization was responsible for the murder of two local residents, a six-month pregnant adult female and an adult male. YPD detectives worked together with Homeland Security Investigations (HSI) and other agencies and carried out multiple search warrants throughout Yakima County during this investigation. The case is being prosecuted out of San Diego.
- In 2023 Yakima Patrol Officers made 43,808 Total Contacts, conducted 39,178 Traffic Stops, issued 15,992 Citations and 28,397 Warnings, made 565 Driving Under the Influence (DUI) Arrests, and Recovered 124 Firearms.
- The Patrol Division added two DUI enforcement cars to address the pervasive issue of impaired driving in this city. One officer began in August of 2023 and the other in November. Those positions have been paid for by the Washington State Traffic Safety Commission. With their assistance the patrol division arrested 565 DUI driver.

- In January of 2023, we implemented a new Proact Unit, which consists of one sergeant and three officers. Their mission is to address quality of life issues and homelessness in the city. They have far exceeded our expectations with the sheer number of guns and drug arrests. In fact, they seized so many guns that Bureau of Alcohol, Tobacco and Firearms (ATF) and the federal prosecutor took notice and showed interest in their cases.
- Implemented a Community Service Officer program under Sergeant Fowler, our homeless liaison officer. Like the Proact Unit this unit has a mission of addressing quality of life issues surrounding homelessness, parking, and animal control. Sergeant Fowler supervises four civilian staff that handle hundreds of parking and animal complaints, along with a myriad of homelessness issues throughout the city. Proact and the Community Service Officer Program frequently work together to address homelessness complaints.
- In 2023, the patrol division made 39,178 traffic stops resulting in 15,994 citations and 28, 397 warnings. As a result, fatality collisions have been reduced by 55%.
- In 2023, the Internal Affairs Unit (IAU) conducted nine internal investigations (one of which is ongoing) and investigated 57 citizen complaints.
- From January 1st to August 23rd, 2024 the IAU has conducted nine internal investigations (four of which are ongoing) and investigated 35 citizen complaints.

A Resilient Yakima

- The Services Division has scanned the majority of old cases cutting down on storage space and will allow the department to retire the cost of a legacy record management system.
- The department has added more license plate reader cameras that continue to help in investigative efforts to solve crime. We believe the cameras are responsible for the 20% reduction in stolen cars over the last 5 years.
- The police analysts have developed tools to help the department and the public see where crimes are being reported.
- Cold Case Unit, in coordination with multiple outside agencies and a private lab, was able to identify the victim of a 1977 homicide in the City of Yakima. After 46 years and dedicated investigators keeping her story alive, forensic genealogy funded by the Attorney Generals Sexual Assault Kit Initiative broke the case up and identified the victim and gave her family closure and answers of what happened to their loved one.
- Cold Case Unit put together a list of unsolved homicides within the City and County of Yakima and put the victims on a deck of playing cards. The cards were distributed to area jails in an effort to gain tips to assist in the solving of theses homicides.
- Special Assault Unit hired a domestic violence advocate to work inside the unit, the program is a first of its kind in our region, and will bridge the gap between victims of domestic violence and service providers within the community while providing onsite advocacy at the police department.
- Special Assault Unit worked with Operation Underground Railroad (OUR) to fund an electronic search detection canine. OUR paid for the total cost of the dog, equipment and training of the canine handler. YPD also received support from K9 Foundation Yakima Valley to assist with costs not covered by the grant. The canine, once fully trained will be able to detect latent electronics devices on child sexual exploitation cases in addition to being specially trained in providing emotional support to staff and victims.
- Replaced a partial roof on the east side of the Justice Center (Yakima Municipal court) and west side (Patrol area)
- Replaced the Heating, Ventilation & Air Conditioning (HVAC) Unit at the Swat Station and Special Assault Unit (SAU) building (too old and difficult to find parts for repairs)
- Replaced the chiller in the Zais Law and Justice Center.
- Upgraded the lights to Light Emitting Diodes (LED's) in the Patrol and Public parking lots.
- Worked with community and systems partners to create a Domestic Violence Community Council who meets every month to chart strategies for improvement and accountability.

GOALS

A Safe & Healthy Yakima

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

Function(s): 301, 305, 306, 308, 312, 313, 314, 316, 317, 318, & 319.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Investigation					
NIBRS Group A Crimes Against Property Cleared [1]	842	1,841	1,597	1,685	1,773
NIBRS Group B Crimes Against Property Cleared [1]	388	1,841	1,746	1,633	1,521
Preventative Patrol					
Service Requests Received	80,744	95,367	87,025	86,133	85,909
Traffic Accidents Reported	1,788	1,820	1,881	1,920	1,959
Officers Per 1,000 Population	1.5	1.2	1.5	1.5	1.5
NIBRS Group A Arrests [1]	1,084	2,210	2,020	1,854	1,687
All Other Arrests (except Traffic) [2]	2,180	831	795	727	658
Traffic Violations Cited	6,958	11,021	12,260	13,747	15,234
Police Support Services					
Commissioned Police Officers	143	143	143	145	145
Case Numbered Events Processed	42,986	44,397	42,144	43,000	45,000
Infraction Citations Processed	7,992	10,954	10,892	11,000	11,000
Property Received	5,953	5,668	6,111	6,500	7,200
Property Disposed	1,399	2,508	3,555	4,100	4,800
Detention Services					
Average Cost Per Prisoner Per Day (Yakima County DOC)	$102.50	$106.64	$137.00	$144.00	$158.00
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Basic Monitoring [3]	$3.50	$3.50	n/a	n/a	n/a
Electronic Home Monitoring Avg. Cost Per Monitored Individual Per Day - Alcohol Monitoring [3]	$6.50	$6.50	n/a	n/a	n/a
Parking					
Parking Citations Issued	800	1,157	1,002	1,200	1,300
Unmetered Space Available - Downtown Business District	4,700	4,700	4,700	4,700	4,700
Spaces Available City Lots	640	640	640	640	640

[1] The National Incident-Based Reporting System (NIBRS) was implemented by YPD in 2022.
[2] Some statistics that used to be counted in this category were reclassified into the NIBRS reporting beginning in 2023.
[3] The Electronic Home Monitoring program was ended in 2024 due to budget reductions.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1190	Police Chief	1.00	1.00	1.00	1.00	1.00
1295	Police Services Manager [4]	1.00	1.00	1.00	—	—
1297	Corrections Manager	1.00	1.00	1.00	1.00	1.00
3155	Victim Services Coordinator [5]	—	—	—	1.00	1.00
6120	Police Officer Academy Graduate Entry [6]	—	—	—	2.00	2.00
6121	Police Officer [2]	99.00	99.00	99.00	97.00	97.00
6121	Police Officer (Transit) [7]	1.00	1.00	1.00	1.00	1.00
6122	Police Officer (Lateral) [3]	17.00	17.00	17.00	17.00	17.00
6124	Police Sergeant [8]	16.00	16.00	16.00	15.00	15.00
6126	Police Lieutenant [5]	6.00	6.00	6.00	7.00	7.00
6127	Police Captain [9]	3.00	3.00	3.00	2.00	2.00
6211	Evidence Technician	1.00	1.00	1.00	1.00	1.00
6215	Community Service Officer [10]	2.00	2.00	2.00	5.00	5.00
6221	Corrections Officer	11.00	11.00	11.00	11.00	11.00
6235	Corrections Administrative Specialist [11]	2.00	2.00	2.00	1.00	1.00
6241	Police Information Specialist [5]	—	1.00	1.00	1.00	1.00
6252	Police Services Specialist I	8.00	8.00	8.00	8.00	8.00
6253	Police Services Specialist II	7.00	7.00	7.00	7.00	7.00
6256	Police Services Lead	1.00	1.00	1.00	1.00	1.00
6265	Crime and Intelligence Analyst	2.00	2.00	2.00	2.00	2.00
6270	Police Application Specialist	1.00	1.00	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00	1.00	1.00
8541	Building Maintenance Specialist [5]	—	1.00	1.00	1.00	1.00
11701	Administrative Assistant to Police Chief	1.00	1.00	1.00	1.00	1.00
11710	Police Services Supervisor	2.00	2.00	2.00	2.00	2.00
11720	Corrections Sergeant	3.00	3.00	3.00	3.00	3.00
11730	Forensic Supervisor	1.00	1.00	1.00	1.00	1.00
11740	Crime Analytics Supervisor	1.00	1.00	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00	1.00	1.00
Total Personnel		190.00	192.00	192.00	193.00	193.00
Commissioned Personnel		143.00	143.00	143.00	143.00	143.00

[4] The Police Services Manager was deleted to fund a Victim Services Coordinator mid year 2024.
[5] The Victim Services Coordinator position was added for 2025-2026, paid for with a grant from the International Association of Chiefs of Police (IACP). This position is funded through Police Grants (152).
[6] Two Police Officer positions were deleted to fund two Police Officer Academy Graduate Entry positions mid year 2024. Five positions are frozen.
[7] One Police Officer is funded by Transit (462).
[8] A Police Lieutenant was added and a Police Sergeant deleted mid-year 2024 due to a reorganization.
[9] One Police Captain position was frozen mid-year 2023 to help fund a Police Information Specialist and a Building Maintenance Specialist position.
[10] Three Community Services Officers were added mid-year 2024 when Animal Control and Parking were moved to Police oversight.
[11] A Corrections Administrative Specialist was deleted mid-year 2024 due to a reduction request by the City Manager.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
301 Police Operations	$ 2,193,483	$ 2,480,382	$ 2,567,163	$ 2,163,570	(15.7)%	$ 2,240,954	3.6 %
305 Detention - Care/Cust Prisoners	2,002,647	2,128,651	2,203,520	2,527,991	14.7 %	2,654,858	5.0 %
306 Detention - Monitoring Prisoners	59,173	43,320	46,000	—	(100.0)%	—	n/a
308 Community Service Officers	—	479,975	651,791	602,072	(7.6)%	644,589	7.1 %
312 Investigations	5,218,272	5,595,507	5,823,444	6,481,219	11.3 %	6,800,258	4.9 %
313 Preventative Patrol	16,500,961	17,152,141	18,163,576	19,942,480	9.8 %	21,100,384	5.8 %
314 Police Support Services	1,438,859	1,284,878	1,566,492	1,705,675	8.9 %	1,819,883	6.7 %
316 Fruitvale Facility	7,628	6,989	9,414	7,000	(25.6)%	7,000	— %
318 Law & Justice Facility	559,231	602,382	523,714	583,505	11.4 %	598,271	2.5 %
319 Administration	5,634,690	5,943,715	5,237,649	5,500,898	5.0 %	5,834,557	6.1 %
Total Expenditures	$ 33,614,944	$ 35,717,940	$ 36,792,763	$ 39,514,410	7.4 %	$ 41,700,754	5.5 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 19,286,863	$ 20,559,637	$ 20,817,687	$ 23,154,727	11.2 %	$ 24,383,798	5.3 %
200 Personnel Benefits	6,053,600	7,654,228	8,607,747	9,215,585	7.1 %	9,543,049	3.6 %
Sub-Total Salaries & Benefits	25,340,463	28,213,865	29,425,434	32,370,312	10.0 %	33,926,847	4.8 %
300 Supplies for Consumption & Resale	1,450,689	1,536,465	1,323,150	1,431,688	8.2 %	1,448,173	1.2 %
400 Services & Pass-Through Payments	6,258,420	5,759,722	5,875,367	5,666,410	(3.6)%	6,279,734	10.8 %
600 Capital Outlays	565,372	184,299	168,812	46,000	(72.8)%	46,000	— %
700 Debt Service Principal	—	23,483	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	107	—	—	n/a	—	n/a
Total Expenditures	$ 33,614,944	$ 35,717,941	$ 36,792,763	$ 39,514,410	7.4 %	$ 41,700,754	5.5 %

EXPLANATORY NARRATIVE

Police Operations (Criminal Justice Sales Tax 0.3%) - 301/305

This function is used to separately track expenditures paid from the .3% Criminal Justice Sales Tax Revenue that is allocated to the Police Department. Generally, expenditures in this account would otherwise be paid from 313 - Patrol or 319 - Administration (Jail costs). Six police officer positions, as well as overtime due to court testimony, shift coverage to maintain minimum shift staffing and completion of required reports prior to days off and special pays, such as bilingual pay, education incentive, and shift differential, are included in this account, along with much of the Department's crime laboratory supplies and equipment.

301/5 Police Ops / Det (0.3% CJ Tax)	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 849,015	$ 1,039,695	$ 1,082,271	$ 1,089,040	0.6 %	$ 1,150,022	5.6 %
200 Personnel Benefits	258,683	358,497	437,066	416,815	(4.6)%	431,968	3.6 %
300 Supplies for Consumption & Resale	201,096	465,057	544,600	554,488	1.8 %	564,673	1.8 %
400 Services & Pass-Through Payments	493,868	501,591	503,227	103,227	(79.5)%	94,291	(8.7)%
600 Capital Outlays	390,820	115,543	—	—	n/a	—	n/a
Total Expenditures	$ 2,193,482	$ 2,480,383	$ 2,567,164	$ 2,163,570	(15.7)%	$ 2,240,954	3.6 %

Detention Care/Custody of Prisoners - 305

This prisoner detention function provides for the care and custody of offenders arrested for and convicted of misdemeanor crimes within the City of Yakima and sentenced to the City jail. Included is transporting prisoners from lower valley contract jails for court appearances, and food and medical services for the inmates.

305	Detention Care/Cust of Prisoners	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 1,204,081	$ 1,219,219	$ 1,162,529	$ 1,382,087	18.9 %	$ 1,449,497	4.9 %
200	Personnel Benefits	496,915	583,295	706,373	761,686	7.8 %	786,508	3.3 %
300	Supplies for Consumption & Resale	163,512	168,704	142,000	142,000	— %	142,000	— %
400	Services & Pass-Through Payments	110,983	157,433	192,618	242,218	25.8 %	276,853	14.3 %
600	Capital Outlays	27,156	—	—	—	n/a	—	n/a
Total Expenditures		$ 2,002,647	$ 2,128,651	$ 2,203,520	$ 2,527,991	14.7 %	$ 2,654,858	5.0 %

Detention Monitoring Prisoners - 306

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

306	Detention Monitoring Prisoners	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 59,173	$ 43,320	$ 46,000	$ —	(100.0)%	$ —	n/a

Community Services Officers - 308

Included within this function are parking and animal control enforcement personnel, vehicles, and the maintenance of the electronic ticketing software system.

308	Community Services Officers	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ —	$ 241,558	$ 261,824	$ 312,292	19.3 %	$ 328,741	5.3 %
200	Personnel Benefits	—	101,197	118,386	138,599	17.1 %	145,561	5.0 %
300	Supplies for Consumption & Resale	—	50,640	8,800	1,000	(88.6)%	6,000	500.0 %
400	Services & Pass-Through Payments	—	86,581	262,781	150,181	(42.8)%	164,287	9.4 %
Total Expenditures		$ —	$ 479,976	$ 651,791	$ 602,072	(7.6)%	$ 644,589	7.1 %

Investigations - 312

This function is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons. This account, in particular, cannot anticipate overtime needs in advance as the overtime is driven by violent crimes that must be investigated. The Department has agreements in effect with several Federal agencies which provides reimbursement for overtime for four officers assigned to federal task forces.

312	Investigations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 4,010,348	$ 4,139,896	$ 4,134,383	$ 4,575,290	10.7 %	$ 4,759,734	4.0 %
200	Personnel Benefits	1,182,664	1,444,962	1,495,662	1,701,030	13.7 %	1,758,363	3.4 %
300	Supplies for Consumption & Resale	—	3,843	—	10,000	n/a	10,000	— %
400	Services & Pass-Through Payments	3,991	6,807	193,399	194,899	0.8 %	272,161	39.6 %
600	Capital Outlays	21,270	—	—	—	n/a	—	n/a
Total Expenditures		$ 5,218,273	$ 5,595,508	$ 5,823,444	$ 6,481,219	11.3 %	$ 6,800,258	4.9 %

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. Included in this account are overtime involving special events such as cruise nights, parades, rallies, and marches, and K9 and SWAT equipment. Since 2017, the Department has operated with an unusually high number of vacancies in the Patrol Division. Overtime has been required to meet minimum staffing levels.

313	Preventative Patrol	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 11,030,062	$ 11,675,125	$ 11,794,429	$ 13,245,114	12.3 %	$ 14,005,700	5.7 %
200	Personnel Benefits	3,180,986	4,071,878	4,716,585	5,033,654	6.7 %	5,213,873	3.6 %
300	Supplies for Consumption & Resale	815,551	602,855	413,550	513,700	24.2 %	515,000	0.3 %
400	Services & Pass-Through Payments	1,474,362	802,284	1,193,012	1,104,012	(7.5)%	1,319,812	19.5 %
600	Capital Outlays	—	—	46,000	46,000	— %	46,000	— %
Total Expenditures		$ 16,500,961	$ 17,152,142	$ 18,163,576	$ 19,942,480	9.8 %	$ 21,100,385	5.8 %

Police Support Services - 314

Police Support Services is responsible for the department's customer service, data entry, records maintenance and property control functions. The primary duties of this unit are to provide administrative support to the operational divisions of the Police Department. This division also operates the Telephone Reporting Unit (TRU), which takes non-emergent police reports over the phone.

314	Police Support Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 909,402	$ 897,980	$ 1,006,573	$ 1,128,264	n/a	$ 1,182,566	n/a
200	Personnel Benefits	365,099	377,360	446,329	464,321	n/a	486,929	n/a
300	Supplies for Consumption & Resale	34,490	5,176	9,000	9,000	n/a	9,000	n/a
400	Services & Pass-Through Payments	16,510	4,361	104,590	104,090	(0.5)%	141,389	35.8 %
600	Capital Outlays	113,358	—	—	—		$ —	
Total Expenditures		$ 1,438,859	$ 1,284,877	$ 1,566,492	$ 1,705,675	8.9 %	1,819,884	6.7 %

Fruitvale Facility - 316

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

316	Fruitvale Facility	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 7,629	$ 6,989	$ 9,414	$ 7,000	(25.6)%	$ 7,000	— %

Law & Justice Facility - 318

This function is responsible for the maintenance of the police facility and ancillary buildings within the City of Yakima. The Building Superintendent is responsible for the efficient operations and maintenance of four facilities utilized by the Police Department.

318 Law & Justice Facility	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 112,777	$ 135,645	$ 146,059	$ 156,103	6.9 %	$ 162,821	4.3 %
200 Personnel Benefits	45,285	62,407	58,616	59,589	1.7 %	62,310	4.6 %
300 Supplies for Consumption & Resale	48,410	54,683	50,000	51,500	3.0 %	51,500	— %
400 Services & Pass-Through Payments	352,760	349,646	269,039	316,312	17.6 %	321,640	1.7 %
Total Expenditures	$ 559,232	$ 602,381	$ 523,714	$ 583,504	11.4 %	$ 598,271	2.5 %

Administration - 319

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

319 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,171,177	$ 1,210,519	$ 1,229,621	$ 1,266,537	3.0 %	$ 1,344,719	6.2 %
200 Personnel Benefits	523,969	654,632	628,729	639,891	1.8 %	657,538	2.8 %
300 Supplies for Consumption & Resale	187,629	185,508	155,200	150,000	(3.4)%	150,000	— %
400 Services & Pass-Through Payments	3,739,147	3,800,711	3,101,286	3,444,470	11.1 %	3,682,301	6.9 %
600 Capital Outlays	12,769	68,756	122,812	—	(100.0)%	—	n/a
700 Debt Services Principal	—	23,483	—	—	n/a	—	n/a
800 Debt Service Interest & Issuance	—	107	—	—	n/a	—	n/a
Total Expenditures	$ 5,634,691	$ 5,943,716	$ 5,237,648	$ 5,500,898	5.0 %	$ 5,834,558	6.1 %

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. Also, as of 2023, parking and animal control dedicated revenues have been added.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
31 Taxes	$ 1,265,654	$ 1,196,010	$ 1,070,389	$ 1,237,000	15.6 %	$ 1,220,000	(1.4)%
32 Licenses & Permits	36,000	48,524	57,000	49,250	(13.6)%	49,250	— %
33 Intergovernmental Revenues	777,974	498,427	336,547	300,000	(10.9)%	304,000	1.3 %
34 Charges for Goods & Services	119,038	109,198	86,301	26,000	(69.9)%	26,000	— %
35 Fines & Penalties	1,160,669	1,399,565	1,455,043	1,468,000	0.9 %	1,480,000	0.8 %
36 Miscellaneous Revenues	300	—	—	—	n/a	—	n/a
Total Dedicated Revenue	$ 3,359,635	$ 3,251,724	$ 3,005,280	$ 3,080,250	2.5 %	$ 3,079,250	— %

POLICE GRANTS - 152

Acting Police Chief **Shawn Boyle**

DEFINITION

Grant funded activities and revenue generated by seizures of property and cash from drug-related cases and associated expenditures are restricted for specific purposes and therefore segregated from the General Fund in this account.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Received Department of Justice (DOJ) Justice Assistance Grant (JAG) funding allowing the department to hire personnel to proactively patrol areas of high crime and high density of people.
- Received grant funding from the DOJ Office of Violence Against Women (OVW) to combat rising number of domestic violence and to analyze and study to the effects of strategies.
- Awarded a grant from the Washington State Department of Commerce (DOC) to combat vehicle pursuits. The grant provided additional license plate reader cameras, pursuit intervention devices and unmanned aerial systems.
- Received DOJ Bureau of Justice Assistance (BJA) funding that provides a 50% match of funds spent on standard ballistic protection for officers.
- Received funding from the DOJ/BJA National Sexual Assault Kit Initiative that enabled the department to purchase a commercial size refrigerator to enable the department to store more evidence kits.
- Received funding from the Washington State Traffic Safety Committee (TSC) to provide funding for two officers with a focus on distracted and impaired driving. The committee also provided the funding for one patrol car to be used by the officers.
- Received a grant from the International Association of Chiefs of Police (IACP) to provide one dedicated full-time employee who works directly with victims of domestic violence.

GOALS

A Safe & Healthy Yakima

- Assess moving the less-lethal program to a subscription-based platform. This will allow the department to train more often with less-lethal options and ensure that there are enough devices for each officer.
- Explore grants to start a body worn camera program for officers. Currently, the department only has in car cameras.
- Asses the formation of a regional Emergency Operations Center (EOC). A real-time crime center should also be situated within the EOC to provide real-time data as events unfold. As smaller agencies come on board with technology they can be incorporated into the data feed.

Function(s): 152, 309, 310 & 317

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
152 Prosecution	$ 8,582	$ 4,676	$ 8,974	$ 15,328	70.8 %	$ 7,424	(51.6)%
309 Narcotics Investigation	75,469	91,155	220,087	100,000	(54.6)%	100,000	— %
310 GET Unit	4,459	—	—	—	n/a	—	n/a
317 Special Operations	650,685	58,751	600,712	495,809	(17.5)%	158,706	(68.0)%
Total Expenditures	739,195	154,582	829,773	611,137	(26.3)%	266,130	(56.5)%
Revenues by Element							
33 Intergovernmental Revenues	632,825	32,887	264,783	507,529	91.7 %	149,840	(70.5)%
34 Charges for Goods & Services	15,253	41,596	80,000	80,000	— %	80,000	— %
36 Miscellaneous Revenues	102,799	86,275	100,000	100,000	— %	100,000	— %
Total Revenues	750,877	160,758	444,783	687,529	54.6 %	329,840	(52.0)%
Fund Balance							
Beginning Balance	936,847	948,530	954,705	569,714	(40.3)%	646,106	13.4 %
Revenues less Expenditures	11,682	6,176	(384,990)	76,392	(119.8)%	63,710	(16.6)%
Ending Balance	$ 948,529	$ 954,706	$ 569,715	$ 646,106	13.4 %	$ 709,816	9.9 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 77,727	$ 75,912	$ 449,300	$ 218,998	(51.3)%	$ 232,109	6.0 %
200 Personnel Benefits	—	—	—	25,092	n/a	26,597	6.0 %
Sub-Total Salaries & Benefits	77,727	75,912	449,300	244,090	(45.7)%	258,706	6.0 %
300 Supplies for Consumption & Resale	53,822	3,234	18,500	—	(100.0)%	—	n/a
400 Services & Pass-Through Payments	607,646	75,436	361,973	367,047	1.4 %	7,424	(98.0)%
Total Expenditures	$ 739,195	$ 154,582	$ 829,773	$ 611,137	(26.3)%	$ 266,130	(56.5)%

EXPLANATORY NARRATIVE

Prosecution - 152

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

152 Prosecution	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ —	$ 200	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	8,582	4,477	8,974	15,328	70.8 %	7,424	(51.6)%
Total Expenditures	$ 8,582	$ 4,677	$ 8,974	$ 15,328	70.8 %	$ 7,424	(51.6)%

Narcotics Investigation - 309

The Narcotics unit frequently seizes property and cash in conjunction with its crime-fighting activities. The unit also assists in federal drug investigations with such agencies as the FBI, the US Marshall's Office, Drug Enforcement Agency (DEA) and others. State and federal regulations allow seized property that is ultimately legally forfeited to be

used or sold by the police force(s) involved in the case. Such property and its proceeds are restricted to the purpose of fighting crime of the same nature from which it was seized. As such, expenditures meeting legal criteria from such seizures is expended in this fund. Most notably, the overtime incurred by the Narcotics unit is expended in this fund. Other supplies and costs directly related to drug related crime prevention are also charged to this fund as appropriate.

309 Narcotics Investigation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 26,004	$ 44,945	$ 100,000	$ 100,000	— %	$ 100,000	— %
300 Supplies for Consumption & Resale	—	—	18,500	—	(100.0)%	—	n/a
400 Services & Pass-Through Payments	49,465	46,210	101,587	—	(100.0)%	—	n/a
Total Expenditures	$ 75,469	$ 91,155	$ 220,087	$ 100,000	(54.6)%	$ 100,000	— %

GET Unit - 310

Similar to the Narcotics Unit, the Gang Enforcement Team (GET) partnered with several federal agencies to create a task force. This cooperative agreement allowed the Gang Unit to receive reimbursement for overtime and proceeds from seizures in federal cases. This agreement was discontinued in 2022.

310 GET Unit	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 4,712	$ —	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	(253)	—	—	—	n/a	—	n/a
Total Expenditures	$ 4,459	$ —	$ —	$ —	n/a	$ —	n/a

Special Operations - 317

The Special Operations Division was disbanded in the General Fund (310). However, the division maintains an active status in the 152 Fund as several grant funded positions are paid by State and Federal reimbursements.

317 Special Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 51,723	$ 30,967	$ 349,300	$ 118,998	(65.9)%	$ 132,109	11.0 %
200 Personnel Benefits	—	—	—	25,092	n/a	26,597	6.0 %
300 Supplies for Consumption & Resale	49,110	3,034	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	549,852	24,750	251,412	351,719	39.9 %	—	n/a
Total Expenditures	$ 650,685	$ 58,751	$ 600,712	$ 495,809	(17.5)%	$ 158,706	(68.0)%

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 936,847	$ 948,530	$ 954,705	$ 569,714	(40.3)%	$ 646,106	13.4 %
33 Intergovernmental Revenues	632,825	32,887	264,783	507,529	91.7 %	149,840	(70.5)%
34 Charges for Goods & Services	15,253	41,596	80,000	80,000	— %	80,000	— %
36 Miscellaneous Revenues	102,799	86,275	100,000	100,000	— %	100,000	— %
Total Revenues	$ 1,687,724	$ 1,109,288	$ 1,399,488	$ 1,257,243	(10.2)%	$ 975,946	(22.4)%

LAW & JUSTICE CAPITAL - 333

Acting Police Chief **Shawn Boyle**

DEFINITION

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

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Replaced 12 police fleet vehicles through the American Rescue Plan Act (ARPA) fund in 2022, and 67 vehicles using ARPA, Law & Justice Capital and Equipment Rental funding in 2023.
- Replaced 18 SWAT rifles due to age, as repairs were becoming too costly.

GOALS

A Safe & Healthy Yakima

- Replace 175 aging laptops that staff use to complete business.
- Replace a 1992 truck that is used to transport ammunition to/from a secured location the gun range.
- Replace chairs and tables in the police training room.

Function(s): 301 & 311.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
301 Police Operations	$ 331,217	$ 931,060	$ 141,000	$ 120,000	(14.9)%	$ 120,000	— %
311 Crime Prevention	4,194	3,051	2,718	4,528	66.6 %	12,533	176.8 %
Total Expenditures	335,411	934,111	143,718	124,528	(13.4)%	132,533	6.4 %
Revenues by Element							
31 Taxes	127,844	134,130	120,000	120,000	— %	120,000	— %
39 Other Financing Sources (Uses)	3,168	72,050	—	—	n/a	—	n/a
~ Transfers In	264,735	270,979	278,032	287,023	3.2 %	290,559	1.2 %
Total Revenues	395,747	477,159	398,032	407,023	2.3 %	410,559	0.9 %
Fund Balance							
Beginning Balance	1,371,642	1,431,977	975,025	1,229,340	26.1 %	1,511,835	23.0 %
Revenues less Expenditures	60,336	(456,952)	254,314	282,495	11.1 %	278,026	(1.6)%
Ending Balance	$ 1,431,978	$ 975,025	$ 1,229,339	$ 1,511,835	23.0 %	$ 1,789,861	18.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 127,936	$ 195,430	$ 141,000	$ 120,000	(14.9)%	$ 120,000	— %
400 Services & Pass-Through Payments	145,494	8,848	2,718	4,528	66.6 %	12,533	176.8 %
600 Capital Outlays	61,981	729,834	—	—	n/a	—	n/a
Total Expenditures	$ 335,411	$ 934,112	$ 143,718	$ 124,528	(13.4)%	$ 132,533	6.4 %

EXPLANATORY NARRATIVE

Criminal Justice Sales Tax 0.3% - 301

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

301 Criminal Justice Sales Tax 0.3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 67,652	$ 157,256	$ 120,000	$ 120,000	— %	$ 120,000	— %
600 Capital Outlays	61,981	—	—	—	n/a	—	n/a
Total Expenditures	$ 129,633	$ 157,256	$ 120,000	$ 120,000	— %	$ 120,000	— %

Police Operations - 301

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

301 Police Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 60,284	$ 38,173	$ 21,000	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	141,300	5,797	—	—	n/a	—	n/a
600 Capital Outlays	—	729,834	—	—	n/a	—	n/a
Total Expenditures	$ 201,584	$ 773,804	$ 21,000	$ —	(100.0)%	$ —	n/a

Crime Prevention - 311

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

311 Crime Prevention	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 4,194	$ 3,051	$ 2,718	$ 4,528	66.6 %	$ 12,533	176.8 %

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		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,371,642	$ 1,431,977	$ 975,025	$ 1,229,340	26.1 %	$ 1,511,835	23.0 %
31	Taxes	127,844	134,130	120,000	120,000	— %	120,000	— %
39	Other Financing Sources (Uses)	3,168	72,050	—	—	n/a	—	n/a
~	Transfers In	264,735	270,979	278,032	287,023	3.2 %	290,559	1.2 %
Total Revenues		$ 1,767,389	$ 1,909,136	$ 1,373,057	$ 1,636,363	19.2 %	$ 1,922,394	17.5 %

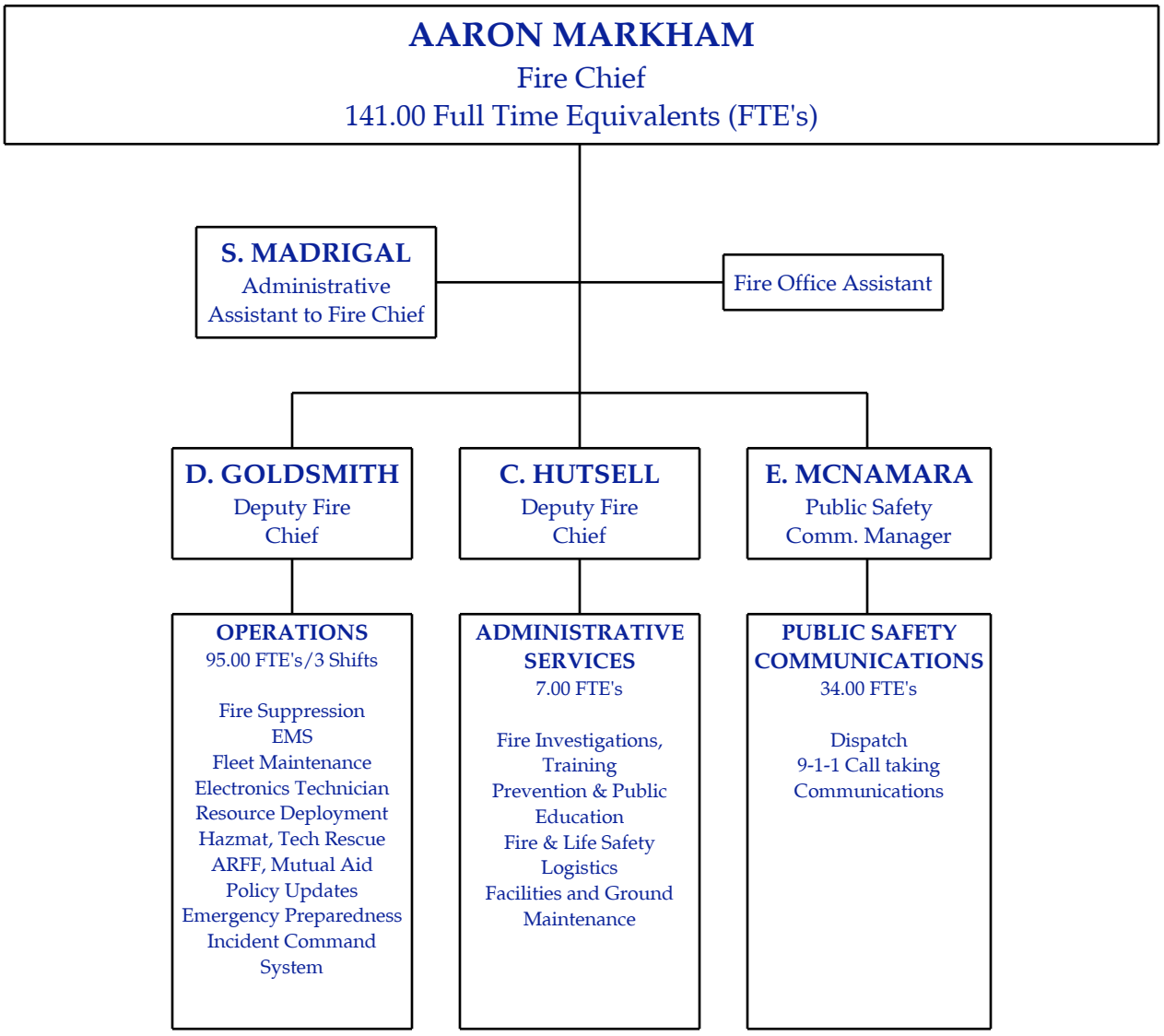
FIRE

Title	Function*/Fund	Page
Fire	320*	231
Emergency Services	150	237
Public Safety Communications	151	240
Fire Capital	332	245

* General Fund Department

FIRE

Organizational Chart as of January 1, 2025



FIRE - 320

GENERAL FUND

Fire Chief **Aaron Markham**

DEFINITION

The core mission of the Yakima Fire Department (YFD) is the protection of life, property and the environment through prevention and response/mitigation activities. The department is an all hazard service, providing first tier emergency responses to incidents involving fire, emergency medical services, motor vehicle accidents, hazardous material, rescue, and other non-emergency services as well. Those functions within YFD's General Fund have been established to provide support to accomplish that core mission.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Put in service three new fire engines.
- Ordered a fourth new fire engine.
- Surplussed one out of date fire engine to Morelia sister city.
- Replaced a chassis on front line brush truck from a single cab to crew cab for better firefighter safety.
- Re-built single cab brush truck into a reserve unit available for wildland season, unit is equipped with removable snow plow for dual use in the winter.
- Replaced old fire hose due to age and annual testing failures.
- Updated and replaced firefighting nozzles to provide better fire suppression capabilities.
- Replaced out of service/ unrepairable Firefighting Personnel Protective Equipment (turnouts, helmets, & boots).
- Expected completion of fire department strategic plan with Sageland LLC.
- Over 140 sets and 27 individual NFPA Advanced Inspections and cleaning completed on Firefighter Personal Protection Equipment (PPE).
- Established a coordinated effort with Yakima County Public Works and Greenway Foundation to extinguish fires along the Yakima River.

An Engaged Yakima

- Inter-Agency Agreement with Yakima County Fire District #4 East Valley Fire Department for automatic aid ladder truck response.
- Inter-Agency Agreement with Kittitas Valley Fire and Rescue for cooperative firefighter recruit academy.
- Inter-Agency Agreement with City of Sunnyside Fire Department for cooperative fighters recruit academy.
- Inter-Agency Agreement with Department of Natural Resources (DNR).

A Resilient Yakima

- Continued partnership with Yakima Training Center, focusing on operational efficiencies.
- Upgraded Zetron at Station 91.
- Replaced Roof at Station 93.
- Improved security at Station 91 & 95 with added security gates.
- Re-modeled area of Sta. 94 to incorporate a decontamination room.
- Updated the Fire and Life Safety Fee Schedule December 13, 2022.

GOALS

A Safe & Healthy Yakima

- Continue PPE replacement and Advanced National Fire Protection Association (NFPA) Inspection Program.
- New apparatus replacement.
- Recruit and fill budgeted vacancies.
- Apply for an Assistance to Firefighters Grant for high priority equipment.
- Apply for SAFER (Staffing for Adequate Fire and Emergency Response) Grants.
- Put in service and provide training for second drone donated to the department.
- Develop a training simulation lab for Incident Command Training.

A Resilient Yakima

- Explore potential new revenue sources to support fire department operations.
- Complete station improvements when funding is available.
- Work on conceptual design with airport staff and engineering for station 94.
- Transition fire station facility fire alarm monitoring to third party central station monitoring along with other city buildings.

A Thriving Yakima

- Develop a connected relationship with YV-Tech Skill Center Fire Training Program.

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

PERFORMANCE STATISTICS

Auxiliary	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Fire	623	715	821	943	1,083
Rupture/Explosions	11	12	13	14	15
Hazardous Condition	181	179	180	181	182
Service Call	1,093	1,113	1,135	1,158	1,181
Good Intent (response to report of fire/other hazardous conditions)	297	286	290	292	295
False Call	660	575	617	620	630
Other (miscellaneous request for service)	25	11	18	20	25
Emergency Medical Services (EMS)/Rescue	9,345	9,682	10,085	10,505	10,942
Total	12,235	12,573	13,159	13,733	14,353

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00	1.00	1.00
4420	Community Risk Reduction Specialist	3.00	3.00	3.00	3.00	3.00
4521	Electronics Technician [1]	—	1.00	1.00	1.00	1.00
6321	Firefighter [2]	66.00	66.00	66.00	67.00	67.00
6323	Fire Lieutenant (Shift) [3]	17.00	17.00	17.00	15.00	15.00
6325	Fire Captain (Shift)	7.00	7.00	7.00	7.00	7.00

[1] An Electronics Technician was moved from Information Technology (350) in 2023

[2] Three Firefighter positions are frozen due to the loss of Safer grant funding in 2022. A Firefighter was added mid-year 2024 due to a reorganization.

[3] Two Fire Lieutenant (Shift) positions were deleted mid-year 2024 due to a reorganization.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
6330	Fire Shift Commander [4]	3.00	3.00	3.00	4.00	4.00
6343	Fire Captain (Community Risk Reduction) [4]	—	—	—	1.00	1.00
6351	Fire Training Supervisor	1.00	1.00	1.00	1.00	1.00
6352	Fire Training Assistant	1.00	1.00	1.00	1.00	1.00
6380	Fire Deputy Chief	2.00	2.00	2.00	2.00	2.00
6441	Fire Office Assistant [4]	—	—	—	1.00	1.00
8225	Fire Mechanic I	1.00	1.00	1.00	1.00	1.00
8230	Fire Mechanic II	1.00	1.00	1.00	1.00	1.00
16101	Administrative Assistant to Fire Chief	1.00	1.00	1.00	1.00	1.00
Total Personnel [5]		104.00	105.00	105.00	107.00	107.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
322 Fire Suppression	$ 16,101,858	$ 16,461,516	$ 17,744,618	$ 16,247,066	(8.4)%	$ 17,327,570	6.7 %
323 Investigations	291,865	227,587	328,336	372,955	13.6 %	400,150	7.3 %
325 Training	41,799	53,017	57,500	52,500	(8.7)%	62,500	19.0 %
329 Administration	1,421,140	1,526,372	717,143	986,619	37.6 %	1,067,301	8.2 %
331 Suppression Facilities	327,759	478,706	521,888	543,857	4.2 %	573,124	5.4 %
337 Emergency Preparedness	97,340	97,218	98,650	102,351	3.8 %	105,422	3.0 %
869 Fire Apparatus Debt Service	39,216	39,216	—	—	n/a	—	n/a
882 Fire Aerial & Pump Debt Service	153,017	152,859	152,694	153,978	0.8 %	154,663	0.4 %
Total Expenditures	$ 18,473,994	$ 19,036,491	$ 19,620,829	$ 18,459,326	(5.9)%	$ 19,690,730	6.7 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 12,330,655	$ 12,417,872	$ 12,554,640	$ 12,091,607	(3.7)%	$ 12,905,098	6.7 %
200 Personnel Benefits	3,496,587	4,489,187	4,264,972	4,573,192	7.2 %	4,738,903	3.6 %
Sub-Total Salaries & Benefits	15,827,242	16,907,059	16,819,612	16,664,799	(0.9)%	17,644,001	5.9 %
300 Supplies for Consumption & Resale	359,197	448,334	407,700	323,000	(20.8)%	323,000	— %
400 Services & Pass-Through Payments	2,081,840	1,489,021	2,240,824	1,317,548	(41.2)%	1,569,065	19.1 %
600 Capital Outlays	13,480	—	—	—	n/a	—	n/a
700 Debt Service Principal	162,278	170,439	138,789	145,728	5.0 %	150,100	3.0 %
800 Debt Service Interest & Issuance	29,954	21,636	13,906	8,250	(40.7)%	4,563	(44.7)%
Total Expenditures	$ 18,473,991	$ 19,036,489	$ 19,620,831	$ 18,459,325	(5.9)%	$ 19,690,729	6.7 %

[4] A Fire Shift Commander, a Fire Captain and a Fire Office Assistant were added mid-year 2024 due to a reorganization.
[5] 10.00 FTE's are funded by Emergency Services (150).

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.

Fire Suppression - 322

Fire Suppression represents the largest percentage of the General Fund, and is comprised primarily of personnel costs to maintain effective staffing and deployment capabilities.

322	Fire Suppression	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 11,443,348	$ 11,386,647	$ 11,574,303	$ 10,866,282	(6.1)%	$ 11,589,573	6.7 %
200	Personnel Benefits	3,181,731	4,137,361	3,899,018	4,127,128	5.9 %	4,269,872	3.5 %
300	Supplies for Consumption & Resale	312,080	393,762	355,500	265,000	(25.5)%	265,000	— %
400	Services & Pass-Through Payments	1,156,821	543,746	1,915,797	988,656	(48.4)%	1,203,124	21.7 %
600	Capital Outlays	7,878	—	—	—	n/a	—	n/a
Total Expenditures		$ 16,101,858	$ 16,461,516	$ 17,744,618	$ 16,247,066	(8.4)%	$ 17,327,569	6.7 %

Investigation - 323

The Investigation function supports the activities of shift firefighters who serve in a dual role capacity as fire investigators to determine the cause and origin of fires. This also funds the Community Risk Reduction Specialists who are tasked with conducting fire and life safety fire inspections in occupancies and at special events.

323	Investigation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 193,321	$ 156,314	$ 218,131	$ 242,885	11.3 %	$ 258,742	6.5 %
200	Personnel Benefits	97,664	69,412	85,543	105,408	23.2 %	111,419	5.7 %
300	Supplies for Consumption & Resale	151	339	5,000	5,000	— %	5,000	— %
400	Services & Pass-Through Payments	729	1,521	19,662	19,662	— %	24,990	27.1 %
Total Expenditures		$ 291,865	$ 227,586	$ 328,336	$ 372,955	13.6 %	$ 400,151	7.3 %

Training - 325

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

325	Training	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 26,156	$ 28,433	$ 15,500	$ 20,500	32.3 %	$ 20,500	— %
400	Services & Pass-Through Payments	15,643	24,584	42,000	32,000	(23.8)%	42,000	31.3 %
Total Expenditures		$ 41,799	$ 53,017	$ 57,500	$ 52,500	(8.7)%	$ 62,500	19.0 %

Administration - 329

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

329 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 542,963	$ 618,535	$ 490,444	$ 691,979	41.1 %	$ 751,484	8.6 %
200 Personnel Benefits	139,321	154,949	155,590	206,366	32.6 %	216,885	5.1 %
300 Supplies for Consumption & Resale	4,136	3,797	2,500	4,500	80.0 %	4,500	— %
400 Services & Pass-Through Payments	734,719	749,091	68,609	83,774	22.1 %	94,431	12.7 %
Total Expenditures	$ 1,421,139	$ 1,526,372	$ 717,143	$ 986,619	37.6 %	$ 1,067,300	8.2 %

Suppression Facilities - 331

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

331 Suppression Facilities	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 151,022	$ 256,378	$ 271,762	$ 290,462	6.9 %	$ 305,299	5.1 %
200 Personnel Benefits	77,871	127,465	124,821	134,290	7.6 %	140,727	4.8 %
300 Supplies for Consumption & Resale	16,674	22,002	29,200	28,000	(4.1)%	28,000	— %
400 Services & Pass-Through Payments	76,588	72,861	96,105	91,105	(5.2)%	99,098	8.8 %
600 Capital Outlays	5,603	—	—	—	n/a	—	n/a
Total Expenditures	$ 327,758	$ 478,706	$ 521,888	$ 543,857	4.2 %	$ 573,124	5.4 %

Emergency Preparedness - 337

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

337 Emergency Preparedness	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 97,340	$ 97,218	$ 98,650	$ 102,351	3.8 %	$ 105,422	3.0 %

Fire Apparatus Debt Service - 869

This function contains the debt service related to the 2013 purchase of a Fire apparatus through the Washington State LOCAL program. This debt was paid off in 2023.

869 Fire Apparatus Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 36,393	$ 38,259	$ —	$ —	n/a	$ —	n/a
800 Debt Service Interest & Issuance	2,823	956	—	—	n/a	—	n/a
Total Expenditures	$ 39,216	$ 39,215	$ —	$ —	n/a	$ —	n/a

Fire Aerial & Pump Apparatus Debt Service - 882

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

882 Fire Aerial & Pump Debt Svc	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700 Debt Services Principal	$ 125,885	$ 132,180	$ 138,789	$ 145,728	5.0 %	$ 150,100	3.0 %
800 Debt Service Interest & Issuance	27,131	20,680	13,906	8,250	(40.7)%	4,563	(44.7)%
Total Expenditures	$ 153,016	$ 152,860	$ 152,695	$ 153,978	0.8 %	$ 154,663	0.4 %

Dedicated Revenue

Dedicated revenue consists of revenues from the Union Gap fire protection services.

