



CITY OF
Yakima



December 3, 2019

2020 Proposed Adopted Budget



INTRODUCTION

This revised Preliminary 2020 Budget, for City Council's final consideration, incorporates all the direction given by City Council during the October 2019 Budget Study Sessions. This document presents a balanced General Fund that delivers \$526,000 to reserves. Hearings are scheduled Nov. 5 and 19, with final adoption expected December 3. City Council has made Budget 2020 decisions enabling Finance to begin finalizing all the ordinances, reports and narratives that must all agree with each other towards Final Adoption December 3rd. Council and staff have worked hard throughout a challenging process, exploring creative options and alternatives, to maintain current service levels.

Who participated? Staff participates year-round providing service delivery and managing within budget as unforeseen surprises occur. Staff input for each budget year is critical. Next year's budget is largely based on what we know about this year's difficulties. City Council exercises governance year round and makes policy final decisions. Citizens had opportunity to speak at those study sessions and will also at the annual budget hearings. Property Tax and Sales Tax are the largest sources of revenue for the General Fund. When property owners thrive, property values increase; property tax is a significant funding source for city services. When businesses thrive, our sales tax increases. The City serves the people who, in turn, fund the services provided by city government. Everyone participates in making Yakima a better place.

Achievements. Following public study session in October 2019, council finalized the proposed budget making decisions on proposed policy issues, achieving:

- \$526,000 to be added to the City's General Fund reserves
- \$390,000 to address illegal dumping and homelessness encampment code enforcement
- \$95,000 investment in improved fuel management technology
- \$87,000 for improved parking enforcement technology
- \$50,000 additional anticipated election expenses
- \$50,000 for Pedestrian Master Plan
- \$50,000 for additional traffic-calming measures
- \$50,000 for pavement condition index assessment to guide improvements
- \$44,000 for improved police department cell phone communications
- \$35,000 for airport closed-circuit security cameras

The budget process requires us to evaluate annually the city's priorities, between immediate services and infrastructure, across many funds, being mindful of long-term fiscal sustainability.

Goals. The goals of the 2020 Budget are:

1. Achieve a balanced budget in every fund
2. Assure appropriately-prioritized service delivery
3. Achieve improvement in General Fund's fund balance

Department directors and managers begin a continuous review of ongoing current year budget-to-actual expense management, formulate 2019 year-end estimates and project 2020 proposed budget figures based on known circumstances that pertain to each program under their management. The City relies on budgetary controls, with multiple levels of review, in large part as part of the overall systems of checks and balances to manage service delivery and monitor that the underlying funding is being

received as budgeted. Finance staff meet with managers quarterly and inform both the public and city council through quarterly financial reports in regularly-scheduled public meetings.

Strategic Priorities. The budget process starts at the beginning of the year, with strategic planning. In January 2019, City Council affirmed Strategic Priorities for 2019 - 2021:

1. Fiscal sustainability
2. Main/ Arterial street development
3. Community policing
4. Safe routes to schools
5. Youth development
6. Mill Site development
7. Homelessness / Affordable housing
8. Airport expansion
9. City facilities (pools and community centers)
10. Downtown destination

2020 Budget Challenges. The statutory 1% cap on Property Tax does not keep pace with 1) inflationary effects on materials and services nor 2) the personnel costs required by collective bargaining agreements (CBA's). This forces us every year to have conversations with our community prioritizing general fund expenditures. An informed and engaged community is critical to resident understanding of challenges, opportunities and the difficulties inherent in allocating very limited revenue changes year over year.

The 2019 5-Year Financial Plan, developed in September of 2018, helped the City of Yakima understand the revenue and expenditure forecast and its impact on the City's financial reserves. A primary purpose of the document was to provide context for present and future budget decisions and to understand the long-term financial impacts. The main points of this document were used as foundations for the 2019 and 2020 budget. Specifically, the 2020 Budget needs to address:

- Reserves which are below the City's policy target of 16.7% (2 months) of expenditures.
- Capital expenditures and the cost of deferring where applicable.
- New debt service fitting in to existing revenue streams and service levels.
- The framework adopted for the 2019 5-year continues to serve for longterm planning.
- Expenses in 2020 mirror 2019's plus obligations (contracts)
- Factor in new known realities.
- Expenses in 2020 may not exceed Revenues in 2020.

