



CITY OF
Yakima



December 1, 2020

2021 Revised Preliminary Budget





INTRODUCTION

This revised Preliminary 2021 Budget, for City Council's final consideration, incorporates all the direction given by City Council during the October 2020 Budget Study Sessions. This document presents a balanced General Fund that maintains reserves. Hearings were scheduled November 2nd and 17th, with final adoption expected December 1st. City Council has made budget decisions enabling Finance to begin finalizing all the ordinances, reports and narratives that must all agree with each other in the final budget adoption. Council and staff have worked hard throughout a challenging process, exploring creative options and alternatives, to maintain current service levels.

Who participated? Staff, whose input for each budget year is critical, participates year-round providing service delivery and management within budget, as unforeseen surprises occur. Next year's budget is largely based on what is known about this year's difficulties. City Council, who exercises governance year round and makes policy final decisions. And citizens, who have the opportunity to speak at study sessions and 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 revenue grows. The City serves the people who, in turn, fund the services provided by city government. Everyone participates in making Yakima a better place. Both Property Tax and Sales Tax appear to have recovered from the initial COVID-related economic downturn.

Achievements. Following the public study session in October 2020, council finalized the proposed budget, achieving:

- Maintaining the City's General Fund reserves with a \$34,190 increase for 2021.
- 5-year capital budgets, which were developed for all Capital Funds.
- Continued service delivery in all departments and divisions through the COVID emergency.

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 2021 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.
4. Assure long-term sustainability across all funds.

Department directors and managers begin a continuous review of ongoing current year budget-to-actual expense management, formulate year-end estimates and project 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.

2021 Budget Challenges. 2021 Forecasts were all made while the COVID emergency was still having a profound impact on the local economy and the city's delivery of services. Sales Tax forecast, while apparently having recovered during 2020, still has some uncertainty in the forecast. Lodging Taxes are forecast to be impacted through the entirety of the 2021 budget. Other revenues have similar, but lesser, impacts to the ability to forecast.

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 following chart summarizes how the preliminary 2021 projected budget currently forecasts city-wide beginning and ending fund balances by fund groupings, showing the effect of proposed revenues and expenditures. In this table, Capital Funds, Enterprise Construction Funds, and Internal Service Funds include expenditures of approved expenditures and unspent balances carried forward from prior year.

2021 RESERVE BALANCE SUMMARY

	Estimated 2021 Beg. Fund Balance	2021 Projected Revenues	2021 Proposed Expenditures	Increase in (Decrease in) Reserves	Estimated 2021 Ending Balance
General Fund	\$ 10,871,571	\$ 69,664,332	\$ 69,630,142	\$ 34,190	\$ 10,905,761
Parks and Recreation	666,337	5,795,833	5,795,001	832	667,169
Street & Traffic Operations	180,077	6,353,125	6,352,464	661	180,738
General Government Subtotal	11,717,985	81,813,290	81,777,607	35,683	11,753,668
Other Governmental Operating Funds	6,881,203	16,457,395	16,506,986	(49,591)	6,831,612
Government Capital Funds	12,908,621	15,605,321	19,424,789	(3,819,468)	9,089,153
Enterprise Operating Funds	20,098,101	67,087,170	66,779,715	307,455	20,405,556
Enterprise Capital Funds	30,097,360	31,845,671	27,463,930	4,381,741	34,479,101
Internal Service Funds	1,844,972	7,235,396	8,255,095	(1,019,699)	825,273
Employee Benefit Reserve	5,100,391	16,293,943	16,433,061	(139,118)	4,961,273
Risk Management Reserves	2,432,234	5,126,916	5,688,793	(561,877)	1,870,357
Debt Service & Agency Funds	2,935,832	7,495,303	7,495,303	—	2,935,832
Total	\$ 94,016,699	\$ 248,960,405	\$ 249,825,279	\$ (864,874)	\$ 93,151,825

The following two charts compare the 2020 projected year-end estimate and preliminary proposed 2021 budget by fund groupings. The first chart showing expenditures and the second chart showing revenues.