Dedicated Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
33 Intergovernmental Revenues	$ —	$ 19,655	$ 2,400	$ —	(100.0)%	$ —	n/a
34 Charges for Goods & Services	1,875,602	1,979,948	2,114,615	2,171,424	2.7 %	2,228,287	2.6 %
36 Miscellaneous Revenues	37,500	14,400	—	—	n/a	—	n/a
Total Dedicated Revenues	$ 1,913,102	$ 2,014,003	$ 2,117,015	$ 2,171,424	2.6 %	$ 2,228,287	2.6 %

EMERGENCY SERVICES - 150

Fire Chief **Aaron Markham**

DEFINITION

The Emergency Services Fund was created to account for the Emergency Medical Services (EMS) Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of EMS to the citizens of Yakima and to those citizens that are visiting within the City limits and in need of assistance. This fund provides state required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment. A renewed EMS levy for a 6-year term passed in November 2023, the new term being January 2024 through December 2029.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Implemented ImageTrend reporting software for federal and state incident reporting systems.
- Addition of 5 Yakima Fire Department employee's who completed IV technician through Yakima County Department of Emergency Medical Services (YCDEMS).
- In-service and implementation of the LUCAS (Lund University Cardiac Assist System) automated Cardiopulmonary Resuscitation (CPR) devices.
- Expected completion of fire department strategic plan with Sageland, LLC.

GOALS

A Safe & Healthy Yakima

- Continue to mitigate incidents to minimize suffering, loss of life and property, and to protect the environment.
- Continue to research systems and equipment that provide a higher level of EMS care to citizens in our community.

Function(s): 322 & 327.

AUTHORIZED PERSONNEL

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

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
322 Fire Suppression & EMS	$ 1,291,862	$ 1,500,856	$ 1,757,684	$ 1,855,644	5.6 %	$ 1,970,855	6.2 %
327 Emergency Services Aid	285,087	299,569	427,508	374,640	(12.4)%	377,188	0.7 %
Total Expenditures	1,576,949	1,800,425	2,185,192	2,230,284	2.1 %	2,348,043	5.3 %
Revenues by Element							
31 Taxes	—	—	2,774,286	2,492,911	(10.1)%	2,492,911	— %
33 Intergovernmental Revenues	1,636,064	1,703,564	4,260	4,260	— %	4,260	— %
Total Revenues	1,636,064	1,703,564	2,778,546	2,497,171	(10.1)%	2,497,171	— %

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	145,497	204,613	107,751	701,105	550.7 %	967,992	38.1 %
Revenues less Expenditures	59,115	(96,861)	593,354	266,887	(55.0)%	149,128	(44.1)%
Ending Balance	$ 204,612	$ 107,752	$ 701,105	$ 967,992	38.1 %	$ 1,117,120	15.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 938,222	$ 1,086,862	$ 1,374,817	$ 1,314,528	(4.4)%	$ 1,388,442	5.6 %
200 Personnel Benefits	280,207	348,392	327,354	485,602	48.3 %	504,254	3.8 %
Sub-Total Salaries & Benefits	1,218,429	1,435,254	1,702,171	1,800,130	5.8 %	1,892,696	5.1 %
300 Supplies for Consumption & Resale	97,826	86,460	105,000	105,000	— %	105,000	— %
400 Services & Pass-Through Payments	85,694	78,711	178,022	125,153	(29.7)%	150,348	20.1 %
~ Transfers Out	175,000	200,000	200,000	200,000	— %	200,000	— %
Total Expenditures	$ 1,576,949	$ 1,800,425	$ 2,185,193	$ 2,230,283	2.1 %	$ 2,348,044	5.3 %

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

This function professionally and expeditiously controls and mitigates incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; to minimize suffering and loss of life and property; and to protect the environment.

322 Fire Suppression & EMS	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 938,222	$ 1,086,861	$ 1,374,816	$ 1,314,528	(4.4)%	$ 1,388,442	5.6 %
200 Personnel Benefits	280,207	348,392	327,354	485,602	48.3 %	504,254	3.8 %
400 Services & Pass-Through Payments	73,433	65,602	55,514	55,514	— %	78,159	40.8 %
Total Expenditures	$ 1,291,862	$ 1,500,855	$ 1,757,684	$ 1,855,644	5.6 %	$ 1,970,855	6.2 %

Emergency Services Aid - 327

This function provides state required emergency medical training for Emergency Medical Technicians (EMT's), emergency medical supplies and technical rescue tools and equipment.

327 Emergency Services Aid	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 97,826	$ 86,460	$ 105,000	$ 105,000	— %	$ 105,000	— %
400 Services & Pass-Through Payments	12,261	13,109	122,508	69,640	(43.2)%	72,188	3.7 %
~ Transfers Out	175,000	200,000	200,000	200,000	— %	200,000	— %
Total Expenditures	$ 285,087	$ 299,569	$ 427,508	$ 374,640	(12.4)%	$ 377,188	0.7 %

Revenue

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

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 145,497	$ 204,613	$ 107,751	$ 701,105	550.7 %	$ 967,992	38.1 %
31 Taxes	—	—	2,774,286	2,492,911	(10.1)%	2,492,911	— %
33 Intergovernmental Revenues	1,636,064	1,703,564	4,260	4,260	— %	4,260	— %
Total Revenues	$ 1,781,561	$ 1,908,177	$ 2,886,297	$ 3,198,276	10.8 %	$ 3,465,163	8.3 %

PUBLIC SAFETY COMMUNICATIONS - 151/153/154

Fire Chief **Aaron Markham**
Public Safety Communications Manager **Erica McNamara**

DEFINITION

The responsibilities of the communications division are to provide 9-1-1 emergency call answering, public safety dispatching, records keeping, and support to first responders through public safety radio communications. The goal of the division is to provide quality, efficient, cost-effective emergency communications and communications support to the residents and public safety.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- SunComm partnered with the Career Connections program, initiated by the school district, to create a six-week Public Safety Academy for young adults interested in dispatching careers. This academy offered an overview of public safety telecommunication, focusing on essential skills like basic call-taking and radio communication, providing participants with foundational knowledge and practical experience for entering the field.
- SunComm's peer support team completed training to become certified peer support specialists across the state. This certification enables them to offer support not only to SunComm staff but also to telecommunicators statewide, expanding their ability to provide valuable assistance and encouragement to colleagues throughout the region.
- SunComm's staffing level currently stands at 82%, including eight trainees. Once these trainees are fully trained, the increased staffing will enable SunComm to offer more comprehensive service to the public, provide additional time off for staff, and ultimately enhance service quality for both the public and first responders.

A Resilient Yakima

- SunComm has begun collaborating with other communications centers in the valley to develop redundancy plans that support mutual assistance in the event of a catastrophe. These plans ensure that citizens and first responders will continue to receive essential support and service, even during a catastrophic event or technology failure.

An Engaged Yakima

- SunComm’s commitment to social media outreach led to a significant increase in our following. This boost allowed the public to be quickly notified about critical events and available technology, while also enhancing the recruitment success.
- Public education remains a top priority for SunComm. The organization actively participated in multiple events, including National Night Out and various career fairs across the valley. Additionally, SunComm hosted the inaugural Public Safety Trunk-or-Treat, which was attended by 2,500 citizens, underscoring its commitment to community engagement and education.

GOALS

A Safe & Healthy Yakima

- SunComm's goal for the coming year is to implement a quality assurance program. This initiative aims to ensure that staff delivers the highest level of service while adhering to both internal policies and industry standards.
- SunComm's goal is to maintain and enhance its social media outreach, which is vital for providing communities with information during critical incidents. The outreach will particularly focus on increasing enrollment in Alert Yakima, the mass notification system used throughout Yakima County.

- A key goal for SunComm is to begin implementing advanced technologies becoming available to communications centers. This includes enhanced mapping, data integration, call triaging, and audio transcription, aimed at improving overall efficiency and service quality.

A Resilient Yakima

- Recruitment will remain a key focus as SunComm works to fill the remaining positions. Efforts will include participating in career fairs, expanding social media outreach, engaging with the public through sit-ins, and collaborating with local high schools.
- SunComm's continued partnership with local schools to offer job shadow opportunities and the Career Connection Public Safety Academy remains a top priority. This initiative helps local youth explore career options available in the Yakima Valley, providing them with valuable insights into potential career paths after graduation.

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

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00	1.00	1.00
6410	Telecommunicator I [1]	15.00	7.00	7.00	2.00	2.00
6412	Telecommunicator [1]	12.00	20.00	20.00	23.00	23.00
6415	Public Safety Telecommunicator Supervisor	6.00	6.00	6.00	6.00	6.00
6416	Public Safety Training Supervisor	1.00	1.00	1.00	1.00	1.00
17101	Public Safety Asst. Comm. Manager	1.00	1.00	1.00	1.00	1.00
18101	Communications Division Office Assistant	1.00	1.00	1.00	1.00	1.00
Total Personnel		37.00	37.00	37.00	35.00	35.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
340 Criminal Justice Sales Tax .3%	$ 215,711	$ 330,370	$ 373,143	$ 281,002	(24.7)%	$ 298,358	6.2 %
341 Communications Operators	1,563,304	1,238,221	1,458,134	1,557,798	6.8 %	1,682,397	8.0 %
343 911 Call Takers Enhanced	1,716,737	1,310,322	1,940,598	764,828	(60.6)%	834,396	9.1 %
344 911 Call Takers Operations	255,724	875,716	368,037	1,510,688	310.5 %	1,616,938	7.0 %
348 911 Call Takers Administration	118,396	210,175	206,448	296,772	43.8 %	315,575	6.3 %
349 Communications Administration	128,296	203,553	231,847	322,172	39.0 %	340,975	5.8 %
875 Communications Ctr Debt Service	121,863	118,663	120,463	117,063	(2.8)%	119,513	2.1 %
Total Expenditures	4,120,031	4,287,020	4,698,670	4,850,323	3.2 %	5,208,152	7.4 %
Revenues by Element							
31 Taxes	1,729,053	1,690,316	1,765,000	1,920,000	8.8 %	2,040,000	6.3 %
33 Intergovernmental Revenues	2,546,811	2,730,500	2,695,821	2,709,751	0.5 %	2,704,392	(0.2)%
34 Charges for Goods & Services	16,149	15,052	21,985	14,868	(32.4)%	15,000	0.9 %
~ Transfers In	100,000	100,000	100,000	100,000	— %	100,000	— %
Total Revenues	4,392,013	4,535,868	4,582,806	4,744,619	3.5 %	4,859,392	2.4 %

[1] The Telecommunicator I positions (call-taker only) will be phased out through attrition over time to become Telecommunicator positions (dispatch and call-takers), to meet the needs of the department. Two Telecommunicator I positions were deleted mid-year 2024 due to budget constraints and three Telecommunicator positions are currently frozen.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	1,351,097	1,623,079	1,871,928	1,756,065	(6.2)%	1,650,361	(6.0)%
Revenues less Expenditures	271,982	248,848	(115,864)	(105,704)	(8.8)%	(348,760)	229.9 %
Ending Balance	$ 1,623,079	$ 1,871,927	$ 1,756,064	$ 1,650,361	(6.0)%	$ 1,301,601	(21.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 2,247,013	$ 2,473,230	$ 2,558,002	$ 2,697,016	5.4 %	$ 2,857,959	6.0 %
200 Personnel Benefits	981,089	938,705	1,053,388	1,101,445	4.6 %	1,161,819	5.5 %
Sub-Total Salaries & Benefits	3,228,102	3,411,935	3,611,390	3,798,461	5.2 %	4,019,778	5.8 %
300 Supplies for Consumption & Resale	38,407	43,474	93,550	64,350	(31.2)%	66,600	3.5 %
400 Services & Pass-Through Payments	731,658	712,948	873,266	858,449	(1.7)%	990,259	15.4 %
600 Capital Outlays	—	—	—	12,000	n/a	12,000	— %
700 Debt Service Principal	80,000	80,000	85,000	85,000	— %	90,000	5.9 %
800 Debt Service Interest & Issuance	41,863	38,663	35,463	32,063	(9.6)%	29,513	(8.0)%
Total Expenditures	$ 4,120,030	$ 4,287,020	$ 4,698,669	$ 4,850,323	3.2 %	$ 5,208,150	7.4 %

EXPLANATORY NARRATIVE

Department 151 (functions 343, 344 and 348) is the primary fund that supports E911 Public Safety Communications. This department receives funding through the collection of the Enhanced 9-1-1 (E911) excise tax. E911 services are provided through an Interlocal Agreement (ILA) between Yakima County and the City of Yakima. The E911 excise tax is generated from each resident who resides in Yakima County and has an active phone line. These funds are passed to the City through an Interlocal Agreement which provides the division with the financial resources needed to meet the demands of providing and sustaining E911 services within Yakima County and the City of Yakima.

Department 153 (340) is used to account for the .3% Criminal Justice Sales tax.

Department 154 (341, 349, 874 and 875) supports police and fire dispatch operations. In addition to general funds generated through the City of Yakima, this function also receives revenue through dispatch service contracts from external police and fire protection districts.

Criminal Justice Sales Tax .3% - 340

SunComm is a cornerstone of the public safety system within the city and county, and, therefore, receives a small portion of the .3% Criminal Justice Sales tax to help offset the cost attributed to support of the criminal justice departments. This function funds two FTE public safety dispatcher positions that support law enforcement activities.

340 Criminal Justice Sales Tax .3%	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 151,129	$ 242,306	$ 261,602	$ 191,699	(26.7)%	$ 199,598	4.1 %
200 Personnel Benefits	64,517	88,058	96,846	74,609	(23.0)%	78,070	4.6 %
400 Services & Pass-Through Payments	65	6	14,695	14,695	— %	20,689	40.8 %
Total Expenditures	$ 215,711	$ 330,370	$ 373,143	$ 281,003	(24.7)%	$ 298,357	6.2 %

Communications Operations - 341

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

341	Communications Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 899,974	$ 693,412	$ 784,193	$ 874,508	11.5 %	$ 931,468	6.5 %
200	Personnel Benefits	361,180	276,561	329,432	364,460	10.6 %	385,235	5.7 %
300	Supplies for Consumption & Resale	7,448	9,019	49,600	37,100	(25.2)%	37,100	— %
400	Services & Pass-Through Payments	294,703	259,231	294,908	281,731	(4.5)%	328,593	16.6 %
Total Expenditures		$ 1,563,305	$ 1,238,223	$ 1,458,133	$ 1,557,799	6.8 %	$ 1,682,396	8.0 %

9-1-1 Call Takers Enhanced - 343

This function provides 9-1-1 call taking for the public in Yakima County, and is funded through an Interlocal Agreement (ILA) with Yakima County from the receipt of 9-1-1 Excise Tax revenue. In addition, this fund supports the maintenance for E911 Customer Premises Equipment (CPE), recording devices, equipment, and training to perform the functions of 9-1-1.

343	911 Call Takers Enhanced	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 846,606	$ 603,167	$ 969,446	$ 154,508	(84.1)%	$ 159,965	3.5 %
200	Personnel Benefits	411,349	236,138	433,554	79,062	(81.8)%	82,617	4.5 %
300	Supplies for Consumption & Resale	30,959	34,455	43,950	27,250	(38.0)%	29,500	8.3 %
400	Services & Pass-Through Payments	427,823	436,562	493,648	492,008	(0.3)%	550,314	11.9 %
600	Capital Outlays	—	—	—	12,000	n/a	12,000	— %
Total Expenditures		$ 1,716,737	$ 1,310,322	$ 1,940,598	$ 764,828	(60.6)%	$ 834,396	9.1 %

9-1-1 Call Takers Operations - 344

This function provides 7% of the salary and benefits to three Shift Supervisors and ten Public Safety Dispatchers. Revenue is received from the E911 Tax Revenue that is passed from the county to the city through an annual Interlocal Agreement. An insurance allocation was added in 2024.

344	911 Call Takers Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 193,540	$ 644,744	$ 241,658	$ 1,046,565	333.1 %	$ 1,115,199	6.6 %
200	Personnel Benefits	62,184	230,973	95,356	433,101	354.2 %	458,062	5.8 %
400	Services & Pass-Through Payments	—	—	31,022	31,022		43,677	
Total Expenditures		$ 255,724	$ 875,717	$ 368,036	$ 1,510,688	310.5 %	$ 1,616,938	7.0 %

9-1-1 Call Takers Administration - 348

This function manages 50% of the salary, wages, and benefits for the two management positions and one administrative position assigned to the division and is funded from an Interfund transfer from the E911 tax. An insurance allocation was added in 2024.

348	911 Call Takers Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 77,654	$ 156,571	$ 147,551	$ 211,869	43.6 %	$ 222,865	5.2 %
200	Personnel Benefits	40,742	53,604	49,100	75,107	53.0 %	78,917	5.1 %
400	Services & Pass-Through Payments	—	—	9,797	9,797	— %	13,793	40.8 %
Total Expenditures		$ 118,396	$ 210,175	$ 206,448	$ 296,773	43.8 %	$ 315,575	6.3 %

Communications Administration - 349

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

349	Communications Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 78,111	$ 133,034	$ 153,551	$ 217,869	41.9 %	$ 228,865	5.0 %
200	Personnel Benefits	41,118	53,370	49,100	75,107	53.0 %	78,917	5.1 %
400	Services & Pass-Through Payments	9,067	17,150	29,197	29,197	— %	33,193	13.7 %
Total Expenditures		$ 128,296	$ 203,554	$ 231,848	$ 322,173	39.0 %	$ 340,975	5.8 %

Communications Center Debt Service - 875

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

875	Comm Center Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700	Debt Services Principal	$ 80,000	$ 80,000	$ 85,000	$ 85,000	— %	$ 90,000	5.9 %
800	Debt Service Interest & Issuance	41,863	38,663	35,463	32,063	(9.6)%	29,513	(8.0)%
Total Expenditures		$ 121,863	$ 118,663	$ 120,463	$ 117,063	(2.8)%	$ 119,513	2.1 %

Revenue

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

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,351,097	$ 1,623,079	$ 1,871,928	$ 1,756,065	(6.2)%	$ 1,650,361	(6.0)%
31	Taxes	1,729,053	1,690,316	1,765,000	1,920,000	8.8 %	2,040,000	6.3 %
33	Intergovernmental Revenues	2,546,811	2,730,500	2,695,821	2,709,751	0.5 %	2,704,392	(0.2)%
34	Charges for Goods & Services	16,149	15,052	21,985	14,868	(32.4)%	15,000	0.9 %
~	Transfers In	100,000	100,000	100,000	100,000	— %	100,000	— %
Total Revenues		$ 5,743,110	$ 6,158,947	$ 6,454,734	$ 6,500,684	0.7 %	$ 6,509,753	0.1 %

FIRE CAPITAL - 332

Fire Chief **Aaron Markham**

DEFINITION

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

ACCOMPLISHMENTS

A Resilient Yakima

- Replaced out of service firefighter turnout washer at fire station 95 with larger/newer one to aid in decontamination after fires.
- Replaced 25 sets of firefighter turnout gear.
- Upgraded fire station 95 interior lighting to LED.
- Ordered replacement fire station 93 generator with REET assistance. Scheduled to be installed 2025.

GOALS

A Safe & Healthy Yakima

- Continue to manage fire equipment, repair and the maintenance for the fire station infrastructure within resources.
- Continue to work with other divisions in the city to leverage opportunities in upgrading aging facilities.
- Replace aging breathing air compressors in fire stations to meet demands of crew needs in placing apparatus back in service after structure fires.

Function(s): 322 & 331.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
322 Fire Suppression & EMS	$ 64,243	$ 37,723	$ 164,691	$ 30,000	(81.8)%	$ 30,000	— %
331 Fire Suppression Facilities	19,143	32,189	37,600	50,000	33.0 %	50,000	— %
Total Expenditures	83,386	69,912	202,291	80,000	(60.5)%	80,000	— %
Revenues by Element							
33 Intergovernmental Revenues	28,000	28,000	28,000	28,000	— %	28,000	— %
34 Charges for Goods & Services	35,000	35,000	35,000	35,000	— %	35,000	— %
36 Miscellaneous Revenues	573	226	10,225	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	—	2,450	—	—	n/a	—	n/a
~ Transfers In	75,000	100,000	100,000	100,000	— %	100,000	— %
Total Revenues	138,573	165,676	173,225	163,000	(5.9)%	163,000	— %
Fund Balance							
Beginning Balance	455,050	510,237	606,002	576,936	(4.8)%	659,936	14.4 %
Revenues less Expenditures	55,187	95,764	(29,066)	83,000	(385.6)%	83,000	— %
Ending Balance	$ 510,237	$ 606,001	$ 576,936	$ 659,936	14.4 %	$ 742,936	12.6 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 24,778	$ 35,561	$ 42,400	$ 30,000	(29.2)%	$ 30,000	— %
400 Services & Pass-Through Payments	19,688	34,351	159,891	50,000	(68.7)%	50,000	— %
600 Capital Outlays	38,921	—	—	—	n/a	—	n/a
Total Expenditures	$ 83,387	$ 69,912	$ 202,291	$ 80,000	(60.5)%	$ 80,000	— %

EXPLANATORY NARRATIVE

Fire Suppression & EMS - 322

These expenditures are the costs associated with the purchase and equipping of fire apparatus. The replacement of two fire engines was approved by City Council in June of 2021, an additional fire engine purchase was approved in January of 2022. The purchase of these fire apparatus was funded out of Fund 180 - ARPA Fiscal Recovery Fund, and are expected to be delivered in 2024 and 2025.

322 Fire Suppression & EMS	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 24,778	$ 35,561	$ 42,400	$ 30,000	(29.2)%	$ 30,000	— %
400 Services & Pass-Through Payments	545	2,162	122,291	—	(100.0)%	—	n/a
600 Capital Outlays	38,921	—	—	—	n/a	—	n/a
Total Expenditures	$ 64,244	$ 37,723	$ 164,691	$ 30,000	(81.8)%	$ 30,000	— %

Fire Suppression Facilities - 331

Suppression Facilities supports repair and maintenance of the fire stations.

331 Fire Suppression Facilities	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 19,143	$ 32,189	$ 37,600	$ 50,000	33.0 %	$ 50,000	— %

Revenue

Revenues consist mainly of reimbursements from other agencies, facility rental, and a transfers from Emergency Services (150).

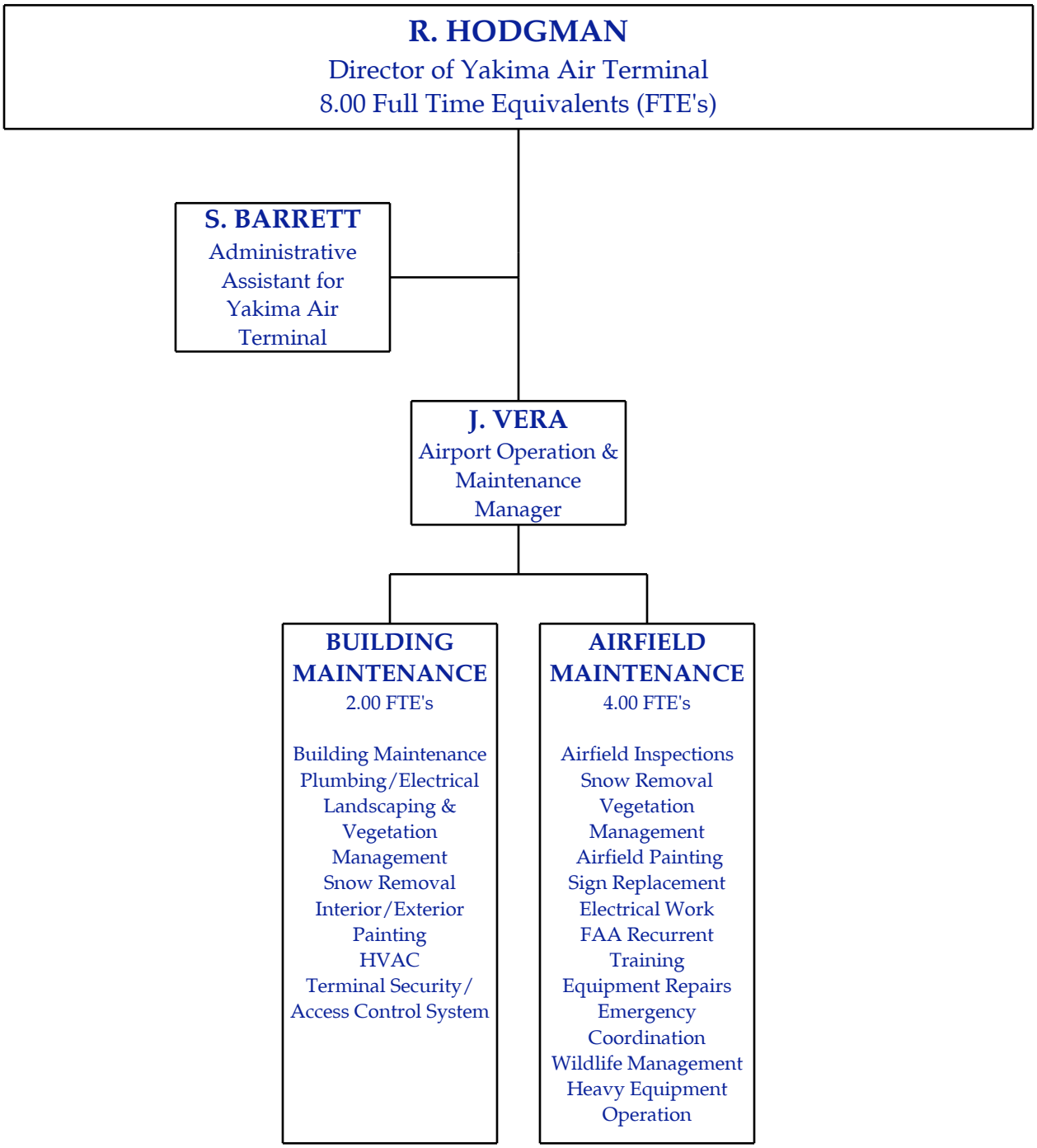
Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 455,050	$ 510,237	$ 606,002	$ 576,936	(4.8)%	$ 659,936	14.4 %
33 Intergovernmental Revenues	28,000	28,000	28,000	28,000	— %	28,000	— %
34 Charges for Goods & Services	35,000	35,000	35,000	35,000	— %	35,000	— %
36 Miscellaneous Revenues	573	226	10,225	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	—	2,450	—	—	n/a	—	n/a
~ Transfers In	75,000	100,000	100,000	100,000	— %	100,000	— %
Total	$ 593,623	$ 675,913	$ 779,227	$ 739,936	(5.0)%	$ 822,936	11.2 %

YAKIMA AIR TERMINAL

Title	Function/Fund	Page
Airport Operating	421	249
Airport FAA	422	255

AIRPORT

Organizational Chart as of January 1, 2025



AIRPORT OPERATING - 421

Director of Yakima Air Terminal **Robert Hodgman**

DEFINITION

The Yakima Air Terminal - McAllister Field is an airport that produces approximately 2,364 jobs and has an estimated $591,034,000 regional impact from airport businesses, according to the 2020 Washington State Department of Aviation (WSDOT) Economic Impact Study.

Alaska Airlines provides daily airline service to Seattle-Tacoma International Airport. The Airport Master Plans updated forecasts show annual passenger enplanements will increase over the current 46,366 in the twenty-year planning period. FedEx and United Parcel Service (UPS) provide overnight cargo deliveries. The terminal building encompasses approximately 38,000 square feet of space and houses a variety of tenants that include Alaska Airlines, Transportation Security Administration (TSA), Hertz car rentals and Food Facilities Engineering.

Primary services provided by this department include:

- Airport Management and Administration
- Federal Aviation Administration Grant Administration
- Airfield and Terminal Maintenance
- Snow Removal Operations
- Airport Operations
- Hazardous Wildlife Management
- Business Development/5-Year Capital Improvement Plan
- Heavy Equipment Operations and Repairs
- Airfield Construction Administration and Management
- Airport Security and Badging
- Landscaping and Janitorial Services

In 2022 and 2023, the Yakima Air Terminal - McAllister Field witnessed approximately 38,637 aircraft operations, of which 1,856 were air carrier operations. The primary runway (Runway 09/27) is 7,604 feet long, 150 feet wide, and is equipped with a Precision Approach Instrument Landing System, which accommodates aircraft operations in adverse weather conditions. The secondary runway (Runway 4/22) is 3,835 feet long, 150 feet wide, and accommodates smaller aircraft operations when the primary runway is not available. Both runways have parallel taxiways that measure the full length of each runway. The Yakima Air Terminal-McAllister Field is a Federal Aviation Administration (FAA) Part 139 certificated airport with its primary runway able to accommodate a Boeing 737-800 aircraft or similar. The airport has a variety of pilot services that include an automated weather observation system, which provides critical weather information located at the airport. In conjunction with these services, the airport has an Air Traffic Control Tower (ATCT) operated by Serco under a contract with the Federal Aviation Administration.

The Yakima Air Terminal - McAllister Field serves local businesses, ranging from aircraft servicing to Corporate/ General Aviation and aircraft production. These services include Department of Natural Resources, McAllister Museum of Aviation, McCormick Air Center - a full service Fixed Based Operator (FBO), aircraft hangars, Yakima Airpark, Triumph Actuation Systems, Cub Crafters, Yakima Aerosport, Airlift NW Medivac Services, Civil Air Patrol, Yakima Fire Department, ALS Ambulance, Reno's on the Runway, Castle Coffee, WaterFire restaurant, Sunfair Marketing, Yakima Valley Lock and Key, 509 Electric and Cornerstone Medical Facilities.

ACCOMPLISHMENTS

A Resilient Yakima

- In 2023 the Yakima Air Terminal - McAllister Field applied for and was awarded (in 2024) a $1,020,000 Small Community Air Service Development Program grant from the United States Department of Transportation to assist the City on air service development. This will help the Yakima Air Terminal-McAllister Field to maintained air service with Alaska Airlines on a daily flight to Seattle and add additional flights to Seattle.
- Completed a $ 2,641,374 Taxilane Charlie project that expanded the airport's Taxiway system in order to allow aircraft manufacturing, along with private and corporate hangar development. In 2015, City Council adopted the Airport Master Plan, which identified important Capital Improvement Projects through 2030. One element within the plan identified the need for additional hangar development for aircraft manufacturing, maintenance, and storage of aircraft, as the airport continues to witness growth in the aviation industry. In order to facilitate this concept, in 2018, the City of Yakima extended 21st Avenue and realigned Airport Lane to allow direct access to approximately 15 acres of vacant airport property adjacent to the Armory. The multi-year project included environmental, design, engineering, and construction of approximately 1,900 feet of new Taxiway system.
- In 2023 the airport went under contract to acquire two high speed runway plows. The airport has two 1992 Oshkosh runway plows that have exceed their useful life span. The aging equipment continued to have major maintenance problems. The high-speed runway plows are essential in keeping operations at the airport open during the winter months and meeting stringent Federal Aviation Safety requirements.
- In 2023 and 2024 the airport was successful in crack sealing the airport's main Terminal parking lot and adjacent parking lots. The airport oversees approximately 5.5 million square feet of pavement to accommodate both air and ground transportation. Pavement preservation is key to extending the useful life of the airfield. The airports Pavement Management Plan allows the airport to crack seal key areas of the airfield to ensure it not only preserves the pavement from weather elements but also reducing any hazards cracks may cause aircraft by producing Foreign Object Debris.

GOALS

A Resilient Yakima

- Expand air service with additional flight frequency to Seattle on Alaska Airlines and potentially attract other airlines to service the City of Yakima.
- The Yakima airport is looking forward to fully design and construct Phase 1A of the Terminal Building Modernization Project. The main terminal building was originally constructed in 1950's where it has witnessed multiple expansion and remodeling phases in order to meet passenger demands. The 2015 Airport Master Plan conducted a comprehensive evaluation of the facilities to include passenger demands, vehicle parking, airline and rental car ticket counters, ground transportation, passenger concessions, and baggage claim requirements. Given the increasing demands as well as the current building codes, it was determined the main terminal building required rehabilitation and be developed with an updated facility. Funding sources for this design and construction include Congressional Project Funding (CPF) through the Airport Improvement Program administered by the FAA), Bipartisan Infrastructure Law (BIL) infrastructure grant and 10% from the airport. The airport's local funding match of 10% will be derived from the Passenger Facility Charge program Total estimated cost for this project is $6,800,000.

Function(s): 281, 282, 283, 284, 285 & 286

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Car Rentals [1]	$114,886	$87,418	$64,000	$67,200	$70,560
Passengers - Departing	35,818	24,046	40,940	42,987	45,136
Passengers - Arriving	33,358	23,541	39,435	41,407	43,477
Aviation Fuel [2]	$59,584	$55,814	$60,033	$63,034	$66,186
Aircraft Landings	35,588	40,434	40,129	42,136	44,243
Vehicle Parking [3]	$13,851	$42,454	$373,921	$392,617	$412,248

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1175	Director of Yakima Air Terminal	1.00	1.00	1.00	1.00	1.00
1212	Airport Operation & Maintenance Manager	1.00	1.00	1.00	1.00	1.00
8511	Custodian [4]	0.70	1.00	1.00	1.00	1.00
8910	Airport Maintenance Specialist	5.00	5.00	5.00	5.00	5.00
11610	Admin Assistant for Yakima Air Terminal	1.00	1.00	1.00	1.00	1.00
Total Personnel [5]		8.70	9.00	9.00	9.00	9.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
281 Airfield	$ 715,262	$ 516,906	$ 652,793	$ 959,108	46.9 %	$ 798,407	(16.8)%
282 Air Terminal	278,318	335,771	826,560	422,170	(48.9)%	425,644	0.8 %
283 Commercial	10,264	11,831	—	—	n/a	—	n/a
284 Security	138,453	2,916	2,000	4,000	100.0 %	4,000	— %
285 Parking	(3)	3,448	44,599	25,500	(42.8)%	25,500	— %
286 Administration	632,613	672,691	747,000	899,550	20.4 %	842,307	(6.4)%
Total Expenditures	1,774,907	1,543,563	2,272,952	2,310,328	1.6 %	2,095,858	(9.3)%
Revenues by Element							
31 Taxes	16,321	13,612	15,000	15,000	— %	15,000	— %
33 Intergovernmental Revenues	898,526	649,226	641,680	6,013	(99.1)%	—	(100.0)%
34 Charges for Goods & Services	192,504	165,353	255,350	239,450	(6.2)%	248,427	3.7 %
36 Miscellaneous Revenues	938,497	809,615	1,567,651	1,243,472	(20.7)%	1,335,892	7.4 %
Total Revenues	2,045,848	1,637,806	2,479,681	1,503,935	(39.3)%	1,599,319	6.3 %
Fund Balance							
Beginning Balance	885,512	1,156,452	1,250,696	1,502,024	20.1 %	721,131	(52.0)%
Revenues less Expenditures	270,941	94,243	206,729	(806,393)	(490.1)%	(496,539)	(38.4)%
Ending Balance	$ 1,156,453	$ 1,250,695	$ 1,457,425	$ 695,631	(52.3)%	$ 224,592	(67.7)%

[1] Rental car gross revenues - Yakima Air Terminal receives 10% of gross sales plus a vehicle transaction fee.
[2] Fuel in gallons per year - Yakima Air Terminal charges .11¢ per gallon.
[3] Parking represent revenues to Yakima Air Terminal, not gross revenues collected.
[4] A part-time Custodian was increased to full-time mid-year 2022 to upkeep and maintain the terminal facility.
[5] The Airport funds .05 FTE in City Management (102).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 568,392	$ 680,634	$ 794,879	$ 848,452	7 %	$ 882,003	4.0 %
200 Personnel Benefits	249,123	272,115	285,022	323,317	13 %	336,641	4.1 %
Sub-Total Salaries & Benefits	817,515	952,749	1,079,901	1,171,769	9 %	1,218,644	4.0 %
300 Supplies for Consumption & Resale	172,958	102,140	137,442	135,000	(2)%	120,000	(11.1)%
400 Services & Pass-Through Payments	607,734	488,673	1,055,609	1,003,558	(5)%	697,214	(30.5)%
600 Capital Outlays	176,701	—	—	—	n/a	60,000	n/a
Total Expenditures	$ 1,774,908	$ 1,543,562	$ 2,272,952	$ 2,310,327	2 %	$ 2,095,858	(9.3)%

EXPLANATORY NARRATIVE

Airfield - 281

These expenditures consist of costs associated with maintaining the airfield as outlined under Federal Aviation Regulations (FAR) to maintain the safety of aircraft operations.

281 Airfield	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 238,404	$ 246,736	$ 285,860	$ 297,702	4.1 %	$ 306,695	3.0 %
200 Personnel Benefits	114,705	113,118	114,055	121,406	6.4 %	125,981	3.8 %
300 Supplies for Consumption & Resale	156,772	62,876	95,500	97,000	1.6 %	97,000	— %
400 Services & Pass-Through Payments	195,633	94,176	157,377	442,999	181.5 %	208,731	(52.9)%
600 Capital Outlays	9,747	—	—	—	n/a	60,000	n/a
Total Expenditures	$ 715,261	$ 516,906	$ 652,792	$ 959,107	46.9 %	$ 798,407	(16.8)%

Air Terminal - 282

This function includes of a variety of costs associated with maintaining the terminal as passengers and tenants traverse the facilities. These items include electrical power, natural gas, water, wastewater, phone landline, fire monitoring services, supplies to properly stock public restrooms, television, and professional services to ensure preventative maintenance is upheld.

282 Air Terminal	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 107,733	$ 112,942	$ 127,188	$ 123,165	(3.2)%	$ 127,808	3.8 %
200 Personnel Benefits	53,602	56,042	56,743	70,443	24.1 %	73,446	4.3 %
300 Supplies for Consumption & Resale	10,020	33,605	22,000	31,000	40.9 %	16,000	(48.4)%
400 Services & Pass-Through Payments	95,213	133,180	620,630	197,562	(68.2)%	208,390	5.5 %
600 Capital Outlays	11,751	—	—	—	n/a	—	n/a
Total Expenditures	$ 278,319	$ 335,769	$ 826,561	$ 422,170	(48.9)%	$ 425,644	0.8 %

Commercial - 283

These expenditures consist of the maintenance of airport owned buildings, which may require parts and equipment to complete any maintenance repairs. Many of these buildings are leased to tenants and repairs would fall outside the lessee's obligations.

283 Commercial	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 10,264	$ 11,831	$ —	$ —	n/a	$ —	n/a

Security - 284

This function provides the processing of airport security badges. As outlined in the Transportation Security Administration (TSA) regulations, access is restricted for the Air Operations Area (AOA) or any surface inside the airport's primary security perimeter fence. This process requires a security background check for airport security badges. TSA regulations require specific types of badges be renewed within a set time frame.

284	Security	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 3,087	$ 2,916	$ 2,000	$ 4,000	100.0 %	$ 4,000	— %
600	Capital Outlays	135,366	—	—	—	n/a	—	n/a
Total Expenditures		$ 138,453	$ 2,916	$ 2,000	$ 4,000	100.0 %	$ 4,000	— %

Parking - 285

The airport administration staff enforces vehicle parking along the circle drive and other areas of the airport. These costs are to cover equipment, materials, and internet connection for the ability to issue parking citations.

285	Parking	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ (3)	$ 1,023	$ 15,442	$ 500	$ (1.0)	$ 500	— %
400	Services & Pass-Through Payments	—	2,424	29,157	25,000	(14.3)%	25,000	— %
Total Expenditures		$ (3)	$ 3,447	$ 44,599	$ 25,500	(42.8)%	$ 25,500	— %

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 repairs or maintenance. City services are also provided, which includes the airport's Financial, Legal, Human Resources, and Information Technology services.

286	Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 222,255	$ 320,956	$ 381,830	$ 427,586	12.0 %	$ 447,500	4.7 %
200	Personnel Benefits	80,815	102,955	114,224	131,467	15.1 %	137,213	4.4 %
300	Supplies for Consumption & Resale	3,082	1,720	2,500	2,500	— %	2,500	— %
400	Services & Pass-Through Payments	306,624	247,061	248,445	337,997	36.0 %	255,093	(24.5)%
600	Capital Outlays	19,837	—	—	—	n/a	—	n/a
Total Expenditures		$ 632,613	$ 672,692	$ 746,999	$ 899,550	20.4 %	$ 842,306	(6.4)%

Revenue

Revenues originate from a various rates and charges imposed on tenants or operators who utilize the airport. Many of these encompass utility services; fuel flowage fees assessed per gallon of fuel delivered to aircraft; airline and freight landing fees; airport security badge fees; interest collected on operating reserves and Passenger Facility Charges; aeronautical and non-aeronautical ground leases; aircraft tie downs; usage of airport passenger stairs; rental cars; vehicle parking; airport buildings leased to tenants; state leasehold tax; and the occasional reimbursement under forced account for airfield staff. Intergovernmental revenues include a Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) grant in 2023, and CARES Act and ARPA funding.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 885,512	$ 1,156,452	$ 1,250,696	$ 1,502,024	20.1 %	$ 721,131	(52.0)%
31 Taxes	16,321	13,612	15,000	15,000	— %	15,000	— %
33 Intergovernmental Revenues	898,526	649,226	641,680	6,013	(99.1)%	—	(100.0)%
34 Charges for Goods & Services	192,504	165,353	255,350	239,450	(6.2)%	248,427	3.7 %
36 Miscellaneous Revenues	938,497	809,615	1,567,651	1,243,472	(20.7)%	1,335,892	7.4 %
Total Revenues	$ 2,931,360	$ 2,794,258	$ 3,730,377	$ 3,005,959	(19.4)%	$ 2,320,450	(22.8)%

AIRPORT FAA - 422

Director of Yakima Air Terminal **Robert Hodgman**

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.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Acquire two Runway Snow Plows.

A Resilient Yakima

- Terminal Building Modernization Project Design Phase 1A BIL (Roof and structural Systems)
- Terminal Building Modernization Project Construction Phase 1A (Roof and structural Systems)

GOALS

A Resilient Yakima

- Terminal Building Phase 2 Bidding/Construction
- Terminal Building Modernization Project Design Phase 1B (Baggage Claim Modernization)
- Terminal Building Phase 1B Construction (Baggage Claim Modernization)
- Taxiway A and Connector Pavement Design
- Runway 9/27 Pavement Maintenance
- Runway 4/22 Pavement Rehab Design

Function(s): 291.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
291 Capital Improvement	$ 2,012,449	$ 2,875,162	$ 3,589,961	$ 7,092,942	97.6 %	$ 2,288,577	(67.7)%
Revenues by Element							
33 Intergovernmental Revenues	1,915,690	2,601,245	3,286,790	6,734,198	104.9 %	2,400,000	(64.4)%
34 Charges for Goods & Services	128,117	84,004	150,000	175,000	16.7 %	180,000	2.9 %
36 Miscellaneous Revenues	535	2,669	2,100	2,100	— %	2,100	— %
Total Revenues	2,044,342	2,687,918	3,438,890	6,911,298	101.0 %	2,582,100	(62.6)%
Fund Balance							
Beginning Balance	565,345	597,238	409,993	258,922	(36.8)%	77,278	(70.2)%
Revenues less Expenditures	31,893	(187,244)	(151,071)	(181,644)	20.2 %	293,523	(261.6)%
Ending Balance	$ 597,238	$ 409,994	$ 258,922	$ 77,278	(70.2)%	$ 370,801	379.8 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 35,500	$ 28,444	$ 42,220	$ 27,166	(35.7)%	$ 38,577	42.0 %
600 Capital Outlays	1,976,950	2,846,719	3,547,741	7,065,776	99.2 %	2,250,000	(68.2)%
Total Expenditures	$ 2,012,450	$ 2,875,163	$ 3,589,961	$ 7,092,942	97.6 %	$ 2,288,577	(67.7)%

EXPLANATORY NARRATIVE

Capital Improvement - 291

The Yakima Air Terminal-McAllister Field is an integral part of the City's transportation system and economic development infrastructure. The airport is sustaining growth in passengers utilizing our local airline service, cargo operations, and future hangar development needs. Airport administration, in conjunction with the Federal Aviation Administration (FAA), have identified the following capital improvements projects for inclusion in the 2024 - 2026 budgets.

Snow Removal Equipment

This project includes the procurement of two high speed runway plows. The airport has two 1992 Oshkosh runway plows that have exceed their useful life span. The aging equipment continue to have major maintenance problems. The high-speed runway plows are essential to keep operations and the airport open during the winter months. Project cost is about $1.5 million of which the Federal Aviation Administration (FAA) will pay for 90% through Bipartisan Infrastructure Law (BIL) infrastructure grant and 10% from the airport's Passenger Facility Charge account. This project falls within the City of Yakima strategic priorities- A Safe and Healthy Yakima, develop infrastructure with safety in mind.

Terminal Building Modernization Project Design Phase 1A BIL (Roof and structural Systems)

The main terminal building was originally constructed in 1950's where it has witnessed multiple expansion and remodeling phases in order to meet passenger demands. The 2015 Airport Master Plan conducted a comprehensive evaluation of the facilities to include passenger demands, vehicle parking, airline and rental car ticket counters, ground transportation, passenger concessions, and baggage claim requirements. Given the increasing demands as well as the current building codes, it was determined the main terminal building required rehabilitation and be developed with an updated facility. Existing building components to be considered for design include, but are not limited to: roof and structure systems, HVAC, fire protection and MEP systems, lighting and signing systems, plumbing, electrical, telecommunications, and sewer. Funding sources for this design include Bipartisan Infrastructure Law (BIL) infrastructure grant and 10% from the airport. The airport's local funding match of 10% will be derived from the Passenger Facility Charge program. This project falls within the City of Yakima strategic priorities- A Resilient Yakima, design, build, and maintain robust infrastructure.

Terminal Building Modernization Project Construction Phase 1A (Roof and structural Systems)

The Yakima airport is looking forward to fully construct Phase 1 A of the Terminal Building Modernization Project. The main terminal building was originally constructed in 1950's where it has witnessed multiple expansion and remodeling phases in order to meet passenger demands. Construction of Phase 1A will improve building functionality, reduce maintenance needs and improve code compliance. Existing building components to be considered for construction include, but are not be limited to: roof and structure systems, HVAC, fire protection and MEP systems, lighting and signing systems, electrical, telecommunications, and sewer. Funding sources for this construction include Congressional Project Funding (CPF) through the Airport Improvement Program administered by the FAA) and 10% from the airport. The airport's local funding match of 10% will be derived from the Passenger Facility Charge program. This project falls within the City of Yakima strategic priorities- A Resilient Yakima, design, build, and maintain robust infrastructure.