Following public study session in October 2019, council finalized the proposed budget making decisions on proposed policy issues.

The following chart summarizes how the preliminary 2020 projected budget currently predicts resulting changes in fund balances by category. In this table, large negative Enterprise Construction figures reflect expenditures of approved expenditures and unspent balances carried forward from prior year.

**2020 PROPOSED ADOPTED BUDGET
FUND BALANCE IMPACT**

	2020 Proposed Budget		Surplus
	Revenues	Expenditures	(Deficit)
General Fund	\$ 69,699,424	\$ 69,173,496	\$ 525,928
Parks and Streets	14,192,918	14,192,918	—
Restricted Funds (100's)	20,029,831	20,008,321	21,510
Debt (200's)	5,232,400	5,231,943	457
Capital (300's)	7,705,482	5,830,316	1,875,166
Enterprise Construction (400's)	76,079,988	89,584,359	(13,504,371)
Transfers (500's)	27,640,877	27,856,833	(215,956)
Agency (600's)	658,057	658,057	—
Trust (700's)	18,400	12,000	6,400
Total Projected Budget	<u>\$ 221,257,377</u>	<u>\$ 232,548,243</u>	<u>\$ (11,290,866)</u>

The following two charts compare the 2019 projected year-end estimate and preliminary proposed 2020 budget by fund groupings. The first chart showing expenditures and the second chart showing revenues.

**2019 VS. 2020
EXPENDITURE BUDGET COMPARISON**

	2019	2020	19 vs. 20
	Year-End	Proposed	Budget
	Estimate	Expenditures	% Change
General Fund	\$ 67,316,010	\$ 69,173,496	2.8 %
Parks	5,170,352	5,531,468	7.0 %
Streets & Traffic	5,850,141	8,661,450	48.1 %
General Government Total	78,336,503	83,366,414	6.4 %
Utilities/Other Operating	88,094,733	82,735,582	(6.1)%
Capital Improvement	61,150,196	37,240,514	(39.1)%
Risk Management Reserves	4,301,306	5,042,916	17.2 %
Employee Benefit Reserves	15,656,317	16,360,119	4.5 %
Trust and Agency Funds	703,000	670,057	(4.7)%
Debt Service	6,813,225	7,132,640	4.7 %
Total - Citywide Budget	<u>\$ 255,055,280</u>	<u>\$ 232,548,242</u>	17.8 %

**2019 VS. 2020
REVENUE BUDGET COMPARISON**

	2019	2020	19 vs. 20
	Year-End	Proposed	Budget
	Estimate	Revenues	% Change
General Fund	\$ 67,663,422	\$ 69,699,424	3.0 %
Parks	5,264,746	5,531,468	5.1 %
Streets & Traffic	5,407,731	8,661,450	60.2 %
General Government Total	78,335,899	83,892,342	7.1 %
Utilities/Other Operating	83,334,446	81,411,422	(2.3)%
Capital Improvement	52,624,047	26,625,526	(49.4)%
Risk Management Reserves	4,456,713	5,037,870	13.0 %
Employee Benefit Reserves	16,859,611	16,480,664	(2.2)%
Trust and Agency Funds	727,600	676,457	(7.0)%
Debt Service	6,807,792	7,133,097	4.8 %
Total - Citywide Budget	<u>\$ 243,146,108</u>	<u>\$ 221,257,378</u>	(9.0)%