**2020 VS. 2021
EXPENDITURE BUDGET COMPARISON**

	2020 Year-End Estimate	2021 Proposed Expenditures	2020 vs. 2021 Budget % Change
General Fund	\$ 70,517,657	\$ 69,630,142	(1.3)%
Parks	4,736,641	5,795,001	22.3%
Streets & Traffic	8,026,647	6,352,464	(20.9)%
General Government Total	83,280,945	81,777,607	(1.8)%
Utilities/Other Operating	84,783,472	91,541,796	8.0%
Capital Improvement	48,121,599	46,888,719	(2.6)%
Risk Management Reserves	4,606,568	5,688,793	23.5%
Employee Benefit Reserves	16,072,414	16,433,061	2.2%
Trust and Agency Funds	670,057	670,057	—%
Debt Service	14,801,394	6,825,246	(53.9)%
Total - Citywide Budget	<u>\$ 252,336,449</u>	<u>\$ 249,825,279</u>	17.8%

**2020 VS. 2021
REVENUE BUDGET COMPARISON**

	2020 Year-End Estimate	2021 Proposed Revenues	2020 vs. 2021 Budget % Change
General Fund	\$ 70,631,706	\$ 69,664,332	(1.4)%
Parks	4,736,641	5,795,833	22.4%
Streets & Traffic	8,027,578	6,353,125	(20.9)%
General Government Total	83,395,925	81,813,290	(1.9)%
Utilities/Other Operating	83,407,854	90,779,961	8.8%
Capital Improvement	41,266,730	47,450,992	15.0%
Risk Management Reserves	4,394,904	5,126,916	16.7%
Employee Benefit Reserves	16,430,628	16,293,943	(0.8)%
Trust and Agency Funds	676,457	670,057	(0.9)%
Debt Service	15,460,972	6,825,246	(55.9)%
Total - Citywide Budget	<u>\$ 245,033,470</u>	<u>\$ 248,960,405</u>	1.6%



SUMMARY OF APPROPRIATIONS

City of Yakima
Annual Budget - 2021

Schedule A SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description	2021	2021	Percent of
	Projected	Budget	
	Resources	Appropriation	Budget
001 General Fund	\$ 74,152,409	\$ 65,969,591	26.4%
003 General Fund - Criminal Justice	3,668,409	2,484,161	1.0%
612 General Fund - Firemen's Relief & Pension	2,715,085	1,176,390	0.5%
123 Economic Development	31,482	—	—%
124 Community Development	6,089,576	3,975,395	1.6%
125 Community Relations	1,437,577	731,584	0.3%
131 Parks & Recreation	6,462,170	5,795,001	2.3%
141 Streets & Traffic	6,533,202	6,352,464	2.5%
142 Arterial Street	9,433,462	9,168,008	3.7%
144 Cemetery	489,350	327,523	0.1%
150 Emergency Services	1,563,922	1,531,876	0.6%
151 Public Safety Communications	5,716,455	4,805,795	1.9%
152 Police Grants	1,634,115	433,459	0.2%
161 Downtown Yakima Improvement District	247,288	184,750	0.1%
162 Trolley	52,768	15,463	—%
163 Front St Business Improvement Area	5,846	5,100	—%
170 Tourist Promotion (Conv Ctr)	2,263,062	1,750,465	0.7%
171 Capitol Theatre	541,967	437,212	0.2%
172 PFD Rev - Convention Center	1,949,442	1,165,162	0.5%
173 Tourist Promotion Area	580,613	507,440	0.2%
174 PFD Rev - Capitol Theatre	735,134	635,761	0.3%
272 PFD Debt Service	1,497,313	1,334,696	0.5%
281 Miscellaneous LTGO Bonds	3,678,888	3,666,950	1.5%
287 1996 LTGO Bonds	561,485	—	—%
321 C.B.D. Capital Improvement	93,738	34,492	—%
322 Capitol Theatre Construction	262,870	60,000	—%
323 Yakima Revenue Development Area	3,703,069	2,915,687	1.2%
331 Parks & Recreation Capital	355,457	88,636	—%
332 Fire Capital	524,397	80,000	—%
333 Law & Justice Capital	1,332,661	377,527	0.2%
342 REET 1	4,672,063	2,088,446	0.8%
343 REET 2	3,335,522	2,275,739	0.9%
344 Streets Capital	3,677,787	2,063,376	0.8%
370 Convention Center Cap Improvement	979,601	272,878	0.1%
392 Cumulative Reserve - Capital Improvement	143,313	—	—%