Terminal Building Modernization Project Design Phase 1B (Baggage Claim Modernization)

The 2015 Airport Master Plan conducted a comprehensive evaluation of the facilities to include updated baggage claim requirements. Given the critical role of the Airport in the Yakima agricultural economic community and the

Historically Disadvantaged Community of the Yakama Nation, as well as the requirements of current building and accessibility codes, it was determined to automate baggage claim and expand the area. Existing building components to for design include, but are not be limited to: envelope, roof and structure systems, HVAC, fire protection and MEP systems, lighting and signing systems, plumbing, and electrical. Funding sources for this design include Bipartisan Infrastructure Law (BIL) infrastructure grant and 10% from the airport. The airport's local funding match of 10% will be derived from the Community Economic Revitalization Board (CERB). This project falls within the City of Yakima strategic priorities, a Safe and Healthy Yakima, develop infrastructure with safety in mind.

Terminal Building Phase 1B Construction (Baggage Claim Modernization)

The Yakima airport is looking forward to fully construct Phase 1B, the Baggage Claim Modernization Project. Construction of Phase 1B will improve building functionality and improve code compliance. Existing building components to be considered for construction include but are not limited to: envelope, roof and structure systems, HVAC, fire protection and MEP systems, lighting and signing systems, and electrical. Funding sources for this construction include Congressional Project Funding (CPF) through the Airport Improvement Program (AIP) and also funding through the Federal Aviation Administration's (FAA) Fiscal Year 2025 Airport Terminal Program made possible by the Bipartisan Infrastructure Law (BIL). State Supplemental Discretionary Funding is also anticipated to support match funding. This project falls within the City of Yakima strategic priorities, a Safe and Healthy Yakima, develop infrastructure with safety in mind.

Terminal Building Phase 2 Bidding/Construction

The intent of this multi-phased project is to modernize the aging Terminal Building. This project element will be defined as a part of the ongoing 2024/25 design effort. The goal of this project is to improve the building function which will help promote and expand the air service as well as improve the customer experience. This project advances FAA AIP policy by improving the terminal building layout and passenger flow. This project will also improve security by replacing and improving various building elements that no longer have useful life. The need for this project began with the latest Master Plan Update and continues today. Many FAA representatives have visited the airport and terminal building. We believe that there is a need to make these critical building improvements. This project will also help in reducing ongoing maintenance costs for the building. The scope is appropriate as Phase 2 Bidding and Construction is intended to continue the multi-phased project to modernize the entire terminal building. No other elements are included in this scope outside of the terminal building bidding and construction. This project falls within the City of Yakima strategic priorities- A Resilient Yakima, design, build, and maintain robust infrastructure.

291 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 35,500	$ 28,444	$ 42,220	$ 27,166	(35.7)%	$ 38,577	42.0 %
600 Capital Outlays	1,976,949	2,846,719	3,547,741	7,065,776	99.2 %	2,250,000	(68.2)%
Total Expenditures	$ 2,012,449	$ 2,875,163	$ 3,589,961	$ 7,092,942	97.6 %	$ 2,288,577	(67.7)%

Revenue

Revenues consist of a series of grants, which were obtained from the Federal Aviation Administration under the Airport Improvement Program. Since the Yakima Air Terminal is part of the National Plan of Integrated Airport System (NPIAS) and receives commercial airline service, the airport is eligible to receive Federal grants under the Airport Improvement Program (AIP). Through yearly collection of entitlements and the request for discretionary funds, the airport is able to secure the necessary Federal grants to help contribute to the overall cost of a variety of Capital Improvement Projects. Traditionally under this program the FAA will contribute up to 90 percent of the funding required to construct all improvements and cover design and construction administration fees. The remaining 10 percent is paid for through the Passenger Facility Charge (PFC) program, which is collected from each passenger who departs from the airport. Intergovernmental revenues include CARES Act, Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA) and ARPA funds.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 565,345	$ 597,238	$ 409,993	$ 258,922	(36.8)%	$ 77,278	(70.2)%
33 Intergovernmental Revenues	1,915,690	2,601,245	3,286,790	6,734,198	104.9 %	2,400,000	(64.4)%
34 Charges for Goods & Services	128,117	84,004	150,000	175,000	16.7 %	180,000	2.9 %
36 Miscellaneous Revenues	535	2,669	2,100	2,100	— %	2,100	— %
Total Revenues	$ 2,609,687	$ 3,285,156	$ 3,848,883	$ 7,170,220	86.3 %	$ 2,659,378	(62.9)%

PUBLIC WORKS

Title	Function*/Fund	Page
Parks and Recreation Operating / Capital	131/331	261
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Streets & Traffic	141	278
Public Works Administration	560	289
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City Hall Facility	224*	313
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UTILITIES		
Wastewater Operating / Capital	473/472/476/478	332
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* General Fund Department

PUBLIC WORKS

Organizational Chart as of January 1, 2025



PARKS & RECREATION - 131

GENERAL GOVERNMENT

Director of Public Works **Scott Schafer**
Park & Recreation Manager **Ken Wilkinson**

DEFINITION

The Parks and Recreation Department provides and maintains leisure services and park facilities for the community. The mission of the Parks and Recreation Departments is to provide beautiful places with quality recreation opportunities that enrich the well-being of our community. This is accomplished through professional staff who provide recreational programs and activities, and who maintain facility standards making them aesthetic and desirable for use. Through these services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division staff has continued to make every effort to provide exceptional service to the citizens of Yakima during this past year.

ACCOMPLISHMENTS

A Resilient Yakima

- Implemented digital online program guides to reduce costs of printing and mailing
- Outsourced concessions at Kiwanis Gateway Complex to Youth Sports Programming LLC and converted Franklin Pool concessions to vending machines due to rising costs of product and staffing.
- Continued working with Yakima Neighborhood Health, La Casa Hogar and People for People to provide services to the community in Washington Fruit Community Center (WFCC).

A Thriving Yakima

- Offered two 8-week summer playground programs, one at Kissel Park and one at Miller Park and the Beyond the Bell after school program at WFCC for children ages 5 to 12 years old.
- Participation in adult slowpitch and volleyball leagues increased. The Clean and Sober League also gained 2 teams.
- Continued concerts and outdoor movies at Miller, Chesterley and Franklin Parks.
- Hosted a variety of youth and adult softball and soccer tournaments.
- Fisher Park Golf Course instructional program and rounds of golf participation numbers increased.
- Received $25,000 donation from the Yakima Lions Club for construction of a pergola at Lions Park.

Investment in Infrastructure

- Awarded multiple grants from Washington State Dept of Commerce ($1,125,000 and $72,950) and Yakima County ($3,000,000) for the construction of the Aquatic Center at Martin Luther King Jr. Park.
- Received $900,000 grant from WSDOT for the Pedestrian Bridge and connecting walkways at West Valley Community Park.

GOALS

A Resilient Yakima

- Continue to work with local service clubs and local not for profit organizations to provide additional recreation programs and facilities.

Investment in Infrastructure

- Install netting at Fisher Park Golf Course.

Function(s): 511, 512, 513, 514, 515, 516, 519, 521, 522, 523, 531, 532, 533, 534, 537, 538, 541, 542, 543, & 547.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Fisher Park Golf Course					
Number of Acres Requiring High Quality Maintenance	18	18	18	18	18
Hours of Operation per season	2,388	2,592	2,640	2,640	2,640
Total Days Open	199	216	216	216	216
Number of Rounds of Golf	14,896	16,695	17,526	17,526	17,526
Average Players Per Day	75	77	81	81	81
Aquatics					
Lions Attendance	43,296	40,966	48,000	50,000	50,000
Franklin Attendance	22,063	21,975	18,102	20,000	20,000
Senior Center					
Yakima Senior Population	24,011	24,500	24,500	25,500	25,500
Volunteer Hours	2,511	9,300	9,750	10,000	10,000
People Attending Programs/Harman Center (unduplicated)	11,250	20,456	26,000	30,000	30,000
Registered Participants	1,455	3,161	3,700	4,000	4,000
Indexed Number of Participants	35,500	75,550	115,000	125,000	125,000
Number of Programs Offered	81	325	350	375	375
Number of Program Days	74	275	300	300	300
Average Number of Participants Per Day	276	150	325	350	350
Washington Fruit Community Center [1]					
Volunteer Hours	609	580	700	700	700
People Attending Programs (unduplicated)	703	475	500	500	500
Registered Participants	378	292	400	450	450
Indexed Number of Participants	3,149	3,128	3,500	3,500	3,500
Number of Programs Offered	15	12	25	25	25
Number of Program Days	250	242	260	260	270
Average Number of Participants Per Day	68	86	163	170	200
Park Maintenance					
Acres of Park Land Maintained by Parks and Recreation (317 acres of park land and 60 acres at the Arboretum)	377	377	377	377	377
Full-time Equivalent Maintenance Employees	13.50	14.95	14.95	15.55	16.15
Acres of turf trimmed, mowed, sprayed, and irrigated 33 Weeks/Year, and daily litter patrolled year-round	320	320	320	320	320
Square Feet of Playground Equipment, Inspected, Repaired/16 Locations	56,539	59,339	59,839	59,839	59,839
Linear Feet of Hard Surface Pathway and Sidewalks, Snow Removal, Repairs	62,980	63,647	65,847	65,847	65,847
Square Feet of Parking Lot, Snow Removal, Repairs	572,882	572,882	572,882	589,682	589,682

[1] Statistics not available for 2020.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1267	Park and Recreation Manager	1.00	1.00	1.00	1.00	1.00
1315	Confidential Administrative Secretary	1.00	1.00	1.00	1.00	1.00
5202	Golf Course Attendant	0.75	0.75	0.75	0.75	0.75
5234	Recreation Leader [2]	1.35	2.00	2.00	1.00	1.00
5235	Recreation Activities Specialist [3]	1.00	—	—	—	—
5256	Recreation Activities Coordinator	1.00	1.00	1.00	1.00	1.00
7111	Community Center Assistant [2]	1.00	1.00	1.00	2.00	2.00
8817	Parks Maintenance Technician [4]	2.00	2.00	2.00	4.25	4.25
8818	Parks Maintenance Specialist [4]	4.50	4.50	4.50	3.00	3.00
8819	Parks Maintenance Worker [4]	3.00	3.00	3.00	2.25	2.25
8820	Parks Maintenance Caretaker	1.33	1.33	1.33	1.33	1.33
8825	Golf Course Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00	1.00	1.00
11501	Recreation Program Supervisor [3]	3.00	4.00	4.00	4.00	4.00
11503	Recreation Supervisor	0.80	0.80	0.80	0.80	0.80
13101	Parks Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		24.73	25.38	25.38	25.38	25.38

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
511 Washington Fruit Comm Center	$ 415,085	$ 406,073	$ 399,592	$ 449,625	12.5 %	$ 465,461	3.5 %
512 Fisher Golf Course	233,814	252,315	251,365	263,543	4.8 %	267,765	1.6 %
513 Youth Sports	53,297	51,893	79,007	65,190	(17.5)%	69,906	7.2 %
514 Beyond the Bell	134,024	123,294	138,253	144,682	4.7 %	149,398	3.3 %
515 Slowpitch	90,120	56,525	57,500	57,500	— %	57,500	— %
516 Athletics	161,144	110,678	142,641	134,346	(5.8)%	140,369	4.5 %
519 Community Recreation	77,655	96,710	97,615	101,104	3.6 %	105,100	4.0 %
521 Lions Pool	492,471	539,119	707,937	744,327	5.1 %	754,709	1.4 %
522 Franklin Pool	279,004	264,559	223,389	99,400	(55.5)%	99,400	— %
523 Aquatics	150,980	157,516	169,580	178,382	5.2 %	186,484	4.5 %
524 Aquatic Center at MLK Jr Park	—	43,600	—	—		—	
531 Senior Activities	931	1,067	2,000	2,000	— %	2,000	— %
532 Senior Classes	15,441	22,563	16,500	17,500	6.1 %	17,500	— %
533 Harman Facility	610	454	600	600	— %	600	— %
534 Senior Day Care	502	—	—	—	n/a	—	n/a
537 Senior Tours	206,635	211,152	253,418	254,715	0.5 %	258,642	1.5 %
538 Senior Program Administration	338,113	338,061	435,668	442,276	1.5 %	459,542	3.9 %
541 Park Maintenance	2,132,712	2,186,090	2,334,128	2,480,614	6.3 %	2,553,095	2.9 %

[2] A Recreation Leader position was increased from .60 to 1.00 FTE mid-year 2022 due to to the increased number of hours needed to provide the popular Trips and Tours program at the Harman Center, and a .75 position was deleted and replaced with a 1.0 Community Center Assistant mid-year 2023.

[3] A Recreation Activities Specialist position was deleted and a Recreation Program Supervisor was added mid-year 2022 due to the need for increased supervisory staff.

[4] 1.5 Parks Maintenance Specialists and a .75 Parks Maintenance Worker were deleted and 2.25 Parks Maintenance Technicians added mid-year 2024 due to a reorganization of the seasonal ballfield and irrigation staff.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
542 Ball Field Maintenance	217,062	212,877	267,464	287,519	7.5 %	298,717	3.9 %
543 Parks Administration	1,161,418	1,012,820	970,509	1,051,752	8.4 %	1,101,000	4.7 %
547 Park Maintenance Admin	265	495	1,000	1,000	— %	1,000	— %
Total Expenditures	6,161,283	6,087,861	6,548,166	6,776,075	3.5 %	6,988,188	3.1 %
Revenues by Element							
31 Taxes	2,673,716	3,173,716	3,570,919	3,670,919	2.8 %	3,770,919	2.7 %
33 Intergovernmental Revenues	178,739	42,610	63,830	57,873	(9.3)%	57,873	— %
34 Charges for Goods & Services	756,088	805,660	904,306	832,215	(8.0)%	832,215	— %
36 Miscellaneous Revenues	165,751	150,691	105,364	100,900	(4.2)%	100,900	— %
39 Other Financing Sources (Uses)	—	—	2,879	—	(100.0)%	—	n/a
~ Transfers In	1,853,144	1,896,856	1,946,225	2,009,162	3.2 %	2,033,914	1.2 %
Total Revenues	5,627,438	6,069,533	6,593,523	6,671,069	1.2 %	6,795,821	1.9 %
Fund Balance							
Beginning Balance	1,097,390	563,546	545,218	590,576	8.3 %	485,569	(17.8)%
Revenues less Expenditures	(533,845)	(18,328)	45,357	(105,006)	(331.5)%	(192,367)	83.2 %
Ending Balance	$ 563,545	$ 545,218	$ 590,575	$ 485,570	(17.8)%	$ 293,202	(39.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 2,340,539	$ 2,325,608	$ 2,651,588	$ 2,755,980	3.9 %	$ 2,831,218	2.7 %
200 Personnel Benefits	835,857	824,622	936,555	958,591	2.4 %	991,798	3.5 %
Sub-Total Salaries & Benefits	3,176,396	3,150,230	3,588,143	3,714,571	3.5 %	3,823,016	2.9 %
300 Supplies for Consumption & Resale	587,826	443,820	478,657	470,400	(1.7)%	470,400	— %
400 Services & Pass-Through Payments	2,119,059	2,215,812	2,193,364	2,273,104	3.6 %	2,346,774	3.2 %
~ Transfers Out	278,000	278,000	288,000	318,000	10.4 %	348,000	9.4 %
Total Expenditures	$ 6,161,281	$ 6,087,862	$ 6,548,164	$ 6,776,075	3.5 %	$ 6,988,190	3.1 %

EXPLANATORY NARRATIVE

Washington Fruit Community Center (WFCC) - 511

In April of 2021, the City of Yakima Parks & Recreation Division began operation of the Washington Fruit Community Center. The Parks & Recreation Beyond the Bell after school program and Miller Park Summer Day Camp program are operated out of the facility. Partnerships are being sought to provide additional programs to the community.

511 Washington Fruit Comm Center	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 245,980	$ 251,740	$ 250,659	$ 291,940	16.5 %	$ 301,659	3.3 %
200 Personnel Benefits	78,178	74,168	87,782	88,175	0.4 %	91,627	3.9 %
300 Supplies for Consumption & Resale	48,746	29,094	19,500	19,500	— %	19,500	— %
400 Services & Pass-Through Payments	42,180	51,072	41,651	50,010	20.1 %	52,674	5.3 %
Total Expenditures	$ 415,084	$ 406,074	$ 399,592	$ 449,625	12.5 %	$ 465,460	3.5 %

Fisher Golf Course - 512

This function provides a quality par three golf course to the public. It is the only municipal golf course operated by the City.

512 Fisher Golf Course	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 88,640	$ 90,222	$ 103,631	$ 109,033	5.2 %	$ 110,193	1.1 %
200 Personnel Benefits	40,053	41,673	46,094	50,871	10.4 %	52,388	3.0 %
300 Supplies for Consumption & Resale	37,251	38,567	37,000	38,000	2.7 %	38,000	— %
400 Services & Pass-Through Payments	67,870	81,852	64,639	65,639	1.5 %	67,184	2.4 %
Total Expenditures	$ 233,814	$ 252,314	$ 251,364	$ 263,543	4.8 %	$ 267,765	1.6 %

Youth Sports - 513

This function provides and administers year-round athletic programs for youth. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth camps and special events.

513 Youth Sports	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 31,087	$ 29,973	$ 55,174	$ 39,932	(27.6)%	$ 42,528	6.5 %
200 Personnel Benefits	12,517	12,885	15,067	14,993	(0.5)%	15,781	5.3 %
300 Supplies for Consumption & Resale	8,451	7,830	5,000	6,500	30.0 %	6,500	— %
400 Services & Pass-Through Payments	1,241	1,206	3,766	3,766	— %	5,098	35.4 %
Total Expenditures	$ 53,296	$ 51,894	$ 79,007	$ 65,191	(17.5)%	$ 69,907	7.2 %

Youth Programs - 514

Budgeted in this function is the Kissel Park Summer Day Camp program and other various youth programs and events. Grants and outside funding provides for some of the program supplies and nutritional items for participants.

514 Youth Programs	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 93,354	$ 95,727	$ 98,504	$ 109,610	11.3 %	$ 112,206	2.4 %
200 Personnel Benefits	23,657	23,949	33,284	27,606	(17.1)%	28,394	2.9 %
300 Supplies for Consumption & Resale	16,001	3,116	3,000	4,000	33.3 %	4,000	— %
400 Services & Pass-Through Payments	1,012	503	3,466	3,466	— %	4,798	38.4 %
Total Expenditures	$ 134,024	$ 123,295	$ 138,254	$ 144,682	4.6 %	$ 149,398	3.3 %

Slowpitch - 515

This function provides year-round softball programs for adults.

515 Slowpitch	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 56,221	$ 19,197	$ 20,500	$ 20,500	— %	$ 20,500	— %
400 Services & Pass-Through Payments	33,900	37,328	37,000	37,000	— %	37,000	— %
Total Expenditures	$ 90,121	$ 56,525	$ 57,500	$ 57,500	— %	$ 57,500	— %

Athletics - 516

This function provides year-round athletic programs for youth and adults. Activities include leagues and tournaments in volleyball, softball, basketball and soccer.

516 Athletics	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 93,436	$ 62,134	$ 62,632	$ 67,486	7.8 %	$ 70,518	4.5 %
200 Personnel Benefits	30,964	23,819	24,711	21,561	(12.7)%	22,555	4.6 %
300 Supplies for Consumption & Resale	19,751	6,488	20,000	20,000	— %	20,000	— %
400 Services & Pass-Through Payments	16,992	18,238	35,298	25,298	(28.3)%	27,296	7.9 %
Total Expenditures	$ 161,143	$ 110,679	$ 142,641	$ 134,345	(5.8)%	$ 140,369	4.5 %

Community Recreation - 519

The Community Recreation function provides and administers special events for the community. Examples of community events are free concerts, movies in the park, Haunted Egg Hunt, etc.

519 Community Recreation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 38,583	$ 41,063	$ 41,941	$ 44,541	6.2 %	$ 46,545	4.5 %
200 Personnel Benefits	14,089	13,422	13,408	14,298	6.6 %	14,958	4.6 %
300 Supplies for Consumption & Resale	11,095	16,215	12,000	12,000	— %	12,000	— %
400 Services & Pass-Through Payments	13,889	26,010	30,266	30,266	— %	31,598	4.4 %
Total Expenditures	$ 77,656	$ 96,710	$ 97,615	$ 101,105	3.6 %	$ 105,101	4.0 %

Lions Pool - 521

This function includes indoor swimming pool facilities and programs for the community year-round.

LIONS POOL EXPENDITURE/REVENUE PROFILE

Lions Pool	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Attendance	40,966	48,000	50,000	50,000
Expenditures	$539,118	$707,937	$744,327	$754,709
Revenue	$81,119	$100,063	$110,000	$110,000
% Self Supporting	15.0%	13.0%	15.0%	15.0%
Net Cost/Participant	$11.18	$13.81	$12.80	$12.80

521 Lions Pool	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 264,962	$ 275,852	$ 423,005	$ 461,900	9.2 %	$ 471,321	2.0 %
200 Personnel Benefits	57,713	56,812	85,035	81,981	(3.6)%	82,942	1.2 %
300 Supplies for Consumption & Resale	44,189	32,189	30,250	30,200	(0.2)%	30,200	— %
400 Services & Pass-Through Payments	125,609	174,265	169,647	170,246	0.4 %	170,246	— %
Total Expenditures	$ 492,473	$ 539,118	$ 707,937	$ 744,327	5.1 %	$ 754,709	1.4 %

Franklin Pool - 522

This function provides outdoor swimming to the community during the months of June, July and August, and includes the salaries for temporary employees.

FRANKLIN POOL EXPENDITURE/REVENUE PROFILE

Franklin Pool	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Attendance	21,975	18,102	20,000	20,000
Expenditures	$264,558	$223,389	$99,400	$99,400
Revenue	$66,788	$68,990	$72,000	$72,000
% Self Supporting	25.0%	34.0%	34.0%	34.0%
Net Cost/Participant	$9.05	$7.51	$6.90	$6.90

522	Franklin Pool	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 139,959	$ 131,241	$ 89,809	$ 400	(99.6)%	$ 400	— %
200	Personnel Benefits	26,216	22,191	16,960	1,500	(91.2)%	1,500	— %
300	Supplies for Consumption & Resale	48,756	34,021	36,607	35,200	(3.8)%	35,200	— %
400	Services & Pass-Through Payments	64,073	77,105	80,013	62,300	(22.1)%	62,300	— %
Total Expenditures		$ 279,004	$ 264,558	$ 223,389	$ 99,400	(55.5)%	$ 99,400	— %

Aquatics - 523

This function provides administrative support to Lions and Franklin pools.

523	Aquatics	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 111,806	$ 116,865	$ 119,399	$ 125,574	5.2 %	$ 128,259	2.1 %
200	Personnel Benefits	39,174	40,400	40,133	42,760	6.5 %	44,181	3.3 %
400	Services & Pass-Through Payments	—	252	10,049	10,049	— %	14,045	39.8 %
Total Expenditures		$ 150,980	$ 157,517	$ 169,581	$ 178,383	5.2 %	$ 186,485	4.5 %

Aquatic Center at MLK Jr Park - 524

This function provided professional services for the fundraising consultant for the Aquatic Center.

524	Aquatic Center at MLK Jr Park	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ —	$ 43,600	$ —	$ —	n/a	$ —	n/a

Special Events - 531

This service area provides Senior Activities to individuals who are 55 years of age or older.

531	Senior Activities	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 931	$ 1,067	$ 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.

532	Senior Classes	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 1,288	$ 10,687	$ 2,500	$ 2,500	— %	$ 2,500	— %
400	Services & Pass-Through Payments	14,152	11,876	14,000	15,000	7.1 %	15,000	— %
Total Expenditures		$ 15,440	$ 22,563	$ 16,500	$ 17,500	6.1 %	$ 17,500	— %

Harman Facility - 533

This function provides upkeep for the community building known as Harman Center. This is open to all community members regardless of age.

533	Harman Facility	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 610	$ 454	$ 600	$ 600	— %	$ 600	— %

Senior Day Care - 534

This service area provided senior day care to individuals who are 55 years of age or older. Aging and Long-Term Care (ALTC) grants provided supplemental funding for this program. This programs was eliminated in 2020, incurring only pass-through payments in 2021 and 2022.

534	Senior Day Care	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 502	$ —	$ —	$ —	n/a	$ —	n/a

Senior Tours - 537

This service area provides senior travel trips and tours to individuals who are 55 years of age or older. A full time Recreation Leader is budgeted in this account.

537	Senior Tours	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 27,910	$ 27,776	$ 28,595	$ 28,988	1.4 %	$ 30,376	4.8 %
200	Personnel Benefits	14,357	16,297	14,751	15,656	6.1 %	16,330	4.3 %
300	Supplies for Consumption & Resale	3,744	8,896	5,500	5,500	— %	5,500	— %
400	Services & Pass-Through Payments	160,625	158,183	204,572	204,572	— %	206,437	0.9 %
Total Expenditures		$ 206,636	$ 211,152	$ 253,418	$ 254,716	0.5 %	$ 258,643	1.5 %

Senior Programs Administration - 538

This function plans, directs, and administers senior programs to individuals who are 55 years of age or older.

538	Senior Programs Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 165,513	$ 172,463	$ 215,425	$ 228,801	6.2 %	$ 236,987	3.6 %
200	Personnel Benefits	65,772	65,170	76,231	73,475	(3.6)%	76,425	4.0 %
300	Supplies for Consumption & Resale	9,775	11,906	18,500	18,500	— %	18,500	— %
400	Services & Pass-Through Payments	97,052	88,523	125,512	121,501	(3.2)%	127,629	5.0 %
Total Expenditures		$ 338,112	$ 338,062	$ 435,668	$ 442,277	1.5 %	$ 459,541	3.9 %

Park Maintenance - 541

This function provides administration and overall maintenance for the City parks and the park facilities. This includes all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line item is spent on supplies to make repairs due to vandalism.

541	Park Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 702,320	$ 690,926	$ 788,037	$ 828,907	5.2 %	$ 860,936	3.9 %
200	Personnel Benefits	321,506	321,916	359,534	403,726	12.3 %	420,415	4.1 %
300	Supplies for Consumption & Resale	242,136	186,737	214,300	214,000	(0.1)%	214,000	— %
400	Services & Pass-Through Payments	866,750	986,509	972,257	1,033,980	6.3 %	1,057,744	2.3 %
Total Expenditures		$ 2,132,712	$ 2,186,088	$ 2,334,128	$ 2,480,613	6.3 %	$ 2,553,095	2.9 %

Ball Field Maintenance - 542

Expenditures in this function include the maintenance of city-owned ballfields, including the wages and benefits for approximately ten temporary employees.

542	Ball Field Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 130,555	$ 130,700	$ 155,363	$ 185,340	19.3 %	$ 192,319	3.8 %
200	Personnel Benefits	46,462	43,813	55,275	55,353	0.1 %	57,574	4.0 %
300	Supplies for Consumption & Resale	38,510	37,042	50,000	40,000	(20.0)%	40,000	— %
400	Services & Pass-Through Payments	1,534	1,323	6,825	6,825	— %	8,823	29.3 %
Total Expenditures		$ 217,061	$ 212,878	$ 267,463	$ 287,518	7.5 %	$ 298,716	3.9 %

Parks Administration - 543

Administration provides support services and coordinates all funds and operations of the other functions in the division. It is also responsible for the publishing and mailing of the City of Yakima's Parks and Recreation Program Guides, insurance, interfund distributions to Parks Capital, SOZO debt service, cemetery operating and support to the Public Works administration, fleet and garage.

543	Parks Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 206,431	$ 208,929	$ 219,414	$ 233,527	6.4 %	$ 226,970	(2.8)%
200	Personnel Benefits	65,199	68,107	68,290	66,636	(2.4)%	66,728	0.1 %
300	Supplies for Consumption & Resale	982	767	2,000	2,000	— %	2,000	— %
400	Services & Pass-Through Payments	610,806	457,018	392,805	431,588	9.9 %	457,302	6.0 %
~	Transfers Out	278,000	278,000	288,000	318,000	10.4 %	348,000	9.4 %
Total Expenditures		$ 1,161,418	$ 1,012,821	$ 970,509	$ 1,051,751	8.4 %	$ 1,101,000	4.7 %

Parks Maintenance Administration - 547

Budgeted here are the power expenses associated with the soccer fields at 40th Avenue and Powerhouse.

547	Parks Maintenance Admin	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 265	$ 495	$ 1,000	$ 1,000	— %	$ 1,000	— %

Revenue

Revenues consist of Property and Criminal Justice taxes, state and federal grants, program fees & classes, facility & item rentals, donations, the transfer from General Fund for 3.5% of the Utility taxes levied and items for resale.

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,097,390	$ 563,546	$ 545,218	$ 590,576	8.3 %	$ 485,569	(17.8)%
31	Taxes	2,673,716	3,173,716	3,570,919	3,670,919	2.8 %	3,770,919	2.7 %
33	Intergovernmental Revenues	178,739	42,610	63,830	57,873	(9.3)%	57,873	— %
34	Charges for Goods & Services	756,088	805,660	904,306	832,215	(8.0)%	832,215	— %
36	Miscellaneous Revenues	165,751	150,691	105,364	100,900	(4.2)%	100,900	— %
39	Other Financing Sources (Uses)	—	—	2,879	—	(100.0)%	—	n/a
~	Transfers In	1,853,144	1,896,856	1,946,225	2,009,162	3.2 %	2,033,914	1.2 %
Total Revenues		$ 6,724,828	$ 6,633,079	$ 7,138,741	$ 7,261,645	1.7 %	$ 7,281,390	0.3 %

PARKS & RECREATION CAPITAL - 331

Director of Public Works **Scott Schafer**
Park & Recreation Manager **Ken Wilkinson**

DEFINITION
The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/ or rehabilitation of parks and facilities.

These projects are funded through donations, grants and Park Capital funds. In addition to the capital projects listed above, as donations and grants are received, additional projects may be added to the list of capital projects.

The $750,000 previously budgeted for Parks Capital as a result of the charter amendment is now paid directly through debt service using property tax funds. Parks does, however, receive a transfer that is the result of a Consumer Price Index (CPI) calculation on the $750,000 charter amendment.

ACCOMPLISHMENTS

A Resilient Yakima

- Awarded multiple grants from Washington State Dept of Commerce ($1,125,000 and $72,950) and Yakima County ($3,000,000) for the construction of the Aquatic Center at Martin Luther King Jr. Park
- Received $25,000 donation from the Yakima Lions Club for construction of a pergola at Lions Park
- Received $900,000 grant from WSDOT for the Pedestrian Bridge and connecting walkways at West Valley Community Park
- Completed the West Valley Community Park and Kissel Park irrigation upgrades.
- Upgraded the Harman Center Heating, Ventilation & Air Conditioning (HVAC).
- Replaced the air handling system at Lions Pool.
- Improvements to Miller Park were completed – new playground, second picnic shelter, shade structure for performance area, new restroom, added walkway, additional lights for basketball court and fence replacement.
- Additional Lighting for recreational activities at Kiwanis, Chesterley and Randall Parks.

GOALS

A Resilient Yakima

- Upgrade irrigation system at Gailleon Park & Harman Center
- Complete construction of the Aquatic Center at Martin Luther King Park.
- Miller Park spray park improvements.
- Construct a new picnic shelter and playground at Elks Park.

Function(s): 543, 545, 546 & 549.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
543 Parks Administration	$ 564,620	$ 314,608	$ 7,859,275	$ 30,151	(99.6)%	$ 14,941	(50.4)%
545 Parks Maintenance	179,713	798,979	—	—	n/a	—	n/a
549 Washington Fruit Comm Center	7,660	—	—	—	n/a	—	n/a
Total Expenditures	751,993	1,113,587	7,859,275	30,151	(99.6)%	14,941	(50.4)%
Revenues by Element							
31 Taxes	41,049	186,873	107,120	135,721	26.7 %	165,134	21.7 %
33 Intergovernmental Revenues	238,927	1,055,091	5,267,401	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	6,306	124,478	2,030,000	20,000	(99.0)%	—	(100.0)%
39 Other Financing Sources (Uses)	64,291	—	—	—	n/a	—	n/a
~ Transfers In	100,000	100,000	1,600,000	100,000	(93.8)%	100,000	— %
Total Revenues	450,573	1,466,442	9,004,521	255,721	(97.2)%	265,134	3.7 %
Fund Balance							
Beginning Balance	313,601	12,181	365,035	1,510,282	313.7 %	1,735,852	14.9 %
Revenues less Expenditures	(301,420)	352,855	1,145,246	225,570	(80.3)%	250,193	10.9 %
Ending Balance	$ 12,181	$ 365,036	$ 1,510,281	$ 1,735,852	14.9 %	$ 1,986,045	14.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 14,806	$ 27,734	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	39,347	113,260	31,874	30,151	(5.4)%	14,941	(50.4)%
600 Capital Outlays	697,840	972,594	7,827,401	—	(100.0)%	—	n/a
Total Expenditures	$ 751,993	$ 1,113,588	$ 7,859,275	$ 30,151	(99.6)%	$ 14,941	(50.4)%

EXPLANATORY NARRATIVE

Parks Administration - 543

The purpose of this function is to identify and record capital expenses that are not related to either Henry Beauchamp Community Center (HBCC) or WFCC.

543 Parks Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	14,806	27,734	—	—	n/a	—	n/a
400 Services & Pass-Through Payments	$ 39,347	$ 113,260	$ 31,874	$ 30,151	(5.4)%	$ 14,941	(50.4)%
600 Capital Outlays	510,466	173,614	7,827,401	—	(100.0)%	—	n/a
Total Expenditures	$ 564,619	$ 314,608	$ 7,859,275	$ 30,151	(99.6)%	$ 14,941	(50.4)%

Parks Maintenance - 545

This account is used for capital projects not associated with either HBCC or WFCC. Planned capital projects that would be funded from REET 1 for the upcoming year are shown in the following chart.

2025 - 2026 PLANNED PROJECTS

Description	2025 Projected	2026 Projected
Gailleon Park Irrigation Upgrade	$ 40,000	$ —
Miller Spray Park Improvements	15,000	—
Elks Park Playground & Shelter	200,000	—
Total	$ 255,000	$ —

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget.

	545 Parks Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600	Capital Outlays	$ 179,713	$ 798,979	$ —	$ —	n/a	$ —	n/a

Washington Fruit Community Center (WFCC) - 549

This account was established to more accurately report costs associated with repairs and maintenance costs of the WFCC building. Expenses for WFCC were budgeted between Parks and Recreation Capital and REET 1 in 2022, but are now in REET 1 only.

	549 Yakima Police Athletic League	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600	Capital Outlays	$ 7,660	$ —	$ —	$ —	n/a	$ —	n/a

Revenue

Revenues consist of a State grant for Miller Park improvements, contributions and interfund distributions.

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 313,601	$ 12,181	$ 365,035	$ 1,510,282	313.7 %	$ 1,735,852	14.9 %
31	Taxes	41,049	186,873	107,120	135,721	26.7 %	165,134	21.7 %
33	Intergovernmental Revenues	238,927	1,055,091	5,267,401	—	(100.0)%	—	n/a
36	Miscellaneous Revenues	6,306	124,478	2,030,000	20,000	(99.0)%	—	(100.0)%
39	Other Financing Sources (Uses)	64,291	—	—	—	n/a	—	n/a
~	Transfers In	100,000	100,000	1,600,000	100,000	(93.8)%	100,000	— %
Total Revenues		$ 764,174	$ 1,478,623	$ 9,369,556	$ 1,766,003	(81.2)%	$ 2,000,986	13.3 %

AQUATIC CENTER AT MLK PARK - 132

Director of Public Works **Scott Schafer**
Park & Recreation Manager **Ken Wilkinson**

DEFINITION

This special revenue fund was authorized by City Council on January 16th, 2024 to segregate money received for the operation and maintenance of the Aquatic Center at MLK Jr. Park once it opens. Included within the establishment of the ordinance was an appropriation of $719,000 designated for operation & maintenance. Construction costs are included in the Parks & Recreation Capital fund (331). The expenditure budgets for 2025 and 2026 in this fund have not yet been finalized, and will be included in a budget amendment in 2025.

GOALS

A Resilient Yakima

- Complete construction and open operations for the community in June of 2025.

Function(s): 524.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Revenues by Element							
~ Transfers In	—	—	719,000	—	(100.0)%	—	n/a
Fund Balance							
Beginning Balance	—	—	—	719,000	n/a	719,000	— %
Revenues less Expenditures	—	—	719,000	—	(100.0)%	—	n/a
Ending Balance	$ —	$ —	$ 719,000	$ 719,000	— %	$ 719,000	— %

EXPLANATORY NARRATIVE

Revenue

City Council designated $719,000 of lost income (ARPA) to be used for operating cost for 2025 & 2026.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ —	$ —	$ —	$ 719,000	n/a	$ 719,000	— %
~ Transfers In	—	—	719,000	—	(100.0)%	—	n/a
Total Revenues	$ —	$ —	$ 719,000	$ 719,000	— %	$ 719,000	— %

CEMETERY - 144

Director of Public Works **Scott Schafer**
Park & Recreation Manager **Ken Wilkinson**

DEFINITION

This fund provides burial facilities and services and maintains the grounds of Tahoma Cemetery. Because interest earnings have not been adequate to support cemetery operations, the Cemetery Fund is supplemented by the Parks and Recreation Fund.

ACCOMPLISHMENTS

A Resilient Yakima

- Irrigation upgrade.
- Received a grant to replace section markers.
- Completion of the Japanese Garden.

GOALS

A Resilient Yakima

- Continue to seek funds to provide exemplary services.

Function(s): 518.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Yearly Number of Burials	130	101	100	100	102
Yearly Number of Cremation Burials	67	47	61	62	57
Yearly Number of Casket Burials	63	54	39	38	45
Yearly Number of Plots Sold	68	81	90	80	80
Yearly Number of Monuments Set	80	98	100	95	95
Number of Acres Developed	55	55	55	55	55
Number of Acres Undeveloped	2	2	2	2	2

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
8818	Parks Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
8820	Parks Maintenance Caretaker [1]	—	—	—	0.75	0.75
13103	Cemetery Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		2.00	2.00	2.00	2.75	2.75

[1] A .75 Parks Maintenance Caretaker position was added mid-year 2024 to provide the labor necessary to adequately maintain the cemetery.
[2] Cemetery (144) funds .60 FTE's in Public Works (560).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
518 Cemetery	$ 384,897	$ 366,297	$ 421,043	$ 448,780	6.6 %	$ 471,437	5.0 %
Revenues by Element							
34 Charges for Goods & Services	213,742	156,325	170,000	170,000	— %	170,000	— %
36 Miscellaneous Revenues	1,012	10,812	—	—	n/a	—	n/a
~ Transfers In	190,000	190,000	200,000	230,000	15.0 %	260,000	13.0 %
Total Revenues	404,754	357,137	370,000	400,000	8.1 %	430,000	
Fund Balance							
Beginning Balance	172,379	192,236	183,077	132,034	(27.9)%	83,254	(36.9)%
Revenues less Expenditures	19,857	(9,160)	(51,043)	(48,780)	(4.4)%	(41,437)	(15.1)%
Ending Balance	$ 192,236	$ 183,076	$ 132,034	$ 83,254	(36.9)%	$ 41,817	(49.8)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 174,992	$ 191,285	$ 201,481	$ 226,710	12.5 %	$ 237,175	4.6 %
200 Personnel Benefits	69,447	69,868	93,082	92,333	(0.8)%	96,438	4.4 %
Sub-Total Salaries & Benefits	244,439	261,153	294,563	319,043	8.3 %	333,613	4.6 %
300 Supplies for Consumption & Resale	46,485	27,756	35,000	33,300	(4.9)%	33,300	— %
400 Services & Pass-Through Payments	93,973	77,387	91,480	96,437	5.4 %	104,524	8.4 %
Total Expenditures	$ 384,897	$ 366,296	$ 421,043	$ 448,780	6.6 %	$ 471,437	5.0 %

EXPLANATORY NARRATIVE

Cemetery - 518

This function provides burial facilities, services and maintains the grounds of Tahoma Cemetery. This account also pays for grave liners that are purchased for resale.

518 Cemetery	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 174,992	$ 191,285	$ 201,481	$ 226,710	12.5 %	$ 237,175	4.6 %
200 Personnel Benefits	69,447	69,868	93,082	92,333	(0.8)%	96,438	4.4 %
300 Supplies for Consumption & Resale	46,485	27,757	35,000	33,300	(4.9)%	33,300	— %
400 Services & Pass-Through Payments	93,973	77,388	91,480	96,437	5.4 %	104,524	8.4 %
Total Expenditures	$ 384,897	$ 366,298	$ 421,043	$ 448,780	6.6 %	$ 471,437	5.0 %

Revenue

Revenues consist mainly of lot and niche sales, burial fees, grave liners, monument setting fees, interest from investments and an operating subsidy transferred in from the Parks and Recreation operating fund.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 172,379	$ 192,236	$ 183,077	$ 132,034	(27.9)%	$ 83,254	(36.9)%
34 Charges for Goods & Services	213,742	156,325	170,000	170,000	— %	170,000	— %
36 Miscellaneous Revenues	1,012	10,812	—	—	n/a	—	n/a
~ Transfers In	190,000	190,000	200,000	230,000	15.0 %	260,000	13.0 %
Total Revenues	$ 577,133	$ 549,373	$ 553,077	$ 532,034	(3.8)%	$ 513,254	(3.5)%

Cemetery Trust Fund 610 - See Finance and Budget Narratives.

STREETS & TRAFFIC - 141

GENERAL GOVERNMENT

Director of Public Works **Scott Schafer**

DEFINITION

The Streets & Traffic Division takes a great deal of pride in preserving and maintaining Yakima's $500 million investment for this community's transportation system; focusing on public safety. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists.

The Street Operations Division addresses the City Council's strategic priority for Public Safety with responsibilities that include street surface preservation, maintenance, repairs, sweeping, sidewalk repairs, arterial weed control, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our residents and community members, . Street operations staff maintains nearly 400 miles of public streets and 44 miles of alleys under the authority of the City.

Maintenance of the street and related infrastructure is the primary function of the Street Operations Division. Crews conduct grind & overlays, tear out & overlays and chip seal operations as a means to improve the conditions of the roadways.

The grind & overlay process involves removing the existing deteriorated asphalt by grinding down 1 to 3 inches; exposing the base material layer of the roadway. An overlay of new asphalt is then applied in 1 to 2-inch "lifts" to build the road back up to its proper elevation. The life-expectancy of the new pavement is approximately 15 to 20 years depending upon the type and volume of traffic.

Tear out & overlays are conducted when there is a loss of integrity of the base layer of the roadway; leading to significant failures within the road surface that are beyond repair. The process is very similar to conducting a grind & overlay but involves exposing the sub-base of the road by removal of the existing asphalt and base layer.

Chip sealing is a common pavement maintenance practice that extends pavement life and provides a good highly skid-resistant driving surface. It is a relatively inexpensive way to protect pavement from the deteriorating effects of both traffic and weather. Chip sealing is usually 15%-20% of the cost of conducting a conventional grind & overlay. More miles of maintenance can be achieved, extending the life of the segment of pavement by approximately seven to ten additional years, at a fraction of the cost.

In addition to regular or planned maintenance work, emergency maintenance, special maintenance projects in response to resident requests and Council directives are routinely conducted. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment. The City of Yakima uses three different materials for the winter maintenance program, a liquid deicer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions.

Snow removal efforts are initiated by the Streets Division when 3-inches of snow accumulation is reached and weather forecasts indicate that temperatures will be remaining below freezing. A "snow route alert" will also be implemented in order for crews to remove snow from streets that allow on street parking and have been posted as designated snow route streets. City crews will begin plowing the main arterials, secondary streets, and around schools and medical facilities, while at the same time, calling in private contractors to plow the streets of residential neighborhoods. Crews apply liquid deicing chemicals in a proactive mode to minimize predicted ice conditions, and use granular deicing compound on snow covered roads to reduce snow compaction and ice creation.

The Traffic Operations and Traffic Engineering Divisions are responsible for the design, installation, operation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City.

- Traffic Operations consists of the Signal Shop and the Signs and Lines Shop.
    - The Signal Shop's primary function is maintaining existing traffic control and lighting infrastructure. Well-functioning traffic signals and street lighting are critical in maintaining safe and efficient flow of traffic. Annual maintenance is required to sustain the reliability of the traffic signal system and meet that goal. All traffic signal controllers, conflict monitors, and emergency vehicle preemption equipment must be tested annually, which involves the testing or inspection of all electronic components of the traffic signal system. In addition to the planned annual maintenance and school zone beacon operation, crews must respond to emergencies that impact traffic operations such as equipment malfunctions, vehicle or weather damage, or vandalism.
    - The Signs and Lines Shop maintains the City of Yakima's traffic signs, lane lines, stencils, stop bars and crosswalks. Over four thousand gallons of paint are needed annually to provide on pavement guidance and direction to motorists, pedestrians and bicyclists. Areas receiving the most attention are school zones and arterial roadways. On new construction projects and on high-volume streets, durable pavement markings are applied where feasible to reduce annual maintenance needs. The durable pavement markings have the advantage of wearing well through several winters. Most of the painted pavement markings will be lost in a year due to traffic and winter wear that erodes the paint from the street surface. The division also provides temporary pavement markings during construction projects to provide lane delineation during those periods when lane lines cannot be placed.

      The Signs and Lines Shop also maintains over 25,000 traffic signs that are subject to environmental damage, vandalism and collision knockdowns. This shop fabricates many of the traffic control, directional, and specialty signs, but premade signs are purchased for large quantity orders or when bid prices are less expensive than inhouse fabrication. New signs are placed in response to citizen calls, operational and safety improvements, work with Transit and the School Districts, as well as requests from the Yakima Police Department. This work unit is also responsible for special traffic control services for fires, parades, special events and other incidents requiring barricades.
- Traffic Engineering is responsible for developing and maintaining traffic signal operational plans, design and review of traffic signals, striping, sign layouts, as well as traffic studies, collision analysis, collection of transportation system data, traffic impact reviews for proposed developments, transportation planning and grant applications. It also is responsible for responding to resident inquiries and assisting the Engineering Division with traffic calming requests.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Installed battery backup traffic signal cabinet at 40th Ave. and River Rd.
- Installed 10 new LED street lights.
- Completed the installation of 5 rapid flashing beacons:
    - Fair Ave./Race St. (Washington Middle School)
    - Summitview Ave./Park Ave. (Roosevelt Elementary)
    - 40th Ave./Webster Ave.
    - 48th Ave./Randle Park.
    - 80th Ave./Summitview Ave. (Apple Valley Elementary)
- Installed one new traffic signal at Washington Ave./Spring Creek Rd.
- Installed a new traffic controller (battery backup) at 40th Ave./Fruitvale and 16th Ave./Tieton Dr.