SUMMARY OF APPROPRIATIONS

City of Yakima
Annual Budget - 2020

Schedule A SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2020	2020	Percent of
	Projected Resources	Budget Appropriation	
001 General Fund	\$ 73,174,254	\$ 65,581,895	28.2%
003 General Fund - Criminal Justice	3,284,794	2,415,226	1.0%
612 General Fund - Firemen's Relief & Pension	2,649,661	1,176,376	0.5%
123 Economic Development	166,400	124,439	0.1%
124 Community Development	2,826,125	1,551,696	0.7%
125 Community Relations	1,463,321	747,049	0.3%
131 Parks & Recreation	5,909,290	5,531,468	2.4%
141 Streets & Traffic	8,689,292	8,661,450	3.7%
142 Arterial Street	6,068,267	6,159,978	2.6%
144 Cemetery	442,012	325,121	0.1%
150 Emergency Services	1,608,581	1,512,458	0.7%
151 Public Safety Communications	5,134,080	4,525,590	1.9%
152 Police Grants	1,706,271	427,164	0.2%
161 Downtown Yakima Impr District	272,372	194,267	0.1%
162 Trolley	31,138	9,400	—%
163 Front St Business Improvement Area	5,090	3,500	—%
170 Tourist Promotion (Conv Ctr)	2,073,123	1,697,511	0.7%
171 Capitol Theatre	520,123	481,192	0.2%
172 PFD Rev - Convention Center	1,976,880	871,000	0.4%
173 Tourist Promotion Area	730,602	660,000	0.3%
174 PFD Rev - Capitol Theatre	975,761	717,955	0.3%
272 PFD Debt Service	1,239,310	1,077,570	0.5%
281 Misc LTGO Bonds	3,668,400	3,668,400	1.6%
287 1996 LTGO Bonds	564,722	485,973	0.2%
321 C.B.D. Capital Improvement	72,557	10,000	—%
322 Capitol Theatre Construction	212,187	60,000	—%
323 Yakima Revenue Development Area	4,759,547	1,372,140	0.6%
331 Parks & Recreation Capital	477,331	151,078	0.1%
332 Fire Capital	650,056	80,000	—%
333 Law & Justice Capital	1,132,835	370,000	0.2%
342 REET 1	4,656,431	914,179	0.4%
343 REET 2	3,322,381	855,195	0.4%
344 Streets Capital	2,967,230	1,582,724	0.7%
370 Convention Center Cap Improvement	1,258,322	435,000	0.2%
392 Cumulative Reserve - Capital Impr	592,733	—	—%

City of Yakima
Annual Budget - 2020

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2020	2020	Percent of
	Projected Resources	Budget Appropriation	
421 Airport Operating	1,741,082	1,491,693	0.6%
422 Airport FAA	4,437,547	3,490,000	1.5%
441 Stormwater Operating	4,821,699	4,097,959	1.8%
442 Stormwater Capital	4,994,934	3,650,000	1.6%
462 Transit Operating	13,438,141	9,735,084	4.2%
464 Transit Capital	6,964,139	936,461	0.4%
471 Refuse	8,868,558	7,863,331	3.4%
472 Wastewater Capital - Facilities	3,883,277	2,750,000	1.2%
473 Wastewater Operating	28,435,543	24,391,327	10.5%
474 Water Operating	13,301,168	10,965,694	4.7%
475 Irrigation Operating	2,877,623	1,926,629	0.8%
476 Wastewater Capital - Construction	7,320,518	5,210,000	2.2%
477 Water Capital	6,508,196	3,945,000	1.7%
478 Wastewater Capital - Projects	4,572,505	3,600,000	1.5%
479 Irrigation Capital	4,947,245	1,668,760	0.7%
481 Utility Services	1,968,269	1,961,722	0.8%
486 2008 Water Bond	366,880	—	—%
488 2008 Wastewater Bond	393,219	412,738	0.2%
491 2004 Irrigation Bond	294,722	318,760	0.1%
493 2003 Wastewater Bond	2,755,582	1,169,200	0.5%
512 Unemployment Comp	453,987	191,106	0.1%
513 Employee Health Benefit Reserve	15,144,805	13,864,700	6.0%
514 Workers' Compensation Reserve	2,355,561	2,237,414	1.0%
515 Risk Management Reserve	6,995,492	5,042,916	2.2%
516 Wellness/EAP	162,221	66,900	—%
551 Equipment Rental	5,479,451	4,643,489	2.0%
555 Environmental	247,952	217,950	0.1%
560 Public Works Administration	1,636,641	1,592,359	0.7%
632 YakCorps	275,482	658,057	0.3%
710 Cemetery Trust	727,396	12,000	—%
	<u>\$ 301,651,314</u>	<u>\$ 232,548,243</u>	

APPROVED POLICY ISSUES

There were four study sessions set up for City Council to review, and citizens to provide public input, on the policy issues recommended by city management. These sessions were on October 1st, 3rd, 16th and 17th. The following chart summarizes the policy issues that were prioritized and able to be budgeted for 2020.