Fund/Description	2021	2021	Percent of Budget
	Projected Resources	Budget Appropriation	
421 Airport Operating	2,568,795	1,959,671	0.8%
422 Airport FAA	5,163,612	4,735,521	1.9%
441 Stormwater Operating	5,322,603	4,280,045	1.7%
442 Stormwater Capital	3,644,496	3,554,865	1.4%
462 Transit Operating	20,353,435	14,214,801	5.7%
464 Transit Capital	10,360,742	3,034,015	1.2%
471 Refuse	10,136,620	8,088,867	3.2%
472 Wastewater Capital - Facilities	4,931,845	507,880	0.2%
473 Wastewater Operating	30,287,372	25,525,743	10.2%
474 Water Operating	15,380,681	10,802,614	4.3%
475 Irrigation Operating	3,121,836	1,907,974	0.8%
476 Wastewater Capital - Construction	5,323,829	3,288,927	1.3%
477 Water Capital	7,299,268	5,018,183	2.0%
478 Wastewater Capital - Projects	5,340,844	851,945	0.3%
479 Irrigation Capital	19,878,394	6,472,594	2.6%
488 2008 Wastewater Bond	524,663	386,850	0.2%
491 2004 Irrigation Bond	268,943	272,550	0.1%
493 2003 Wastewater Bond	2,756,948	1,164,200	0.5%
512 Unemployment Comp	521,879	195,171	0.1%
513 Employee Health Benefit Reserve	18,329,574	13,941,681	5.6%
514 Workers' Compensation Reserve	2,392,027	2,229,310	0.9%
515 Risk Management Reserve	7,559,150	5,688,793	2.3%
516 Wellness/EAP	150,854	66,900	—%
551 Equipment Rental	4,623,971	4,341,761	1.7%
555 Environmental	425,944	125,507	0.1%
560 Public Works Administration	1,619,559	1,376,932	0.6%
581 Utility Services	2,424,824	2,410,894	1.0%
632 YakCorps	408,404	658,057	0.3%
710 Cemetery Trust	734,490	12,000	—%
	<u>\$ 342,977,100</u>	<u>\$ 249,825,278</u>	

POLICY ISSUES

Four study sessions were held for City Council to review, and citizens to provide public input, on the policy issues recommended by city management. These sessions were on October 6th, 8th, 13th and 15th.

For the 2021 budget year, a Capital Budget document was created to forecast for 2021 through 2025 all Capital Funds, providing 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 service and facility needs. This process helped encourage long-range decision-making, assure the continuity of Council goals and objectives and identify the impacts in future years of decisions made currently. This document is now the foundation for all capital project policy issues, consequently, information regarding planned expenditures in those funds can now be found there.

The following chart summarizes the policy issues that were prioritized for City Council consideration in 2021:

POLICY ISSUE SUMMARY

City-Wide	Fund	Expenditure	
		Revenue	Results
Perpetual Vehicle Replacement Police & Fire	General	\$ 1,920,000	Referred to staff for research, revisit 2021 Q1
Long-Term Millsite Development Funding	General	1,000,000	Funding revised
Solid Waste Collection Rate Increase	Refuse	511,000	Rate approved
Lodging Tax Advisory Committee (LTAC)	Tourism Promotion	1,310,470	Council referred allocation back to LTAC

Council decisions regarding these items are detailed below:

Perpetual Vehicle Replacement - Police & Fire

Council directed staff to explore options further, returning by end of Q1 2021 with options on fleet size, repair and maintenance, capture of operational savings and whether debt can be a tool to migrate to pay-as-we-go.

Long-term Millsite Development Funding

Funding revised, \$8.7 million Department of Ecology grant in 2020 will roll forward, interfund and local funding will be used for LIFT match.

Solid Waste Collection Rate Increase

Council adopted the proposed Solid Waste rate increase by ordinance on November 17th.

LTAC

On October 13th, Council requested the Lodging Tax Advisory Committee to reconsider their allocation of August 27th. The LTAC met on October 22nd and revised the allocation. City council reviewed and ratified the new allocation and on November 17th and that re-allocation is now included in the 2021 Budget.





**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 2020 (current-year) budget-to-actual expense management, 2020 year-end estimates and 2021 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.