A Resilient Yakima

- Upgraded 8-inch incandescent signal heads to 12-inch LED at:
  - 5th Ave. and MLK Jr. Blvd.
  - 3rd Ave. and MLK Jr. Blvd.
  - 1st Ave. and MLK Jr. Blvd.
  - 5th Ave. and Lincoln Ave.
  - 3rd Ave. and Lincoln Ave.
  - 1st Ave. and Lincoln Ave.
  - 16th Ave. and Yakima Ave.
  - 16th Ave. and Summitview Ave.
  - 16th Ave. and Fruitvale Blvd.
- Striped main arterials.
- Painted all crosswalks within school zones.
- Completed Chip seal in the following areas in:
  - 16th Ave. to 32nd Ave. from Nob Hill to Tieton Dr.
  - 48th Ave. to 56th Ave. from Nob Hill to Summitview Ave.
  - Yakima between 10th Ave. and 12th Ave.
  - East of N. 1st St. to I-82, North of F St. to I St.
  - Washington Ave. to Nob Hill Blvd. from 64th Ave. to 75th Ave.
  - 1st St. east to Fair Ave.; Maple St. to Nob Hill Blvd.
- Completed the grind and overly of the following intersections:
  - 3rd Ave. and Nob Hill Blvd.
  - 17th Ave. and Summitview Ave.
  - 18th Ave. and Summitview Ave.
- Completed the tear out and replace in the following areas:
  - 48th Ave., south of Nob Hill to the Randle Park entranceway
  - 49th Ave. from Summitview to Walnut St.

GOALS

A Safe & Healthy Yakima

- Reduce the number of collisions identified at the top ten collision locations by two collisions per year.
- Install battery backup signals cabinets in one intersection in 2025 and one in 2026.
- Install additional street lights in needed areas per requests.
- Upgrade pedestrian Americans with Disabilities Act (ADA) compliant push-buttons at two intersections per year.
- Upgrade intersection video detection at two intersections per year.
- Replace five aging traffic signal controllers and conflict monitors per year.
- Add flashing yellow arrow functionality to five intersections per year.
- Replace non-reflective street signs as needed.
- Upgrade 8-inch incandescent signal heads to 12-inch LED at:
  - 8th St. and Yakima Ave.
  - 1st St. and MLK Jr. Blvd.
  - 1st St. and Lincoln Ave.
  - 5th Ave. and Yakima Ave.
  - 5th Ave. and Walnut St.

- 3rd Ave. and Walnut St.
- 16th Ave. and Cherry St.

A Resilient Yakima

- Upgrade four intersections to 12-inch LED indications in 2025 and four intersections in 2026.
- Re-stripe main arterials.
- Paint and apply thermoplastic to all crosswalks within school zones and at all signalized crosswalks.
- Paint angle-parking stalls from 6th St. to Front St, from D St. to Walnut St. in 2025.
- Paint all downtown handicap staffs in 2025.
- Standardize five intersections per year to horizontal-configuration in 2025 and 2026.
- Chip seal in the following areas in 2025:
  - 16th Ave. to 32nd Ave. from Nob Hill Blvd. to Tieton Dr.
  - 48th Ave. to 56th Ave. from Nob Hill to Summitview Ave.
- Chip seal in the following areas in 2026:
  - 16th Ave. to 32nd Ave. from Summitview Ave. to Tieton Dr.
  - 16th Ave. to Front St. from Summitview Ave. to Tieton Dr.
- Complete tear out and replace in the following area in 2025:
  - 60th Ave. to 62nd Ave. on Lincoln Blvd.
- Grind and overlay in the following areas in 2025:
  - 72nd Ave. westbound from Tieton Dr. to Jade Pl.
  - 72nd Ave. southbound from Nob Hill to W. Prasch Ave.
  - 9th St. from Yakima Ave. to Lincoln Blvd.
- Grind and overlay in the following areas in 2026:
  - 11th Ave. from Walnut Ave. to Tieton Dr.
  - Division St. from 5th Ave. to 3rd Ave.
  - 48th Ave. from Summitview Ave. to Chestnut Ave.
  - Zier Rd. from 80th Ave. to 89th Ave.

Function(s): 411, 412, 413, 415, 416, 417, 419, 420, 421, 423, 432, 434, 439, 441, 444, 449, 879 & 883.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Street Maintenance					
Road Miles Crack Filled	5	21	28	18	15
Centerline Miles Paved	0.5	2.8	2.5	3.0	2.8
Road Miles Chip Sealed	16.0	20.5	18.4	18.0	15.0
Miles of Dirt Streets and Alleys Graded / Graveled	19	19	19	19	19
Street Cleaning					
Maintenance Miles of Paved Streets	1,000	1,000	1,000	1,000	1,000
Sweeper Material (Tons)	1,200	1,700	1,500	1,700	1,700
Public Area Lighting					
LED Streetlights in Service	4,660	4,690	5,193	5,223	5,253
Additional Streetlights Added (requests/new development)	1	30	10	30	30

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Traffic Control					
Traffic Signs Under Maintenance					
Warning	1,995	2,005	2,009	2,021	2,031
Regulatory	10,770	10,777	10,781	10,788	10,793
Other	14,016	14,022	14,027	14,033	14,039
Total Traffic Signs Under Maintenance	26,781	26,804	26,817	26,842	26,863
Traffic Pavement Markings to be Maintained (in gallons)	4,635	4,385	4,045	4,155	4,265
Traffic Signals	114	114	112	113	114
Solar-Powered School Flashers Units	58	60	60	60	60
School Pedestrian Signals	6	6	6	6	6
Flashing Beacons	18	22	28	28	28

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
4223	Traffic Systems Technician II [1]	3.00	3.00	3.00	3.00	3.00
4224	Senior Traffic Systems Technician	1.00	1.00	1.00	1.00	1.00
4622	Traffic Technician II [2]	1.00	1.00	1.00	—	—
8662	Traffic Signs & Markings Specialist I [1]	1.00	1.00	1.00	1.00	1.00
8663	Traffic Signs & Markings Specialist II [1]	2.00	2.00	2.00	2.00	2.00
8664	Senior Traffic Sign Specialist	1.00	1.00	1.00	1.00	1.00
8711	Street Maintenance Specialist	17.00	17.00	17.00	17.00	17.00
8713	Street Maintenance Crew Leader	4.00	4.00	4.00	4.00	4.00
8715	Street Operations Lead [3]	1.00	1.00	1.00	—	—
11301	Traffic Operations Supervisor	1.00	1.00	1.00	1.00	1.00
13302	Street Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		33.00	33.00	33.00	31.00	31.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
411 Pedestrian / Bike Maintenance	$ 6,158	$ 10,975	$ 55,000	$ 105,000	90.9 %	$ 105,000	— %
412 Snow & Ice Control	440,317	89,135	454,000	459,500	1.2 %	459,500	— %
413 Street Maintenance - Roadway	2,685,606	2,466,258	3,064,907	3,285,260	7.2 %	3,449,673	5.0 %
415 Street Cleaning Reimbursement	(496,153)	(412,507)	(528,518)	—	(100.0)%	—	n/a
416 Street Cleaning	496,153	412,507	544,682	577,628	6.0 %	596,616	3.3 %
417 Street Maintenance - Roadside	—	—	10,500	—	(100.0)%	—	n/a
419 Street Maintenance - Admin	244,854	293,073	161,320	179,024	11.0 %	191,283	6.8 %
420 Street Roadway Reimbursement	—	—	—	(1,600,000)		—	

[1] A Traffic Systems Technician I may be promoted to Traffic Systems Technician II and a Traffic Signs and Markings Specialist I may be promoted to Traffic Signs and Markings Specialist II without further competition upon meeting certain qualifications.
[2] A Traffic Technician II position was transferred to Engineering mid-year 2024.
[3] A Street Operations Lead positions was deleted mid-year 2024 due to budget constraints.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
421 Street Management	1,235	579	1,550	1,550	— %	1,550	— %
423 Street General Services	10,277	10,277	10,277	10,310	0.3 %	10,310	— %
432 Street Lighting / LED Debt Service	380,132	419,323	413,877	416,863	0.7 %	419,765	0.7 %
434 Traffic Control Devices	1,218,521	1,247,842	1,478,971	1,423,720	(3.7)%	1,485,067	4.3 %
439 Traffic Maintenance Administration	3,132	6,251	5,100	5,500	7.8 %	5,500	— %
441 Traffic Management	—	499	—	—	n/a	—	n/a
444 Traffic Planning	811	1,056	3,500	3,500	— %	3,500	— %
449 Traffic Engineering Administration	564,595	509,952	530,659	548,849	3.4 %	551,499	0.5 %
Total Expenditures	5,555,638	5,055,220	6,205,825	5,416,704	(12.7)%	7,279,263	34.4 %
Revenues by Element							
31 Taxes	4,399,808	4,400,000	4,580,000	3,130,000	(31.7)%	4,690,000	49.8 %
33 Intergovernmental Revenues	1,393,740	1,399,144	1,501,000	1,426,000	(5.0)%	1,438,000	0.8 %
34 Charges for Goods & Services	4,333	3,750	6,000	583,628	n/a	602,616	3.3 %
36 Miscellaneous Revenues	11,860	8,954	26,345	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	32,583	5,082	9,489	—	(100.0)%	—	n/a
Total Revenues	5,842,324	5,816,930	6,122,834	5,139,628	(16.1)%	6,730,616	31.0 %
Fund Balance							
Beginning Balance	1,250,587	1,537,274	2,298,985	2,215,993	(3.6)%	1,938,918	(12.5)%
Revenues less Expenditures	286,686	761,710	(82,991)	(277,076)	233.9 %	(548,647)	98.0 %
Ending Balance	$ 1,537,273	$ 2,298,984	$ 2,215,994	$ 1,938,917	(12.5)%	$ 1,390,271	(28.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,791,809	$ 1,771,692	$ 2,221,871	$ 2,334,030	5.0 %	$ 2,472,583	5.9 %
200 Personnel Benefits	856,575	819,472	962,327	1,006,861	4.6 %	1,057,575	5.0 %
Sub-Total Salaries & Benefits	2,648,384	2,591,164	3,184,198	3,340,891	4.9 %	3,530,158	5.7 %
300 Supplies for Consumption & Resale	409,442	433,960	716,800	718,700	0.3 %	718,700	— %
400 Services & Pass-Through Payments	2,234,821	1,771,614	2,050,216	1,100,443	(46.3)%	2,772,363	151.9 %
600 Capital Outlays	5,771	—	—	—	n/a	—	n/a
700 Debt Service Principal	161,500	171,075	175,878	185,922	5.7 %	194,100	4.4 %
800 Debt Service Interest & Issuance	85,720	77,406	68,732	60,746	(11.6)%	53,942	(11.2)%
~ Transfers Out	10,000	10,000	10,000	10,000	— %	10,000	— %
Total Expenditures	$ 5,555,638	$ 5,055,219	$ 6,205,824	$ 5,416,702	(12.7)%	$ 7,279,263	34.4 %

EXPLANATORY NARRATIVE

Pedestrian / Bike Maintenance - 411

This function covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Most of the locations repaired are short segments that had severe damage from tree roots or weather related buckling. This function covers sidewalks not included in the Transportation Benefit District (TBD) project list.

411	Pedestrian / Bike Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ —	$ —	$ 5,000	$ 5,000	— %	$ 5,000	— %
400	Services & Pass-Through Payments	6,158	10,975	50,000	100,000	100.0 %	100,000	— %
Total Expenditures		$ 6,158	$ 10,975	$ 55,000	$ 105,000	90.9 %	$ 105,000	— %

Snow and Ice Control - 412

The goal of the street maintenance crew in snow and ice control is to provide residents and community members a reasonably safe and passable road surface, in a timely manner. Snow and ice control services will vary in magnitude from year to year as weather conditions change. Response to snow or ice events is often necessary in the early hours of the morning and for long durations that requires overtime for city personnel. The ability to remove snow in a timely manner is limited by the number of skilled maintenance workers available, consequently, the City utilizes private contract services for plowing residential streets and assisting in snow removal when needed. Expenditures vary greatly year-to-year, as they are based on weather conditions.

412	Snow and Ice Control	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 22,589	$ 675	$ —	$ —	n/a	$ —	n/a
200	Personnel Benefits	9,561	212	—	—	n/a	—	n/a
300	Supplies for Consumption & Resale	—	54,327	188,000	190,000	1.1 %	190,000	— %
400	Services & Pass-Through Payments	408,167	33,921	266,000	269,500	1.3 %	269,500	— %
Total Expenditures		$ 440,317	$ 89,135	$ 454,000	$ 459,500	1.2 %	$ 459,500	— %

Street Maintenance - Roadway - 413

This is the primary function for the Street Operation Division performing general street maintenance, work on street shoulders, tree pruning, and litter control. The Street Division focuses on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 92 miles of classified roadway and the 300 miles of residential streets.

413	Street Maintenance - Roadway	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 1,006,504	$ 923,691	$ 1,198,328	$ 1,312,787	9.6 %	$ 1,403,326	6.9 %
200	Personnel Benefits	506,663	458,818	546,864	615,272	12.5 %	648,250	5.4 %
300	Supplies for Consumption & Resale	148,191	161,520	249,500	258,500	3.6 %	258,500	— %
400	Services & Pass-Through Payments	1,018,476	922,230	1,070,215	1,098,701	2.7 %	1,139,596	3.7 %
600	Capital Outlays	5,771	—	—	—	n/a	—	n/a
Total Expenditures		$ 2,685,605	$ 2,466,259	$ 3,064,907	$ 3,285,260	7.2 %	$ 3,449,672	5.0 %

Street Cleaning Reimbursement - 415

This function accounted for the reimbursement of up to the full amount of Street Cleaning (function 416) services by Stormwater.

413	Street Maintenance - Roadway	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ (496,153)	$ (412,507)	$ (528,518)	$ —	(100.0)%	$ —	n/a

Street Cleaning - 416

This street cleaning program contributes significantly to keeping storm drains clear and limiting pollutant run-off to rivers and streams. The Central Business District is swept at least weekly. The remaining areas of the City are swept

on an area by area rotation. Additional sweeping is done after snowstorms to pick up traction material spread during the storm and for fall leaf pickup. Streets are also swept in advance of special events such as parades or street fairs.

416 Street Cleaning	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 120,717	$ 103,126	$ 126,397	$ 153,082	21.1 %	$ 163,753	7.0 %
200 Personnel Benefits	58,904	51,181	67,308	73,569	9.3 %	77,491	5.3 %
300 Supplies for Consumption & Resale	40,271	37,014	50,200	50,200	— %	50,200	— %
400 Services & Pass-Through Payments	276,262	221,187	300,776	300,776	— %	305,172	1.5 %
Total Expenditures	$ 496,154	$ 412,508	$ 544,681	$ 577,627	6.0 %	$ 596,616	3.3 %

Street Maintenance - Roadside - 417

The primary purpose of this function is weed control within the City's right-of-way. A more aggressive weed control campaign on arterial roadways had resulted in a noticeable improvement in street appearance and reduced weed intrusion into roadways and sidewalks. Addition of a preemergent to the spray application has resulted in fewer applications required. Existing funding allows for two applications in a season. As salaries and benefits had been restructured and moved to into Roadway Maintenance (413), any cashout shown in Salaries and Wages will be moved there when feasible.

417 Street Maintenance - Roadside	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ —	$ —	$ 500	$ —	(100.0)%	$ —	n/a
300 Supplies for Consumption & Resale	—	—	10,000	—	(100.0)%	—	n/a
Total Expenditures	$ —	$ —	$ 10,500	$ —	(100.0)%	$ —	n/a

Street Maintenance - Administration - 419

This function covers the supervisory and office expenses for Street Operations.

419 Street Maintenance - Admin	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 52,359	$ 105,394	$ 109,692	$ 123,262	12.4 %	$ 130,896	6.2 %
200 Personnel Benefits	20,510	35,564	35,452	39,587	11.7 %	41,547	5.0 %
300 Supplies for Consumption & Resale	5,009	2,958	9,000	9,000	— %	9,000	— %
400 Services & Pass-Through Payments	166,976	149,156	7,175	7,175	— %	9,839	37.1 %
Total Expenditures	$ 244,854	$ 293,072	$ 161,319	$ 179,024	11.0 %	$ 191,282	6.8 %

Street Roadway Reimbursement - 420

The Street Roadway Reimbursement function is utilized to capture costs associated with the restoration process of improving and extending the useful life-expectancy of City roads; chip sealing, grind & overlay, pot hole repair and crack-sealing. Reimbursed is from the City's dedicated street overlay and restoration fund – Street Charter Amendment.

420 Street Roadway Reimbursement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ —	$ —	$ —	$ (1,600,000)	n/a	$ —	(100.0)%

Street Management - 421

This function was used for administrative services for Street Operations. Half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/Traffic Operations. The Street and Traffic Operations Manager position was eliminated in 2021 due to budget constraints.

421	Street Management	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ —	$ 363	$ —	$ —	n/a	$ —	n/a
400	Services & Pass-Through Payments	1,235	216	1,550	1,550	— %	1,550	— %
Total Expenditures		$ 1,235	$ 579	$ 1,550	$ 1,550	— %	$ 1,550	— %

Street General Services - 423

This function includes the interfund insurance and Public Works Administration charges.

423	Street General Services	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 277	$ 277	$ 277	$ 310	11.9 %	$ 310	— %
~	Transfers Out	10,000	10,000	10,000	10,000	— %	10,000	— %
Total Expenditures		$ 10,277	$ 10,277	$ 10,277	$ 10,310	0.3 %	$ 10,310	— %

Street Lighting - 432 / LED Debt Service - 879/883

This service unit includes power service, design, installation, repair and maintenance of the City's streetlights. Supplies purchased include items such as fixtures, poles, fuses, photo-cells, arms, brackets, and wire.

Through a Department Energy Services energy saving program the City embarked on a project to replace all High Pressure Sodium streetlights with LED streetlights. This project was completed in May of 2020. The LED installations have reduced the annual utility bill for street lighting by over 50% and will result in minimal maintenance needs over the first 15 years of the new fixtures lives.

432	Street Lighting / Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 13,623	$ 15,246	$ 16,429	$ 17,260	5.1 %	$ 17,970	4.1 %
200	Personnel Benefits	5,934	6,388	6,532	6,627	1.5 %	6,915	4.3 %
300	Supplies for Consumption & Resale	—	290	5,000	5,000	— %	5,000	— %
400	Services & Pass-Through Payments	113,356	148,917	141,306	141,306	— %	141,839	0.4 %
700	Debt Services Principal	161,500	171,075	175,878	185,922	5.7 %	194,100	4.4 %
800	Debt Service Interest & Issuance	85,720	77,406	68,732	60,746		53,942	
Total Expenditures		$ 380,133	$ 419,322	$ 413,877	$ 416,861	0.7 %	$ 419,766	0.7 %

Traffic Control Devices- 434

Maintenance and operation of the City's traffic signal system, signs and marking inventory along with the maintenance of lighting, wiring, controllers, electronic subsystems, structural items, and maintenance of the miles of underground conduits are included in the function. Other tasks includes painting lane lines, arrows, stencils and crosswalks on City streets, along with fabrication and installation of all traffic control signing in the City.

Primary programs using Real Estate Excise Tax 2 (REET2) funding include signal head conversion to LED, Opticom system upgrade, traffic detection improvements and pedestrian push button upgrades. All new traffic signals and replacement signal heads are being upgraded to 12-inch LED rather than eight-inch incandescent heads, which leads to increased safety and lower energy and maintenance costs. Solar powered beacons are also used whenever possible to reduce installation cost and ongoing power bills.

434 Traffic Control Devices	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 576,018	$ 622,834	$ 770,525	$ 727,637	(5.6)%	$ 756,638	4.0 %
200 Personnel Benefits	255,004	267,173	306,171	271,806	(11.2)%	283,372	4.3 %
300 Supplies for Consumption & Resale	213,222	175,894	197,000	197,000	— %	197,000	— %
400 Services & Pass-Through Payments	174,278	181,942	205,276	227,276	10.7 %	248,057	9.1 %
Total Expenditures	$ 1,218,522	$ 1,247,843	$ 1,478,972	$ 1,423,719	(3.7)%	$ 1,485,067	4.3 %

Traffic Maintenance Administration - 439

This function covers the supervisory and office expenses for Traffic Operations.

439 Traffic Maintenance Admin	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 1,938	$ 1,957	$ 600	$ 1,500	150.0 %	$ 1,500	— %
400 Services & Pass-Through Payments	1,194	4,293	4,500	4,000	(11.1)%	4,000	— %
Total Expenditures	$ 3,132	$ 6,250	$ 5,100	$ 5,500	7.8 %	$ 5,500	— %

Traffic Management - 441

This function supplied management services for Traffic Operations. Half of the Street and Traffic Operations Manager expenses were shared with the Streets Division. The Street and Traffic Operations Manager position was eliminated in 2021 due to budget constraints.

441 Traffic Management	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ —	$ 363	$ —	$ —	n/a	$ —	n/a
200 Personnel Benefits	—	136	—	—	n/a	—	n/a
Total Expenditures	$ —	$ 499	$ —	$ —	n/a	$ —	n/a

Traffic Planning - 444

Signal operations at arterial intersections, intersection safety improvements and school safety enhancements remain the highest priorities within this function, and continue to be conducted by Traffic Operations. Prior to 2024, this function was 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 was also responsible for responding to resident inquiries, Neighborhood Traffic Calming Program, and grant applications. Most of these duties were transferred to the Engineering Division in 2024 along with the Traffic Technician II position.

444 Traffic Planning	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 811	$ —	$ 2,500	$ 2,500	— %	$ 2,500	— %
400 Services & Pass-Through Payments	—	1,056	1,000	1,000	— %	1,000	— %
Total Expenditures	$ 811	$ 1,056	$ 3,500	$ 3,500	— %	$ 3,500	— %

Traffic Engineering Administration - 449

This function covers the Public Works Administration charge and the City's Interfund charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Division and City Hall.

449 Traffic Engineering Admin	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 564,595	$ 509,952	$ 530,659	$ 548,849	3.4 %	$ 551,499	0.5 %

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	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 1,250,587	$ 1,537,274	$ 2,298,985	$ 2,215,993	(3.6)%	$ 1,938,918	(12.5)%
31 Taxes	4,399,808	4,400,000	4,580,000	3,130,000	(31.7)%	—	(100.0)%
33 Intergovernmental Revenues	1,393,740	1,399,144	1,501,000	1,426,000	(5.0)%	1,641,000	15.1 %
34 Charges for Goods & Services	4,333	3,750	6,000	583,628	n/a	—	(100.0)%
36 Miscellaneous Revenues	11,860	8,954	26,345	—	(100.0)%	—	n/a
39 Other Financing Sources (Uses)	32,583	5,082	9,489	—	(100.0)%	—	n/a
Total Revenues	$ 7,092,911	$ 7,354,204	$ 8,421,819	$ 7,355,621	(12.7)%	$ 3,579,918	(51.3)%

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 & Traffic Operations, Refuse and Recycling, Transit, Equipment Rental/ Building Maintenance, Water/Irrigation, and Wastewater/Stormwater. The Engineering Division was transferred from Public Works to Community Development in mid-year 2024. Public Works, through its various divisions, provides essential services, helps to promote economic development, protects the health and safety of staff and of the community, protects the environment and enhances the quality of life for our residents.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Introduced and monitored programs targeted to prevent or reduce injuries and accidents.
- Conducted accident investigations and provided general and required safety training for Public Works employees.
- Worked closely with the Yakima Police Department (YPD) to evaluate traffic issues at key locations to increase public safety, also coordinating efforts to increase safety for employees working within arterials.

A Resilient Yakima

- Installed additional lighting at the Public Works Complex as well as a security system within the maintenance shop to increase overall security.
- Completed the upgrade of both interior and exterior lighting at Public Works to Light Emitting Diode (LED), providing for better quality of light with significant energy cost savings.
- Responsible for planning, maintaining and evaluating the City facilities to ensure that necessary capital repair/replacement was effectively addressed.
- Completed roof replacements on both the Washington Fruit Community Center and the Henry Beauchamp Jr. Community Center.
- Completed the Master Plan for the Washington Fruit Community Center
- Added Fire facilities to the 5-Year Capital Plan.
- Selected and began implementation of "City Works" asset management software system.

GOALS

A Safe & Healthy Yakima

- Continue to evaluate and increase security for City facilities.
- Continue efforts in reducing injuries and accidents for employees.

A Resilient Yakima

- Continue implementation of "City Works" asset management software system with other City divisions.
- Continue with necessary maintenance and repairs of City facilities.
- Work to complete the Master Plan for the Henry Beauchamp Jr. Community Center.

Function(s): 491, 492 & 493.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00	1.00	1.00
2262	Public Works Safety & Training Coordinator	1.00	1.00	1.00	1.00	1.00
7123	Department Assistant III [1]	3.00	3.00	3.00	1.00	1.00
7124	Department Assistant IV [1,2]	1.00	—	—	2.00	2.00
8511	Custodian [3]	1.00	1.00	1.00	—	—
8541	Building Maintenance Specialist [3]	1.00	1.00	1.00	2.00	2.00
11603	Public Works Office Assistant	1.00	1.00	1.00	1.00	1.00
13601	Public Works Building Superintendent	1.00	1.00	1.00	1.00	1.00
Total Personnel [4]		10.00	9.00	9.00	9.00	9.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
491 Administration	$ 649,887	$ 621,810	$ 941,851	$ 1,042,075	10.6 %	$ 1,104,297	6.0 %
492 Safety & Training	92,695	133,766	109,239	112,653	3.1 %	117,238	4.1 %
493 Facility Maintenance	549,510	587,585	655,592	700,882	6.9 %	721,400	2.9 %
Total Expenditures	1,292,092	1,343,161	1,706,682	1,855,610	8.7 %	1,942,935	4.7 %
Revenues by Element							
34 Charges for Goods & Services	692,807	706,663	720,796	920,628	27.7 %	957,453	4.0 %
36 Miscellaneous Revenues	712,536	726,787	741,323	770,976	4.0 %	801,815	4.0 %
Total Revenues	1,405,343	1,433,450	1,462,119	1,691,604	15.7 %	1,759,268	4.0 %
Fund Balance							
Beginning Balance	497,027	610,278	700,567	456,003	(34.9)%	291,998	(36.0)%
Revenues less Expenditures	113,251	90,289	(244,563)	(164,006)	(32.9)%	(183,667)	12.0 %
Ending Balance	$ 610,278	$ 700,567	$ 456,004	$ 291,997	(36.0)%	$ 108,331	(62.9)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 486,999	$ 521,500	$ 566,724	$ 747,873	32.0 %	$ 783,659	4.8 %
200 Personnel Benefits	194,239	196,752	215,432	278,374	29.2 %	290,576	4.4 %
Sub-Total Salaries & Benefits	681,238	718,252	782,156	1,026,247	31.2 %	1,074,235	4.7 %
300 Supplies for Consumption & Resale	42,322	43,268	50,800	54,800	7.9 %	54,800	— %
400 Services & Pass-Through Payments	533,605	581,642	601,726	559,563	(7.0)%	598,900	7.0 %
600 Capital Outlays	34,927	—	272,000	215,000	(21.0)%	215,000	— %
Total Expenditures	$ 1,292,092	$ 1,343,162	$ 1,706,682	$ 1,855,610	8.7 %	$ 1,942,935	4.7 %

[1] Two Department Assistant III were deleted and two Department Assistant IV's added mid-year 2024 as a restructure to elevate the positions.
[2] The Department Assistant IV was deleted mid-year 2022 in order to fund a Human Resources Specialist position.
[3] One Custodian was deleted and a Building Maintenance Specialist added mid-year 2024 as a restructure to elevate the position.
[4] Public Works Administration (560) funds .15 FTE in Equipment Rental (551) and .50 FTE in Human Resources (160), and has .60 FTE's funded by Cemetery (144), .05 by Stormwater (441), .15 by Wastewater (473), .07 by Water (474), .03 by Irrigation (475), .05 by Engineering (700), and .50 by Workers Compensation (514).

EXPLANATORY NARRATIVE

All functions are supported by charges to the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Administration - 491

Primary responsibilities are to carry out reception, registration, record keeping and management of the various divisions that make up the Public Works Department.

491	Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 288,614	$ 312,180	$ 346,103	$ 508,320	46.9 %	$ 533,144	4.9 %
200	Personnel Benefits	107,531	108,179	115,020	179,391	56.0 %	187,175	4.3 %
300	Supplies for Consumption & Resale	10,218	10,052	11,000	11,000	— %	11,000	— %
400	Services & Pass-Through Payments	243,523	191,398	219,727	193,364	(12.0)%	222,978	15.3 %
600	Capital Outlays	—	—	250,000	150,000	(40.0)%	150,000	— %
Total Expenditures		$ 649,886	$ 621,809	$ 941,850	$ 1,042,075	10.6 %	$ 1,104,297	6.0 %

Safety and Training - 492

This function is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required safety training for Public Works employees. The Public Works Safety and Training Coordinator serves as the Chairperson for the City's Executive Safety Committee. This position reports directly to the Director of Public Works and is funded 50% by Public Works Administration and 50% by Workers Compensation.

492	Safety and Training	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 31,291	$ 29,686	$ 15,433	$ 30,152	95.4 %	$ 32,444	7.6 %
200	Personnel Benefits	16,068	15,446	17,040	17,535	2.9 %	18,497	5.5 %
300	Supplies for Consumption & Resale	2,683	1,087	5,000	9,000	80.0 %	9,000	— %
400	Services & Pass-Through Payments	42,653	87,549	71,766	55,966	(22.0)%	57,298	2.4 %
Total Expenditures		$ 92,695	$ 133,768	$ 109,239	$ 112,653	3.1 %	$ 117,239	4.1 %

Facility Maintenance - 493

Supports the maintenance of the public works facility. Responsible for planning, maintaining and evaluating of the facility's assets to ensure necessary capital repair/replacement are effectively addressed.

2025 - 2026 PLANNED PROJECTS

Description	2025 Projected	2026 Projected
PW Maintenance/Repairs (493)	$ 65,000	$ 65,000
Asset Management Software (491)	150,000	150,000
Total	$ 215,000	$ 215,000

Funding slated to be spent on the above projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget Summary section for further information.

493 Facility Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 167,093	$ 179,636	$ 205,187	$ 209,401	2.1 %	$ 218,071	4.1 %
200 Personnel Benefits	70,640	73,127	83,372	81,448	(2.3)%	84,904	4.2 %
300 Supplies for Consumption & Resale	29,421	32,128	34,800	34,800	— %	34,800	— %
400 Services & Pass-Through Payments	247,429	302,694	310,233	310,233	— %	318,625	2.7 %
600 Capital Outlays	34,927	—	22,000	65,000	195.5 %	65,000	— %
Total Expenditures	$ 549,510	$ 587,585	$ 655,592	$ 700,882	6.9 %	$ 721,400	2.9 %

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	2024 Estimated	% of Total Budget	2025 Projected	% of Total Budget	% Chng 2024 to 2026	2026 Projected	% of Total Budget	% Chng 2025 to 2026
Engineering (001)	$ 28,832	4.0 %	$ —	— %	(100.0)%	$ —	— %	— %
Parks and Recreation (131)	43,248	6.0 %	44,978	4.9 %	4.0 %	46,777	4.9 %	4.0 %
Street/Traffic Engineering (141)	50,456	7.0 %	44,978	4.9 %	(10.9)%	46,777	4.9 %	4.0 %
Cemetery (144)	7,208	1.0 %	7,496	0.8 %	4.0 %	7,796	0.8 %	4.0 %
Stormwater (441)	108,119	15.0 %	112,444	12.2 %	4.0 %	116,942	12.2 %	4.0 %
Transit (462) [5]	108,119	15.0 %	283,444	30.9 %	162.2 %	294,782	30.9 %	4.0 %
Refuse and Recycling (471)	72,080	10.0 %	112,444	12.2 %	56.0 %	116,942	12.2 %	4.0 %
Wastewater (473)	122,535	17.0 %	127,437	13.8 %	4.0 %	132,534	13.8 %	4.0 %
Water (474)	108,119	15.0 %	112,444	12.2 %	4.0 %	116,942	12.2 %	4.0 %
Irrigation (475)	21,624	3.0 %	22,489	2.4 %	4.0 %	23,388	2.4 %	4.0 %
Equipment Rental (551)	43,248	6.0 %	44,978	4.9 %	4.0 %	46,777	4.9 %	4.0 %
Clean City (136)	7,208	1.0 %	7,496	0.8 %	n/a	7,796	0.8 %	4.0 %
Total	$ 720,796	100.0 %	$ 920,628	100.0 %	27.7 %	$ 957,453	100.0 %	4.0 %

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	2024 Estimated	% of Total Budget	2025 Projected	% of Total Budget	% Chng 2024 to 2026	2026 Projected	% of Total Budget	% Chng 2025 to 2026
Parks and Recreation (131)	$ 53,375	7.2 %	$ 55,510	7.2 %	4.0 %	$ 57,730	7.2 %	4.0 %
Street/Traffic Engineering (141)	185,331	25.0 %	192,744	25.0 %	4.0 %	200,454	25.0 %	4.0 %
Transit (462)	115,646	15.6 %	120,272	15.6 %	4.0 %	125,083	15.6 %	4.0 %
Refuse and Recycling (471)	77,098	10.4 %	80,181	10.4 %	4.0 %	83,389	10.4 %	4.0 %
Water (474)	113,423	15.3 %	117,959	15.3 %	4.0 %	122,678	15.3 %	4.0 %
Irrigation (475)	14,826	2.0 %	15,420	2.0 %	4.0 %	16,036	2.0 %	4.0 %
Equipment Rental (551)	174,211	23.5 %	181,179	23.5 %	4.0 %	188,427	23.5 %	4.0 %
Clean City (136)	7,413	1.0 %	7,710	1.0 %	n/a	8,018	1.0 %	4.0 %
Total	$ 741,323	100.0 %	$ 770,975	100.0 %	4.0 %	$ 801,815	100.0 %	4.0 %

[5] The PW Admin allocation from Transit was increased to cover Public Works Security due to the purchase of the new Transit facility.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 497,027	$ 610,278	$ 700,567	$ 456,003	(34.9)%	$ 291,998	(36.0)%
34 Charges for Goods & Services	692,807	706,663	720,796	920,628	27.7 %	957,453	4.0 %
36 Miscellaneous Revenues	712,536	726,787	741,323	770,976	4.0 %	801,815	4.0 %
Total Revenues	$ 1,902,370	$ 2,043,728	$ 2,162,686	$ 2,147,607	(0.7)%	$ 2,051,266	(4.5)%

CLEAN CITY FUND - 136

Director of Public Works **Scott Schafer**
Solid Waste and Recycling Manager **Trace Bradburn**

DEFINITION

The City of Yakima created the Clean City Fund to address the chronic blight plaguing the City of Yakima. This fund, under the direction of Public Works, uses a coordinated effort to address these needs utilizing Public Works, Codes, and the Yakima Police Department (YPD). The goal is to create a more direct and timely impact and a pro-active approach to resolving these problems. The main objectives of the program are:

- Address visual blight (trash, graffiti, dangerous building, abandoned vehicles, etc.).
- Address unscheduled collection of waste and litter from the City's public areas/thoroughfares; expedited the clean-up of such illegal dumps.
- Clean-up from homeless encampments.
- Support Yakima Police Department (YPD) officers in unlawful camping enforcement.
- Provide coordination with neighborhoods for annual clean-up events.
- Create Educational Components.
- Engage with community partners and volunteers.

Funding was established by increasing the Utility Tax imposed on Yakima Waste Systems' commercial refuse collection. This fund was moved from the General Fund to an Governmental Operating Fund in 2022.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Increased police presence to deter unlawful behavior.
- WSDOT, County agreement to clean right of ways.
- Investing in public garbage cans that will reduce dumpster diving a provide cleaner look to N 1st St.

A Resilient Yakima

- Purchased a Polaris Ranger to help clean the Cowiche Canyon trail.
- Have dedicated a full-time employee with new equipment to address graffiti in City of Yakima.
- Assisted with two Community Cleanups. One was organized by Opportunities Industrialization Center (OIC) at the Gardner Park and one was organized by Latino Community Fund in collaboration with Fiesta Foods.

An Engaged Yakima

- Removed significantly more volume of garbage out of the City's right-of-way, conducting more illegal dump and homeless encampment clean ups, and removal of abandon vehicles than in previous year.
- Development of Clean City application to track pickups.

GOALS

A Resilient Yakima

- Increase reserve level within the Clean City Fund.

An Engaged Yakima

- Reduce the number of blight incidents.
- Begin a weekly Bulk Service to better support the City of Yakima and remove large items for disposal
- Increase response times to illegal dumps, graffiti removal, and unscheduled collection of garbage within the City.
- Remove garbage from illegal dumps and from known "homeless encampments" multiple times a day as needed to reduce the amount garbage collected at a given location.

Function(s): 136.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Graffiti Incidents Abated	2,005	3,321	4,478	4,254	4,041
Shopping Carts Removed	624	1,869	1,606	1,526	1,450
Homeless Encampments Cleaned	210	352	220	209	199
Garbage Removed (Tons)	115	183	175	166	158
Homeless Individuals Contacted	4,105	9,121	8,112	7,706	7,321
Illegal Dumps Cleaned	1,105	1,264	1,550	1,473	1,399
Abandoned/Junk Vehicles	124	152	250	238	226
Dangerous Buildings	27	22	46	44	42

AUTHORIZED PERSONNEL

Clean City has a total of 6.00 FTE's, that are included in the Legal (170), Codes (220) and Refuse (471) Authorized Personnel charts. The following chart breaks down these positions by department.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
Legal						
1321	Senior Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Code Administration						
4419	Code Compliance Officer	1.00	1.00	1.00	1.00	1.00
Refuse						
4415	Code Compliance Assistant	1.00	1.00	1.00	1.00	1.00
8434	Solid Waste Code Compliance Officer	3.00	3.00	3.00	3.00	3.00
Total Personnel [1]		6.00	6.00	6.00	6.00	6.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
136 Clean City Fund	$ 570,294	$ 659,011	$ 777,554	$ 797,812	2.6 %	$ 837,138	4.9 %
Revenues by Element							
31 Taxes	818,608	882,942	895,303	968,858	8.2 %	987,632	1.9 %
34 Charges for Goods & Services	1,549	250	11,887	—	(100.0)%	—	n/a
35 Fines & Penalties	—	805	4,515	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	546	1,100	76	—	(100.0)%	—	n/a
Total Revenues	820,703	885,097	911,781	968,858	6.3 %	987,632	1.9 %
Fund Balance							
Beginning Balance	18,813	269,222	495,308	629,535	27.1 %	800,580	27.2 %
Revenues less Expenditures	250,409	226,086	134,227	171,046	27.4 %	150,494	(12.0)%
Ending Balance	$ 269,222	$ 495,308	$ 629,535	$ 800,581	27.2 %	$ 951,074	18.8 %

[1] Refuse (471) funds the equivalent of 1.00 FTE's within the Clean City Fund.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 311,111	$ 379,702	$ 419,959	$ 416,538	(0.8)%	$ 437,654	n/a
200 Personnel Benefits	134,346	134,346	135,485	150,349	11.0 %	157,210	4.6 %
Sub-Total Salaries & Benefits	445,457	514,048	555,444	566,887	2.1 %	594,864	4.9 %
300 Supplies for Consumption & Resale	32,676	32,296	37,000	37,000	— %	37,000	— %
400 Services & Pass-Through Payments	92,162	112,667	175,110	183,925	5.0 %	195,274	6.2 %
600 Capital Outlays	—	—	10,000	10,000	— %	10,000	— %
Total Expenditures	$ 570,295	$ 659,011	$ 777,554	$ 797,812	2.6 %	$ 837,138	4.9 %

EXPLANATORY NARRATIVE

Clean City Fund - 136

This function provides for one Senior Assistant City Attorney, one Code Compliance Officer, one Code Compliance Assistant, 50% of three Solid Waste Compliance Officers, overtime in the Police Department, temporary labor from other Public Works divisions, and equipment and supplies.

136 Clean City Fund	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 311,111	$ 379,702	$ 419,960	$ 416,538	(0.8)%	$ 437,654	5.1 %
200 Personnel Benefits	134,346	134,346	135,485	150,349	11.0 %	157,210	4.6 %
300 Supplies for Consumption & Resale	32,676	32,296	37,000	37,000	— %	37,000	— %
400 Services & Pass-Through Payments	92,162	112,668	175,110	183,925	5.0 %	195,274	6.2 %
600 Capital Outlays	—	—	10,000	10,000	— %	10,000	— %
Total Expenditures	$ 570,295	$ 659,012	$ 777,555	$ 797,812	2.6 %	$ 837,138	4.9 %

Revenue

Clean City revenue is funded by the Utility Tax imposed on Yakima Waste Systems' commercial refuse collection.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 18,813	$ 269,222	$ 495,308	$ 629,535	27.1 %	$ 800,580	0.1 %
31 Taxes	818,608	882,942	895,303	968,858	8.2 %	987,632	1.9 %
34 Charges for Goods & Services	1,549	250	11,887	—	(100.0)%	—	n/a
35 Fines & Penalties	—	805	4,515	—	(100.0)%	—	n/a
36 Miscellaneous Revenues	546	1,100	76	—	(100.0)%	—	n/a
Total	$ 839,516	$ 1,154,319	$ 1,407,089	$ 1,598,393	13.6 %	$ 1,788,212	11.9 %

REAL ESTATE EXCISE TAX (REET 1) - 342

Director of Public Works **Scott Schafer**

DEFINITION

This fund is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first 1/4% Real Estate Excise Tax (REET 1) moneys the City receives. It has also been designated as the source for capital improvements made to City Hall, Public Works Complex, Parks & Rec facilities, Harman Center, Tahoma Cemetery, Henry Beauchamp Jr. and Washington Fruit Community Centers, Fire and Yakima Police facilities. Utilizing REET 1 funds for capital improvements of City facilities addresses City Council's strategic priority for A Resilient Yakima.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

ACCOMPLISHMENTS

Investment in Infrastructure

- City Hall elevator replacement.
- City Hall Light Emitting Diode (LED) lighting upgrade.
- City Hall 3rd Avenue sidewalk improvement.
- Public Works Building 5 Heating, Ventilation and Air Conditioning (HVAC) replacement.
- Public Works replacement of five outside door frames.
- Henry Beauchamp Community Center (HBCC) roof replacement.
- HBCC panic button upgrade.
- Washington Fruit Community Center (WFCC) roof and HVAC replacement.
- WFCC Master Plan.
- Lions Pool dehumidifier.
- Chesterley Park pathway installation.
- Naches Parkway fence and irrigation installation.
- Zais Justice Center chiller installation.
- Zais Justice Center Uninterrupted Power Supply (UPS) Replacement.
- Municipal Court remodel.
- Fire Station 93 roof replacement.
- Emergency Tower generator replacement.
- Established Young Men's Christian Association (YMCA) Aquatic Center capital plan.

GOALS

Investment in Infrastructure

- **2025**
  - City Hall chiller replacement.
  - City Hall Variable Frequency Drive (VFD) and air handling system.
  - City Hall security upgrade.
  - Former Bank of America Building space study.
  - Public Works enclosed hydro pad.
  - Public Works backyard paving.
  - Public Works security upgrades.
  - HBCC yearly maintenance.
  - HBCC basketball court improvement.

- HBCC parking lot re-stripe.
- WFCC yearly maintenance.
- Kiwanis Park storage building.
- Additional basketball courts at Kissel Park.
- Larson Park picnic shelter.
- Elks Park new playground.
- Harman Center irrigation and filtration upgrade.
- Zais Justice Center server room air conditioning.
- Zais Justice Center Telecom room air conditioning.
- Zais Justice Center security upgrades.
- Zais Justice Center crack seal and re-stripe parking lot.
- Zais Justice Center NW overhead door replacement.
- Zais Justice Center partial roof replacement for Emergency Operations Center (EOC).
- Downtown tree replacement.
- Downtown irrigation.
- YMCA Aquatic Center maintenance.
- Xeriscape for Fire Stations 93 & 95.
- Fire Station 93 generator.

- 2026
  - City Hall exterior fascia grouting.
  - City Hall security upgrade.
  - City Hall parking lot enclosed carport.
  - City Hall damper valve replacement.
  - City Hall VFD for HVAC supply.
  - Public Works parking barn pit drain pipe.
  - Public Works exterior training room windows.
  - Public Works security upgrades.
  - Public Works interior flooring/Kary Annex paint.
  - HBCC yearly maintenance.
  - HBCC Americans with Disabilities Act (ADA) upgrades.
  - WFCC yearly maintenance.
  - Kissel Park Tennis courts resurface.
  - Kissel Park walkway replacement.
  - Elks Park new picnic shelter.
  - Harman Center interior and exterior paint.
  - West Valley Community Park parking lot lights.
  - Zais Justice Center four HVAC replacements.
  - Zais Justice Center Special Assault Unit (SAU) roof replacement.
  - Zais Justice Center SAU two HVAC replacements.
  - Downtown tree replacement.
  - Downtown irrigation.
  - YMCA Aquatic Center maintenance.
  - Fire Station 90 HVAC & exhaust system.
  - Fire Station 92 exterior siding.
  - Fire Station 92 carpet, paint and flooring improvements.
  - Fire Station 95 Remodel burn training tower.

Function(s): 714 & 831.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
714 REET 1	$ 1,847,780	$ 2,570,693	$ 1,419,455	$ 2,304,906	62.4 %	$ 2,157,913	(6.4)%
831 Railroad Grade Separation	84,448	84,448	84,448	82,549	(2.2)%	84,447	2.3 %
Total Expenditures	1,932,228	2,655,141	1,503,903	2,387,455	58.8 %	2,242,360	(6.1)%
Revenues by Element							
31 Taxes	1,782,586	1,226,249	1,248,169	1,260,000	0.9 %	1,273,000	1.0 %
36 Miscellaneous Revenues	27,461	—	—	—	n/a	—	n/a
~ Transfers In	84,448	84,448	84,448	84,448	— %	84,448	— %
Total Revenues	1,894,495	1,310,697	1,332,617	1,344,448	0.9 %	1,357,448	1.0 %
Fund Balance							
Beginning Balance	4,360,786	4,323,052	2,978,608	2,807,322	(5.8)%	1,764,315	(37.2)%
Revenues less Expenditures	(37,733)	(1,344,444)	(171,286)	(1,043,007)	508.9 %	(884,912)	(15.2)%
Ending Balance	$ 4,323,053	$ 2,978,608	$ 2,807,322	$ 1,764,315	(37.2)%	$ 879,403	(50.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ —	$ 24,895	$ 20,000	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	4,114	45,447	96,122	17,742	(81.5)%	28,250	59.2 %
600 Capital Outlays	1,225,771	1,950,688	903,670	1,887,500	108.9 %	1,730,000	(8.3)%
700 Debt Service Principal	59,225	60,965	62,757	64,601	2.9 %	66,499	2.9 %
800 Debt Service Interest & Issuance	25,223	23,483	21,691	17,948	(17.3)%	17,948	— %
~ Transfers Out	617,895	549,664	399,664	399,664	— %	399,664	— %
Total Expenditures	$ 1,932,228	$ 2,655,142	$ 1,503,904	$ 2,387,455	58.8 %	$ 2,242,361	(6.1)%

EXPLANATORY NARRATIVE

REET 1 - 714

Funding slated to be spent on the 2024 - 2026 projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. Transfers consist of Street Resurfacing Project debt service. See the Capital Budget section for further information.