Policy Issues – General Fund Revenues				Status
Utility Tax Increase - Clean City Program	General Fund - 001	\$ 390,000		Approved 10/1/19
Fire - Inspection Report Filing Fee	General Fund - 001	50,000		Approved 10/3/19
Fire - Special Event Fee Increase	General Fund - 001	10,000		Approved 10/3/19
Fire - Two-Tier Hazardous Materials Fee	General Fund - 001	291,000		Approved 10/17/19
Fire - Inspection Fee	General Fund - 001	12,250		Approved 10/17/19
Parking - Infraction Fee Increase	General Fund - 001	76,000		Approved 10/17/19
Policy Issues – General Fund Expenses				Status
Clean City Program, Includes 2 FTE's	General Fund - 001	\$ (390,000)		Approved 10/1/19
Technology	General Fund - 001	(300,000)		Approved 10/17/19
Police - Cell Phones	General Fund - 001	(44,000)		Approved 10/17/19
Police - Allow 1 FTE = 4 PT FTE's - Comm Resp Off	General Fund - 001	Neutral		Approved 10/17/19
Parking - License Plate Recognition Tech	General Fund - 001	(87,000)		Approved 10/17/19
Public Works - Comm Centers Maintenance	General Fund - 001	(40,000)		Approved 10/17/19
Airport - Closed Caption TV System	General Fund - 001	(35,000)		Approved 10/17/19
City Clerk - Election Costs	General Fund - 001	(50,000)		Approved 10/17/19
Parks & Recreation				Status
9 Month Ball Field Maintenance Position	Parks Fund - 131	\$ (15,000)		Approved 10/17/19
Other Funds				Status
Airport/Revenue - Rate Increase	Airport Operating - 421	\$ 6,957		Approved 10/17/19
Traffic Calming	REET 1 - 342	(50,000)		Approved 10/17/19
Public Works - Comm Centers Capital Repair	REET 1 - 342	(60,000)		Approved 10/17/19
Public Works - Fuel Management Software	Environmental - 555	(95,000)		Approved 10/17/19
Engineering - Pavement Condition Index	Arterial Streets - 142	(50,000)		Approved 10/17/19
Public Works – Pedestrian Master Plan	REET 1 - 342	(50,000)		Approved 10/17/19
Lodging Tax (Affects Funds: 170/171/287/370)	Hotel Tax	(Neutral)		Approved 10/17/19





**PRELIMINARY ADOPTED BUDGET
BY FUNCTIONAL GROUPING**

All figures in the following pages, as in most of the preceding pages' tables and graphs, are directly imported from the City's automated accounting system.

Department directors and managers take part in continuous review of 2019 (current-year) budget-to-actual expense management, 2019 year-end estimates and 2020 proposed budget figures.

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

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

The following provides department-level comparison of General Fund expenditures year over year:

Expenditures	2018 Actual Expenditures	2019 Amended Budget	2019 Year-End Estimate	2020 Proposed Expenditures	2020 vs 2019 Est
General Government					
City Management	\$ 424,018	\$ 554,681	\$ 515,181	\$ 496,936	(3.5)%
Indigent Defense	1,015,983	1,050,000	1,050,000	1,050,000	— %
City Council	252,979	275,686	267,686	275,790	3.0 %
Clean City Program	—	—	15,000	385,288	n/a
City Clerk/Records	622,093	717,207	711,122	779,047	9.6 %
Human Resources	685,227	768,113	765,038	770,739	0.7 %
Legal	1,656,089	1,938,043	1,938,055	1,980,706	2.2 %
Municipal Court	1,601,371	1,711,215	1,658,071	1,783,999	7.6 %
Planning	610,984	707,117	707,117	728,262	3.0 %
Code Administration	1,934,180	1,974,496	1,971,094	1,986,531	0.8 %
City Hall Facility	495,872	602,352	602,352	604,700	0.4 %
Economic Development	399,622	313,243	313,243	240,048	(23.4)%
Police	29,260,677	30,325,940	30,068,099	30,546,305	1.6 %
Fire	14,403,116	14,413,022	14,888,981	15,482,039	4.0 %
Information Technology	3,343,615	3,711,761	3,669,702	4,146,602	13.0 %
Intergovernmental	150,680	162,689	162,689	162,689	— %
Transfers	2,085,575	2,143,060	2,456,549	2,039,760	(17.0)%
Financial Services	1,553,518	1,787,366	1,712,291	1,776,304	3.7 %
State Examiner	116,180	130,000	130,000	130,000	— %
Police Pension	798,375	929,497	929,497	867,197	(6.7)%
Firemen's Relief & Pension	1,123,935	1,216,963	1,216,963	1,176,376	(3.3)%
Utility Services	1,738,277	—	—	—	n/a
Parking	176,663	186,854	186,354	280,187	50.4 %
Purchasing	600,219	647,613	647,613	686,784	6.0 %
Engineering	686,953	778,311	733,311	797,206	8.7 %
Total General Fund	65,736,201	67,045,229	67,316,008	69,173,495	2.8 %
Parks & Recreation	4,931,743	5,169,394	5,170,352	5,531,468	7.0 %
Street & Traffic Operations	6,665,852	7,662,384	5,850,141	8,661,450	48.1 %
Total General Government Funds	\$ 77,333,796	\$ 79,877,007	\$ 78,336,501	\$ 83,366,413	6.4 %