714 REET 1	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ —	$ 24,895	$ 20,000	$ —		$ —	
400 Services & Pass-Through Payments	4,114	45,446	96,122	17,742	(81.5)%	28,250	59.2 %
600 Capital Outlays	1,225,771	1,950,688	903,670	1,887,500	108.9 %	1,730,000	(8.3)%
~ Transfers Out	617,895	549,664	399,664	399,664	— %	399,664	— %
Total Expenditures	$ 1,847,780	$ 2,570,693	$ 1,399,456	$ 2,304,906	64.7 %	$ 2,157,914	(6.4)%

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.

831	Railroad Grade Separation	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700	Debt Services Principal	$ 59,225	$ 60,965	$ 62,757	$ 64,601	2.9 %	$ 66,499	2.9 %
800	Debt Service Interest & Issuance	25,223	23,483	21,691	17,948	(17.3)%	17,948	— %
Total Expenditures		$ 84,448	$ 84,448	$ 84,448	$ 82,549	(2.2)%	$ 84,447	2.3 %

Revenue

Current revenues consist of Real Estate Excise tax and a transfer from Wastewater for the Railroad Grade Separation debt service.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 4,360,786	$ 4,323,052	$ 2,978,608	$ 2,807,322	(5.8)%	$ 1,764,315	(37.2)%
31	Taxes	1,782,586	1,226,249	1,248,169	1,260,000	0.9 %	1,273,000	1.0 %
36	Miscellaneous Revenues	27,461	—	—	—	n/a	—	n/a
~	Transfers In	84,448	84,448	84,448	84,448	— %	84,448	— %
Total		$ 6,255,281	$ 5,633,749	$ 4,311,225	$ 4,151,770	(3.7)%	$ 3,121,763	(24.8)%

REAL ESTATE EXCISE TAX (REET 2) - 343

Director of Public Works **Scott Schafer**

DEFINITION

Fund 343 is used to track capital improvement projects funded with the second 1/4% Real Estate Transfer Tax (REET 2) funding the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects. The funding is primarily utilized in street and traffic infrastructure, addressing City Council's strategic priorities for both Public Safety and Investment in Infrastructure.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Installed battery backup traffic signal cabinet at 40th Ave. and River Rd.
- Installed 10 new LED street lights
- Completed the installation of 5 rapid flashing beacons:
  - Fair Ave./Race St. (Washington Middle School)
  - Summitview Ave./Park Ave. (Roosevelt Elementary)
  - 40th Ave./Webster Ave.
  - 48th Ave./Randle Park
  - 80th Ave./Summitview Ave. (Apple Valley Elementary)
- Installed one new traffic signal at Washington Ave./Spring Creek Rd.
- Installed a new traffic controller (battery backup) at 40th Ave./Fruitvale and 16th Ave./Tieton Dr.

A Resilient Yakima

- Upgraded 8-inch incandescent signal heads to 12-inch LED at:
  - 5th Ave. and MLK Jr. Blvd.
  - 3rd Ave. and MLK Jr. Blvd.
  - 1st Ave. and MLK Jr. Blvd.
  - 5th Ave. and Lincoln Ave.
  - 3rd Ave. and Lincoln Ave.
  - 1st Ave. and Lincoln Ave.
  - 16th Ave. and Yakima Ave.
  - 16th Ave. and Summitview Ave.
  - 16th Ave. and Fruitvale Blvd.
- Striped main arterials.
- Painted all crosswalks within school zones.
- Completed Chip seal in the following areas in:
  - 16th Ave. to 32nd Ave. from Nob Hill to Tieton Dr.
  - 48th Ave. to 56th Ave. from Nob Hill to Summitview Ave.
  - Yakima between 10th Ave. and 12th Ave.
  - East of N. 1st St. to I-82, North of F St. to I St.
  - Washington Ave. to Nob Hill Blvd. from 64th Ave. to 75th Ave.
  - 1st St. east to Fair Ave.; Maple St. to Nob Hill Blvd.

- Completed the grind and overly of the following intersections:
    - 3rd Ave. and Nob Hill Blvd.
    - 17th Ave. and Summitview Ave.
    - 18th Ave. and Summitview Ave.
- Completed the tear out and replace in the following areas:
    - 48th Ave., south of Nob Hill to the Randle Park entranceway
    - 49th Ave. from Summitview to Walnut St.

GOALS

A Safe & Healthy Yakima

- Reduce the number of collisions identified at the top ten collision locations by two collisions per year.
- Install battery backup signals cabinets in one intersection in 2025 and one in 2026.
- Install additional street lights in needed areas per requests.
- Upgrade pedestrian Americans with Disabilities Act (ADA) compliant push-buttons at two intersections per year.
- Upgrade intersection video detection at two intersections per year.
- Replace five aging traffic signal controllers and conflict monitors per year.
- Add flashing yellow arrow functionality to five intersections per year.
- Replace non-reflective street signs as needed.
- Upgrade 8-inch incandescent signal heads to 12-inch LED at:
    - 8th St. and Yakima Ave.
    - 1st St. and MLK Jr. Blvd.
    - 1st St. and Lincoln Ave.
    - 5th Ave. and Yakima Ave.
    - 5th Ave. and Walnut St.
    - 3rd Ave. and Walnut St.
    - 16th Ave. and Cherry St.

A Resilient Yakima

- Upgrade four intersections to 12-inch LED indications in 2025 and four intersections in 2026.
- Re-stripe main arterials.
- Paint and apply thermoplastic to all crosswalks within school zones and at all signalized crosswalks.
- Paint angle-parking stalls from 6th St. to Front St, from D St. to Walnut St. in 2025.
- Paint all downtown handicap staffs in 2025.
- Standardize five intersections per year to horizontal-configuration in 2025 and 2026.
- Chip seal in the following areas in 2025:
    - 16th Ave. to 32nd Ave. from Nob Hill Blvd. to Tieton Dr.
    - 48th Ave. to 56th Ave. from Nob Hill to Summitview Ave.
- Chip seal in the following areas in 2026:
    - 16th Ave. to 32nd Ave. from Summitview Ave. to Tieton Dr.
    - 16th Ave. to Front St. from Summitview Ave. to Tieton Dr.
- Complete tear out and replace in the following area in 2025:
    - 60th Ave. to 62nd Ave. on Lincoln Blvd.

- Grind and overlay in the following areas in 2025:
  - 72nd Ave. westbound from Tieton Dr. to Jade Pl.
  - 72nd Ave. southbound from Nob Hill to W. Prasch Ave.
  - 9th St. from Yakima Ave. to Lincoln Blvd.
- Grind and overlay in the following areas in 2026:
  - 11th Ave. from Walnut Ave. to Tieton Dr.
  - Division St. from 5th Ave. to 3rd Ave.
  - 48th Ave. from Summitview Ave. to Chestnut Ave.
  - Zier Rd. from 80th Ave. to 89th Ave.

Function(s): 716 & 867.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
716 REET 2	$ 1,607,230	$ 1,476,643	$ 1,772,241	$ 1,214,540	(31.5)%	$ 1,214,411	— %
867 Railroad Grade Separation DS	170,879	170,053	169,228	168,402	(0.5)%	167,577	(0.5)%
Total Expenditures	1,778,109	1,646,696	1,941,469	1,382,942	(28.8)%	1,381,988	(0.1)%
Revenues by Element							
31 Taxes	1,782,586	1,226,249	1,248,169	1,260,000	0.9 %	1,273,000	1.0 %
Fund Balance							
Beginning Balance	1,530,662	1,535,139	1,114,692	421,392	(62.2)%	298,449	(29.2)%
Revenues less Expenditures	4,477	(420,447)	(693,300)	(122,942)	(82.3)%	(108,988)	(11.4)%
Ending Balance	$ 1,535,139	$ 1,114,692	$ 421,392	$ 298,450	(29.2)%	$ 189,461	(36.5)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 284,966	$ 257,229	$ 250,000	$ 250,000	— %	$ 250,000	— %
400 Services & Pass-Through Payments	7,653	32,876	24,408	19,540	(19.9)%	19,411	(0.7)%
600 Capital Outlays	984,058	986,537	1,297,832	945,000	(27.2)%	945,000	— %
700 Debt Service Principal	165,100	165,100	165,100	165,100	— %	165,100	— %
800 Debt Service Interest & Issuance	5,779	4,953	4,128	3,302	(20.0)%	2,477	(25.0)%
~ Transfers Out	330,553	200,000	200,000	—	(100.0)%	—	n/a
Total Expenditures	$ 1,778,109	$ 1,646,695	$ 1,941,468	$ 1,382,942	(28.8)%	$ 1,381,988	(0.1)%

EXPLANATORY NARRATIVE

REET 2 - 716

Planned projects for the 2025 - 2026 Budget are shown in the following chart. Funding slated to be spent on the these projects is fluid - if an emergency repair occurs, projects may be moved to other years in order to stay within budget. See the Capital Budget section for further information.

2023 - 2024 PLANNED PROJECTS

Description	2025 Projected	2026 Projected
Thermoplastic Pavement Markings	$ 25,000	$ 25,000
Traffic Signal Replacement/Maintenance	100,000	100,000
Opticom System Upgrade	25,000	25,000
Chip Sealing	350,000	350,000
Grind & Overlay	350,000	350,000
Traffic Calming	25,000	25,000
Sidewalk Repair	50,000	50,000
Street Lights	20,000	20,000
Total	$ 945,000	$ 945,000

	716 REET 2	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 284,966	$ 257,229	$ 250,000	$ 250,000	— %	$ 250,000	— %
400	Services & Pass-Through Payments	7,653	32,876	24,408	19,540	(19.9)%	19,411	(0.7)%
600	Capital Outlays	984,058	986,537	1,297,832	945,000	(27.2)%	945,000	— %
~	Transfers Out	330,553	200,000	200,000	—	(100.0)%	—	n/a
Total Expenditures		$ 1,607,230	$ 1,476,642	$ 1,772,240	$ 1,214,540	(31.5)%	$ 1,214,411	— %

Railroad Grade Separation Debt Service - 867

The Public Works Trust Fund loan was acquired to help fund the Lincoln Avenue and Martin Luther King Railroad Grade Separation project.

	867 RR Grade Separation DS	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
700	Debt Services Principal	$ 165,100	$ 165,100	$ 165,100	$ 165,100	— %	$ 165,100	— %
800	Debt Service Interest & Issuance	5,779	4,953	4,128	3,302	(20.0)%	2,477	(25.0)%
Total Expenditures		$ 170,879	$ 170,053	$ 169,228	$ 168,402	(0.5)%	$ 167,577	(0.5)%

Revenue

Revenue is placed into this fund from second 1/4% Real Estate Excise Tax.

	Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 1,530,662	$ 1,535,139	$ 1,114,692	$ 421,392	(62.2)%	$ 298,449	(29.2)%
31	Taxes	1,782,586	1,226,249	1,248,169	1,260,000	0.9 %	1,273,000	1.0 %
Total		$ 3,313,248	$ 2,761,388	$ 2,362,861	$ 1,681,392	(28.8)%	$ 1,571,449	(6.5)%

EQUIPMENT RENTAL - 551/552

Director of Public Works **Scott Schafer**
Fleet and Facilities Manager **Kerry Jones**

DEFINITION
The following is an overview of the guiding principles and current challenges of the Equipment Rental Division.

Best Management Practices and Benchmarking
The Equipment Rental Division adopted the practice of measuring effectiveness and efficiency in terms of productivity, cost effectiveness, quality of work performed, customer satisfaction, and appropriate outsourcing.

Fleet Equipment "Replaced But Retained"
Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. Retaining a replaced vehicle artificially inflates the size of the fleet. Since funding comes through inter-departmental charges which are limited by each department's budget, there is no budgetary capacity for additional replacement funding for retained vehicles.

Fleet Identification and Assessment
A perpetual physical photographic inventory provides for continual updates to the inventory listing. This complies with the State Auditor's requirement for conducting a physical inventory, and provides a tool for all division managers. With the purchase of a new Asset Management software program, the photographic inventory will be incorporated electronically into the system eliminating the photo albums currently used.

Preventive Maintenance System Review
Changes in technologies, mandated maintenance procedures, and equipment design require continuous reassessment of the entire preventive maintenance program.

ACCOMPLISHMENTS &

A Resilient Yakima

- Acquired new Asset Management software.

GOALS

A Resilient Yakima

- Provide high quality and accurate service to divisions of the City
- Keep equipment in good working order at the best possible price.
- Manage fuel system and look for future alternative fuels.
- Maintain competitive shop rate.
- Implement vehicle leasing program with Enterprise Fleet Management.

Function(s): 551, 552, 553, 554 & 559

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1263	Fleet and Facilities Manager	1.00	1.00	1.00	1.00	1.00
8203	Fleet Maintenance Technician	2.00	2.00	2.00	2.00	2.00
8211	Mechanic	4.00	4.00	4.00	4.00	4.00
8212	Senior Mechanic	3.00	3.00	3.00	3.00	3.00
8213	Automotive Storekeeper	2.00	2.00	2.00	2.00	2.00
12102	Lead Mechanic	1.00	1.00	1.00	1.00	1.00
12103	Equipment Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [1]		14.00	14.00	14.00	14.00	14.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
551 Administration	$ 666,336	$ 520,842	$ 569,073	$ 658,873	15.8 %	$ 716,832	8.8 %
552 Equipment Rental Reserves	2,038,330	2,577,266	7,492,256	2,930,350	(60.9)%	1,910,350	(34.8)%
553 Fleet Maintenance - Shop	778,172	826,792	929,400	1,016,793	9.4 %	1,074,405	5.7 %
554 Fleet Maintenance - Stores	1,733,060	1,544,645	1,461,417	1,542,792	5.6 %	1,593,211	3.3 %
559 Replacement Reserves	249,237	260,054	307,390	350,092	13.9 %	370,271	5.8 %
Total Expenditures	5,465,135	5,729,599	10,759,536	6,498,900	(39.6)%	5,665,069	(12.8)%
Revenues by Element							
34 Charges for Goods & Services	3,311,954	3,192,959	3,292,792	3,953,511	20.1 %	4,067,676	2.9 %
36 Miscellaneous Revenues	3,851,447	2,742,971	3,657,088	2,615,267	(28.5)%	2,619,702	0.2 %
39 Other Financing Sources (Uses)	176,400	137,551	200,000	50,000	(75.0)%	50,000	— %
Total Revenues	7,339,801	6,073,481	7,149,880	6,618,778	(7.4)%	6,737,378	1.8 %
Fund Balance							
Beginning Balance	3,280,929	5,155,596	5,499,479	1,889,823	(65.6)%	2,009,701	6.3 %
Revenues less Expenditures	1,874,666	343,882	(3,609,656)	119,878	(103.3)%	1,072,309	794.5 %
Ending Balance	$ 5,155,595	$ 5,499,478	$ 1,889,823	$ 2,009,701	6.3 %	$ 3,082,010	53.4 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 774,449	$ 844,744	$ 905,430	$ 1,063,815	17.5 %	$ 1,106,082	4.0 %
200 Personnel Benefits	355,669	358,284	412,166	447,141	8.5 %	466,015	4.2 %
Sub-Total Salaries & Benefits	1,130,118	1,203,028	1,317,596	1,510,956	14.7 %	1,572,097	4.0 %
300 Supplies for Consumption & Resale	1,666,848	1,486,338	1,321,000	1,361,011	3.0 %	1,400,176	2.9 %
400 Services & Pass-Through Payments	612,246	464,918	579,034	799,433	38.1 %	865,296	8.2 %
600 Capital Outlays	2,055,923	2,575,314	7,541,906	2,827,500	(62.5)%	1,827,500	(35.4)%
Total Expenditures	$ 5,465,135	$ 5,729,598	$ 10,759,536	$ 6,498,900	(39.6)%	$ 5,665,069	(12.8)%

[1] .15 FTE is currently funded by Public Works Administration (560).

EXPLANATORY NARRATIVE

Administration - 551

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

551 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 40,923	$ 45,221	$ 53,286	$ 59,678	12.0 %	$ 61,824	3.6 %
200 Personnel Benefits	11,466	12,226	12,343	12,852	4.1 %	13,440	4.6 %
300 Supplies for Consumption & Resale	5,817	6,211	5,500	5,500	— %	5,500	— %
400 Services & Pass-Through Payments	608,129	457,183	497,944	580,843	16.6 %	636,068	9.5 %
Total Expenditures	$ 666,335	$ 520,841	$ 569,073	$ 658,873	15.8 %	$ 716,832	8.8 %

Equipment Rental Reserves - 552

This function is used to purchase vehicles and/or pieces of equipment. See the current Capital Budget document for more detailed information. Funding slated to be spent may have expenses incurred in different years, as some vehicles may require a greater length of time due to assembly.

552 Equipment Rental Reserves	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 4,500	$ 15,098	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	297	232	350	140,350	n/a	120,350	(14.3)%
600 Capital Outlays	2,033,533	2,561,935	7,491,906	2,790,000	(62.8)%	1,790,000	(35.8)%
Total Expenditures	$ 2,038,330	$ 2,577,265	$ 7,492,256	$ 2,930,350	(60.9)%	$ 1,910,350	(34.8)%

Fleet Maintenance - Shop - 553

This function supports the day to day operation of maintaining City vehicles.

553 Fleet Maintenance - Shop	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 498,933	$ 538,424	$ 575,111	$ 638,133	11.0 %	$ 662,230	3.8 %
200 Personnel Benefits	230,929	233,082	252,082	276,453	9.7 %	287,855	4.1 %
300 Supplies for Consumption & Resale	44,400	41,906	45,500	48,000	5.5 %	48,000	— %
400 Services & Pass-Through Payments	3,911	—	56,707	54,207	(4.4)%	76,320	40.8 %
600 Capital Outlays	—	13,378	—	—	n/a	—	n/a
Total Expenditures	$ 778,173	$ 826,790	$ 929,400	$ 1,016,793	9.4 %	$ 1,074,405	5.7 %

Fleet Maintenance - Stores - 554

This function supports activities related to the purchase of parts, operating supplies and fuel required to maintain the City's fleet of vehicles and equipment.

554 Fleet Maintenance - Stores	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 55,135	$ 70,641	$ 67,641	$ 119,673	76.9 %	$ 125,232	4.6 %
200 Personnel Benefits	43,496	43,380	64,111	68,444	6.8 %	71,475	4.4 %
300 Supplies for Consumption & Resale	1,612,131	1,423,122	1,270,000	1,307,511	3.0 %	1,346,676	3.0 %
400 Services & Pass-Through Payments	(90)	7,502	9,664	9,664	— %	12,328	27.6 %
600 Capital Outlays	22,390	—	50,000	37,500	(25.0)%	37,500	— %
Total Expenditures	$ 1,733,062	$ 1,544,645	$ 1,461,416	$ 1,542,792	5.6 %	$ 1,593,211	3.3 %

Replacement Reserve - 559

This function supports activities related to the specification, acquisition and disposal of the fleet's vehicles and equipment.

559	Replacement Reserves	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 179,459	$ 190,457	$ 209,392	$ 246,331	17.6 %	$ 256,797	4.2 %
200	Personnel Benefits	69,779	69,596	83,630	89,393	6.9 %	93,245	4.3 %
400	Services & Pass-Through Payments	—	—	14,368	14,368	— %	20,229	40.8 %
Total Expenditures		$ 249,238	$ 260,053	$ 307,390	$ 350,092	13.9 %	$ 370,271	5.8 %

Revenue

Revenues are derived from M & O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. Also included are revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M & O revenues.

The following chart lists the individual departments projected year-end replacement fund balances within the Equipment Rental fund and is a snapshot in time. Initial requests for equipment/vehicle replacements including specifications are submitted to the Fleet and Facilities Manager, who ensures sufficient funding is available at the time of purchase. Negative projected balances in this chart can be incurred due to sales of surplus that is expected or not yet finalized, or transfers that are scheduled after the first of the year.

REPLACEMENT FUND BALANCES

Fund	Division	2025 Projected YE Balance	2026 Projected YE Balance
1-224	City Hall Maintenance	$ 17,000	$ 22,000
1-229	Code Administration	36,582	39,082
1-308/313	Police/Community Services Officer	64,989	100,989
1-322	Fire	50,829	250,830
1-351	Information Technology	19,000	19,000
1-700	Engineering	77,186	86,186
125	Community Relations	45,470	48,035
131	Parks & Recreation	35,313	15,313
136	Clean City	(134,231)	(129,231)
141	Streets	208,600	258,600
141	Traffic	(54,057)	(14,057)
441	Stormwater	1,027,729	1,087,729
471	Refuse	2,029,753	1,822,253
473	Wastewater	424,414	623,551
474	Water	859,960	1,098,460
475	Irrigation	61,403	136,403
551	Equipment Rental	125,430	125,430
560	Public Works Administration	21,961	26,961
581	Utilities/Meter Reading	(8,697)	(4,197)
Total		$ 4,908,634	$ 5,613,337

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 3,280,929	$ 5,155,596	$ 5,499,479	$ 1,889,823	(65.6)%	$ 2,009,701	6.3 %
34 Charges for Goods & Services	3,311,954	3,192,959	3,292,792	3,953,511	20.1 %	4,067,676	2.9 %
36 Miscellaneous Revenues	3,851,447	2,742,971	3,657,088	2,615,267	(28.5)%	2,619,702	0.2 %
39 Other Financing Sources (Uses)	176,400	137,551	200,000	50,000	(75.0)%	50,000	— %
Total Revenues	$ 10,620,730	$ 11,229,077	$ 12,649,359	$ 8,508,601	(32.7)%	$ 8,747,079	2.8 %

ENVIRONMENTAL - 555

Director of Public Works	**Scott Schafer**
Fleet and Facilities Manager	**Kerry Jones**
City Engineer	**Bill Preston**

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

All departments and divisions must ensure that the employees are fully aware of environmental regulations that may affect them, and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, any funds accumulated remain an unobligated appropriation available on a contingency basis.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Completed remediation of Tiger Oil N 1st Street location. Two year monitoring phase now begins.
- Received $1.6 million in grant funding from the Department of Energy (DOE) for Tiger Oil N 1st Street.
- Started using R99 as an alternative fuel 4-1-2024.
- Began Tiger Oil Nob Hill location vapor extraction remediation.

GOALS

A Resilient Yakima

- Continue monthly inspection and yearly testing making sure no storage vessel is leaking.
- Update equipment as necessary for operation.
- Continue quarterly inspection of Tiger Oil N 1st Street site.
- Monitor and report on vapor extraction remediation at the Tiger Oil W Nob Hill location.
- Work with Engineering to keep funds available.
- Continue working with Engineering through this fund for any and all environmental impacts to Yakima.
- Work with each division to ensure efficient fuel disbursing.
- Continue partnering with DOE on Tiger Oil North 1st Street and Nob Hill site cleanup efforts.
- Invest in new equipment for fuel stations to keep them up to date, working properly and leak free.

Function(s): 561 & 563.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
561 Administration	$ 656,839	$ 390,917	$ 721,658	$ 713,905	(1.1)%	$ 321,283	(55.0)%
563 Capital Administration	2,812	2,825	3,000	3,000	— %	3,000	— %
Total Expenditures	659,651	393,742	724,658	716,905	(1.1)%	324,283	(54.8)%

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Revenues by Element							
33 Intergovernmental Revenues	325,763	330,453	540,000	525,600	(2.7)%	175,500	(66.6)%
34 Charges for Goods & Services	62,048	55,085	90,000	90,000	— %	90,000	— %
Total Revenues	387,811	385,538	630,000	615,600	(2.3)%	265,500	(56.9)%
Fund Balance							
Beginning Balance	561,698	289,858	281,654	186,996	(33.6)%	85,691	(54.2)%
Revenues less Expenditures	(271,840)	(8,204)	(94,658)	(101,305)	7.0 %	(58,783)	(42.0)%
Ending Balance	$ 289,858	$ 281,654	$ 186,996	$ 85,691	(54.2)%	$ 26,908	(68.6)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 1,726	$ 2,234	$ 3,000	$ 1,000	(66.7)%	$ 1,000	— %
400 Services & Pass-Through Payments	440,875	391,508	721,658	715,905	(0.8)%	323,283	(54.8)%
600 Capital Outlays	217,049	—	—	—	n/a	—	n/a
Total Expenditures	$ 659,650	$ 393,742	$ 724,658	$ 716,905	(1.1)%	$ 324,283	(54.8)%

EXPLANATORY NARRATIVES

Administration - 561

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

561 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 1,726	$ 2,234	$ 3,000	$ 1,000	(66.7)%	$ 1,000	— %
400 Services & Pass-Through Payments	438,064	388,683	718,658	712,905	(0.8)%	320,283	(55.1)%
600 Capital Outlays	217,049	—	—	—	n/a	—	n/a
Total Expenditures	$ 656,839	$ 390,917	$ 721,658	$ 713,905	(1.1)%	$ 321,283	(55.0)%

Capital Administration - 563

This function accounts for capital related expenses.

563 Capital Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 2,812	$ 2,825	$ 3,000	$ 3,000	— %	$ 3,000	— %

Revenue

The revenues for this fund are generated by a surcharge levied against fuel purchased at the four City owned sites. The City Manager may annually adjust the surcharge as required. Additional revenue is from grants or loans. The amount and timing of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 561,698	$ 289,858	$ 281,654	$ 186,996	(33.6)%	$ 85,691	(54.2)%
33 Intergovernmental Revenues	325,763	330,453	540,000	525,600	(2.7)%	175,500	(66.6)%
34 Charges for Goods & Services	62,048	55,085	90,000	90,000	— %	90,000	— %
Total Revenues	$ 949,509	$ 675,396	$ 911,654	$ 802,596	(12.0)%	$ 351,191	(56.2)%

CITY HALL FACILITY - 224

GENERAL FUND

Director of Public Works **Scott Schafer**
Fleet & Facilities Manager **Kerry Jones**

DEFINITION

The function of this service unit is to provide essential building rehabilitation, maintenance, and custodial services for City Hall, Henry Beauchamp Jr. Community Center (HBCC), Yakima Public Affairs Channel (Y-PAC), the MiCare Clinic and the Bank of America building.

Primary services provided by this division include:

- Provide a clean, orderly, and safe environment for the public and staff.
- Maintain appropriate service and repair records.
- Research, purchase, and inventory equipment parts, chemicals, and supplies.
- Perform construction, alteration, preparation, painting, and repair to structures.
- Construction and installation of cabinets, tables, shelves, and other types of furniture.
- Repairs to heating, ventilation systems, air conditioning/refrigeration systems and equipment.
- Troubleshooting, repair and maintenance of electrical distribution systems.
- Supply, repair and maintenance of lockable hardware such as doors, automatic electric doors, windows, and card key systems to ensure safety of facilities; maintain records on keys made and issued, and lock replacements.
- Monitor the City Hall security video system.
- Maintenance and repair of plumbing and heating fixtures and components, piping of various size and type.
- Inspection, repair, or replacement of pumps, valves and boiler systems.
- Assist in the specifications for repairs and new construction.

ACCOMPLISHMENTS

A Resilient Yakima (The majority of these projects are funded from REET 1 in 2024).

- City Hall
  - Remodeled storage room #6 in basement into a new HR training room. Sheetrock, texture, paint, drop ceiling, carpet and lights.
  - Remodeled storage/file room in HR into conference room fresh paint, power/data, drop ceiling, carpet and lights.
  - Converted HR conference room into two office's, two new windows and doors fresh paint, power/ data, drop ceiling, carpet and lights.
  - New bearing/base on the 4th floor exhaust fan unit.
  - New motor on the 4th floor restroom exhaust fan unit.
  - Install a VFD unit with a manual bypass on the return side of our main air handler.
  - Remove 1940's air drive pneumatic damper controls with updated electric driven units return side only.
  - Replaced bearing assembly in the main HVAC supply fan.
  - Removed rolling file cabinets in HR painted walls new carpet and ceiling tile along with sound proofing hall door added a card reader giving them a new conference room.
  - Walled off studs and sheetrock Codes large office to create another Purchasing office.

- Washington Fruit Community Center (WFCC)
    - Redesign and installed 6 new roof top Heating, Ventilation and Air Conditioning (HVAC) units.
    - Complete new roof system and flashing.
- Henry Beauchamp Community Center (HBCC)
    - Complete new roof system and flashing.
- Bank of America Building
    - Replaced bulbs in the main lobby areas for meetings and trainings.
    - Replaced exterior bulbs and photo eyes around drive thru for safety.

GOALS

A Safe & Healthy Yakima

- Provide a clean, safe environment in and around our facilities for the public and staff.

A Resilient Yakima

- Continue to provide as many services in house as possible to best use our limited resources.
- Continue LED lighting and HVAC updates furthering our energy conservation which saves limited resources.
- Continue working closely with IT to update and expand our security and monitoring abilities throughout the facility's.
- Develop long term goals for the productive development and usage of all City owned property emphasizing City Hall and the Bank of America building in the coming year.

2025 - 2026 PLANNED PROJECTS

The 2025 - 2026 project details are in the REET 1 capital budget. Funding slated to be spent on the 5 year plan projects is fluid - if an emergency repair occurs, priorities can change, or if funds are not available projects may be moved to other years in order to stay within budget. See the Capital Budget Summary section for further information.

Function(s): 224 & 227.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
8511	Custodian [1]	1.00	1.00	1.00	—	—
8541	Building Maintenance Specialist [1]	1.00	1.00	1.00	2.00	2.00
13605	Building Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel		3.00	3.00	3.00	3.00	3.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
224 City Hall Facility	$ 459,907	$ 484,964	$ 528,253	$ 540,671	2.4 %	$ 562,895	4.1 %
227 Bank of America Facility	—	—	40,600	50,000	23.2 %	50,000	— %
Total Expenditures	$ 459,907	$ 484,964	$ 568,853	$ 590,671	3.8 %	$ 612,895	3.8 %

[1] A Custodian was replaced by a Building Maintenance Specialist mid-year 2024 due to added job duties for a more complete coverage.

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 167,408	$ 187,640	$ 215,159	$ 226,659	5.3 %	$ 237,209	4.7 %
200 Personnel Benefits	67,939	75,409	73,762	80,918	9.7 %	84,509	4.4 %
Sub-Total Salaries & Benefits	235,347	263,049	288,921	307,577	6.5 %	321,718	4.6 %
300 Supplies for Consumption & Resale	15,211	15,163	27,500	27,500	— %	27,500	— %
400 Services & Pass-Through Payments	209,349	206,752	252,431	255,594	1.3 %	263,677	3.2 %
Total Expenditures	$ 459,907	$ 484,964	$ 568,852	$ 590,671	3.8 %	$ 612,895	3.8 %

EXPLANATORY NARRATIVES

City Hall Facility - 224

The function of this service unit is to provide centralized building rehabilitation, maintenance and, in most facilities, custodial service. This includes City Hall, WFCC, HBCC, Y-PAC, and the MiCare Clinic. It also assists many Departments with technical advice, contractor information, and support.

The following chart indicates the actual 2023 utility charges, as well as the 2024 year-end estimate and the 2025 and 2026 projected budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Pacific Power	$ 97,131	$ 76,075	$ 86,575	$ 86,575
Natural Gas	10,648	18,500	11,000	11,000
Refuse	4,218	3,500	3,500	3,500
Water, Wastewater, Irrigation & Stormwater	7,368	6,161	6,324	6,414
Total Utility Charges	$ 119,365	$ 104,236	$ 107,399	$ 107,489

224 City Hall Facility	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
100 Salaries & Wages	$ 167,409	$ 187,641	$ 215,159	$ 226,659	5.3 %	$ 237,209	4.7 %
200 Personnel Benefits	67,939	75,409	73,762	80,918	9.7 %	84,509	4.4 %
300 Supplies for Consumption & Resale	15,212	15,163	27,500	27,500	— %	27,500	— %
400 Services & Pass-Through Payments	209,348	206,751	211,831	205,594	(2.9)%	213,677	3.9 %
Total Expenditures	$ 459,908	$ 484,964	$ 528,252	$ 540,671	2.4 %	$ 562,895	4.1 %

Bank of America Facility - 227

The function of this service unit is to provide separate accounting for the centralized building rehabilitation, maintenance and custodial service as required for what was known as the Bank of America building. This function was established in 2024 to better show costs specific to this building.

The following chart indicates the actual 2023 utility charges, as well as the 2024 year-end estimate and the 2025 and 2026 projected budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY CHARGES

Utility Accounts	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Pacific Power	n/a	$ 20,000	$ 20,000	$ 20,000
Natural Gas	n/a	10,000	10,000	10,000
R & M Contractor	n/a	20,000	20,000	20,000
Total Utility Charges	$ —	$ 50,000	$ 50,000	$ 50,000

227	Bank of America Facility	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2022 to 2023	2024 Projected Budget	% Chng 2023 to 2024
400	Services & Pass-Through Payments	$ —	$ —	$ 40,600	$ 50,000	23.2 %	$ 50,000	— %

TRANSIT OPERATING - 462

Director of Public Works	**Scott Schafer**
Transit Manager	**Jim Hogenson**

DEFINITION

The Transit Division's primary task is to provide public transportation services in the city of Yakima. These services include fixed-route buses, paratransit services and the vanpool program. Yakima Transit also contracts for and participates in funding the Yakima-Ellensburg Commuter bus service between the cities of Yakima, Selah, and Ellensburg.

Fixed-Route Buses

Yakima Transit operates nine bus routes between the hours of 6:00 a.m. and 7:00 p.m., Monday through Friday. Some of those routes have half-hour service (Routes 2, 5, 6, 7, 8, & 9) all or part of the day; the others provide hourly service (Routes 1, 3, & 4). On Saturdays, schedules consist of nine fixed routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m., except for the Route #8 bus which cycles on thirty minute interval. Sunday bus services are operated on five hourly routes and one-half hourly route (#8) between 8 am and 4 pm.

Yakima Transit's bus routes cover residential and commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Blvd, Mead Avenue, East & West Nob Hill Blvd, Fair Avenue, North & South First/Main Street to the Union Gap/Yakima City limits, 16th Avenue, 40th Avenue, and Washington Ave./Airport vicinity.

Yakima Transit plans to continue its community enhancement efforts by providing free rides to events like the Central Washington State Fair and the Arboretum's Luminaria event. However, special event shuttles such as these are continually evaluated to ensure the service is cost effective. Shuttle buses are used to transport attendees from designated park & ride locations directly to the event, saving patrons parking charges and relieving traffic congestion in those areas.

Paratransit (Dial A Ride) Services

As part of a federal mandate, Yakima Transit provides paratransit services to individuals with disabilities through our Dial-A-Ride program, which is operated by a private contractor (Medstar, LLC). The cost to provide the service is based on the number of trips provided. The cost to provide this service will continue to increase on a per trip bases. In an effort to control the escalating costs associated with this service, the City of Yakima provides fuel, discounted vehicle insurance, and vehicles. By having a contract with these incentives, Yakima Transit believes it is able to provide service at similar operating levels with other statewide transit providers. However, as costs continue to increase there may be incentive to bring this service in house. Transit staff is currently working on the feasibility of this concept.

Ellensburg Commuter Bus

Through a grant with the WSDOT, Yakima Transit provides commuter bus services between Yakima and Ellensburg. Grants and interlocal funding agreements (with Central Washington University, WSDOT, the City of Selah, and the City of Ellensburg) will continue to support the commuter bus service. Central Washington Airporter currently operates the Yakima-Ellensburg Commuter under contract.

Yakima Transit's Mission Statement

Our objective is to provide prompt, safe, and courteous public transportation services to the residents of the greater Yakima area in a cost-effective and efficient manner.

ACCOMPLISHMENTS

A Safe & Healthy Yakima

- Continued to provide safe and reliable public transit services to our community without a reduction in regularly scheduled service hours or routes.

A Resilient Yakima

- Restored free transit shuttle bus services to annual community events including the Central Washington State Fair and planning to serve the Yakima Arboretum's Luminaria event in December.
- Continued the 18 and Under Fare Free program that will be reimbursed from the Washington State Move Ahead Washington Grant.

GOALS

A Resilient Yakima

- Continue to evaluate and modify all Yakima Transit fixed routes as needed.
- Conduct an in-depth evaluation of current paratransit service to ensure community members are provided the most efficient, effective and safest option available.
- Fill all vacant Yakima Transit positions.

Function(s): 453, 454, 455, 459, 460, 461, 462, 463, 465 & 466.

PERFORMANCE STATISTICS

Transit Fixed Route	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Ridership	454,913	574,582	712,349	800,000	800,000
Service Days	356	357	356	356	356
Vehicle Service Mileage	710,402	738,964	745,656	750,000	775,000
Vehicle Service Hours	60,425	56,088	55,000	60,000	60,000
Operating Expenses	$7,530,794	$7,625,824	$8,100,000	$8,200,000	$8,200,000
Fare Box Revenues (passes, tickets, & cash)	$307,625	$295,091	$326,000	$290,700	$290,700
Fare Box Return Ratio [1]	0.04	0.04	0.04	0.04	0.04
Revenue/Passenger	$0.68	$0.51	$0.46	$0.36	$0.36
Revenue/Mile	$0.43	$0.40	$0.44	$0.39	$0.39
Revenue/Hour	$5.09	$4.26	$5.73	$4.84	$4.84
Passenger/Mile	0.6	0.8	0.9	1.0	1.0
Passenger/Hour	7.5	10.24	12.95	13.33	13.33
Operating Cost/Passenger [2]	$16.55	$13.27	$11.37	$10.25	$10.25
Operating Cost/Mile 2	$10.60	$10.32	$10.86	$10.93	$10.93
Operating Cost/Hour 2	$124.63	$135.96	$147.27	$136.66	$136.66

[1] Fare Box Return Ratio is calculated by dividing the fare box revenue by operating expenses.
[2] Program costs are based on an unallocated cost for each program

Paratransit	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Ridership	40,196	46,137	48,601	50,000	50,000
Service Days	357	357	356	356	356
Vehicle Service Mileage	258,268	303,614	248,472	250,000	250,000
Vehicle Service Hours	27,932	32,951	27,278	28,000	28,000
Operating Expenses	$2,074,856	$1,841,665	$1,510,000	$1,600,000	$1,800,000
Fare Box Revenues (passes, tickets, & cash)	$70,560	$86,441	$85,000	$87,000	$89,000
Fare Box Return Ratio 1	0.03	0.04	0.05	0.05	0.05
Revenue/Passenger	$1.76	$1.87	$1.75	$1.74	$1.78
Revenue/Mile	$0.27	$0.28	$0.34	$0.35	$0.36
Revenue/Hour	$2.53	$2.62	$3.12	$3.11	$3.18
Passenger/Mile	0.1	0.2	0.2	0.2	0.2
Passenger/Hour	1.4	1.4	1.8	1.8	1.8
Operating Cost/Passenger 2	$51.62	$39.92	$31.07	$32.00	$36.00
Operating Cost/Mile 2	$8.03	$6.07	$6.08	$6.40	$7.20
Operating Cost/Hour 2	$74.28	$55.89	$55.36	$57.14	$64.29

Commuter	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Ridership	18,375	25,992	31,530	35,000	35,000
Service Days	252	252	252	252	252
Vehicle Service Mileage	146,393	148,663	149,796	149,000	149,000
Vehicle Service Hours	4,444	4,719	4,428	4,400	4,400
Operating Expenses	$520,302	$705,659	$800,000	$1,000,000	$1,000,000
Fare Box Revenues (passes, tickets, & cash)	$193,082	$204,846	$220,000	$250,000	$250,000
Fare Box Return Ratio [1]	0.40	0.30	0.30	0.2	0.2
Revenue/Passenger	$10.51	$7.88	$6.98	$7.14	$7.14
Revenue/Mile	$1.32	$1.38	$1.47	$1.68	$1.68
Revenue/Hour	$43.45	$43.41	$49.68	$56.82	$56.82
Passenger/Mile	0.1	0.2	0.2	0.2	0.2
Passenger/Hour	4.1	5.5	7.1	7.9	7.9
Operating Cost/Passenger [2]	$28.32	$27.15	$25.37	$28.57	$28.57
Operating Cost/Mile [2]	$3.55	$4.75	$5.34	$6.71	$6.71
Operating Cost/Hour [2]	$117.08	$149.54	$180.67	$227.27	$227.27

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00	1.00	1.00
14202	Transit Field Operations Supervisor	3.00	3.00	3.00	3.00	3.00
14205	Transit Assistant Manager	1.00	1.00	1.00	1.00	1.00
20102	Transit Project Planner [3]	1.00	0.75	0.75	—	—
20103	Transit Operations Specialist	1.00	1.00	1.00	1.00	1.00

[3] The Transit Project Planner was reduced from 1.00 to .75 FTE in mid-year 2022 due to budget restraints and deleted mid-year 2024 due to to duties being fulfilled by Assistant Manager position. This position may be brought back with expansion of services in 2026 or 2027.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
20110	Community Transportation Coordinator	1.00	1.00	1.00	1.00	1.00
22101	Transit Operator [4]	37.00	38.50	38.50	39.50	39.50
22102	Transit Dispatcher	3.00	3.00	3.00	3.00	3.00
23101	Transit Service Worker	2.00	2.00	2.00	2.00	2.00
23102	Transit Vehicle Cleaner	1.50	1.50	1.50	1.50	1.50
23105	Transit Maintenance Crew Leader	1.00	1.00	1.00	1.00	1.00
24101	Transit Department Assistant II [5]	2.00	—	—	—	—
24105	Transit Office Assistant	1.00	3.00	3.00	3.00	3.00
Total Personnel [6]		55.50	56.75	56.75	57.00	57.00

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
453 Ellensburg Operations	$ 463,150	$ 652,861	$ 500,500	$ 500,500	— %	$ 500,500	— %
454 Transit Maintenance	2,069,626	2,017,662	2,042,018	2,316,311	13.4 %	2,350,630	1.5 %
455 Transit Center	31,631	39,546	34,143	43,543	27.5 %	43,543	— %
459 Transit Administration	1,793,119	1,623,364	1,462,073	1,590,976	8.8 %	1,569,926	(1.3)%
460 Transit Planning	—	—	1,500	1,500	— %	1,500	— %
461 Transit Customer Svc/Marketing	29,066	32,904	33,000	90,000	172.7 %	90,000	— %
462 Transit Operations	3,636,576	3,845,690	4,759,954	4,933,084	3.6 %	5,251,051	6.4 %
463 Van Pool Operations	6,112	6,272	7,060	—	(100.0)%	—	n/a
465 Dial-a-Ride Operations	1,982,474	1,748,400	1,629,534	2,382,000	46.2 %	2,382,000	— %
Total Expenditures	10,011,754	9,966,699	10,469,782	11,857,914	13.3 %	12,189,150	2.8 %
Revenues by Element							
31 Taxes	6,979,198	7,222,136	8,112,987	8,112,987	— %	8,112,987	— %
33 Intergovernmental Revenues	4,013,823	4,698,209	5,641,041	5,250,171	(6.9)%	5,350,000	1.9 %
34 Charges for Goods & Services	458,142	384,983	511,500	514,000	0.5 %	514,000	— %
36 Miscellaneous Revenues	129,109	143,215	134,773	136,325	1.2 %	136,325	— %
Total Revenues	11,580,272	12,448,543	14,400,301	14,013,483	(2.7)%	14,113,312	0.7 %
Fund Balance							
Beginning Balance	9,189,508	10,758,027	13,239,870	17,170,388	29.7 %	19,325,958	12.6 %
Revenues less Expenditures	1,568,518	2,481,844	3,930,519	2,155,569	(45.2)%	1,924,162	(10.7)%
Ending Balance	$ 10,758,026	$ 13,239,871	$ 17,170,389	$ 19,325,957	12.6 %	$ 21,250,120	10.0 %

[4] The equivalent of 1.5 Transit Operator FTE's were added mid-year 2022 due to the need for more permanent positions.
[5] Two Department Assistant II were deleted and two Transit Office Assistants added in a mid-year 2022 reorganization.
[6] Transit funds 1.00 FTE's in Police (310).

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 2,997,968	$ 3,206,891	$ 3,708,393	$ 3,879,182	4.6 %	$ 3,987,759	2.8 %
200 Personnel Benefits	1,474,452	1,488,044	1,746,851	1,823,202	4.4 %	1,904,263	4.4 %
Sub-Total Salaries & Benefits	4,472,420	4,694,935	5,455,244	5,702,384	4.5 %	5,892,022	3.3 %
300 Supplies for Consumption & Resale	992,019	907,591	885,127	1,072,000	21.1 %	1,072,000	— %
400 Services & Pass-Through Payments	4,547,314	4,364,173	4,129,412	5,083,530	23.1 %	5,225,128	2.8 %
Total Expenditures	$ 10,011,753	$ 9,966,699	$ 10,469,783	$ 11,857,914	13.3 %	$ 12,189,150	2.8 %

EXPLANATORY NARRATIVE

Yakima Transit's revenue and expense accounts in these service areas are intended to maintain the operations portion of the public transportation services provided. Many of the larger expense accounts include salaries, fuel, insurance, and contracted services like the Dial-A-Ride program. Revenue typically consists of sales tax revenue (makes up roughly 46% of the total revenue); grant funds (roughly 49% of overall revenue), and fares and miscellaneous revenue sources (5%) make up the difference.

Ellensburg Operations - 453

Yakima Transit uses this service account to help fund the Yakima-Ellensburg Commuter, which is operated by A&A Motorcoach, a for-profit organization based in Yakima. Yakima Transit pays a rate per revenue hour. Yakima Transit also keeps the fare revenue from the service.

453 Ellensburg Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ —	$ —	$ 500	$ 500	— %	$ 500	— %
400 Services & Pass-Through Payments	463,150	652,861	500,000	500,000	— %	500,000	— %
Total Expenditures	$ 463,150	$ 652,861	$ 500,500	$ 500,500	— %	$ 500,500	— %

Transit Maintenance - 454

This function provides maintenance services for fixed route transit services.

454 Transit Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 200,424	$ 220,158	$ 223,803	$ 245,503	9.7 %	$ 255,758	4.2 %
200 Personnel Benefits	120,236	123,408	125,914	137,881	9.5 %	143,813	4.3 %
300 Supplies for Consumption & Resale	839,087	751,818	690,000	875,000	26.8 %	875,000	— %
400 Services & Pass-Through Payments	909,880	922,279	1,002,301	1,057,927	5.5 %	1,076,059	1.7 %
Total Expenditures	$ 2,069,627	$ 2,017,663	$ 2,042,018	$ 2,316,311	13.4 %	$ 2,350,630	1.5 %

Transit Center - 455

This function was created to track Transit Center costs. The Transit Center is a stand-alone building with staff who provide information, ticket sales, and other services.