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
General Fund	\$ 69,699,424	\$ 9,409,285	\$ 9,935,213	\$ 525,928
Parks & Recreation	5,531,468	377,822	377,822	—
Street & Traffic Operations	8,661,450	27,841	27,841	—
Total General Government Funds	\$ 83,892,342	\$ 9,814,948	\$ 10,340,876	\$ 525,928

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2018	2019	2019	2020	2020
	Actual	Amended	Year-End	Proposed	vs 2019
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Other Governmental Operating Funds					
Economic Development	\$ 106,292	\$ 133,400	\$ 131,905	\$ 124,439	(5.7)%
Community Development	1,060,643	4,760,562	4,668,874	1,551,696	(66.8)%
Community Relations	614,888	670,519	656,490	747,049	13.8 %
Cemetery	267,588	293,002	301,135	325,121	8.0 %
Emergency Services	1,444,094	1,357,829	1,357,275	1,512,458	11.4 %
Public Safety Communications	3,699,231	4,528,567	4,378,567	4,525,590	3.4 %
Police Grants	354,938	417,918	417,418	427,164	2.3 %
Downtown Improvement District	188,106	193,924	193,924	194,267	0.2 %
Trolley (Yakima Interurban Lines)	13,871	31,699	31,697	9,400	(70.3)%
Front St Business Impr Area	2,200	3,500	3,500	3,500	— %
Tourist Promotion (Conv Ctr)	1,666,608	1,768,274	1,702,874	1,697,511	(0.3)%
Capitol Theatre	441,612	471,911	471,911	481,192	2.0 %
PFD Revenue-Convention Center	731,796	958,395	958,395	871,000	(9.1)%
Tourist Promotion Area	621,963	690,000	690,000	660,000	(4.3)%
PFD Revenue-Capitol Theatre	680,888	712,955	712,955	717,955	0.7 %
Total Other Governmental Operating Funds	<u>\$ 11,894,718</u>	<u>\$ 16,992,455</u>	<u>\$ 16,676,920</u>	<u>\$ 13,848,342</u>	(17.0)%
Government Capital Funds					
Arterial Street	\$ 953,470	\$ 12,077,639	\$ 8,149,730	\$ 6,159,978	(24.4)%
C.B.D. Capital Improvement	1,820,001	21,100	10,100	10,000	(1.0)%
Capitol Theatre Construction	13,705	60,000	60,000	60,000	— %
Yakima Rev Development Area	463,736	11,500,142	11,500,142	1,372,140	(88.1)%
Parks & Recreation Capital	9,255,532	3,773,713	3,821,899	151,078	(96.0)%
Fire Capital	62,198	80,000	80,000	80,000	— %
Law & Justice Capital	629,237	570,000	570,000	370,000	(35.1)%
Public Works Trust Construction	468,843	1,568,583	1,568,583	914,179	(41.7)%
REET 2 Capital Construction	777,646	779,315	779,315	855,195	9.7 %
Street Capital Fund	3,548,193	1,526,545	1,526,545	1,582,724	3.7 %
Convention Center Capital Impr	305,750	13,513,600	13,513,600	435,000	(96.8)%
Cum. Reserve for Capital Impr	80,068	33,620	33,620	—	(100.0)%
Total Government Capital Funds	<u>\$ 18,378,379</u>	<u>\$ 45,504,257</u>	<u>\$ 41,613,534</u>	<u>\$ 11,990,294</u>	(71.2)%

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Other Governmental Operating Funds				
Economic Development	\$ 114,000	\$ 52,400	\$ 41,961	\$ (10,439)
Community Development	1,672,309	1,153,816	1,274,429	120,613
Community Relations	724,785	738,536	716,272	(22,264)
Cemetery	326,000	116,012	116,891	879
Emergency Services	1,544,382	64,199	96,122	31,923
Public Safety Communications	4,582,436	551,644	608,489	56,845
Police Grants	430,000	1,276,271	1,279,106	2,835
Downtown Improvement District	201,675	70,698	78,106	7,408
Trolley (Yakima Interurban Lines)	11,275	19,863	21,738	1,875
Front St Business Impr Area	3,700	1,390	1,590	200
Tourist Promotion (Conv Ctr)	1,687,860	385,263	375,612	(9,651)
Capitol Theatre	475,365	44,758	38,931	(5,827)
PFD Revenue-Convention Center	957,000	1,019,880	1,105,880	86,000
Tourist Promotion Area	660,350	70,252	70,602	350
PFD Revenue-Capitol Theatre	727,750	248,011	257,806	9,795
Total Other Governmental Operating Funds	<u>\$ 14,118,887</u>	<u>\$ 5,812,993</u>	<u>\$ 6,083,535</u>	<u>\$ 270,542</u>
Government Capital Funds				
Arterial Street	\$ 5,910,944	\$ 157,323	\$ (91,710)	\$ (249,033)
C.B.D. Capital Improvement	21,450	51,107	62,557	11,450
Capitol Theatre Construction	63,100	149,087	152,187	3,100
Yakima Rev Development Area	1,029,300	3,730,247	3,387,407	(342,840)
Parks & Recreation Capital	151,078	326,253	326,253	—
Fire Capital	153,000	497,056	570,056	73,000
Law & Justice Capital	615,651	517,184	762,835	245,651
Public Works Trust Construction	1,721,048	2,935,383	3,742,252	806,869
REET 2 Capital Construction	1,601,900	1,720,481	2,467,186	746,705
Street Capital Fund	1,893,625	1,073,605	1,384,506	310,901
Convention Center Capital Impr	455,330	802,992	823,322	20,330
Cum. Reserve for Capital Impr	—	592,733	592,733	—
Total Government Capital Funds	<u>\$ 13,616,426</u>	<u>\$ 12,553,451</u>	<u>\$ 14,179,584</u>	<u>\$ 1,626,133</u>