455 Transit Center	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 1,883	$ 883	$ 2,000	$ 10,000	400.0 %	$ 10,000	— %
400 Services & Pass-Through Payments	29,748	38,664	32,143	33,543	4.4 %	33,543	— %
Total Expenditures	$ 31,631	$ 39,547	$ 34,143	$ 43,543	27.5 %	$ 43,543	— %

Transit Administration - 459

These expenditures support the planning, direction, administration and support the operations of the department. Included are professional services such as armored vehicle service for revenue collection and delivery.

459	Transit Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 381,907	$ 381,930	$ 493,945	$ 530,028	7.3 %	$ 486,419	(8.2)%
200	Personnel Benefits	158,122	150,917	150,399	154,659	2.8 %	162,985	5.4 %
300	Supplies for Consumption & Resale	16,709	10,423	40,000	35,000	(12.5)%	35,000	— %
400	Services & Pass-Through Payments	1,236,381	1,080,093	777,730	871,288	12.0 %	885,523	1.6 %
Total Expenditures		$ 1,793,119	$ 1,623,363	$ 1,462,074	$ 1,590,975	8.8 %	$ 1,569,927	(1.3)%

Transit Planning - 460

This function accounts for transit development, which includes planning, engineering, architecture, and other professional expenses for capital development.

460	Transit Planning	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ —	$ —	$ 1,500	$ 1,500	— %	$ 1,500	— %

Transit Customer Service / Marketing - 461

This function accounts for Yakima Transits to advertising services, promotional events, printing the bus book, and performing other related services.

461	Transit Customer Svc/Marketing	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 29,066	$ 32,904	$ 33,000	$ 90,000	172.7 %	$ 90,000	— %

Transit Operations - 462

This function is used for Yakima Transit's Fixed-Route operations. The fixed-route service is by far Yakima Transit's largest operation.

462	Transit Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 2,415,639	$ 2,604,803	$ 2,990,645	$ 3,103,650	3.8 %	$ 3,245,583	4.6 %
200	Personnel Benefits	1,196,094	1,213,719	1,470,538	1,530,662	4.1 %	1,597,465	4.4 %
300	Supplies for Consumption & Resale	—	986	1,500	1,500	— %	1,500	— %
400	Services & Pass-Through Payments	24,843	26,182	297,271	297,271	— %	406,504	36.7 %
Total Expenditures		$ 3,636,576	$ 3,845,690	$ 4,759,954	$ 4,933,083	3.6 %	$ 5,251,052	6.4 %

Van Pool Operations - 463

The function accounted for Yakima's Transit Vanpool program was discontinued at the end of 2021. The costs incurred between 2022 through 2024 were for vehicles in Vanpool that were moved to Transit operating, unfortunately, some expenses were not captured and moved out in those years. As of 2025 and moving forward there should not be any new expenses.

463 Van Pool Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 1,231	$ 843	$ 127	$ —	(100.0)%	$ —	n/a
400 Services & Pass-Through Payments	4,881	5,429	6,933	—	(100.0)%	—	n/a
Total Expenditures	$ 6,112	$ 6,272	$ 7,060	$ —	(100.0)%	$ —	n/a

Dial-a-Ride Operations - 465

This function provides for Yakima Transit's Dial-A-Ride program. The service is contracted out, yet there are still some expenses that Yakima Transit pays for separately, including items like insurance, fuel, major repairs, and minor supplies.

465 Dial-a-Ride Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 133,109	$ 142,638	$ 151,000	$ 150,000	(0.7)%	$ 150,000	— %
400 Services & Pass-Through Payments	1,849,365	1,605,762	1,478,534	2,232,000	51.0 %	2,232,000	— %
Total Expenditures	$ 1,982,474	$ 1,748,400	$ 1,629,534	$ 2,382,000	46.2 %	$ 2,382,000	— %

Revenue

Revenue consists of sales and use taxes, State and Federal grants, intergovernmental revenues (Selah Transit, Ellensburg Transit, and Central Washington University), fares, interest, advertising and other miscellaneous revenue. Sales tax is also allocated to the Transit Capital fund, and fluctuations in the account may be tied to the needs of the Capital fund.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 9,189,508	$ 10,758,027	$ 13,239,870	$ 17,170,388	29.7 %	$ 19,325,958	12.6 %
31 Taxes	6,979,198	7,222,136	8,112,987	8,112,987	— %	8,112,987	— %
33 Intergovernmental Revenues	4,013,823	4,698,209	5,641,041	5,250,171	(6.9)%	5,350,000	1.9 %
34 Charges for Goods & Services	458,142	384,983	511,500	514,000	0.5 %	514,000	— %
36 Miscellaneous Revenues	129,109	143,215	134,773	136,325	1.2 %	136,325	— %
Total Revenues	$ 20,769,780	$ 23,206,570	$ 27,640,171	$ 31,183,871	12.8 %	$ 33,439,270	7.2 %

TRANSIT CAPITAL - 464

Director of Public Works — **Scott Schafer**
Transit Manager — **Jim Hogenson**

DEFINITION

This fund is established for the purpose of budgeting Transit's capital improvements and procurements.

ACCOMPLISHMENTS

A Resilient Yakima

- Allocated approximately $1.1 million from the Federal Transit Administration though the American Rescue Plan that was spent on 2 new buses in 2024. Allocated $760,000 from the Federal Transit Administration through a grant for the purchase of 10 new Paratransit Vans to replace existing obsolete equipment.

GOALS

A Resilient Yakima

- Renovate and rehabilitate the new Transit Facility located at 6th and Fruitvale, and rehabilitate the Transit Center located downtown. Both funded by grant funds.

Function(s): 450, 451 & 467.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
450 Transit Equipment	$ 28,097	$ 65,129	$ —	$ —	n/a	$ —	n/a
451 Transit Capital	5,918,048	4,561,364	1,868,649	2,080,266	11.3 %	1,166,925	(43.9)%
467 Dial-a-Ride Capital	—	361,525	1,301,752	—	(100.0)%	—	n/a
Total Expenditures	5,946,145	4,988,018	3,170,401	2,080,266	(34.4)%	1,166,925	(43.9)%
Revenues by Element							
31 Taxes	1,000,000	1,017,314	1,009,323	1,000,000	(0.9)%	1,000,000	— %
33 Intergovernmental Revenues	95,466	4,588,417	2,842,401	1,750,000	(38.4)%	1,250,000	(28.6)%
36 Miscellaneous Revenues	163,139	449,799	299,390	—	(100.0)%	—	n/a
37 Proprietary Gains (Losses)	61,157	2,850	17,323	—	(100.0)%	—	n/a
Total Revenues	1,319,762	6,058,380	4,168,437	2,750,000	(34.0)%	2,250,000	(18.2)%
Fund Balance							
Beginning Balance	8,141,765	3,515,382	4,585,744	5,583,780	21.8 %	6,253,514	12.0 %
Revenues less Expenditures	(4,626,383)	1,070,362	998,036	669,734	(32.9)%	1,083,075	61.7 %
Ending Balance	$ 3,515,382	$ 4,585,744	$ 5,583,780	$ 6,253,514	12.0 %	$ 7,336,589	17.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300 Supplies for Consumption & Resale	$ 28,097	$ 65,129	$ —	$ —	n/a	$ —	n/a
400 Services & Pass-Through Payments	6,778	71,380	350,000	580,266	65.8 %	66,925	(88.5)%
600 Capital Outlays	5,911,270	4,851,508	2,820,401	1,500,000	(46.8)%	1,100,000	(26.7)%
Total Expenditures	$ 5,946,145	$ 4,988,017	$ 3,170,401	$ 2,080,266	(34.4)%	$ 1,166,925	(43.9)%

EXPLANATORY NARRATIVE

Transit Equipment - 450

This function is used for supplies and miscellaneous equipment.

450	Transit Equipment	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
300	Supplies for Consumption & Resale	$ 28,097	$ 65,129	$ —	$ —	n/a	$ —	n/a

Transit Capital - 451

Transit uses this as a supply account for the purchase, assembly and installation of benches, shelters and signage infrastructure that are then placed at the various bus stop locations throughout the service area. Also included are the purchases of replacement buses, transit service vehicles, and bus related equipment. Revenues from capital grants are expended within this function.

2025 - 2026 PLANNED PROJECTS

Description	2025 Projected	2026 Projected
ADA Sidewalk Installation	$ 100,000	$ 100,000
Connexionz Bud Tracking	400,000	—
Fruitvale Prop. Rehabilitation	1,000,000	1,000,000
Total	$ 1,500,000	$ 1,100,000

Funding slated to be spent may have expenses incurred in different years, as some vehicles may require a greater length of time due to assembly. See the Capital Budget section for further information.

451	Transit Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 6,778	$ 71,380	$ 350,000	$ 580,266	65.8 %	$ 66,925	(88.5)%
600	Capital Outlays	5,911,269	4,489,983	1,518,649	1,500,000	(1.2)%	1,100,000	(26.7)%
Total Expenditures		$ 5,918,047	$ 4,561,363	$ 1,868,649	$ 2,080,266	11.3 %	$ 1,166,925	(43.9)%

Dial-a-Ride Capital - 467

This function is used for capital expenditures for Dial-A-Ride vehicles.

467	Dial-a-Ride Capital	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600	Capital Outlays	$ —	$ 361,525	$ 1,301,752	$ —	(100.0)%	$ —	n/a

Revenue

This capital fund receives revenue from transit tax and Federal and State grants. The rest of the funding consists of Dial-A-Ride capital replacement fees, the Dial-a-Ride vehicle lease contract, and revenue from the sale of older transit vehicles.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 8,141,765	$ 3,515,382	$ 4,585,744	$ 5,583,780	21.8 %	$ 6,253,514	12.0 %
31 Taxes	1,000,000	1,017,314	1,009,323	1,000,000	(0.9)%	1,000,000	— %
33 Intergovernmental Revenues	95,466	4,588,417	2,842,401	1,750,000	(38.4)%	1,250,000	(28.6)%
36 Miscellaneous Revenues	163,139	449,799	299,390	—	(100.0)%	—	n/a
37 Proprietary Gains (Losses)	61,157	2,850	17,323	—	(100.0)%	—	n/a
Total Revenues	$ 9,461,527	$ 9,573,762	$ 8,754,181	$ 8,333,780	(4.8)%	$ 8,503,514	2.0 %

REFUSE - 471

Director of Public Works **Scott Schafer**
Solid Waste & Recycling Manager **Trace Bradburn**

DEFINITION

The mission of the Solid Waste and Recycling Division (SWRD) is to protect the public health and safety of the City and all residents of the City by providing quality municipal solid waste services that are efficient, cost effective and environmentally responsible. The Refuse Division is responsible for collection and disposal of all garbage, yard waste and other debris for residential customers within the City of Yakima and from all City owned facilities.

The division operates 14 daily routes and maintains a fleet of 21 refuse trucks. The City of Yakima provides automated refuse carts for weekly refuse collection. Customers have the option of using a 32 or 96-gallon cart, and carry out service is available for those wishing to have their cart collected from a location other than the curb or alley line. Optional weekly yard waste collection, utilizing a 96-gallon cart, is available to City residential customers from March 1 through November 30th of each year.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins in two, four and six-yard capacity are also available to any City resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service.

Refuse utilizes a billing system that allows the division to take advantage of the electronic routing and mobile application management opportunities. The route management system is a web portal that provides the tools for planning and executing collection service activity, billing, and customer service issue resolution, as well as the tracking and dispatching of on-demand services. The benefits include more efficient route scheduling, real-time service quality monitoring, more accurate billing and greater transparency across fleet operations.

ACCOMPLISHMENTS

A Resilient Yakima

- Provided weekly garbage and yard waste service to 25,997 households.
- Provided 234 temporary bin service.
- Collected approximately 36,889.88 tons of garbage.
- Collected 3,391 tons of yard waste.
- Maintained 14 daily refuse routes and weekly Safe Routes to Schools.
- Addressed 18,973 customer service order requests.
- Conducted 327 Special Hauls.
- Purchased three (3) refuse automated side loader refuse trucks through Equipment Rental.
- Purchased a mini rear loader to help with bulk pick up
- Partnered with OIC, Latino Community Fund and, Keep Yakima Safe to complete multiple community cleanups.
- Moved service from alleyways to Street reducing accidents and incidents by 70%.
- Submitted: Energy Efficiency and Conservation Block Grant (EECBG) to the Department of Energy in an effort to help the city move in a more sustainable direction.

GOALS

A Resilient Yakima

- Provide quality municipal solid waste services that are efficient, cost effective and environmentally responsible.
- Purchase a Roll Off truck to provide bin service to both business and residential customers in need within the City of Yakima
- Sustain an operating reserve of 25%.
- Sustain capital replacement reserves sufficient to replace assets (trucks) when needed to avoid service interruption.
- Ensure cost of service adjustments for inflation and operational costs.
- Adhere to financial management policies and stewardship of public funds.
- Continue to support local community organizations, civic groups and religious institutions on community clean up events.
- Continue to explore waste and resource management opportunities.

Function(s): 472, 473, 474, 476, 477, 478 & 479.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Residential Cart Accounts Active [1]	26,133	26,662	26,887	27,109	27,723
Bin Accounts Active	316	322	325	327	331
Yard Service Accounts Active	5,794	5,845	5,894	5,943	6,029
Special Haul Collections	105	105	114	114	116
Tons of Refuse Collected Residential Automated Carts	29,596	29,856	30,109	30,357	31,259
Tons of Refuse Collected Bin	2,768	2,793	2,816	2,839	2,893
Tons of Refuse Collected Yard Service	3,626	3,658	3,689	3,719	3,812
Estimated Annual Cost Per Account - Special Collection	$11.45	$11.48	$19.40	$19.40	$19.78
Estimated Annual Cost Per Account - Residential Auto. Cart	$227	$227	$236	$249	$254
Estimated Annual Cost Per Account - Bin	$1,266	$1,266	$1,328	$1,326	$1,353
Estimated Annual Cost Per Account - Yard Service	$143	$143	$145	$152	$155

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1266	Solid Waste and Recycling Manager	1.00	1.00	1.00	1.00	1.00
4415	Code Compliance Assistant	1.00	1.00	1.00	1.00	1.00
7155	Solid Waste Services Specialist	3.00	3.00	3.00	3.00	3.00
8430	Solid Waste Lead [2]	—	—	—	1.00	1.00
8433	Solid Waste Collector/Driver [3]	13.00	13.00	14.00	14.00	14.00
8434	Solid Waste Code Code Compliance Officer	3.00	3.00	3.00	3.00	3.00
8641	Solid Waste Maintenance Worker [4]	4.00	5.00	5.00	5.00	5.00
14101	Solid Waste Supervisor	2.00	2.00	2.00	2.00	2.00
Total Personnel [5]		27.00	28.00	29.00	30.00	30.00

[1] Active accounts are customers that are invoiced for service.
[2] A Solid Waste Lead position was added mid-year 2024 to support supervisors and provide better oversight and growth within the division.
[3] One Solid Waste Collector/Driver will be added in 2024 due to an increase in services due to recent annexations.
[4] A Solid Waste Maintenance Working was added mid-year 2022 to aid in Clean City efforts.
[5] Refuse funds .05 FTE in Information Technology Services (350) and Water (474), and 4.0 FTE's in the Clean City Fund (136).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
472 Residential Operations	$ 3,818,836	$ 4,295,608	$ 4,920,689	$ 4,922,822	— %	$ 5,079,788	3.2 %
473 Special Containers	83,721	84,467	95,846	10,082	(89.5)%	12,746	26.4 %
474 Facility Maintenance	54,152	75,586	77,098	80,181	4.0 %	83,389	4.0 %
476 Shop Operations	742,500	742,500	742,500	742,500	— %	742,500	— %
477 Refuse Taxes & Interfund	2,989,546	3,017,855	3,173,022	3,201,505	0.9 %	3,340,550	4.3 %
478 Administration	721,348	892,139	884,442	979,153	10.7 %	1,034,674	5.7 %
479 PW Insurance & Interfund	62,352	70,666	72,080	112,444	56.0 %	116,942	4.0 %
Total Expenditures	8,472,455	9,178,821	9,965,677	10,048,687	0.8 %	10,410,589	3.6 %
Revenues by Element							
34 Charges for Goods & Services	9,373,341	9,924,716	9,701,136	9,992,170	3.0 %	10,291,935	3.0 %
36 Miscellaneous Revenues	713	4,873	520	—	(100.0)%	—	n/a
Total Revenues	9,374,054	9,929,589	9,701,656	9,992,170	3.0 %	10,291,935	3.0 %
Fund Balance							
Beginning Balance	3,390,138	4,291,736	5,042,505	4,778,483	(5.2)%	4,721,966	(1.2)%
Revenues less Expenditures	901,599	750,768	(264,021)	(56,517)	(78.6)%	(118,654)	109.9 %
Ending Balance	$ 4,291,737	$ 5,042,504	$ 4,778,484	$ 4,721,966	(1.2)%	$ 4,603,312	(2.5)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 1,281,126	$ 1,616,285	$ 1,755,682	$ 1,964,731	11.9 %	$ 2,076,961	5.7 %
200 Personnel Benefits	594,580	715,047	752,657	857,910	14.0 %	899,555	4.9 %
Sub-Total Salaries & Benefits	1,875,706	2,331,332	2,508,339	2,822,641	12.5 %	2,976,516	5.5 %
300 Supplies for Consumption & Resale	580,471	585,196	568,856	568,856	— %	568,856	— %
400 Services & Pass-Through Payments	6,007,622	6,262,292	6,888,483	6,657,190	(3.4)%	6,865,218	3.1 %
600 Capital Outlays	8,657	—	—	—	n/a	—	n/a
Total Expenditures	$ 8,472,456	$ 9,178,820	$ 9,965,678	$ 10,048,687	0.8 %	$ 10,410,590	3.6 %

EXPLANATORY NARRATIVE

Residential Operations - 472

The expenditures for collection and disposal of all garbage, yard waste and other debris are paid for from this function.

472 Residential Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 849,716	$ 1,039,370	$ 1,150,422	$ 1,356,067	17.9 %	$ 1,442,087	6.3 %
200 Personnel Benefits	414,038	478,861	524,603	621,070	18.4 %	652,053	5.0 %
300 Supplies for Consumption & Resale	579,939	582,800	567,179	567,179	— %	567,179	— %
400 Services & Pass-Through Payments	1,975,143	2,194,577	2,678,485	2,378,506	(11.2)%	2,418,469	1.7 %
Total Expenditures	$ 3,818,836	$ 4,295,608	$ 4,920,689	$ 4,922,822	— %	$ 5,079,788	3.2 %

Special Containers - 473

Expenditures for bin collection operations, including salaries and benefits are budgeted here.

473	Special Containers	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 59,321	$ 59,799	$ 64,515	$ 3,551	(94.5)%	$ 3,551	— %
200	Personnel Benefits	24,400	24,668	24,801	—	(100.0)%	—	n/a
400	Services & Pass-Through Payments	—	—	6,531	6,531	— %	9,195	40.8 %
Total Expenditures		$ 83,721	$ 84,467	$ 95,847	$ 10,082	(89.5)%	$ 12,746	26.4 %

Facility Maintenance - 474

These expenditures are for interfund charges for the garage/plant facility.

474	Facility Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 54,152	$ 75,586	$ 77,098	$ 80,181	4.0 %	$ 83,389	4.0 %

Shop Operations - 476

This function shows the expenditures for vehicle replacement reserves.

476	Shop Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 742,500	$ 742,500	$ 742,500	$ 742,500	— %	$ 742,500	— %

Refuse Taxes & Interfund - 477

Expenditures related to professional services, including interfund charges paid for city services; interfund payment to the city for the in lieu tax set at 15% of the divisions' revenue; interfund payment to utility billing for customer services and state/county taxes and assessments.

477	Refuse Taxes & Interfund	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 2,989,545	$ 3,017,856	$ 3,173,023	$ 3,201,505	0.9 %	$ 3,340,551	4.3 %

Administration - 478

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

478	Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 372,090	$ 517,117	$ 540,745	$ 605,113	11.9 %	$ 631,322	4.3 %
200	Personnel Benefits	156,142	211,519	203,253	236,840	16.5 %	247,502	4.5 %
300	Supplies for Consumption & Resale	532	2,396	1,677	1,677	— %	1,677	— %
400	Services & Pass-Through Payments	183,928	161,107	138,767	135,523	(2.3)%	154,172	13.8 %
600	Capital Outlays	8,657	—	—	—	n/a	—	n/a
Total Expenditures		$ 721,349	$ 892,139	$ 884,442	$ 979,153	10.7 %	$ 1,034,673	5.7 %

PW Insurance & Interfund - 479

These line items contain the Refuse Division's insurance coverage for Refuse equipment and interfund charges for the administrative costs for the Public Works Division.

479 PW Insurance & Interfund	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 62,352	$ 70,666	$ 72,080	$ 112,444	56.0 %	$ 116,942	4.0 %

Revenue

The following is a recap of Refuse revenues by detailed account classification.

REVENUES

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
County & City Departments/CARES	$ 116,628	$ 115,295	$ 119,665	$ 123,255	$ 126,953
Container Service	604,034	597,837	762,985	785,874	809,451
Automated Residential Service (ARS)	7,535,917	8,037,328	7,793,051	8,026,843	8,267,648
ARS - Overflow/Call back/Extra	47,219	71,221	30,000	30,900	31,827
Special Haul	5,075	5,282	3,500	3,605	3,713
Yard Refuse	1,114,859	1,150,549	99,935	1,021,693	1,052,344
Miscellaneous	—	2,950	—	—	—
Recycling Revenue	713	193	520	—	—
Uncollectible Accounts	(50,391)	(52,797)	—	—	—
Total	$ 9,374,054	$ 9,927,858	$ 8,809,656	$ 9,992,170	$ 10,291,936

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 3,390,138	$ 4,291,736	$ 5,042,505	$ 4,778,483	(5.2)%	$ 4,721,966	(1.2)%
34 Charges for Goods & Services	9,373,341	9,924,716	9,701,136	9,992,170	3.0 %	10,291,935	3.0 %
36 Miscellaneous Revenues	713	4,873	520	—	(100.0)%	—	n/a
Total Revenues	$ 12,764,192	$ 14,221,325	$ 14,744,161	$ 14,770,653	0.2 %	$ 15,013,901	1.6 %

WASTEWATER OPERATING - 473

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION
This division improves, operates and maintains the built environment for the collection and treatment of domestic and industrial wastewater. These facilities protect the environment and public health in compliance with federal, state and local regulatory requirements.

Discussion
The City of Yakima Regional Wastewater Treatment Facility (WWTF) and its collection system serves an estimated 2024 population of 99,000 people living in the City of Yakima as well as food and beverage industries that generate high strength industrial wastewater. Additionally, the Yakima Regional WWTF provides wholesale wastewater treatment to the City of Union Gap, Terrace Heights Sewer District (including the City of Moxee) and areas of Yakima County within the City urban growth area. Overall, the WWTF serves approximately 115,000 people.

The City follows regulatory criteria for operations and maintenance of its wastewater facilities set by the City's National Pollutant Discharge Elimination System (NPDES) permit. In November 2019, the Department of Ecology (DOE) amended the City's existing NPDES permit to transfer discharge permitting authority from DOE to the City for significant industrial dischargers in Union Gap, Terrace Heights, and Moxee. The delegation was a culmination of several years of effort by the City, DOE, and the City's wholesale and extra-jurisdictional wastewater customers to meet the Environmental Protection Agency (EPA) mandated requirement for full pretreatment delegation. In April of 2024, the DOE renewed the plant's extended 2011 NPDES permit. The renewed permit covers the facility through March 2029. The permit identifies requirements to continue utilization of the new Riparian Outfall that was constructed as a component of the Gap-to-Gap Floodplain Restoration project. The division publishes an assessment of regulatory changes, administrative needs and capital improvement requirements in a Facility Plan that is updated approximately every 10 years or as needed. In 2020, the City established a contract for development of an updated Facility Plan that will incorporate requirements of the City's new NPDES permit. A draft of the updated Facility Plan, incorporating the requirements of the renewed NPDES permit, is scheduled for completion in 2024.

The City is responsible for securing funding for collection, treatment and administrative programs to meet wastewater obligations. As such, continued investment into the system is required. Identification of the City's financing options includes loans, bonds, or cash funded through system users. A cost of service and rate study for the division was completed and presented to the City Council in July 2024. An implementation of rate adjustments is proposed for 2025, with the proposed rate adjustments listed below:

- Increase the retail Ready-to-Serve and the Wastewater Consumption charge by 3.0% annually 2025-2028.
- Increase Sewage Pretreatment Fee by 5.3% annually 2025-2028.
- Increase BOD strong waste surcharge by 10.1% annually 2025-2028.
- Increase TSS strong waste surcharge by 6.6% annually 2025-2028.
- Increase FOG strong waste surcharge by 1.6% annually 2025-2028.
- Increase Industrial Waste/UASB flow charges by 5.9% annually 2025-2028.
- Increase Sanitary Wastewater System Connection Charges by 9.0% annually 2025-2028.
- Establish a new Industrial Wastewater System Connection Charge with a component charge of $9.17 per gallon per day and $346.98 per pound of BOD per day.
- Increase High Impact Connection Component (Flow/BOD/TSS) charges for connection of high impact facilities to the sanitary wastewater collection system by 9.0% annually 2025-2028.
- Increase personal service fees (laboratory analyses, sampling, camera work, special permits) by 3.3% annually 2025-2028.

ACCOMPLISHMENTS

A Resilient Yakima

- Conveyed and treated over 3 billion gallons of wastewater annually.
- Continued partnership with Pacific Power to reduce electrical energy usage at the treatment plant by over 5.0%.
- Collaboration with the Department of Ecology led to renewal of the treatment plant's NPDES permit in April 2024.
- Earned 2023 Department of Ecology Wastewater Treatment Plant Outstanding Performance Award.
- Completed Wastewater and Industrial Wastewater cost-of-service studies to propose equitable customer rates and fees that ensure a proper level of service.
- Completed Draft Wastewater Collection System Master Plan and Treatment Plant Facility Plan updates.

GOALS

A Resilient Yakima

- Continue meeting NPDES performance criteria for conveyance and treatment of wastewater.
- Continue collaboration with other City Divisions to increase efficiency.

Function(s): 725, 726, 729, 730, 731, 734, 737 and Debt Service: 844, 845, 862, 863, 864 & 876.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Rudkin Road Pump Station					
Million Gallons/Yr. Pumped	788	801	803	805	807
Yakima	514	525	525	520	517
Union Gap	274	276	278	285	290
Total Million Gallons/Yr. Pumped	788	801	803	805	807
Pumping Costs	$147,454	$118,604	$188,775	$188,228	$190,000
Cost Per Million Gallons Pumped	$187	$148	$235	$233	$235
Wastewater Treatment					
Billion Gallons/Yr. Treated	3.2	3.1	3.1	3.1	3.1
Laboratory Tests/Month	1,850	1,850	1,850	1,850	1,850
Permitted Hydraulic Capacity (MG, average day peak month)	21.5	21.5	21.5	21.5	21.5
Average Day Peak Month	10.2	9.7	10.0	10.2	10.5
Percent of Permit Capacity	47.4 %	45.1 %	45.5 %	47.4 %	48.8 %
Peak Day	11.2	10.9	11.0	11.2	11.4
Pounds of Organic Pollutants Treated (BOD)	10,729,844	10,251,225	10,500,000	10,600,000	10,700,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400	53,400	53,400
Actual Load Average Day/Max. Month	38,515	35,113	38,750	39,500	40,250
Percent of Permit Capacity	64 %	63 %	65 %	67 %	70 %
Pounds of Total Suspended Solids (TSS)	8,880,357	8,855,662	8,900,000	8,950,000	9,000,000
Permitted Suspended Solids Loading (Avg Day/Max Month)	38,600	38,600	38,600	38,600	38,600
Actual Load Average Day/Max. Month	26,541	26,245	26,750	27,000	28,250
Percent of Permit Capacity	68 %	68 %	69 %	70 %	73 %
Biosolids (Dry Tons)	1,395	1,218	1,350	1,400	1,450
Treatment Costs	$8,440,360	$8,342,178	$9,982,120	$10,310,689	$10,704,765
Total Facility Debt Service & Cash Contribution for Capital	$4,178,962	$5,830,950	$10,036,382	$6,033,724	$5,908,562
Capital Projects					
Flow Treated - Million Gallons (MG)	3,183	3,090	3,100	3,105	3,110
Cost Per Million Gallons Treated	$3,164	$2,853	$3,746	$3,472	$3,593

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1272	Wastewater Manager	1.00	1.00	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00	1.00	1.00
4250	WWTP SCADA/Telemetry Maint Tech	1.00	1.00	1.00	1.00	1.00
4260	WWTP Lead Maintenance Technician	1.00	1.00	1.00	1.00	1.00
7123	Department Assistant III	0.50	0.50	0.50	0.50	0.50
8241	Industrial Maintenance Mechanic II	3.00	3.00	3.00	3.00	3.00
8242	Industrial Maintenance Mechanic I	1.00	1.00	1.00	1.00	1.00
8311	WWTP Operator I	1.00	1.00	1.00	1.00	1.00
8312	WWTP Operator II	7.00	7.00	7.00	7.00	7.00
8313	WWTP Operator III	7.00	7.00	7.00	7.00	7.00
8321	Wastewater Laboratory Technician	2.70	2.70	2.70	2.70	2.70
8322	Wastewater Pretreatment Technician	3.00	3.00	3.00	3.00	3.00
8323	Wastewater Pretreatment Crew Leader	3.00	3.00	3.00	3.00	3.00
8324	Wastewater Environmental Comp Specialist	1.00	1.00	1.00	1.00	1.00
8326	Wastewater Laboratory Chemist	1.00	1.00	1.00	0.70	0.70
8542	Wastewater Facility Maintenance Specialist	2.00	2.00	2.00	2.00	2.00
8732	Wastewater Maintenance Specialist II	13.00	13.00	13.00	13.00	13.00
8733	Wastewater Maintenance Crew Leader	9.00	9.00	9.00	9.00	9.00
11102	Utility Engineer	2.00	2.00	2.00	2.00	2.00
11106	Surface Water Engineer	1.00	1.00	1.00	1.00	1.00
11108	Utility Project Manger	1.00	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	1.00	1.00	1.00	1.00	1.00
12201	Industrial Maintenance Supervisor [1]	1.00	—	—	—	—
12202	WWTP Maintenance Supervisor [1]	—	1.00	1.00	1.00	1.00
13201	Wastewater Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
15102	WWTP Process Control Supervisor	1.00	1.00	1.00	1.00	1.00
15103	WWTP Chief Operator	3.00	3.00	3.00	3.00	3.00
15104	Wastewater Pretreatment Supervisor	1.00	1.00	1.00	1.00	1.00
15105	Wastewater Operations Superintendent	1.00	1.00	1.00	1.00	1.00
15301	Wastewater Lab Coordinator	1.00	1.00	1.00	1.00	1.00
Total Personnel [2]		72.20	72.20	72.20	71.90	71.90

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
725 Collection Administration	$ 1,000,000	$ 2,650,000	$ 8,000,000	$ 4,000,000	(50.0)%	$ 4,000,000	— %
726 Collections	7,797,765	7,587,814	8,674,720	9,000,087	3.8 %	9,423,489	4.7 %
729 Rudkin Road Lift Station	147,454	118,604	188,884	198,592	5.1 %	212,909	7.2 %
730 Treatment Administration	2,508,648	2,511,048	1,351,348	1,350,998	— %	1,345,348	(0.4)%
731 Treatment Operations	6,891,046	6,793,276	8,418,086	8,788,529	4.4 %	9,319,914	6.0 %
734 Pretreatment Operations	1,264,927	1,280,906	1,406,930	1,519,250	8.0 %	1,555,769	2.4 %
737 Treatment Charges/Transfers	7,500,000	3,000,000	2,000,000	1,000,000	(50.0)%	1,000,000	— %
Debt Service	670,314	669,902	685,034	682,726	(0.3)%	557,564	(18.3)%
Total Expenditures	27,780,154	24,611,550	30,725,002	26,540,182	(13.6)%	27,414,993	3.3 %

[1] An Industrial Maintenance Supervisor was replaced with a WWTP Maintenance Supervisor mid-year 2022 due to a reorganization.

[2] Wastewater funds .15 FTE in City Management (102), .05 in Information Technology Services (350), 1.05 FTE in Codes (220), .96 FTE's in Engineering (700), .39 FTE's in Water (474) and .15 FTE's in Public Works (560). 10.05 FTE's are funded by Stormwater (441).

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Revenues by Element							
32 Licenses & Permits	1,360,948	1,395,914	1,411,424	1,470,828	4.2 %	1,533,948	4.3 %
33 Intergovernmental Revenues	4,177	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	23,173,240	23,280,656	22,290,908	23,041,443	3.4 %	23,757,546	3.1 %
36 Miscellaneous Revenues	52,404	1,652	16,000	25,000	56.3 %	25,000	— %
37 Proprietary Gains (Losses)	980,729	762,556	600,000	654,000	9.0 %	712,860	9.0 %
Total Revenues	25,571,498	25,440,778	24,318,332	25,191,271	3.6 %	26,029,354	3.3 %
Fund Balance							
Beginning Balance	13,897,447	11,688,791	12,518,020	6,111,350	(51.2)%	4,762,440	(22.1)%
Revenues less Expenditures	(2,208,656)	829,228	(6,406,670)	(1,348,911)	(78.9)%	(1,385,639)	2.7 %
Ending Balance	$ 11,688,791	$ 12,518,019	$ 6,111,350	$ 4,762,439	(22.1)%	$ 3,376,801	(29.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 3,666,650	$ 3,713,465	$ 5,117,193	$ 5,510,129	7.7 %	$ 5,813,285	5.5 %
200 Personnel Benefits	1,621,818	1,578,307	2,022,308	2,255,644	11.5 %	2,358,477	4.6 %
Sub-Total Salaries & Benefits	5,288,468	5,291,772	7,139,501	7,765,773	8.8 %	8,171,762	5.2 %
300 Supplies for Consumption & Resale	1,248,304	1,112,830	1,530,693	1,646,075	7.5 %	1,651,075	0.3 %
400 Services & Pass-Through Payments	9,545,803	9,375,997	9,981,027	10,055,110	0.7 %	10,647,245	5.9 %
600 Capital Outlays	18,617	—	37,400	39,500	5.6 %	42,000	6.3 %
700 Debt Service Principal	649,779	651,245	652,751	654,298	0.2 %	531,641	(18.7)%
800 Debt Service Interest & Issuance	20,535	18,657	32,283	28,428	(11.9)%	25,923	(8.8)%
~ Transfers Out	11,008,648	8,161,048	11,351,348	6,350,998	(44.1)%	6,345,348	(0.1)%
Total Expenditures	$ 27,780,154	$ 24,611,549	$ 30,725,003	$ 26,540,182	(13.6)%	$ 27,414,994	3.3 %

EXPLANATORY NARRATIVE

Details of all interfund transfers from the Wastewater Operating fund to other funds are shown in the following table.

INTERFUND TRANSFERS - FUND 473

	From Fund / Function	To Fund	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
WW Treatment Facility Projects	473/725	478	$ 2,650,000	$ 8,000,000	$ 4,000,000	$ 4,000,000
WW Facilities Reserve	473/730	472	879,000	879,000	879,000	879,000
Debt Service						
2010 RR Grade Separation	473/730	342	84,448	84,448	84,448	84,448
2020 Revenue Bonds	473/730	488	382,800	387,900	387,550	381,900
Total - Function 730			1,346,248	1,351,348	1,350,998	1,345,348
Collection Systems Construction	473/737	476	3,000,000	2,000,000	1,000,000	1,000,000
Total			$ 6,996,248	$ 11,351,348	$ 6,350,998	$ 6,345,348

Collection Administration - 725

This line item is used to record transfers from Wastewater Operating to Capital funds for projects.

725	Collection Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
~	Transfers Out	$ 1,000,000	$ 2,650,000	$ 8,000,000	$ 4,000,000	(50.0)%	$ 4,000,000	— %

Collection - 726

With the use of the I-COM 3 systems programs function to track individual pipe segments located between manholes, the type and frequency of maintenance is tailored to the needs of each pipe segment. The Division is on schedule to complete a closed circuit television inspection and condition assessment, including an update to the I-COM 3 software system, of the entire sanitary and industrial wastewater conveyance systems in 2024. The condition assessment results will be integrated into the updated I-COM system and the Wastewater Collection System Master Plan to prioritize projects for the Aging Infrastructure Rehabilitation Program and adjust the cleaning and maintenance schedule of pipes for maximum efficiency.

726	Collections	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 872,028	$ 839,819	$ 1,430,873	$ 1,570,740	9.8 %	$ 1,678,797	6.9 %
200	Personnel Benefits	448,753	434,875	656,525	745,511	13.6 %	780,326	4.7 %
300	Supplies for Consumption & Resale	168,561	119,765	244,075	245,750	0.7 %	250,750	2.0 %
400	Services & Pass-Through Payments	6,308,424	6,193,355	6,311,248	6,406,085	1.5 %	6,681,617	4.3 %
600	Capital Outlays	—	—	32,000	32,000	— %	32,000	— %
Total Expenditures		$ 7,797,766	$ 7,587,814	$ 8,674,721	$ 9,000,086	3.8 %	$ 9,423,490	4.7 %

Rudkin Road Lift Station - 729

This function separates the costs of the pump station that receives revenue from the City of Union Gap to cover the following expenditures: (a) Operation and Maintenance (O & M) costs (allocated to Union Gap on a prorated basis of flow), and (b) Debt Service (which is contractually allocated in Yakima at 42.3%, and in Union Gap 57.7%).

729	Rudkin Road Lift Station	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 72,673	$ 53,091	$ 94,176	$ 103,102	9.5 %	$ 111,128	7.8 %
200	Personnel Benefits	30,621	23,516	36,480	39,193	7.4 %	41,271	5.3 %
300	Supplies for Consumption & Resale	—	—	825	825	— %	825	— %
400	Services & Pass-Through Payments	44,160	41,996	57,404	55,471	(3.4)%	59,686	7.6 %
Total Expenditures		$ 147,454	$ 118,603	$ 188,885	$ 198,591	5.1 %	$ 212,910	7.2 %

Treatment Administration - 730

This function is used to record various transfers from Wastewater Operating to Capital funds for projects.

730	Treatment Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
~	Transfers Out	$ 2,508,648	$ 2,511,048	$ 1,351,348	$ 1,350,998	— %	$ 1,345,348	(0.4)%

Treatment Operations - 731

This function includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 3.1 billion gallons of sewage is treated annually at the Treatment Facility. The treatment plant laboratory performs more than 1,800 tests per month to meet process control, pretreatment strong waste billing,

and NPDES reporting requirements. This number is expected to continue to increase due to mandated increased Pretreatment (see function 734) and Stormwater analysis. The laboratory has been accredited to perform most, but not all, metals and organic pollutant analysis in the parts per billion thresholds.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd). Although the plant has experienced peak daily loading as high as 19.52 mgd, overall plant flow volumes and peak daily flow volumes are generally much lower and consistent. This reduction is due to continued reductions in both infiltration (groundwater leaking into wastewater) and inflow (illegal connections to Wastewater).

The Wastewater Division utilizes an anaerobic bioreactor to pretreat high strength wastewater from local industrial fruit processors. By pretreating the high strength industrial wastewater, significant sanitary wastewater treatment capacity is restored for future users, while being able to treat both processes far more cost effectively.

Per the 2014 Three-Party Agreement, wholesale billing to Union Gap and Terrace Heights are based upon their respective loadings to the treatment facility. The divided expense is further allocated to each customer based upon their actual loading. These allocations are shown in the following table.

ALLOCATION BY CUSTOMER

	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Million Gallons Treated (Total)	3,089	3,100	3,200	3,300
Yakima (%)	82.8 %	82.7 %	82.6 %	82.5 %
Union Gap (%)	8.9 %	8.9 %	9.0 %	9.0 %
Terrace Heights (%)	8.3 %	8.4 %	8.4 %	8.5 %
BOD Treated (lbs.) (Includes Dry Matter)	9,905,772	10,000,000	10,100,000	10,200,000
Yakima (%)	88.1 %	88.1 %	87.9 %	87.9 %
Union Gap (%)	5.4 %	5.4 %	5.5 %	5.5 %
Terrace Heights (%)	6.5 %	6.5 %	6.6 %	6.6 %
TSS Treated (lbs.) (Includes Dry Matter.)	8,767,424	8,900,000	9,000,000	9,100,000
Yakima (%)	90.7 %	90.7 %	90.7 %	90.6 %
Union Gap (%)	5.9 %	5.9 %	6.0 %	6.1 %
Terrace Heights (%)	3.4 %	3.4 %	3.3 %	3.3 %

In addition to actual treatment cost charges, Union Gap and Terrace Heights share in paying for a portion of the treatment plant's debt service and cash contributions, to pay for improvements made to the facility. The following table shows the actual cost distribution for each entity along with the total estimated and projected debt service and cash contribution for capital improvement projects.

CAPITAL RESERVE

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9 %	8.1 %	4.0 %
Charge, Per Month	$73,250	$6,750	$3,333
Total Yearly Allocation	$879,000	$81,000	$39,996

NOTE: The percentages presented are based on contractual allocations.

731	Treatment Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 2,138,192	$ 2,222,488	$ 2,918,170	$ 3,131,060	7.3 %	$ 3,295,227	5.2 %
200	Personnel Benefits	901,767	875,452	1,073,882	1,199,427	11.7 %	1,255,448	4.7 %
300	Supplies for Consumption & Resale	1,063,839	977,271	1,262,293	1,317,000	4.3 %	1,362,000	3.4 %
400	Services & Pass-Through Payments	2,768,630	2,718,065	3,163,741	3,141,042	(0.7)%	3,407,239	8.5 %
600	Capital Outlays	18,617	—	—	—	n/a	—	n/a
Total Expenditures		$ 6,891,045	$ 6,793,276	$ 8,418,086	$ 8,788,529	4.4 %	$ 9,319,914	6.0 %

Pretreatment Operations - 734

The City of Yakima's Wastewater Division's Pretreatment Program is a requirement of the City's wastewater discharge (National Pollutant Discharge Elimination System/NPDES) permit as issued by the Department of Ecology.

The objective of the Pretreatment Program is to protect the Publicly Owned Treatment Works (POTW) from pollutants discharged by businesses and industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Illegal and unpermitted discharges pose a 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, protecting biosolids reuse options, and above all, protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

Pretreatment duties include permitting, monitoring, sampling, and inspecting all SIU's and Minor Industrial Users (MIU's) discharging to the City's POTW, monthly sampling and monitoring of wastewater from Union Gap and Terrace Heights, monitoring businesses and industries for Fat, Oil and Grease (FOG) and Whole Effluent Toxicity (WET) tests.

734	Pretreatment Operations	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 583,758	$ 598,067	$ 673,975	$ 705,225	4.6 %	$ 728,133	3.2 %
200	Personnel Benefits	240,678	244,463	255,421	271,513	6.3 %	281,433	3.7 %
300	Supplies for Consumption & Resale	15,904	15,794	23,500	82,500	251.1 %	37,500	(54.5)%
400	Services & Pass-Through Payments	424,587	422,583	448,634	452,512	0.9 %	498,703	10.2 %
600	Capital Outlays	—	—	5,400	7,500	38.9 %	10,000	33.3 %
Total Expenditures		$ 1,264,927	$ 1,280,907	$ 1,406,930	$ 1,519,250	8.0 %	$ 1,555,769	2.4 %

Treatment Charges/Transfers - 737

This function encompasses the connection charge transfers to capital and other funds as needed.

737	Treatment Charges/Transfers	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
~	Transfers Out	$ 7,500,000	$ 3,000,000	$ 2,000,000	$ 1,000,000	(50.0)%	$ 1,000,000	— %

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, as seen in the Interfund Transfer chart at the beginning of the Explanatory Narrative section. Repayments of State Public Works Trust Fund or State Revolving Fund loans are made directly from this Debt Service account, as shown in the following table.

DEBT SERVICE

	Maturity Date	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Intergovernmental Loans					
2005 River Road - Wastewater Improvement (844)	06/01/25	$ 125,022	$ 125,488	$ 124,867	$ —
2007 Ultra Violet Disinfection (845)	06/01/27	122,653	123,817	123,210	123,210
2011 Energy Efficiency Project (864)	03/31/33	32,610	34,826	34,826	35,610
2012 Wastewater Treatment Plant (862)	03/31/33	271,602	274,461	273,788	273,115
2012 Industrial Sewer Main Extension (863)	06/01/37	83,882	87,033	86,627	86,220
2012 Industrial Waste Anaerobic (876)	07/01/34	34,132	39,409	39,409	39,409
Total - Debt Service in Wastewater Fund		$ 669,902	$ 685,034	$ 682,727	$ 557,564

Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Debt Service	$ 670,314	$ 669,902	$ 685,034	$ 682,726	(0.3)%	$ 557,564	(18.3)%

Revenue

Wastewater revenue reflects the base wastewater treatment charges (including pretreatment); the sale of permits; charges to Union Gap and Terrace Heights for wastewater treatment and testing; interest; the sale of capital assets and salvage; and wastewater connection charges, which will ultimately be redistributed to the Wastewater Capital Funds.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 13,897,447	$ 11,688,791	$ 12,518,020	$ 6,111,350	(51.2)%	$ 4,762,440	(22.1)%
32 Licenses & Permits	1,360,948	1,395,914	1,411,424	1,470,828	4.2 %	1,533,948	4.3 %
33 Intergovernmental Revenues	4,177	—	—	—	n/a	—	n/a
34 Charges for Goods & Services	23,173,240	23,280,656	22,290,908	23,041,443	3.4 %	23,757,546	3.1 %
36 Miscellaneous Revenues	52,404	1,652	16,000	25,000	56.3 %	25,000	— %
37 Proprietary Gains (Losses)	980,729	762,556	600,000	654,000	9.0 %	712,860	9.0 %
Total Revenues	$ 39,468,945	$ 37,129,569	$ 36,836,352	$ 31,302,621	(15.0)%	$ 30,791,794	(1.6)%

WASTEWATER CAPITAL FACILITIES - 472

Director of Public Works — **Scott Schafer**
Wastewater Manager — **Mike Price**

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement and capital repair to the Wastewater Treatment Facility. In 2025, the 3-Party Wholesale Agreement requires a total contribution of $1,000,000 to fund 472 with contributions of 87.9%, 8.1%, and 4.0%, respectively, from the City of Yakima, the City of Union Gap, and the Terrace Heights Sewer District. See the Capital Budget Summary section for further information.

ACCOMPLISHMENTS

A Resilient Yakima

- Rehabilitation of 2 of the treatment plant's 4 primary clarifiers is on track for completion in the fourth quarter of 2024.
- Completed design of biosolids dewatering improvements. Construction scheduled for 2025.
- Primary Digesters 2&3 cleaning, piping, and access improvements are scheduled for completion in the fourth quarter of 2024.

GOALS

A Resilient Yakima

- Replace grit removal system and headworks barscreen/compactor system.
- Completed design of biosolids dewatering improvements. Construction scheduled for 2025.

Function(s): 739.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
739 Capital Improvement	$ 188,357	$ 3,665,801	$ 2,010,150	$ 902,543	(55.1)%	$ 1,199,185	32.9 %
Revenues by Element							
34 Charges for Goods & Services	121,000	121,000	121,000	121,000	— %	121,000	— %
~ Transfers In	879,000	879,000	879,000	879,000	— %	879,000	— %
Total Revenues	1,000,000	1,000,000	1,000,000	1,000,000	— %	1,000,000	— %
Fund Balance							
Beginning Balance	4,758,478	5,570,122	2,904,321	1,894,171	(34.8)%	1,991,628	5.1 %
Revenues less Expenditures	811,643	(2,665,801)	(1,010,150)	97,457	(109.6)%	1,000,000	926.1 %
Ending Balance	$ 5,570,121	$ 2,904,321	$ 1,894,171	$ 1,991,628	5.1 %	$ 2,991,628	50.2 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 44,697	$ 273,544	$ 610,150	$ 402,543	(34.0)%	$ 449,185	11.6 %
600 Capital Outlays	143,660	3,392,257	1,400,000	500,000	(64.3)%	750,000	50.0 %
Total Expenditures	$ 188,357	$ 3,665,801	$ 2,010,150	$ 902,543	(55.1)%	$ 1,199,185	32.9 %

EXPLANATORY NARRATIVE

Capital Improvement - 739

This function is a contingency for major facility repairs, industrial coating, or minor equipment replacement. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

739 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 44,697	$ 273,545	$ 610,150	$ 402,543	(34.0)%	$ 449,185	11.6 %
600 Capital Outlays	143,660	3,392,257	1,400,000	500,000	(64.3)%	750,000	50.0 %
Total Expenditures	$ 188,357	$ 3,665,802	$ 2,010,150	$ 902,543	(55.1)%	$ 1,199,185	32.9 %

Revenue

This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund in accordance with the 3-Party Agreement, along with the transfer from Wastewater Operating (473).

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 4,758,478	$ 5,570,122	$ 2,904,321	$ 1,894,171	(34.8)%	$ 1,991,628	5.1 %
34 Charges for Goods & Services	121,000	121,000	121,000	121,000	— %	121,000	— %
~ Transfers In	879,000	879,000	879,000	879,000	— %	879,000	— %
Total Revenues	$ 5,758,478	$ 6,570,122	$ 3,904,321	$ 2,894,171	(25.9)%	$ 2,991,628	3.4 %

WASTEWATER CAPITAL CONSTRUCTION - 476

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION

This fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods and repair/replacement of deteriorated pipes. See the Capital Budget Summary section for further information.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed the rehabilitation of 16,000 linear feet of deteriorating concrete sewer pipe.
- Completed inspection and condition assessment of the entire sanitary and industrial waste conveyance system.

GOALS

A Resilient Yakima

- Continue design for the installation of public sewer mains in underserved low-income areas of the city and secure further funding for the sewer main installations.
- Continue aging infrastructure rehabilitation and replacement program.

Function(s): 738.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
738 Capital Improvement	$ 924,073	$ 3,842,068	$ 5,728,068	$ 3,162,474	(44.8)%	$ 3,101,550	(1.9)%
Revenues by Element							
36 Miscellaneous Revenues	6,005	10,610	5,919	71,390	n/a	38,365	(46.3)%
~ Transfers In	7,500,000	3,000,000	2,000,000	1,557,378	(22.1)%	1,500,000	(3.7)%
Total Revenues	7,506,005	3,010,610	2,005,919	1,628,768	(18.8)%	1,538,365	(5.6)%
Fund Balance							
Beginning Balance	3,925,749	10,507,681	9,676,224	5,954,075	(38.5)%	4,420,369	(25.8)%
Revenues less Expenditures	6,581,932	(831,458)	(3,722,149)	(1,533,706)	(58.8)%	(1,563,185)	1.9 %
Ending Balance	$ 10,507,681	$ 9,676,223	$ 5,954,075	$ 4,420,369	(25.8)%	$ 2,857,184	(35.4)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 126,950	$ 1,865,877	$ 2,453,068	$ 287,474	(88.3)%	$ 326,550	13.6 %
600 Capital Outlays	797,123	1,976,191	3,275,000	2,875,000	(12.2)%	2,775,000	(3.5)%
Total Expenditures	$ 924,073	$ 3,842,068	$ 5,728,068	$ 3,162,474	(44.8)%	$ 3,101,550	(1.9)%

EXPLANATORY NARRATIVE

Capital Improvement - 738

The total capital outlay with the carryover from 2024 is detailed in the following chart. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

CAPITAL CONSTRUCTION EXPENDITURES

	2025 Projected	2026 Projected
Prioritized Aging Infrastructure Replacement	$ 2,000,000	$ 2,000,000
6th Ave Sewer Improvements	—	750,000
Fruitvale/34th Ave Sewer Improvements	600,000	—
Infill For Unserved Areas	250,000	—
Other (Equipment/Prof Svcs/Contractors)	312,474	351,550
Total Sewer Construction	$ 3,162,474	$ 3,101,550

738	Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 126,950	$ 1,865,877	$ 2,453,068	$ 287,474	(88.3)%	$ 326,550	13.6 %
600	Capital Outlays	797,123	1,976,191	3,275,000	2,875,000	(12.2)%	2,775,000	(3.5)%
Total Expenditures		$ 924,073	$ 3,842,068	$ 5,728,068	$ 3,162,474	(44.8)%	$ 3,101,550	(1.9)%

Revenue

Revenues consist of transfers from Wastewater Operating (473).

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 3,925,749	$ 10,507,681	$ 9,676,224	$ 5,954,075	(38.5)%	$ 4,420,369	(25.8)%
36	Miscellaneous Revenues	6,005	10,610	5,919	71,390	n/a	38,365	(46.3)%
~	Transfers In	7,500,000	3,000,000	2,000,000	1,557,378	(22.1)%	1,500,000	(3.7)%
Total Revenues		$ 11,431,754	$ 13,518,291	$ 11,682,143	$ 7,582,843	(35.1)%	$ 5,958,734	(21.4)%

WASTEWATER CAPITAL PROJECTS - 478

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION

The Yakima Wastewater Facilities Project provides capital for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

The projected budget includes expenditures for facility improvements, rehabilitation, and professional services related to construction activities associated with the Facility Plan, Biosolids Management Plan, and other planning documents associated with NPDES Permit compliance. See the Capital Budget Summary section for further information.

ACCOMPLISHMENTS

A Resilient Yakima

- Rehabilitation of 2 of the treatment plant's 4 primary clarifiers is on track for completion in the fourth quarter of 2024.
- Completed design of biosolids dewatering improvements. Construction scheduled for 2025.
- Primary Digesters 2&3 cleaning, piping, and access improvements are scheduled for completion in the fourth quarter of 2024.

GOALS

A Resilient Yakima

- Replace grit removal system and headworks barscreen/compactor system.
- Completed design of biosolids dewatering improvements. Construction scheduled for 2025.
- Collaborate with Water Division by funding 50% of automated meter reading system update.

Function(s): 739.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
739 Capital Improvement	$ 1,621,452	$ 331,714	$ 10,383,978	$ 7,071,888	(31.9)%	$ 5,054,451	(28.5)%
Revenues by Element							
36 Miscellaneous Revenues	—	83,904	—	—	n/a	—	n/a
~ Transfers In	1,000,000	2,650,000	8,000,000	4,000,000	(50.0)%	4,000,000	— %
Total Revenues	1,000,000	2,733,904	8,000,000	4,000,000	(50.0)%	4,000,000	— %
Fund Balance							
Beginning Balance	6,398,743	5,777,291	8,179,481	5,795,503	(29.1)%	2,723,615	(53.0)%
Revenues less Expenditures	(621,452)	2,402,190	(2,383,978)	(3,071,888)	28.9 %	(1,054,451)	(65.7)%
Ending Balance	$ 5,777,291	$ 8,179,481	$ 5,795,503	$ 2,723,615	(53.0)%	$ 1,669,164	(38.7)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 214,458	$ 164,389	$ 663,978	$ 471,888	(28.9)%	$ 454,451	(3.7)%
600 Capital Outlays	1,406,994	167,325	9,720,000	6,600,000	(32.1)%	4,600,000	(30.3)%
Total Expenditures	$ 1,621,452	$ 331,714	$ 10,383,978	$ 7,071,888	(31.9)%	$ 5,054,451	(28.5)%

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements.

Capital Improvement - 739

The projected budget consists of the following items for 2025 - 2026. Funds budgeted for 2024 and not spent are brought forward to the next year.

CAPITAL PROJECTS EXPENDITURES

	2025 Projected	2026 Projected
Automated Water Meter Updates	$ 600,000	$ 600,000
Primary Digester/UASB Improvements	2,000,000	—
Grit System Replacement	2,000,000	—
WAS Mechanical Thickener	2,000,000	—
Headworks Screen/Compactor Replace	—	4,000,000
Other (Equipment/Prof Svcs/Contractors)	471,888	454,451
Total Wastewater Facility Project	$ 7,071,888	$ 5,054,451

739 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 214,458	$ 164,389	$ 663,978	$ 471,888	(28.9)%	$ 454,451	(3.7)%
600 Capital Outlays	1,406,994	167,325	9,720,000	6,600,000	(32.1)%	4,600,000	(30.3)%
Total Expenditures	$ 1,621,452	$ 331,714	$ 10,383,978	$ 7,071,888	(31.9)%	$ 5,054,451	(28.5)%

Revenue

The revenue estimates consist of debt coverage participation from Union Gap and Terrace Heights in accordance with the 3-Party Agreement and capital & connection charge transfers from the Wastewater Operating fund (473).

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 6,398,743	$ 5,777,291	$ 8,179,481	$ 5,795,503	(29.1)%	$ 2,723,615	(53.0)%
36 Miscellaneous Revenues	—	83,904	—	—	n/a	—	n/a
~ Transfers In	1,000,000	2,650,000	8,000,000	4,000,000	(50.0)%	4,000,000	— %
Total Revenues	$ 7,398,743	$ 8,511,195	$ 16,179,481	$ 9,795,503	(39.5)%	$ 6,723,615	(31.4)%

STORMWATER OPERATING - 441

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION

The functions of this division include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements such as providing education and outreach to the community related to permit compliance. These responsibilities and obligations are set forth by the Eastern Washington Phase II Municipal Stormwater Permit and the State mandated Underground Injection Control (UIC) Program (WAC 173-218).

Stormwater is faced with the continuing challenge of efficiently integrating over 30 miles of legacy County drainage pipe (formerly Drainage Improvement Districts - DID) into the City stormwater system. Expenses associated with this integration include condition assessment and repair or realignment to meet City stormwater system objectives and National Pollutant Discharge Elimination System (NPDES) permit requirements. In 2025/2026, DID integration efforts will focus on abandoning DID infrastructure that crosses the Yakima city limits into Union Gap.

The City is responsible for securing funding for collection, treatment and administrative programs to meet 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 cost of service and rate study for the division was completed and presented to the City Council in July 2024. An implementation of rate adjustments is proposed for 2025, with an annual increase of 7.0% through 2028.

ACCOMPLISHMENTS

A Resilient Yakima

- Secured a $425,000 financial assistance package from the Department of Ecology for design of pollution reduction measures at the Randall Park Pond.
- Completed Stormwater Collection System Master Plan update.
- Established interlocal agreements with Yakima County for the fecal coliform (bacteria) Total Maximum Daily Load (TMDL) study sampling and source identification requirements.

GOALS

A Resilient Yakima

- Completed Stormwater Collection System Master Plan update.
- Meet the Department of Ecology fecal coliform (bacteria) Total Maximum Daily Load (TMDL) study sampling and source identification requirements.

Function(s): 746.

AUTHORIZED PERSONNEL

Stormwater funds .05 FTE's in Information Technology, 11.45 FTE's in Wastewater, .21 FTE's in Water, .74 FTE's in Engineering, .05 FTE's in City Management and .05 FTE's in Public Works. Wastewater Division has dedicated 7.75 employees to perform the basic day-to-day operation of cleaning and assessing the existing stormwater system. An additional 3.7 FTE's provide support for laboratory testing, enforcement of the Illicit Discharge Ordinance, grant administration, mapping, safety repairs, emergency response to localized flooding, Vactor waste handling and response to citizens.

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
Wastewater						
1272	Wastewater Manager	0.15	0.15	0.15	0.15	0.15
4240	Instrument Technician	0.05	0.05	0.05	0.05	0.05
4260	WWTP Lead Maintenance Technician	0.05	0.05	0.05	0.05	0.05
7123	Department Assistant III	0.05	0.05	0.05	0.05	0.05
8321	Laboratory Technician	0.27	0.27	0.27	0.27	0.27
8322	Pretreatment Technician	0.25	0.25	0.25	0.25	0.25
8324	Environmental Compliance Specialist	0.25	0.25	0.25	0.25	0.25
8732	Wastewater Maintenance Specialist	4.40	4.40	4.40	3.25	3.25
8733	Wastewater Maintenance Crew Leader	3.35	3.35	3.35	3.20	3.20
11102	Utility Engineer	0.85	0.85	0.85	0.85	0.85
11106	Surface Water Engineer	1.00	1.00	1.00	1.00	1.00
11615	Administrative Assistant for Wastewater	0.11	0.11	0.11	0.11	0.11
13201	Wastewater Maintenance Supervisor	0.35	0.35	0.35	0.35	0.35
15102	WWTP Process Control Supervisor	0.10	0.10	0.10	—	—
15104	Pretreatment Supervisor	0.02	0.02	0.02	0.02	0.02
15105	Wastewater Operation Superintendent	0.10	0.10	0.10	0.10	0.10
15301	Lab Coordinator	0.10	0.10	0.10	0.10	0.10
Engineering						
1271	City Engineer	0.04	0.04	0.04	0.04	0.04
3120	Design Engineer	0.08	0.08	0.08	0.04	0.04
4141	Construction Inspector	0.10	0.10	0.10	0.10	0.10
8701	Street Inspector	0.10	0.10	0.10	0.10	0.10
10601	Engineering Contracts Specialist	0.05	0.05	0.05	0.05	0.05
11101	Construction Supervisor	0.10	0.10	0.10	0.10	0.10
11104	Senior Engineer	0.04	0.04	0.04	0.04	0.04
Water						
1273	Water & Irrigation Manager	0.05	0.05	0.05	—	—
8751	Utilities Locator/Safety Coordinator	0.16	0.16	0.16	0.16	0.16
Public Works						
1160	Director of Public Works	0.05	0.05	0.05	0.05	0.05
Information Technology						
2114	ITS Application Support Analyst	—	0.05	0.05	0.05	0.05
Total Personnel		12.22	12.27	12.27	10.78	10.78

Note: All positions in the preceding chart are located in the respective departments listed. This chart is included to show which positions Stormwater funds.

Fund transfers are made to both the Community and Economic Development Department (CED) to cover the costs for the inspection, capital project management of stormwater projects, the registration of newly constructed UIC's, enforcement of both the Construction and Post-Construction Ordinances, and to the Streets Department for street sweeping and other best management practices. No FTE's are directly allocated for such services to these departments to meet permit compliance.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
746 Administration	$ 4,466,270	$ 3,242,747	$ 3,915,982	$ 5,348,737	36.6 %	$ 5,601,549	4.7 %
Revenues by Element							
33 Intergovernmental Revenues	—	132,500	—	—	n/a	—	n/a
36 Miscellaneous Revenues	4,089,831	4,729,113	4,064,410	4,349,918	7.0 %	4,653,343	7.0 %
Total Revenues	4,089,831	4,861,613	4,064,410	4,349,918	7.0 %	4,653,343	7.0 %
Fund Balance							
Beginning Balance	1,460,538	1,084,099	2,702,965	2,851,393	5.5 %	1,852,574	(35.0)%
Revenues less Expenditures	(376,439)	1,618,866	148,428	(998,819)	(772.9)%	(948,206)	(5.1)%
Ending Balance	$ 1,084,099	$ 2,702,965	$ 2,851,393	$ 1,852,574	(35.0)%	$ 904,368	(51.2)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 786,868	$ 695,158	$ 967,055	$ 1,017,856	5.3 %	$ 1,132,982	11.3 %
200 Personnel Benefits	347,949	316,260	408,759	426,086	4.2 %	445,168	4.5 %
Sub-Total Salaries & Benefits	1,134,817	1,011,418	1,375,814	1,443,942	5.0 %	1,578,150	9.3 %
300 Supplies for Consumption & Resale	52,046	14,705	82,850	85,250	2.9 %	88,750	4.1 %
400 Services & Pass-Through Payments	1,673,635	1,566,624	1,707,318	1,819,544	6.6 %	1,934,649	6.3 %
600 Capital Outlays	5,771	—	—	—	n/a	—	n/a
~ Transfers Out	1,600,000	650,000	750,000	2,000,000	166.7 %	2,000,000	— %
Total Expenditures	$ 4,466,269	$ 3,242,747	$ 3,915,982	$ 5,348,736	36.6 %	$ 5,601,549	4.7 %

EXPLANATORY NARRATIVE

Administration - 746

This function includes all expenditures within the fund for collection, transportation, and treatment of surface water (stormwater), such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and interlocal agreements and infrastructure facility plan.

746 Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 786,868	$ 695,157	$ 967,054	$ 1,017,856	5.3 %	$ 1,132,982	11.3 %
200 Personnel Benefits	347,949	316,260	408,759	426,086	4.2 %	445,168	4.5 %
300 Supplies for Consumption & Resale	52,047	14,705	82,850	85,250	2.9 %	88,750	4.1 %
400 Services & Pass-Through Payments	1,673,636	1,566,624	1,707,317	1,819,545	6.6 %	1,934,650	6.3 %
600 Capital Outlays	5,771	—	—	—	n/a	—	n/a
~ Transfers Out	1,600,000	650,000	750,000	2,000,000	166.7 %	2,000,000	— %
Total Expenditures	$ 4,466,271	$ 3,242,746	$ 3,915,980	$ 5,348,737	36.6 %	$ 5,601,550	4.7 %

Revenue

Revenues consist of Stormwater charges and assessments, and biennial stormwater capacity grants (intergovernmental revenue) from the Washington State Department of Ecology.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 1,460,538	$ 1,084,099	$ 2,702,965	$ 2,851,393	5.5 %	$ 1,852,574	(35.0)%
33 Intergovernmental Revenues	—	132,500	—	—	n/a	—	n/a
36 Miscellaneous Revenues	4,089,831	4,729,113	4,064,410	4,349,918	7.0 %	4,653,343	7.0 %
Total Revenues	$ 5,550,369	$ 5,945,712	$ 6,767,375	$ 7,201,311	6.4 %	$ 6,505,917	(9.7)%

STORMWATER CAPITAL - 442

Director of Public Works **Scott Schafer**
Wastewater Manager **Mike Price**

DEFINITION

This fund provides resources for Surface/Stormwater System planning and collection system capital improvements. Revenues are dependent on a line item transfer from Stormwater Utility (441) and from grants from the Washington Department of Ecology. These efforts consist of capital improvements and maintenance of the stormwater conveyance and treatment portion of the City's built environment.

Integrating stormwater projects into other city initiatives creates the possibility of significant cost savings. For example, incorporating "low impact development" features into downtown planning like North 1st Street and the Mill Site re-development could add value to these projects with improved drainage that incorporates enhancing the appearance and function of our built environment. See the Capital Budget Summary section for further information.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed abandonment of Drainage Improvement District #24 infrastructure in south Yakima.
- Completed realignment of Drainage Improvement District #29 infrastructure.
- Completed cost of service study to ensure adequate future Stormwater Division funding.
- Secured financial assistance agreement with the Department of Ecology for a project to reduce Wide Hollow Creek bacterial loading from Randall Pond effluent.
- Rehabilitated 5,000 feet of Drainage Improvement District pipe and ten associated manholes using cured-in-place pipe lining technology.

GOALS

Investment in Infrastructure

- Construct stormwater improvements at downtown City-owned parking lots.
- Rehabilitate 4,000 feet of failing Drainage Improvement District pipes.
- Provide stormwater conveyance and treatment improvements included with the North First Street Phase III project.
- Debris removal and the funding of box culvert construction at two Wide Hollow Road bridges that are scheduled for replacement.

Function(s): 752.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
752 Capital Improvement	$ 323,508	$ 1,437,906	$ 2,026,103	$ 3,315,367	63.6 %	$ 1,881,293	(43.3)%
Revenues by Element							
36 Miscellaneous Revenues	5,994	10,593	5,919	71,388	n/a	38,365	(46.3)%
~ Transfers In	1,600,000	650,000	750,000	2,557,421	241.0 %	2,500,000	(2.2)%
Total Revenues	1,605,994	660,593	755,919	2,628,809	247.8 %	2,538,365	(3.4)%

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Fund Balance							
Beginning Balance	4,173,275	5,455,761	4,678,448	3,408,263	(27.1)%	2,721,705	(20.1)%
Revenues less Expenditures	1,282,486	(777,313)	(1,270,184)	(686,558)	(45.9)%	2,538,365	(469.7)%
Ending Balance	$ 5,455,761	$ 4,678,448	$ 3,408,264	$ 2,721,705	(20.1)%	$ 5,260,070	93.3 %

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 180,940	$ 129,304	$ 126,103	$ 115,367	(8.5)%	$ 131,293	13.8 %
600 Capital Outlays	142,568	1,308,602	1,900,000	3,200,000	68.4 %	1,750,000	(45.3)%
Total Expenditures	$ 323,508	$ 1,437,906	$ 2,026,103	$ 3,315,367	63.6 %	$ 1,881,293	(43.3)%

EXPLANATORY NARRATIVE

Capital Improvement - 752

Total capital outlay is detailed in the following chart. Funds budgeted for the previous year and not spent are brought forward to the next year.

STORMWATER CAPITAL EXPENDITURES

	2025 Projected	2026 Projected
Drainage Improvement District (DID)	$ 1,000,000	$ 500,000
Street Flood Hazard Reduction	1,200,000	1,000,000
Urban Stream Flood Mit/Box Culverts	1,000,000	250,000
Other (Equip/Prof Svcs/Contingencies)	115,367	131,293
Total Stormwater Construction	$ 3,315,367	$ 1,881,293

752 Capital Improvements	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 180,940	$ 129,304	$ 126,103	$ 115,367	(8.5)%	$ 131,293	13.8 %
600 Capital Outlays	142,568	1,308,602	1,900,000	3,200,000	68.4 %	1,750,000	(45.3)%
Total Expenditures	$ 323,508	$ 1,437,906	$ 2,026,103	$ 3,315,367	63.6 %	$ 1,881,293	(43.3)%

Revenue

Revenue consists of a transfer from Stormwater Operating (441).

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 4,173,275	$ 5,455,761	$ 4,678,448	$ 3,408,263	(27.1)%	$ 2,721,705	(20.1)%
36 Miscellaneous Revenues	5,994	10,593	5,919	71,388	n/a	38,365	(46.3)%
~ Transfers In	1,600,000	650,000	750,000	2,557,421	241.0 %	2,500,000	(2.2)%
Total Revenues	$ 5,779,269	$ 6,116,354	$ 5,434,367	$ 6,037,072	11.1 %	$ 5,260,070	(12.9)%

WATER OPERATING - 474

Director of Public Works **Scott Schafer**
Water/Irrigation Manager **Mike Shane**

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 domestic 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 19,850 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 groundwater wells and through Aquifer Storage and Recovery (ASR).

Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units (NTU's) in 95% of the samples. The Water Treatment Plant has adopted the treatment optimization performance goal of keeping the Water Treatment Plant effluent at or below 0.1 NTU's in 95% of the samples, and has met that goal for over ten years, receiving a Gold Certificate from the State of Washington Department of Health in 2020.

The Water/Irrigation Division is working to ensure adequate water delivery to customers during periods of drought and affects from climate change. Both the Kissel and Gardner wells have the ability to store additional surface water within the groundwater aquifer, known as Aquifer Storage and Recovery (ASR). The city obtained a permanent reservoir permit from the Department of Ecology in January of 2017 for ASR. Storage and recovery of water occurred in 2022. Due to multiple distribution system projects during the fall and winter of 2022-2023, ASR activities were not performed in water year 2023. In 2024, ASR activities resumed and will continue into 2025 and beyond. When ASR is fully implemented in future years with the addition of new well sites, the city will have a fully redundant water supply (surface water and groundwater) to withstand future droughts.

There are several issues on the immediate horizon that will have significant economic impacts on the Water utility - these include issues related to technology upgrades to the automated water metering system, coordinating efforts of water main replacement projects with street reconstruction, aging water main and infrastructure replacements throughout the distribution system and Safe Drinking Water Act rule modifications and implementation.

A water rate study is currently being conducted for years 2025 - 2029. In accordance with the water rate study, water rates and fees will then be adjusted each year, 2025 - 2029.

ACCOMPLISHMENTS

A Resilient Yakima

- Treated and delivered 3,550,000,000 gallons of water to over 70,000 customers.
- Replaced 10 failing fire hydrants.
- Installed 82 new water and fire services.
- Continued Aquifer Storage and Recovery (ASI) program.
- Inventoried all water service line material as required by Environmental Protection Agency (EPA) and Department of Health (DOH).
- Continued updating Geographical Information System (GIS) mapping with existing water infrastructure locations.

GOALS

A Resilient Yakima

- Meet performance criteria for treating water and meet Treatment Optimization Performance goals.
- Continue Aquifer Storage and Recovery (ASI) program.
- Replace existing galvanized water services.
- Complete and implement Water Rate and Fee Study recommendations.

Function(s): 764, 765, 771, 772 and Debt Service: 846, 847, 848, 850, 865 & 866.

PERFORMANCE STATISTICS

	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Fire Suppression Administration					
City Fire Hydrants Tested	577	517	589	550	575
Fire Hydrants Repaired	26	5	12	10	10
Fire Hydrants Replaced	18	122	10	12	14
New Fire Hydrants Installed	7	9	4	10	10
Potable Water Distribution					
Water Meters in Place	19,250	19,200	19,215	19,230	19,240
New Water Services Installed	139	150	70	90	85
New Fire Services Installed	8	3	12	6	8
Water Service Meter Sets Replaced	81	60	70	80	85
Number of Water Meters Replaced	11	18	50	20	25
Number of Water Main Breaks	10	2	12	8	8
Potable Water Supply					
Millions of Gallons of Water Produced	3,707	3,700	3,550	3,650	3,800
Number of Water Quality Complaints	27	8	10	10	10
Percent of Water Meeting Disinfection Requirement	99.1 %	99.0 %	100.0 %	100.0 %	100.0 %
Percent of Water Below Maximum Contaminate Levels	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Percent of Water Meeting Treatment Optimization Perform Goal	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
1273	Water/Irrigation Manager	1.00	1.00	1.00	1.00	1.00
7151	Water/Irrigation Division Admin Specialist	1.00	1.00	1.00	1.00	1.00
8251	Waterworks Device Technician	2.00	2.00	2.00	2.00	2.00
8253	Water Meter Infrastructure Crew Leader	1.00	1.00	1.00	1.00	1.00
8331	Water Treatment Plant Operator-in-Training	1.00	1.00	1.00	1.00	1.00
8333	Water Treatment Plant Operator III [1]	6.00	6.00	6.00	6.00	6.00
8335	Water Quality Specialist	1.00	1.00	1.00	1.00	1.00
8681	Storekeeper	1.00	1.00	1.00	1.00	1.00
8741	Waterworks Specialist I [1]	1.00	1.00	1.00	1.00	1.00
8742	Waterworks Specialist II [1]	8.00	8.00	8.00	8.00	8.00
8744	Water Distribution Crew Leader	3.00	3.00	3.00	3.00	3.00
8745	Waterworks Drafting/Service Rep	1.00	1.00	1.00	1.00	1.00
8751	Utilities Locator/Safety Coordinator	1.00	1.00	1.00	1.00	1.00

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
11105	Water/Irrigation Engineer	1.00	1.00	1.00	1.00	1.00
13501	Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [1]		31.00	31.00	31.00	31.00	31.00

WATER OPERATING BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
764 Water Distribution	$ 2,821,750	$ 2,724,451	$ 3,476,108	$ 3,488,438	0.4 %	$ 3,663,551	5.0 %
765 Potable Water Supply	2,068,123	2,408,637	2,436,165	2,447,705	0.5 %	2,595,576	6.0 %
771 Capital Administration	121,368	88,889	120,837	169,755	40.5 %	173,275	2.1 %
772 Potable Water Administration	6,899,753	6,474,798	7,153,637	7,281,802	1.8 %	7,363,746	1.1 %
Debt Service	881,680	873,795	758,771	753,594	(0.7)%	701,343	(6.9)%
Total Expenditures	12,792,674	12,570,570	13,945,518	14,141,294	1.4 %	14,497,491	2.5 %
Revenues by Element							
34 Charges for Goods & Services	11,573,518	12,051,443	12,350,000	12,965,000	5.0 %	13,605,500	4.9 %
35 Fines & Penalties	61,092	57,114	50,000	50,000	— %	50,000	— %
36 Miscellaneous Revenues	37,555	169,802	100,145	45,374	(54.7)%	33,000	(27.3)%
37 Proprietary Gains (Losses)	376,590	209,105	270,000	270,000	— %	270,000	— %
~ Transfers In	—	—	—	899,916	n/a	1,000,000	11.1 %
Total Revenues	12,048,755	12,487,464	12,770,145	14,230,290	11.4 %	14,958,500	5.1 %
Fund Balance							
Beginning Balance	8,342,208	7,598,289	7,515,184	6,339,810	(15.6)%	6,428,806	1.4 %
Revenues less Expenditures	(743,919)	(83,106)	(1,175,373)	88,996	(107.6)%	461,009	418.0 %
Ending Balance	$ 7,598,289	$ 7,515,183	$ 6,339,811	$ 6,428,806	1.4 %	$ 6,889,815	7.2 %

WATER OPERATING EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 2,165,075	$ 2,226,273	$ 2,491,490	$ 2,656,525	6.6 %	$ 2,793,399	5.2 %
200 Personnel Benefits	905,356	897,132	965,675	1,043,864	8.1 %	1,088,370	4.3 %
Sub-Total Salaries & Benefits	3,070,431	3,123,405	3,457,165	3,700,389	7.0 %	3,881,769	4.9 %
300 Supplies for Consumption & Resale	572,004	563,493	646,107	669,500	3.6 %	749,200	11.9 %
400 Services & Pass-Through Payments	4,990,219	5,406,534	5,841,281	5,542,811	(5.1)%	5,690,179	2.7 %
600 Capital Outlays	278,341	103,343	242,194	275,000	13.5 %	275,000	— %
700 Debt Service Principal	838,395	838,395	703,670	703,670	— %	656,597	(6.7)%
800 Debt Service Interest & Issuance	43,286	35,400	55,101	49,924	(9.4)%	44,746	(10.4)%
~ Transfers Out	3,000,000	2,500,000	3,000,000	3,200,000	6.7 %	3,200,000	— %
Total Expenditures	$ 12,792,676	$ 12,570,570	$ 13,945,518	$ 14,141,294	1.4 %	$ 14,497,491	2.5 %

[1] Water funds .15 FTE in City Management (102), .10 in Information Technology Services (350), .55 FTE's in Codes (220) and .91 FTE's in Engineering (700) and .16 FTE's are funded by Stormwater (441), .39 FTE's by Wastewater (473) and 1.35 FTE's by Irrigation (475).

Water Distribution - 764

The expenditures in this function provide for new water services and the maintenance and operation of the potable water distribution system. Also included is engineering associated with consulting for permits and easements, mandatory commercial driver licenses, physicals for commercial driver licenses, state certifications renewal, and state B & O taxes.

764	Water Distribution	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 1,164,972	$ 1,130,201	$ 1,318,550	$ 1,429,713	8.4 %	$ 1,507,223	5.4 %
200	Personnel Benefits	517,504	501,329	553,460	593,622	7.3 %	621,416	4.7 %
300	Supplies for Consumption & Resale	313,438	333,940	331,500	388,500	17.2 %	393,500	1.3 %
400	Services & Pass-Through Payments	582,237	655,638	1,030,403	831,603	(19.3)%	896,412	7.8 %
600	Capital Outlays	243,600	103,343	242,194	245,000	1.2 %	245,000	— %
Total Expenditures		$ 2,821,751	$ 2,724,451	$ 3,476,107	$ 3,488,438	0.4 %	$ 3,663,551	5.0 %

Potable Water Supply - 765

This function supplies the maintenance and operation of the domestic water supply at the Naches River Water Treatment Plant, intake structures, wells, aquifer storage and recovery, reservoirs and booster pump stations. Expenses in this function include chemicals required for water treatment, engineering associated with the Water Treatment Plant and Telemetry Control Systems, State B & O taxes, water quality testing, and plant maintenance.

765	Potable Water Supply	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 737,675	$ 804,288	$ 865,674	$ 893,677	3.2 %	$ 920,810	3.0 %
200	Personnel Benefits	301,804	318,995	314,391	331,534	5.5 %	344,461	3.9 %
300	Supplies for Consumption & Resale	257,618	229,183	314,007	280,000	(10.8)%	354,500	26.6 %
400	Services & Pass-Through Payments	742,057	1,056,170	942,094	912,494	(3.1)%	945,804	3.7 %
600	Capital Outlays	28,969	—	—	30,000	n/a	30,000	— %
Total Expenditures		$ 2,068,123	$ 2,408,636	$ 2,436,166	$ 2,447,705	0.5 %	$ 2,595,575	6.0 %

Capital Administration - 771

These expenditures provide for Capital Improvements Program (CIP) administration including membership in the American Water Works Association and registration fees associated with training courses.

771	Capital Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 80,899	$ 47,629	$ 69,994	$ 103,884	48.4 %	$ 107,609	3.6 %
200	Personnel Benefits	29,328	19,241	30,626	43,554	42.2 %	43,417	(0.3)%
300	Supplies for Consumption & Resale	947	369	600	1,000	66.7 %	1,200	20.0 %
400	Services & Pass-Through Payments	10,194	21,649	19,617	21,317	8.7 %	21,049	(1.3)%
Total Expenditures		$ 121,368	$ 88,888	$ 120,837	$ 169,755	40.5 %	$ 173,275	2.1 %

Potable Water Administration - 772

These expenditures fund the administration of the operation of the potable water system. This line item includes the defense of the City's water rights for water right transfers and the assistance in the development of legislation critical to the needs of the City, a share of maintenance of the Public Works facility, the 20% In Lieu Tax and a transfer to the Capital Fund (477).

772	Potable Water Administration	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100	Salaries & Wages	$ 181,529	$ 244,154	$ 237,272	$ 229,252	(3.4)%	$ 257,757	12.4 %
200	Personnel Benefits	56,720	57,567	67,198	75,154	11.8 %	79,076	5.2 %
400	Services & Pass-Through Payments	3,655,730	3,673,079	3,849,168	3,777,397	(1.9)%	3,826,913	1.3 %
600	Capital Outlays	5,771	—	—	—		—	
~	Transfers Out	3,000,000	2,500,000	3,000,000	3,200,000	6.7 %	3,200,000	— %
Total Expenditures		$ 6,899,750	$ 6,474,800	$ 7,153,638	$ 7,281,803	1.8 %	$ 7,363,746	1.1 %

Debt Service

These expenditures are for debt service payments due to government agencies.

WATER DEBT SERVICE

	2023 Actual	2024 Estimated	2025 Projected	2026 Projected	Maturity Date
2003 Naches WTP Improvements (846)	$ 135,006	$ —	$ —	$ —	07/01/23
2005 Naches River WTP Filter Rehab (847)	47,485	47,543	47,309	—	10/01/25
2009 New Water Well (848)	122,663	124,178	123,572	122,966	06/01/28
2013 Automated Reading System (866)	265,899	269,079	268,421	267,763	06/01/32
2013 WTP Lagoons Design (865)	198,806	204,737	202,101	199,465	10/01/34
2021 Waterline Improvements (850)	103,936	113,234	112,192	111,149	06/01/41
Total	$ 873,795	$ 758,771	$ 753,595	$ 701,343	

Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Debt Service	$ 881,680	$ 873,795	$ 758,771	$ 753,594	(0.7)%	$ 701,343	1.3 %

Revenue

Revenue for this fund comes from the following sources:

- Sale of Materials - Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water from Hydrants - Water sold through hydrant meters.
- Water Operating Revenue - Water sold through water meters.
- Personnel Services - Labor income for installing meters, taps and hydrants.
- Interest - Investment and contract interest earned.
- New Services - New water services sold.
- Domestic Connection Charges - Connection fees.
- Base Irrigation Charges - Connection fees when using domestic water for irrigation.
- Distribution Connection Charges - Connection fees for connecting to the distribution system.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 8,342,208	$ 7,598,289	$ 7,515,184	$ 6,339,810	(15.6)%	$ 6,428,806	1.3 %
34 Charges for Goods & Services	11,573,518	12,051,443	12,350,000	12,965,000	5.0 %	13,605,500	1.3 %
35 Fines & Penalties	61,092	57,114	50,000	50,000	— %	50,000	1.3 %
36 Miscellaneous Revenues	37,555	169,802	100,145	45,374	(54.7)%	33,000	1.3 %
37 Proprietary Gains (Losses)	376,590	209,105	270,000	270,000	— %	270,000	1.3 %
~ Transfers In	—	—	—	899,916	n/a	1,000,000	1.3 %
Total Revenues	$ 20,390,963	$ 20,085,753	$ 20,285,329	$ 20,570,100	1.4 %	$ 21,387,306	1.3 %

WATER CAPITAL - 477

Director of Public Works **Scott Schafer**
Water/Irrigation Manager **Mike Shane**

DEFINITION
This fund accounts for all the capital projects related to drinking water resources including surface water, groundwater, water treatment at the Naches River Water Treatment Plant and the groundwater wells, water transmission, water distribution, water booster pumping stations, water storage at the reservoirs, fire suppression systems and control systems.

The Capital Outlay budget represents some of the Capital Improvement Program (CIP) adopted in the 2017 Water System Plan, some projects may need to be delayed pending rate adjustments. See the current Capital Budget document for further information.

ACCOMPLISHMENTS

A Resilient Yakima

- Design of new water infrastructure in currently unserved areas within the City.
- Replaced water infrastructure in N. 1st Street in coordination with street reconstruction project.
- Designed replacement of water main and infrastructure in coordination with the S. Fair Ave./E. Nob Hill Blvd. street reconstruction project.
- Completed emergency replacement of the S. 2nd Ave. water main and infrastructure.
- Completed upgrades to the Water Treatment Plant Supervisory Control and Data Acquisition (SCADA) system.
- Completed LED lighting upgrades at the Water Treatment Plant.

GOALS

A Resilient Yakima

- Replace existing water mains as part of the Fruitvale/34th Ave Roundabout street project.
- Replace existing water mains as part of the S. Fair Ave./W. Nob Hill Blvd. street project.
- Perform water system leak detection to reduce unaccounted for water.
- Design and construct new waterline infrastructure to replace existing cast iron waterlines and aging infrastructure.
- Complete and implement Water Rate and Fee Study.
- Continue upgrades to water meter reading system technology.
- Continue design, pursue and secure funding for the construction new water infrastructure in currently unserved areas of the City.
- Plan and design water infrastructure replacement on N. 6th Ave. in coordination with street reconstruction project.
- Clean and inspect 2nd Level and 3rd Level reservoirs.
- Begin Water System Plan update in 2026 (due 2027).

Function(s): 773.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
773 Capital Improvement	$ 3,483,338	$ 1,390,003	$ 3,359,034	$ 3,097,021	(7.8)%	$ 3,758,650	21.4 %
Revenues by Element							
36 Miscellaneous Revenues	6,005	10,610	5,919	1,276	(78.4)%	—	(100.0)%
~ Transfers In	3,000,000	2,500,000	3,000,000	3,557,378	18.6 %	3,200,000	(10.0)%
Total Revenues	3,006,005	2,510,610	3,005,919	3,558,654	18.4 %	3,200,000	(10.1)%
Fund Balance							
Beginning Balance	2,333,481	1,856,148	2,976,755	2,623,640	(11.9)%	3,085,272	17.6 %
Revenues less Expenditures	(477,333)	1,120,607	(353,115)	461,633	(230.7)%	(558,650)	(221.0)%
Ending Balance	$ 1,856,148	$ 2,976,755	$ 2,623,640	$ 3,085,273	17.6 %	$ 2,526,622	(18.1)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 15,088	$ 23,550	$ 83,517	$ 97,021	16.2 %	$ 68,650	(29.2)%
600 Capital Outlays	3,468,250	1,366,454	3,275,517	3,000,000	(8.4)%	3,690,000	23.0 %
Total Expenditures	$ 3,483,338	$ 1,390,004	$ 3,359,034	$ 3,097,021	(7.8)%	$ 3,758,650	21.4 %

EXPLANATORY NARRATIVE

Capital Improvement - 773

The total capital outlay, with the carryover from 2024, is detailed in the following chart. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

WATER CAPITAL EXPENDITURES

	2025 Projected	2026 Projected
City Service Charges	$ 47,021	$ 18,650
Water Main Leak detection	50,000	50,000
34th/River Rd. Roundabout Waterline	600,000	—
Water Main Replacement – City Forces	25,000	25,000
ASR Permit Completion	20,000	20,000
N. 1st St. Ph. 3 Improvements Waterline	50,000	—
Unserved Area Water Mains	200,000	50,000
Badger Meter - Orion Upgrades	600,000	600,000
Water Rate and Fee Study	10,000	—
Fair/Nob Hill Street Improvement Waterline	1,200,000	—
N. 6th Ave. Street Improvement Waterline	150,000	1,500,000
Kissel Well VFD	50,000	—
Cast Iron Waterline Replacement	50,000	1,000,000
Reservoir Cleaning and Inspection	20,000	—
Gleed Pump Station Backup Generator	—	250,000
Misc. Street Project Coordination - Waterline Replacement	—	50,000
Galvanized Service Line ID and Replacement	25,000	25,000
Water System Master Plan Update	—	150,000
WTP Filter Refurbishment	—	20,000
Total Capital Outlay	$ 3,097,021	$ 3,758,650

773	Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400	Services & Pass-Through Payments	$ 15,088	$ 23,550	$ 83,517	$ 97,021	16.2 %	$ 68,650	(29.2)%
600	Capital Outlays	3,468,250	1,366,454	3,275,517	3,000,000	(8.4)%	3,690,000	23.0 %
Total Expenditures		$ 3,483,338	$ 1,390,004	$ 3,359,034	$ 3,097,021	(7.8)%	$ 3,758,650	21.4 %

Revenue

Projected revenue is comprised of a transfer from the Water operating fund (474) and interest.

Revenue		2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
	Beginning Balance	$ 2,333,481	$ 1,856,148	$ 2,976,755	$ 2,623,640	(11.9)%	$ 3,085,272	17.6 %
36	Miscellaneous Revenues	6,005	10,610	5,919	1,276	(78.4)%	—	(100.0)%
~	Transfers In	3,000,000	2,500,000	3,000,000	3,557,378	18.6 %	3,200,000	(10.0)%
Total Revenues		$ 5,339,486	$ 4,366,758	$ 5,982,674	$ 6,182,294	3.3 %	$ 6,285,272	1.7 %

IRRIGATION OPERATING - 475

Director of Public Works **Scott Schafer**
Water/Irrigation Manager **Mike Shane**

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 Diversion, Naches Cowiche Canal Association, Yakima Valley Canal, and Yakima Tieton Irrigation District.

System Operation and Maintenance (O & M) program includes maintenance, cleaning; repair of valves, transmission and distribution lines (cast iron, ductile iron, PVC, asbestos cement, cement and others), water boxes, fish and debris screens, pumps, and reservoirs.

The irrigation utility is an enterprise fund which generates revenues through rates sufficient to sustain the utility. In 2019, Council approved a four-year rate increase of 3.0% per year in Irrigation Operations & Maintenance in order to keep up with increasing inflation. An increase 3.0% per year in Irrigation Operations & Maintenance and a 4.5% per year Irrigation Capital is anticipated for years 2025 and 2026. A Rate and Fee Study is anticipated in 2025 to determine future necessary increases.

ACCOMPLISHMENTS

A Resilient Yakima

- Replaced 430 feet if irrigation mains.
- Replaced 60 irrigation services.

GOALS

A Resilient Yakima

- Continue replacing failing irrigation mains.
- Continue replace aging irrigation services.
- Continue GIS mapping accurate location of irrigation facilities.

Function(s): 782.

PERFORMANCE STATISTICS

Irrigation Supply	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected
Feet of Irrigation Main Replaced by Irrigation Crew	140	150	430	500	300
Number of Irrigation Services Replaced	377	264	60	100	100
Number of Irrigation Main Leaks	49	47	25	30	30
Number of Service Work Orders	1,235	936	850	1,000	1,000

AUTHORIZED PERSONNEL

Class Code	Position Title	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
8672	Irrigation Specialist II	4.00	4.00	4.00	4.00	4.00
8673	Irrigation Crew Leader	2.00	2.00	2.00	2.00	2.00
13401	Irrigation Supervisor	1.00	1.00	1.00	1.00	1.00
Total Personnel [1]		7.00	7.00	7.00	7.00	7.00

[1] Irrigation funds 1.35 FTE's in Water (474) and .03 FTE's in Public Works.

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
782 Operations & Maintenance	$ 2,250,299	$ 2,368,841	$ 2,662,292	$ 2,398,893	(9.9)%	$ 2,496,681	4.1 %
Revenues by Element							
34 Charges for Goods & Services	2,058,231	2,147,219	2,167,710	2,301,314	6.2 %	2,370,275	3.0 %
Fund Balance							
Beginning Balance	1,486,767	1,294,699	1,073,077	578,495	(46.1)%	480,916	(16.9)%
Revenues less Expenditures	(192,068)	(221,622)	(494,582)	(97,579)	(80.3)%	(126,406)	29.5 %
Ending Balance	$ 1,294,699	$ 1,073,077	$ 578,495	$ 480,916	(16.9)%	$ 354,510	(26.3)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 548,111	$ 576,337	$ 640,714	$ 686,031	7.1 %	$ 731,588	6.6 %
200 Personnel Benefits	240,194	261,038	272,037	296,639	9.0 %	311,895	5.1 %
Sub-Total Salaries & Benefits	788,305	837,375	912,751	982,670	7.7 %	1,043,483	6.2 %
300 Supplies for Consumption & Resale	81,059	96,772	84,600	97,600	15.4 %	98,100	0.5 %
400 Services & Pass-Through Payments	980,935	1,034,695	1,264,942	1,318,623	4.2 %	1,355,098	2.8 %
~ Transfers Out	400,000	400,000	400,000	—	(100.0)%	—	n/a
Total Expenditures	$ 2,250,299	$ 2,368,842	$ 2,662,293	$ 2,398,893	(9.9)%	$ 2,496,681	4.1 %

EXPLANATORY NARRATIVE

Operations & Maintenance - 782

This function is used for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system. The main expenditures in this function are irrigation assessments and the customer service charge paid to General Fund to fund irrigation's share of the utility billing process.