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2018	2019	2019	2020	2020
	Actual	Amended	Year-End	Proposed	vs 2019
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Enterprise Operating Funds					
Airport Operating Fund	\$ 1,260,957	\$ 1,390,426	\$ 1,386,667	\$ 1,491,693	7.6 %
Stormwater Operating	3,379,812	4,107,469	4,072,080	4,097,959	0.6 %
Transit	8,156,069	9,523,904	9,523,904	9,735,084	2.2 %
Refuse	7,023,074	7,740,255	7,744,079	7,863,331	1.5 %
Wastewater Operating	22,117,549	25,312,547	24,914,243	24,391,327	(2.1)%
Water Operating	10,321,948	10,362,553	10,350,008	10,965,694	5.9 %
Irrigation Operating	1,804,753	1,912,529	1,894,483	1,926,629	1.7 %
Utility Services	—	1,871,700	1,865,150	1,961,722	n/a
Total Enterprise Operating Funds	\$ 54,064,162	\$ 62,221,383	\$ 61,750,614	\$ 62,433,439	1.1 %
Enterprise Capital Funds					
Airport FAA	\$ 1,223,115	\$ 4,829,589	\$ 4,829,589	\$ 3,490,000	(27.7)%
Stormwater Capital	406,691	4,285,000	2,800,000	3,650,000	30.4 %
Transit Capital Reserve	200,524	1,372,381	1,245,919	936,461	(24.8)%
Wastewater Facilities Capital Rsv	658,788	1,250,000	1,250,000	2,750,000	120.0 %
Wastewater Construction	3,212,501	5,060,000	2,960,000	5,210,000	76.0 %
Water Capital	433,286	2,135,000	2,001,000	3,945,000	97.2 %
Wastewater Capital	162,617	3,025,000	2,105,000	3,600,000	71.0 %
Irrigation Capital	321,219	5,370,154	2,345,154	1,668,760	n/a
Total Enterprise Capital Funds	\$ 6,618,741	\$ 27,327,124	\$ 19,536,662	\$ 25,250,221	29.2 %
Internal Service Funds					
Equipment Rental	\$ 3,533,329	\$ 7,751,157	\$ 7,750,640	\$ 4,643,489	(40.1)%
Environmental Fund	213,798	502,253	502,253	217,950	(56.6)%
Public Works Administration	1,053,241	1,264,743	1,414,305	1,592,359	12.6 %
Total Internal Service Funds	\$ 4,800,368	\$ 9,518,153	\$ 9,667,198	\$ 6,453,798	(33.2)%
Employee Benefit Reserves					
Unemployment Compensation	\$ 170,014	\$ 188,629	\$ 188,179	\$ 191,106	1.6 %
Employees Health Benefit	10,824,144	13,649,443	13,648,343	13,864,700	1.6 %
Workers' Compensation	2,094,689	2,223,444	1,752,895	2,237,414	27.6 %
Wellness/EAP Fund	69,825	66,900	66,900	66,900	— %
Total Employee Benefit Reserves	\$ 13,158,672	\$ 16,128,416	\$ 15,656,317	\$ 16,360,120	4.5 %
Risk Management Reserve					
Risk Management	\$ 3,679,290	\$ 4,301,306	\$ 4,301,306	\$ 5,042,916	17.2 %
Total Risk Management Reserve	\$ 3,679,290	\$ 4,301,306	\$ 4,301,306	\$ 5,042,916	17.2 %

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Enterprise Operating Funds				
Airport Operating Fund	\$ 1,530,451	\$ 210,631	\$ 249,389	\$ 38,758
Stormwater Operating	3,964,637	857,062	723,740	(133,322)
Transit	9,683,476	3,754,665	3,703,057	(51,608)
Refuse	7,686,732	1,181,826	1,005,227	(176,599)
Wastewater Operating	23,417,372	5,018,171	4,044,216	(973,955)
Water Operating	11,015,800	2,285,368	2,335,473	50,105
Irrigation Operating	1,910,000	967,623	950,993	(16,630)
Utility Services	1,961,722	6,547	6,547	—
Total Enterprise Operating Funds	<u>\$ 61,170,190</u>	<u>\$ 14,281,893</u>	<u>\$ 13,018,642</u>	<u>\$ (1,263,251)</u>
Enterprise Capital Funds				
Airport FAA	\$ 3,820,500	\$ 617,047	\$ 947,547	\$ 330,500
Stormwater Capital	1,200,000	3,794,934	1,344,934	(2,450,000)
Transit Capital Reserve	587,700	6,376,439	6,027,678	(348,761)
Wastewater Facilities Capital Rsv	1,000,000	2,883,277	1,133,277	(1,750,000)
Wastewater Construction	300,000	7,020,518	2,110,518	(4,910,000)
Water Capital	2,536,000	3,972,196	2,563,196	(1,409,000)
Wastewater Capital	1,900,000	2,672,505	972,505	(1,700,000)
Irrigation Capital	1,664,900	3,282,345	3,278,485	(3,860)
Total Enterprise Capital Funds	<u>\$ 13,009,100</u>	<u>\$ 30,619,261</u>	<u>\$ 18,378,140</u>	<u>\$ (12,241,121)</u>
Internal Service Funds				
Equipment Rental	\$ 4,837,143	\$ 642,308	\$ 835,962	\$ 193,654
Environmental Fund	45,000	202,952	30,002	(172,950)
Public Works Administration	1,240,201	396,440	44,282	(352,158)
Total Internal Service Funds	<u>\$ 6,122,344</u>	<u>\$ 1,241,700</u>	<u>\$ 910,246</u>	<u>\$ (331,454)</u>
Employee Benefit Reserves				
Unemployment Compensation	\$ 228,992	\$ 224,995	\$ 262,880	\$ 37,885
Employees Health Benefit	14,275,223	869,582	1,280,106	410,524
Workers' Compensation	1,876,449	479,112	118,147	(360,965)
Wellness/EAP Fund	100,000	62,221	95,321	33,100
Total Employee Benefit Reserves	<u>\$ 16,480,664</u>	<u>\$ 1,635,910</u>	<u>\$ 1,756,454</u>	<u>\$ 120,544</u>
Risk Management Reserve				
Risk Management	\$ 5,037,870	\$ 1,957,623	\$ 1,952,577	\$ (5,046)
Total Risk Management Reserve	<u>\$ 5,037,870</u>	<u>\$ 1,957,623</u>	<u>\$ 1,952,577</u>	<u>\$ (5,046)</u>

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2018 Actual Expenditures	2019 Amended Budget	2019 Year-End Estimate	2020 Proposed Expenditures	2020 vs 2019 Est
Expenditures					
Debt Service					
Public Facility District					
PFD Debt Service	\$ 1,029,850	\$ 1,030,925	\$ 1,030,925	\$ 1,077,570	4.5 %
General Obligation					
Misc LTGO Bonds	10,930,676	3,535,614	3,535,614	3,668,400	3.8 %
1996 LTGO Bonds	425,265	349,070	349,070	485,973	39.2 %
Utility Bonds					
2008 Water Bond	\$ 229,167	\$ —	\$ —	\$ —	n/a
2008 Wastewater Bond	390,677	415,063	415,063	412,738	(0.6)%
2004 Irrigation Bond	264,228	320,154	320,154	318,760	(0.4)%
2003 Wastewater Bond	1,126,083	1,162,400	1,162,400	1,169,200	0.6 %
Total Debt Service	<u>\$ 14,395,946</u>	<u>\$ 6,813,226</u>	<u>\$ 6,813,226</u>	<u>\$ 7,132,641</u>	4.7 %
Trust and Agency Funds					
YakCorps Agency Fund	—	691,000	691,000	658,057	(4.8)%
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	<u>\$ 12,000</u>	<u>\$ 703,000</u>	<u>\$ 703,000</u>	<u>\$ 670,057</u>	(4.7)%
Total City Budget	<u><u>\$ 204,336,070</u></u>	<u><u>\$ 269,699,815</u></u>	<u><u>\$ 255,055,279</u></u>	<u><u>\$ 232,548,244</u></u>	(8.8)%

2020 CURRENT BUDGET BY CITY FUNCTIONAL GROUPING

	2020 Projected Revenue	2020 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Debt Service				
Public Facility District				
PFD Debt Service	\$ 1,078,000	\$ 161,310	\$ 161,740	\$ 430
General Obligation				
Misc LTGO Bonds	3,668,400	—	—	—
1996 LTGO Bonds	486,000	78,722	78,749	27
Utility Bonds				
2008 Water Bond	—	366,880	366,880	—
2008 Wastewater Bond	412,738	(19,519)	(19,519)	—
2004 Irrigation Bond	318,760	(24,038)	(24,038)	—
2003 Wastewater Bond	1,169,200	1,586,382	1,586,382	—
Total Debt Service	<u>\$ 7,133,098</u>	<u>\$ 2,149,737</u>	<u>\$ 2,150,194</u>	<u>\$ 457</u>
Trust and Agency Funds				
YakCorps Agency Fund	\$ 658,057	\$ (382,575)	\$ (382,575)	\$ —
Cemetery Trust	18,400	708,996	715,396	6,400
Total Trust and Agency Funds	<u>\$ 676,457</u>	<u>\$ 326,421</u>	<u>\$ 332,821</u>	<u>\$ 6,400</u>
Total City Budget	<u><u>\$ 221,257,378</u></u>	<u><u>\$ 80,393,932</u></u>	<u><u>\$ 69,103,066</u></u>	<u><u>\$ (11,290,866)</u></u>