PROFESSIONAL SERVICES

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual renewal of mandatory license
Commercial driver's license renewal physical	Consulting for permits easements
Engineering services	Defense of water rights, easements, permits
Develop Emergency Response Plan	Direction for emergency responses
Attorneys	Water Rights monitoring

782 Operations & Maintenance	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
100 Salaries & Wages	$ 548,111	$ 576,337	$ 640,714	$ 686,031	7.1 %	$ 731,588	6.6 %
200 Personnel Benefits	240,194	261,038	272,037	296,639	9.0 %	311,895	5.1 %
300 Supplies for Consumption & Resale	81,059	96,772	84,600	97,600	15.4 %	98,100	0.5 %
400 Services & Pass-Through Payments	980,934	1,034,695	1,264,941	1,318,623	4.2 %	1,355,098	2.8 %
Total Expenditures	$ 2,250,298	$ 2,368,842	$ 2,662,292	$ 2,398,893	(9.9)%	$ 2,496,681	4.1 %

Revenue

Revenue for the Irrigation fund includes:

- Fruitvale Canal Billings - Payment for water delivered from the Fruitvale Canal.
- Irrigation Fees and Charges - Income from customers based on total square footage.
- Interest - Investment and contract interest earned.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 1,486,767	$ 1,294,699	$ 1,073,077	$ 578,495	(46.1)%	$ 480,916	(16.9)%
34 Charges for Goods & Services	2,058,231	2,147,219	2,167,710	2,301,314	6.2 %	2,370,275	3.0 %
Total Revenues	$ 3,544,998	$ 3,441,918	$ 3,240,787	$ 2,879,809	(11.1)%	$ 2,851,191	(1.0)%

IRRIGATION CAPITAL - 479

Director of Public Works **Scott Schafer**
Water/Irrigation Manager **Mike Shane**

DEFINITION

The Irrigation Capital Fund accounts for all capital project expenditures related to irrigation water supply, distribution and transmission, storage, pumping stations and control systems. Projects in this fund include the Nelson Dam replacement and pipeline improvements, which will consolidate the Fruitvale, General, Naches Cowiche Canal and Old Union diversions. Phase 1 of the project was completed in 2023. Phase 2 is expected to begin October 2024 and be completed in April 2026.

In 2019, Council approved a four-year rate increase of 4.5% per year in the Irrigation Capital Fund to allow more projects associated with Nelson Dam and other needed delivery system improvements to be adequately funded. An increase of 4.5% per year Irrigation Capital is anticipated for 2023-2026. A Rate and Fee Study is anticipated in 2025 to determine any future necessary increases.

ACCOMPLISHMENTS

A Resilient Yakima

- Completed construction of Nelson Phase 1 Dam Removal: Water Supply, Riverine Process and Fish Passage Improvements.
- Completed design of the Nelson Phase 2 Pipeline Conveyance Improvements.
- Secured $7.6M grant from the State of Washington Biennial budget through Department of Ecology and Yakima Basin Integrated Plan.
- Completed competitive bidding process for the Nelson Phase 2 Pipeline Conveyance Improvements and anticipate start of construction in October 2024

GOALS

A Resilient Yakima

- Complete the first phase of the Nelson Phase 2 Pipeline Conveyance Improvements by April 2025.
- Secure additional funding and/or bonding for the completion of the Nelson Phase 2 Pipeline Conveyance Improvements by June 2026.

Function(s): 783 & 837

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Expenditures by Function							
783 Capital Improvement	$ 14,422,132	$ 2,196,308	$ 3,326,603	$ 10,391,193	212.4 %	$ 6,725,764	(35.3)%
837 Debt Service	27,297	93,704	51,145	152,603	198.4 %	76,729	(49.7)%
Total Expenditures	14,449,429	2,290,012	3,377,748	10,543,796	212.2 %	6,802,493	(35.5)%

BUDGET SUMMARY

	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Revenues by Element							
33 Intergovernmental Revenues	5,715,800	254,700	3,000,000	4,600,000	53.3 %	—	(100.0)%
34 Charges for Goods & Services	1,484,719	1,578,227	1,627,000	1,675,810	3.0 %	1,726,084	3.0 %
36 Miscellaneous Revenues	283	—	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	—	—	10,000,000	n/a	—	(100.0)%
~ Transfers In	400,000	400,000	400,000	—	(100.0)%	—	n/a
Total Revenues	7,600,802	2,232,927	5,027,000	16,275,810	223.8 %	1,726,084	(89.4)%
Fund Balance							
Beginning Balance	5,260,525	(1,588,102)	(1,645,186)	4,065	(100.2)%	5,736,080	n/a
Revenues less Expenditures	(6,848,627)	(57,085)	1,649,252	5,732,014	247.6 %	(5,076,409)	(188.6)%
Ending Balance	$ (1,588,102)	$ (1,645,187)	$ 4,066	$ 5,736,079	n/a	$ 659,671	(88.5)%

EXPENDITURE SUMMARY BY TYPE

Expenditures by Object	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
400 Services & Pass-Through Payments	$ 6,258	$ 10,129	$ 70,853	$ 191,377	170.1 %	$ 27,014	(85.9)%
600 Capital Outlays	14,143,725	1,909,579	2,985,000	8,025,000	168.8 %	4,425,000	(44.9)%
800 Debt Service Interest & Issuance	27,297	93,704	51,145	152,603	198.4 %	76,729	(49.7)%
~ Transfers Out	272,150	276,600	270,750	2,174,816	703.3 %	2,273,750	4.5 %
Total Expenditures	$ 14,449,430	$ 2,290,012	$ 3,377,748	$ 10,543,796	212.2 %	$ 6,802,493	(35.5)%

EXPLANATORY NARRATIVE

Capital Improvement - 783

The total capital outlay with the carryover from the previous year is detailed in the following chart. Funds budgeted in the year-end estimate and not spent are brought forward to the next year.

IRRIGATION CAPITAL EXPENDITURES

	2025 Projected	2026 Projected
City Service Charges	$ 191,377	$ 27,014
Phase 2 of Nelson Dam	8,000,000	4,400,000
Interfund Loan Repayment	2,174,816	2,273,750
Pump Station - Main Improvement (Project #2440)	25,000	25,000
Total Capital Outlay	$ 10,391,193	$ 6,725,764

783 Capital Improvement	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
600 Capital Outlays	14,143,725	1,909,579	2,985,000	8,025,000	168.8 %	4,425,000	(44.9)%
~ Transfers Out	272,150	276,600	270,750	2,174,816	703.3 %	2,273,750	4.5 %
Total Expenditures	$ 14,422,133	$ 2,196,308	$ 3,326,603	$ 10,391,193	212.4 %	$ 6,725,764	(35.3)%

Debt Service - 837

This function provides for the repayment of an interfund loan from Water Operating (474) to fund the Nelson Dam Project.

Debt Service	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Debt Service	$ 27,297	$ 93,704	$ 51,145	$ 152,603	198.4 %	$ 76,729	1.3 %

Revenue

Revenues are from Irrigation assessment fees and interest, grants from Ecology through Integrated Plan and interfund loans. The $10.0 million budgeted in 2025 is anticipated from revenue bonds and/or potential grant funding, or a combination of both.

Revenue	2022 Actual	2023 Actual	2024 Estimated Year-End	2025 Projected Budget	% Chng 2024 to 2026	2026 Projected Budget	% Chng 2025 to 2026
Beginning Balance	$ 5,260,525	$ (1,588,102)	$ (1,645,186)	$ 4,065	(100.2)%	$ 5,736,080	n/a
33 Intergovernmental Revenues	5,715,800	254,700	3,000,000	4,600,000	53.3 %	—	(100.0)%
34 Charges for Goods & Services	1,484,719	1,578,227	1,627,000	1,675,810	3.0 %	1,726,084	3.0 %
36 Miscellaneous Revenues	283	—	—	—	n/a	—	n/a
39 Other Financing Sources (Uses)	—	—	—	10,000,000	n/a	—	(100.0)%
~ Transfers In	400,000	400,000	400,000	—	(100.0)%	—	n/a
Total Revenues	$ 12,861,327	$ 644,825	$ 3,381,814	$ 16,279,875	381.4 %	$ 7,462,164	(54.2)%

APPENDICES

Summary of Significant Accounting Policies
Fund Overview
Permanent Budgeted Positions
Glossary
Abbreviations and Acronyms
Object Code Guide
General Information


CITY OF YAKIMA
INCORPORATED 1886

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as they apply to governmental units. The following is a summary of the more significant policies.

Fund Accounting
The accounts of the City are organized on the basis of funds, each of which is a separate fiscal and accounting entity, with a self-balancing set of accounts, each segregated for specific purposes. The General Fund accounts for all financial resources of the City except those required to be accounted for in a separate fund. The City uses governmental, proprietary and fiduciary funds. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

Basis of Accounting
The annual appropriated budgets are adopted on the modified accrual basis of accounting, which is also used for the audited financial statements.

- Purchases of capital assets are considered expenditures.
- Redemption of long-term debt is considered an expenditure when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Revenues that are measurable but not available are recorded as receivable and offset as a deferred inflow of resources.
- Inventories and pre-paid items are reported as expenditures when purchased.
- Interest on long-term debt is not accrued but is recorded as an expenditure when due.
- Accumulated unpaid vacation and sick pay are considered expenditures when paid.

For governmental fund types, there are no differences between the budgetary basis and generally accepted accounting principles. Proprietary, non-expendable and pension trust funds require full accrual reporting for financial statement purposes. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or projects and for fiscal periods that correspond to the lines of debt issues or projects.

Reporting and Course Correction
Staff provides official financial reports to city council quarterly, and budget amendments are submitted on a quarterly basis, as needed, for approval. Department Directors have latitude with budget transfers between lines within their program departments and the City Manager has latitude with transfers between departments and the same fund. The City provides for an annual audit, striving for an unqualified audit opinion, and prepares an Annual Comprehensive Financial Report (ACFR) for the auditors.

Balanced Budget
The City maintains a balanced budget for each fiscal year. "Balanced," means that resources, defined as unencumbered beginning fund balance, plus total estimated revenues, will exceed expenditures within each fund. Operating revenues must fully cover operating expenditures, including debt service and operating transfers, unless Council authorizes a planned use of available accumulated fund balance. Building up fund balance to avoid debt issuance is an encouraged strategy to build up and planned spend-down of fund balances.

Non-recurring (one-time) Revenues
Non-recurring revenues are not to be used to fund on-going expenditures.

General Revenue Management
The City seeks to maintain a diversified and stable revenue base to assist in its protection from short-term fluctuations in any one revenue source. To emphasize and facilitate long-range financial planning, the City maintains a five-year financial horizon, for the General Fund at a minimum.

Debt Management
Debt maturity is expected be no longer than the useful life of the underlying asset, and debt issuance to be used only for capital assets and not operations.

Cash Management and Investments
The City Council has approved a comprehensive Investment Policy that governs cash and investments, and which conforms to state statutes, municipal codes, city charter and best practices. Principal invested is protected from loss while maintaining adequate cash liquidity and maximizing yield. The investment policy, which received the Washington Public Treasurers Association's Certificate of Excellence, in February 2019, is posted on the city's website, and should be referred to for specific details.

Fund Balance
By City policy, the General Fund Reserve targeted fund balance is 12.0% of total expenditures. In comparison, Enterprise Funds have a current reserve target of 25.0% of total annual operating expenditures. A restoration plan becomes part of the annual budgeting process when these levels fall below target.

Appropriation
Annual appropriated budgets are adopted at the fund level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class. Appropriations for general and special revenue funds lapse at year-end.

Encumbrances
Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances are reported in the financial statement as reservations of fund balances since they do not constitute expenditures or liabilities. The City re-appropriates the outstanding encumbrances in the subsequent year.

More information regarding financial policies can be found on the City of Yakima Finance website.

FUND OVERVIEW

The city's budget is organized by funds. A fund is an accounting grouping that matches restricted revenues and related expenses together with related assets and liabilities, often in compliance with legal requirements. The reference table below identifies City fund groups by type and category. The audited financial statements incorporate the same funds as reflected in the budget. Current projections show the only major fund (10.0% of the revenues or expenditures of the appropriated budget) in 2025 and 2026 is the General Fund, all other funds are considered nonmajor. There were four major changes from the 2023 - 2024 budget: 1) Added fund 132 Aquatic Center at MLK Jr Park to segregate money received for the operation and maintenance of the Aquatic Center at MLK Jr. Park, 2) Fund 123, an Economic Development fund which was used to account for economic development activity (other than that provided by the Department of Housing and Urban Development (HUD), was removed, 3) The accounting for YakCorps, Fund 632 was transferred to Yakima County at the end of 2023 and 4) Fund 613 was created in 2024 to establish a separate Police Relief and Pension fund (613) to ensure the clear tracking of expenditures and promote public trust.

- The Accounting Fund type: This category is defined by Generally Accepted Accounting Principles (GAAP), and is how funds are combined for financial statement reporting in the Annual Comprehensive Financial Report (ACFR). The State Budgeting, Accounting, and Reporting System (BARS) prescribes the first digit in the fund number based on type for all cities in the state.
- Operational Department: This category represents where funds are in the City's management structure - i.e. who is responsible for them. This budget document is set up by operational department.
- City Grouping: This category is used to analyze budget performance based on the general purpose of the Fund - i.e. operations, capital, debt service, etc. The citywide budget summaries are grouped in this way, as well as the quarterly budget reports, as these funds perform in a similar manner. For example, most operating funds receive revenue and expend funds ratably throughout the year, while capital funds are project specific. See Budget by Functional Grouping in the Budget Transmittal section for more information.

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
General Fund (001/003/612)				
102	City Manager	General	City Administration	General Government
109	Indigent Defense	General	City Administration	General Government
110	City Council	General	City Administration	General Government
140	City Clerk/Records	General	City Administration	General Government
160	Human Resources	General	Human Resources	General Government
170	Legal	General	Legal	General Government
180	Municipal Court	General	Municipal Court	General Government
210	Environmental Planning	General	Community Development	General Government
220	Code Administration	General	Community Development	General Government
221	City Hall Facility	General	Public Works	General Government
250	Economic Development	General	City Administration	General Government
310	Police	General	Police	General Government
320	Fire	General	Fire	General Government
350	Information Technology	General	City Administration	General Government
590	Intergovernmental	General	Finance	General Government
600	Operating Transfers	General	Finance	General Government
612	Financial Services	General	Finance	General Government
653	Parking	General	Finance	General Government
670	Purchasing	General	Finance	General Government
700	Engineering	General	Public Works	General Government
612	Firemen's Relief and Pension	General	Finance	General Government
613	Police Relief and Pension	General	Finance	General Government

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
Other Operating Funds				
124	Neighborhood Development	Special Revenue	Community Development	Other Gov't Operating
125	Community Relations	Special Revenue	City Administration	Other Gov't Operating
131	Parks and Recreation	Special Revenue	Public Works	General Government
132	Aquatic Center at MLK Jr Park	Special Revenue	Public Works	Other Gov't Operating
136	Clean City Fund	Special Revenue	Public Works	Other Gov't Operating
141	Streets	Special Revenue	Public Works	General Government
144	Cemetery	Special Revenue	Public Works	Other Gov't Operating
150	Emergency Services	Special Revenue	Fire	Other Gov't Operating
151	Public Safety Communications	Special Revenue	Fire	Other Gov't Operating
152	Police Grants	Special Revenue	Police	Other Gov't Operating
153	Public Safety Comm - Crim Just 0.3%	Special Revenue	Fire	Other Gov't Operating
154	Public Safety Comm - Dispatch	Special Revenue	Fire	Other Gov't Operating
161	Downtown Yakima Bus Imp District	Special Revenue	City Administration	Other Gov't Operating
162	Trolley	Special Revenue	City Administration	Other Gov't Operating
163	Front Street Business Improvement	Special Revenue	City Administration	Other Gov't Operating
170	Convention & Event Center	Special Revenue	City Administration	Other Gov't Operating
171	Capitol Theater	Special Revenue	City Administration	Other Gov't Operating
172	PFD – Conv & Event Center	Special Revenue	Finance	Other Gov't Operating
173	Tourist Promotion Area	Special Revenue	City Administration	Other Gov't Operating
174	PFD – Capitol Theatre	Special Revenue	Finance	Other Gov't Operating
180	ARPA Fiscal Recovery Fund	Special Revenue	Finance	Other Gov't Operating
272	2020 Conv Ctr/Capital Theatre Bonds	Debt Service	Finance	Debt Service
281	LTGO – Various Bond Issues	Debt Service	Finance	Debt Service
303	Law and Justice - Crim Just 0.3%	Capital Project	Police	Government Capital
321	CBD Capital Improvement	Capital Project	City Administration	Government Capital
322	Capitol Theatre Capital	Capital Project	City Administration	Government Capital
323	Yakima Revenue Development Area	Capital Project	Public Works	Government Capital
331	Parks Capital	Capital Project	Public Works	Government Capital
332	Fire Capital	Capital Project	Fire	Government Capital
333	Law and Justice Capital	Capital Project	Police	Government Capital
342	Real Estate Excise Tax (REET 1)	Capital Project	Public Works	Government Capital
343	Real Estate Excise Tax (REET 2)	Capital Project	Public Works	Government Capital
344	Transportation Benefit District	Capital Project	Public Works	Government Capital
346	Street Overlay & Construction	Capital Project	Public Works	Government Capital
370	Convention Center Capital	Capital Project	City Administration	Government Capital
392	Cumulative Reserve – Capital	Capital Project	Public Works	Government Capital
421	Airport Operating	Enterprise	Airport	Enterprise Operating
422	Airport Capital	Enterprise	Airport	Enterprise Capital
441	Stormwater Operating	Enterprise	Public Works	Enterprise Operating
442	Stormwater Capital	Enterprise	Public Works	Enterprise Capital
462	Transit Operating	Enterprise	Public Works	Enterprise Operating
464	Transit Capital	Enterprise	Public Works	Enterprise Capital
471	Refuse	Enterprise	Public Works	Enterprise Operating
472	Wastewater Capital Facilities	Enterprise	Public Works	Enterprise Capital
473	Wastewater Operating	Enterprise	Public Works	Enterprise Operating
474	Water Operating	Enterprise	Public Works	Enterprise Operating
475	Irrigation Operating	Enterprise	Public Works	Enterprise Operating
476	Wastewater Capital Construction	Enterprise	Public Works	Enterprise Capital
477	Water Capital	Enterprise	Public Works	Enterprise Capital
478	Wastewater Capital Project	Enterprise	Public Works	Enterprise Capital
479	Irrigation Capital	Enterprise	Public Works	Enterprise Capital
488	2008 Wastewater Revenue Bonds	Enterprise	Finance	Debt Service

Function / Fund	Department	Accounting Fund Type	Operational Department	City Grouping
491	2004 Irrigation Revenue Bond	Enterprise	Finance	Debt Service
493	2012 Wastewater Revenue Bond.	Enterprise	Finance	Debt Service
512	Unemployment Compensation Rsv	Internal Service	Human Resources	Employee Benefit Reserve
513	Employee Health Benefit Reserve	Internal Service	Human Resources	Employee Benefit Reserve
514	Workers Compensation Reserve	Internal Service	Human Resources	Employee Benefit Reserve
515	Risk Management Reserve	Internal Service	Finance	Risk Management Reserve
516	Wellness/Employee Assist Program	Internal Service	Human Resources	Employee Benefit Reserve
551	Equipment Rental	Internal Service	Public Works	Internal Service
552	Equipment Rental Reserves	Internal Service	Public Works	Internal Service
555	Environmental	Internal Service	Public Works	Internal Service
560	Public Works Administration	Internal Service	Public Works	Internal Service
581	Utility Services	Internal Service	Finance	Internal Service
632	YakCorps	Custodial	Finance	Custodial/Trust Funds
633	Custodial Fund	Custodial	Finance	Custodial/Trust Funds
710	Cemetery Trust	Trust	Finance	Custodial/Trust Funds


CITY OF YAKIMA
INCORPORATED 1886

PERMANENT BUDGETED POSITIONS

Citywide, the permanent budgeted work force is at 782.53 FTE's for 2025 and 2026, which is a reduction of 7.00 FTE's from the 2024 adopted budget.

In the General Government classifications (General Fund, Parks and Recreation Fund and Street Fund) there are 491.88 FTE's in 2025, with no change in 2026, for a net reduction of 4.70 FTE's from the 2024 adopted budget.

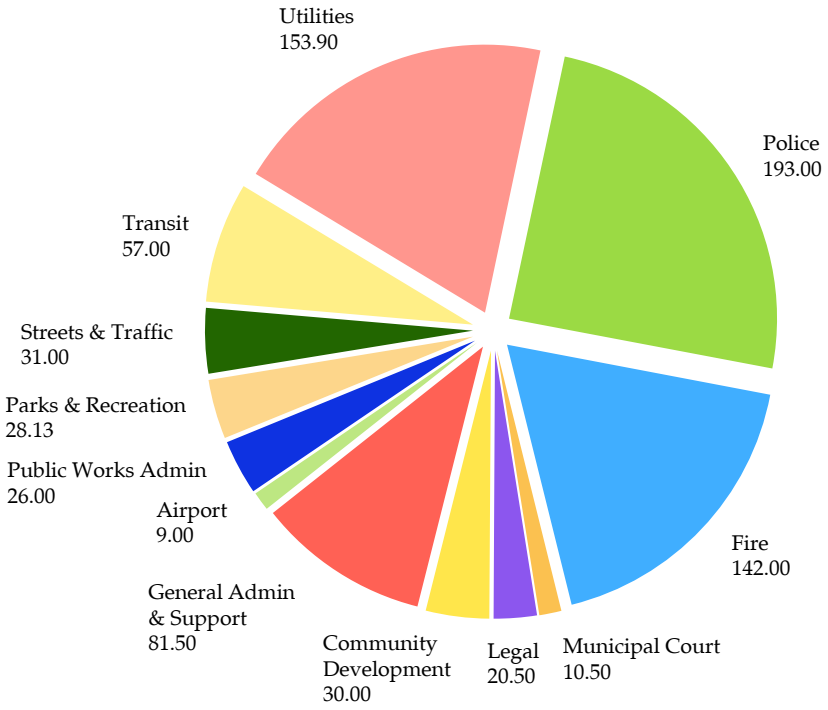
COLLECTIVE BARGAINING AGREEMENTS

(as of January 1, 2025)

Union	Effective Dates
AFSCME Municipal	2022 - 2026
AFSCME Transit	2024 - 2027
IAFF	2022 - 2025
IAFF PERS	2022 - 2025
Corrections Sergeants	2020 - 2023
Yakima Public Works Division Managers	2024 - 2027
Yakima Supervisors Administrative	2020 - 2023
Yakima Police Management	2020 - 2023
Yakima Police Patrolman's Association	2020 - 2023

Negotiations with the City's bargaining units are ongoing and assumptions have been included in the 2025 - 2026 budget regarding the anticipated outcome of these negotiations.

TOTAL CITY-WIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS 2025 - 2026



Pay and Compensation Ordinance may be found at:
https://www.yakimawa.gov/services/hr/

FULL-TIME EMPLOYEE (FTE) COMPARISON

Department Number/Description	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
General Government					
General Fund					
102 City Manager	4.00	4.00	4.00	3.00	3.00
110 City Council	7.00	7.00	7.00	7.00	7.00
140 Records/City Clerk	5.00	6.00	5.00	5.00	5.00
160 Human Resources	9.10	10.50	10.50	11.00	11.00
170 Legal	21.50	21.50	21.50	20.50	20.50
180 Municipal Court	11.20	11.20	11.20	10.50	10.50
210 Planning	7.00	7.00	7.00	7.00	7.00
220 Code Administration	19.00	19.00	19.00	17.00	17.00
221 City Hall Facility	3.00	3.00	3.00	3.00	3.00
250 Economic Development	1.00	1.00	1.00	2.00	2.00
310 Police	190.00	192.00	192.00	193.00	193.00
320 Fire	104.00	105.00	105.00	107.00	107.00
350 Information Technology	24.00	23.00	23.00	23.00	23.00
610 Financial Services	14.00	14.00	14.00	13.00	13.00
653 Parking	1.00	1.00	1.00	—	—
670 Purchasing	4.00	4.00	4.00	4.00	4.00
700 Engineering	9.00	9.00	9.00	9.00	9.00
Total General Fund	433.80	438.20	437.20	435.00	435.00
131 Parks & Recreation	24.73	25.38	25.38	25.38	25.38
133 Traffic Engineering	9.00	9.00	9.00	9.00	9.00
141 Streets	24.00	24.00	24.00	22.00	22.00
Total General Government	491.53	496.58	495.58	491.38	491.38
Other Operating Funds					
124 Neighborhood Development	6.00	6.00	6.00	6.00	6.00
125 Community Relations	6.00	5.00	5.00	4.00	4.00
144 Cemetery	2.00	2.00	2.00	2.75	2.75
151 Public Safety Communications	37.00	37.00	37.00	35.00	35.00
421 Airport	8.70	9.00	9.00	9.00	9.00
462 Transit	55.50	56.75	56.75	57.00	57.00
471 Refuse	27.00	28.00	29.00	30.00	30.00
473 Wastewater/Stormwater	72.20	72.20	72.20	71.90	71.90
474 Water Operating	31.00	31.00	31.00	31.00	31.00
475 Irrigation Operating	7.00	7.00	7.00	7.00	7.00
481 Utility Services	15.00	15.00	15.00	14.00	14.00
551 Equipment Rental	14.00	14.00	14.00	14.00	14.00
560 Public Works Administration	10.00	9.00	9.00	9.00	9.00
Total Other Operating Funds	291.40	291.95	292.95	290.65	290.65
Grand Total	782.93	788.53	788.53	782.03	782.03

Details of the 2022 - 2026 budget changes can be found in the individual department sections.

GLOSSARY

Accounting System - The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components.

Accrual Basis- The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

Ad Valorem Taxes **-** A tax levied on the assessed value of real property.

Adopted Budget - The financial plan presented by staff, reviewed by the public with opportunity for comment, and approved by the city council giving legal spending authority for the fiscal year.

Annual Comprehensive Financial Report (ACFR) **-** The annual report that contains the annual audited financial statements, information regarding all general purpose financial statements for revenue and expenditures, selected financial and demographic information, and related annual statistical information.

Appropriation - A legal authorization granted by the city council to make expenditures and to incur obligations for providing or acquiring goods and services.

Appropriation Ordinance - An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.

Audit - An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies. Key points of an audit are to:

- Ascertain whether financial statements fairly present financial position and results of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources
- Evaluate the effectiveness of controls over public resources

Balance Sheet - The basic financial statement which discloses the assets, liabilities, deferred inflows/outflows and fund balance in conformity with GAAP.

Balanced Budget - A financial plan that provides for sufficient income, plus on-hand reserves (fund balance plus revenue), to meet estimated expenses for each year.

BARS Manual - The Washington State Auditor's Office (SAO) prescribes the financial accounting and reporting of local governments in the State. This is accomplished by the utilization of a standardized chart of accounts and financial reporting requirements as set forth in the Budgeting, Accounting, and Reporting System (BARS) manuals.

Bond - A debt instrument generally used related to the City being the issuer of the debt. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Basic/Sub Codes (BASUB) - A required element of the account number as set forth in the BARS manual.

- Revenue - The portion of the account number which identifies the source (origin or originating category) from which revenues are obtained. Major categories are: Taxes; Licenses and Permits; Intergovernmental Revenue; Charges for Goods and Services; Fines and Forfeits; Miscellaneous Revenues; Non revenues; and Other Financing Sources.
- Expenditure/Expense - The numbers assigned to identify different categories of operations from which expenditures/expenses are incurred. Major categories are General Government Services, Security of Persons and Property, Physical Environment, Transportation, Economic Environment, Mental and Physical Health, Culture and Recreation, Debt Service, Capitalized Expenditures and Other Financing Uses.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a set period of time. The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Budget Amendment - Legal means by which an adopted estimated revenue or expenditure is increased or decreased, presented by staff, reviewed by the public with opportunity for comment, and approved by the city council modifying the legal spending authority for the fiscal year

Capital Assets - A capital asset has a useful life of more than one year and a unit cost is $10,000 or more. Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period..

Capital Budget - The current-year portion of a long-range plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget which includes both operating and capital outlays.

Capital Expenditure - funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment.

Capital Facilities Plan / Capital Improvement Plan - A plan for capital expenditures to be incurred each year over a fixed period, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects - Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction or improvement of a building, facility, or utility plant, and often crosses budget years.

Capital Project Funds - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Excludes those financed by proprietary funds.

Cash Basis - A basis of accounting under which transactions are recognized in the period when cash is received or disbursed.

Cash Flow Budget (Cash Budget) - A projection of the cash receipts and disbursements anticipated during a given time period.

Debt Service - Payment of interest and repayment of principal to holders of a government's debt instruments.

Debt Service Funds - Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deferred Inflow of Resources - An acquisition of net assets by the government that is applicable to a future reporting period.

- Accumulated increase in fair value of hedging derivatives.
- Deferred service concession arrangement receipts.
- Grants received in advance.
- Deferred gain on refunding.
- Sale of future revenues.
- Special assessments.
- Deferred inflows related to pensions.
- Property taxes received and receivable for next year's property tax levy (or any other imposed non-exchange transactions).
- Assets recorded in governmental funds before the revenue is available (e.g., courts receivables, etc.).

Deferred Outflow of Resources - A consumption of net assets by the government that is applicable to a future reporting period.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues.

Department - Operating components of the City of Yakima, each with an authorized Director, as defined by the City Charter are: City Administration, Legal, Human Resources, Municipal Court, Finance, Community Development, Police, Fire, Airport, Utilities & Engineering, and Public Works.

Division - A unit designation representing a category of activity within an operational department, usually with a separate manager reporting to a Department Director.

Enterprise Funds - Proprietary fund type used to report an activity for which a fee is charged to an external user for goods or services.

Expenditures - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs, which require the use of current assets. Expenditures are categorized within the City by the type of activity, such as Salaries or Supplies.

Fiscal Year - The 12-month period designated as the operating year of an entity. The City of Yakima's fiscal year is the 12-month period beginning January 1st and ending December 31st.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between assets, liabilities and deferred inflows reported in a governmental fund.

General Fund - Fund used to account for and report all financial resources not accounted for and reported in another fund.

General Government - This designation refers to General, Parks and Recreation, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt - Debt with a maturity of more than one year after the date of issuance. Long-term debt is to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged, these bonds are then called general obligation (GO) bonds. Unlimited Tax General Obligation bonds (UTGO) are voted by the people and property taxes are irrevocably pledged to service the debt. Limited Tax General Obligation Bonds (LTGO) are authorized by Council action only. Typically, specific taxes are pledged for debt service, with any shortfall being made up by property taxes.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time and include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Grant - External contributions or gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

In Lieu of Tax - A tax levied by the City on a City-owned operation (i.e., water, sewer and refuse utility tax) that would otherwise be received from an outside entity providing similar service.

Interfund Charges - The sales and charges for services by one department or fund to another department or fund of the same government.

Intergovernmental Service - Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private business.

Internal Control - A plan of organization and methods and procedures adopted by management to ensure that resource use is consistent with laws, regulations and policies; that resources are safeguarded against waste, loss and misuse; and that reliable data are obtained, maintained and fairly disclosed and reported.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - Basis of accounting according to which (a) revenues are recognized in the accounting period of which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest that has not matured on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Non-Expendable Trust Funds - Non-expendable trust funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact.

Operating Transfers - A transfer (payment) between funds which purpose is to support the normal level of operations in the recipient fund.

Pension Trust Funds - Pension trust funds are used to account for the operations of trust established for employee retirement benefits.

Performance Indicators **-** Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program Revenue - Revenues reported in the government-wide statement of activities that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues. If related to a grant, these revenues may be considered match and/or directly applies to grant expenditures.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.

Reserve - A portion of fund equity reserved for some future use and thus, not available for appropriation or expenditure. Also used synonymously with Fund Balance.

Resources - The sum of available beginning fund balance plus forecasted revenues.

Revenue - Revenue is an increase in assets or decrease in liabilities caused by the provision of services or products to customers. Under the accrual basis of accounting, revenue is usually recognized when goods are shipped or services delivered to the customer.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Special Revenue Funds - Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.


CITY OF YAKIMA
INCORPORATED 1886

ABBREVIATIONS & ACRONYMS

ACFR - Annual Comprehensive Financial Report

ACLU - American Civil Liberties Union

ADA - Americans with Disabilities Act

ADU - Accessory Dwelling Unit

AFSCME - American Federation of State, County and Municipal Employees

AIP - Airport Improvement Program

ALPR - Automated License Plate Readers

AOA - Air Operations Area

ARFF - Aircraft Rescue and Fire Fighting

ARPA - American Rescue Plan Act

ARS - Automated Refuse Service

ASI - Aquifer Storage and Recovery

ASR - Aquifer Storage and Recovery

ATCT - Air Traffic Control Tower

ATF - Bureau of Alcohol, Tobacco, and Firearms

AWC - Association of Washington Cities

BASUB - Basic Account/Sub Account

BARS - Budget Accounting and Reporting System

BJA - Bureau of Justice Assistance

BOD - Biochemical Oxygen Demand

CAD - Computer Aided Design

CARES - Coronavirus Aid, Relief and Economic Security

CBD - Central Business District

CDBG - Community Development Block Grant

CED - Community & Economic Development

CEO - Chief Executive Officer

CFP - Capital Facilities Plan

CHDO - Community Housing Development Organization

Chng - Change

Chrg - Charge

CIP - Capital Improvement Program or Construction in Progress

COG - Conference of Governments

COVID - Corona Virus Disease

CPI - Consumer Price Index

CPR - Cardiopulmonary Resuscitation

CYU - City of Yakima University

DAY - Downtown Association of Yakima

DEA - Drug Enforcement Agency

DID - Drainage Improvement District (Stormwater)

DOC - Department of Commerce

DOE - Department of Ecology

DOH - Department of Health

DOJ - Department of Justice

DOT - Department of Transportation

DS - Debt Service

DUI - Driving Under the Influence

DVCCRT - Domestic Violence Community Coordinated Response Team

DYBID - Downtown Yakima Business Improvement District

EAP - Employee Assistance Program

EBMS - Employee Benefit Management Service

EDR - Client Endpoint Protection, Detection and Response

EECBG - Energy Efficiency and Conservation Block Grant

EEOC - Equal Employment Opportunity Commission

EHM - Electronic Home Monitoring

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

EOC - Emergency Operations Center

EPA - Environmental Protection Agency

FAR - Federal Aviation Regulations

FAA - Federal Aviation Administration

FBO - Fixed Based Operator

FEMA - Federal Emergency Management Agency

FLSA - Fair Labor Standards Act

FMLA - Family and Medical Leave Act

FTA - Federal Transit Administration

FTE - Full-time Equivalent (employee)

FOG - Fat, Oil and Grease

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GET - Gang Enforcement Team

GF - General Fund

GFI - Gang Free Initiative

GIS - Geographical Information System

GO - General Obligation

GRIT - Gang Response Intervention Team

HBCC - Henry Beauchamp Community Center

HOME - Home Investment Partnership Program

HOPE - Homeownership and Opportunity for People Everywhere

HSI - Homeland Security Investigations

HUD - Housing and Urban Development

HVAC - Heating, Ventilation & Air Conditioning

IACP - International Association of Chiefs of Police

IAFF - International Association of Firefighters

ICE - Information Collaboration Environment

ICMA - International City/County Management Association

IDIS - Integrated Disbursement Information System

ILA - Interlocal Agreement

IPD - Implicit Price Deflator

IPMC - International Property Maintenance Code

ITS - Information Technology Services

JAG - Justice Assistance Grant

JLARC - Joint Legislative Audit & Review Committee

LED - Light Emitting Diode

LEOFF - Law Enforcement Officers and Firefighters

LIFT - Local Infrastructure Finance Tool

LOCAL - Local Option Capital Asset Lending

LUCAS - Lund University Cardiac Assist System

MDR - Managed Detection and Response

MG - Million Gallons

MLK - Martin Luther King

MRSC - Municipal Research and Services Center

MSW - Municipal Solid Waste

NEPA - National Environmental Policy Act

NFPA - National Fire Protection Association

NIBRS - National Incident-Based Reporting System

NPDES - National Pollutant Discharge Elimination System

NPIAS - National Plan of Integrated Airport System

NTU - Nephelometric Turbidity Unit

O & M - Operations and Maintenance

OFM - Office of Financial Management

OIC - Opportunities Industrialization Center

ONDS - Office of Neighborhood Development Services

OG - Other Governmental

OPD - Office of Public Defense

OVW - Office on Violence Against Women

PBIA - Parking and Business Improvement Area

PEG - Public Education Government

PERC - Public Employment Relations Commission

PFC - Passenger Facility Charge

PFD - Public Facilities District

PFML - Paid Family & Medical Leave

PNWU - Pacific Northwest University of Health Sciences

POTW - Publicly Owned Treatment Works

PPE - Personal Protection Equipment

PRA - Public Record Act

PW - Public Works

PWTF - Public Works Trust Fund

RCW - Revised Code of Washington

REET 1 - Real Estate Excise Tax, 1st Quarter %

REET 2 - Real Estate Excise Tax, 2nd Quarter %

ROW - Right of Way

SAO - State Auditor's Office

SAU - Special Assault Unit

SCADA - Supervisory Control & Data Acquisition

SIED - Supporting Investments in Economic Development

SLFRF - State and Local Fiscal Recovery Funds

STIP - Six Year Transportation Improvement Program

SU - Service Unit

SWAT - Special Weapons and Tactics

SWRD - Solid Waste and Recycling Division

TBD - Transportation Benefit District or To Be Determined

TIB - Transportation Improvement Board

TIP - Transportation Improvement Program

TMDL - Total Maximum Daily Loads

TPA - Third Party Administrator / Tourist Promotion Area

TSA - Transportation Security Administration

TSC - Traffic Safety Committee

TSS - Total Suspended Solid

TV - Television

UIC - Underground Injection Control

UOC - Unit of Consumption

UPS - United Parcel Service / Uninterrupted Power Supply

US - United States

UTGO - Unlimited Tax General Obligation

VFD - Variable Frequency Drive

VPN - Virtual Private Network

WA - Washington

WAC - Washington Administrative Code

WET - Whole Effluent Toxicity

WFCC - Washington Fruit Community Center

WLAD - Washington Law Against Discrimination

WMWA - Washington Minimum Wage Act

WPTA - Washington Public Treasurers Association

WSDOT - Washington State Department of Transportation

WV - West Valley

WW - Wastewater

WWTF - Wastewater Treatment Facility

WWTP - Wastewater Treatment Plant

YAKCORPS - Yakima Consortium for Regional Public Safety

YCDA - Yakima County Development Association

YCDEMS - Yakima County Department of Emergency Medical Services

YCTV - Yakima Community Television

YE - Year End

YFD - Yakima Fire Department

YMC - Yakima Municipal Code

YMCA - Young Mens Christian Association

YPAC/Y-PAC - Yakima Public Affairs Channel

YPD - Yakima Police Department

YPAL - Yakima Police Athletic League

YPPA - Yakima Police Patrolman's Association

YRDA - Yakima Revenue Development Area

YTD - Year to Date

YV - Yakima Valley

YVC - Yakima Valley College

YVT - Yakima Valley Tourism

YVTS - Yakima Valley Transport System

YVVCB - Yakima Valley Visitors and Convention Bureau

YWCA - Young Women's Christian Association


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OBJECT CODE GUIDE

Account 100 Salaries and Wages.

Account 110 Salaries & Wages - Regular salaries and wages paid to employees.

Account 120 Overtime - Overtime is primarily due to required operational needs which vary by department.

Account 130 Special Pay - This account is used to compensate for service required that is outside of regular job descriptions and/or hours. Items included in this category include: bilingual pay, shift differential, special assignments, uniforms, and bargaining agreements.

Account 140 Retirement/Termination Cashout - This account is used to cover cashouts of accrued leave balances, either due to separation from service, or the exercise of applicable sell-back options.

Account 200 Personnel Benefits
Includes employer provided benefits, including mandatory employment insurance (industrial, life, unemployment, workers compensation), health care (medical and dental insurance), uniforms and retirement.

Account 300 Supplies for Consumption & Resale

Account 310 Office and Operating Supplies - Articles purchased directly and consumed by operating departments (i.e. office supplies, chemicals, cleaning supplies, etc.)

Account 320 Fuel Consumed - Includes fuel usage by City vehicles (Police, Fire, Public Works, etc.)

Account 340 Items Purchased for Resale - This account pays for items purchased for resale where a regular inventory is not kept. Examples include water meters and concession supplies.

Account 350 Small Tools and Equipment - Tools and equipment purchases that do not meet the Capital Asset threshold of $10,000.

Account 400 Services & Pass-Through Payments

Account 410 Professional Services - Services needed which may be provided by a governmental agency or by private business organizations (i.e. legal, management consulting, custodial cleaning, etc.)

Account 420 Communications - This account provides for wireless communication costs, telephone services and postage.

Account 430 Transportation/Training - This account includes travel expenses for participation in conferences, meetings and training as required for City staff.

Account 440 Taxes and Operating Assessments - This account provides funds for payments to other governments or funds based on levies against property or income. The largest components are state business and occupation taxes and in lieu taxes paid by the City-owned utilities to General Fund.

Account 450 Operating Rentals and Leases - This account is used to pay rental and lease expenses for machinery, equipment and buildings.

Account 460 Insurance - This line item pays for purchased insurance premiums, including property, liability and stop-loss.

Account 470 Public Utility Services - This account is used to pay utility costs associated with the operation of facilities including power, natural gas, water, wastewater, stormwater and refuse.

Account 480 Repairs and Maintenance - Contracted (external) labor and supplies furnished by contractors to maintain capital assets (i.e. buildings, improvements, structures, equipment, etc.)

Account 490 Miscellaneous - Contractual services not otherwise classified (i.e. dues, subscriptions, registrations, etc.)

Account 600 Capital Outlays

Account 610 Land and Land Improvements - Expenditures to acquire land, including easements and rights-of-way.

Account 620 Buildings and Structures - Expenditures which result from the acquisition, construction and improvements of buildings/structures.

Account 630 Improvements Other Than Buildings - Expenditures on construction/improvements of roadways, sidewalks, streets and storm drains.

Account 640 Machinery and Equipment - Expenditures on computer software/hardware, heavy duty equipment and transportation. Excludes small tools and minor equipment.

Account 650 Construction Projects - Project costs that helps maintain or improve a City asset, or infrastructure, such as a new construction, expansion, renovation, or replacement project for an existing facility or facilities.

Account 700 Debt Service Principal
Debt service principal payments for leases or installment purchases and debt service principal payments for intergovernmental loans.

Account 800 Debt Service Interest
Debt service interest payments for bonds, intergovernmental loans, leases, etc.

Prior Year Adjustment
Correction to a company's prior year financial statement.

Transfers In
Includes transfers from other departments for capital purposes, interfund loans, vehicle replacement, etc.

Transfers Out
Includes transfers to other departments for capital purposes, interfund loans, vehicle replacement, etc.

2024 GENERAL INFORMATION

Statistics	
Date of incorporation	1886
Form of government	Council-Manager
Type of government	Charter City
Location	Central
Land area	28.55 square miles
Rank in size - State	11
Rank in size - County	1
Population	99,370
Assessed valuation	$11,665,072,030
City employees (FTE's)	789.53
Precincts	56
Registered voters	51,661
Property Tax Levy	
Regular levy	$21,641,884
Sales Tax Rates	
State	6.50 %
City of Yakima	0.85 %
Transit	0.30 %
Public Safety	0.30 %
Yakima County	0.15 %
Criminal Justice	0.10 %
Mental Health	0.10 %
Total Sales Tax rate	8.30 %
Utility Tax Rates	
Electricity, Gas, Telephone	6.00 %
Water, Wastewater	20.00 %
Stormwater	15.00 %
Refuse	20.00 %
TV/Cable	6.00 %
Special Tax Rates	
Tourist Promotion Area - Room/Night	$4.00
Special Hotel/Motel - Lodging Tax	0.030 %
PFD - Convention & Event Center	0.033 %
PFD - Capital Theatre	0.025 %
Utility Rates (2 months)	
Water - average/family of 4/24 UOC	$78.68
Each unit	$2.18
Wastewater - average/family of 4/12 UOC	$92.31
Each unit	$3.59
Refuse (carry-out available for additional	
Automated collection	
32 gallon cart	$44.60
96 gallon cart	$51.40
Yard waste	
96 gallon cart	$39.90
Irrigation (per square foot)	$0.0443

Fire Protection	
Commissioned fire fighting personnel	101
Number of non-commissioned personnel	4
Total number of fire personnel	105
Police Protection	
Commissioned police personnel	143
Non-commissioned police personnel	49
Total number of police personnel	192
2023 calls for service	117/day
Parks and Recreation	
Total acreage	377
Number of parks	36
Number of playgrounds	20
Major facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 16 ball fields (eight lighted), two skate parks, 21 tennis courts, 8 pickleball courts, four soccer fields, Harman Community Center, Henry Beauchamp Community Center, Washington Fruit Community Center, Tahoma Cemetery, and a 1.6 acre Dog Park	
Licenses and Permits Issued	
2023 Business Licenses - sliding scale starts at $42.90 for 1 - 2 employees, maximum of $1,285.20 for over eighty employees	4,976
2023 Regulatory Licenses - Varies from $11.00 to $1,000	393
Water/Wastewater Customers - January 1st	
Water (inside the City)	19,277
Water (outside the City	91
Total water customers	19,368
Wastewater residential (inside the City)	24,654
Wastewater residential (outside the City)	52
Wastewater commercial	2,205
Total wastewater customers	26,911
Irrigation customers	10,371
Refuse accounts	25,392
Bus Passes (1 month)	
Adult	$25.00
Youth	Free
Senior citizen/disabled	$9.00
Animal License Fees - Rabies Vaccination Required	
1 Year License - Altered	$25.00
3 Year License - Altered	$60.00
1 Year License - Not Altered	$75.00
3 Year License - Not Altered	$180.00
1 Year Senior Citizen - Altered	$12.50
3 Year Senior Citizen - Altered	$30.00
Replacement License	$10.00
Kennel License	$250.00

Note: For informational purposes only - not intended for official or legal purposes.


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