Expenditures	2019	2020	2020	2021	2021
	Actual Expenditures	Amended Budget	Year-End Estimate	Proposed Expenditures	vs 2020 Est
General Government					
City Management	\$ 518,189	\$ 3,960,136	\$ 3,071,536	\$ 1,179,419	(61.6)%
Indigent Defense	1,053,270	1,050,000	1,050,000	1,050,000	— %
City Council	243,791	275,790	248,702	284,786	14.5 %
Clean City Program	10,616	385,288	385,288	349,609	(9.3)%
City Clerk/Records	686,117	779,047	770,697	791,632	2.7 %
Human Resources	728,003	770,739	768,012	803,769	4.7 %
Legal	1,741,756	1,980,706	1,933,494	2,057,127	6.4 %
Municipal Court	1,632,967	1,783,999	1,783,999	1,763,503	(1.1)%
Planning	705,020	856,262	807,633	796,695	(1.4)%
Code Administration	1,915,413	1,986,531	1,896,260	1,911,326	0.8 %
City Hall Facility	562,556	604,700	431,273	455,460	5.6 %
Economic Development	278,663	252,548	179,267	342,145	90.9 %
Police	29,185,215	31,079,407	29,316,579	29,290,066	(0.1)%
Fire	15,085,424	15,482,039	15,624,059	15,658,328	0.2 %
Information Technology	3,413,777	4,166,089	4,070,456	4,219,064	3.7 %
Intergovernmental	146,617	162,689	170,072	170,288	0.1 %
Transfers	2,399,617	1,879,760	1,879,760	2,212,053	17.7 %
Financial Services	1,533,300	1,776,304	2,508,533	2,669,055	6.4 %
State Examiner	127,072	130,000	—	—	n/a
Police Pension	773,819	867,197	867,197	872,197	0.6 %
Firemen's Relief & Pension	1,152,205	1,176,041	1,155,383	1,176,390	1.8 %
Parking	146,411	280,187	272,611	174,601	(36.0)%
Purchasing	688,158	686,784	525,693	447,309	(14.9)%
Engineering	675,522	801,153	801,153	955,317	19.2 %
Total General Fund	65,403,498	73,173,396	70,517,657	69,630,139	(1.3)%
Parks & Recreation	4,948,970	5,592,567	4,736,641	5,795,001	22.3 %
Street & Traffic Operations	5,636,166	8,694,368	8,026,647	6,352,464	(20.9)%
Total General Government Funds	\$ 75,988,634	\$ 87,460,331	\$ 83,280,945	\$ 81,777,604	(1.8)%

	2021 Projected Revenue	2021 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
General Fund	\$ 69,664,332	\$ 10,871,571	\$ 10,905,760	\$ 34,189
Parks & Recreation	5,795,833	666,337	667,169	832
Street & Traffic Operations	6,353,125	180,077	180,737	660
Total General Government Funds	\$ 81,813,290	\$ 11,717,985	\$ 11,753,666	\$ 35,681

	2019	2020	2020	2021	2021
	Actual	Amended	Year-End	Proposed	vs 2020
Expenditures	Expenditures	Budget	Estimate	Expenditures	Est
Other Governmental Operating Funds					
Economic Development	\$ 129,730	\$ 124,439	\$ 126,902	\$ —	(100.0)%
Community Development	2,138,389	4,940,452	2,430,485	3,975,395	63.6 %
Community Relations	588,831	749,344	780,380	731,584	(6.3)%
Cemetery	302,909	327,632	325,367	327,523	0.7 %
Emergency Services	1,344,475	1,512,458	1,605,914	1,531,876	(4.6)%
Public Safety Communications	4,035,550	4,556,705	4,567,669	4,805,795	5.2 %
Police Grants	380,805	890,780	877,153	433,459	(50.6)%
Downtown Improvement District	171,696	194,744	182,500	184,750	1.2 %
Trolley (Yakima Interurban Lines)	36,512	9,400	15,573	15,463	(0.7)%
Front St Business Improvement Area	2,820	5,100	5,100	5,100	— %
Tourist Promotion (Conv Ctr)	1,677,649	1,698,164	1,069,045	1,750,465	63.7 %
Capitol Theatre	471,867	500,496	437,223	437,212	— %
PFD Revenue-Convention Center	954,926	871,000	1,042,508	1,165,162	11.8 %
Tourist Promotion Area	607,833	660,000	361,995	507,440	40.2 %
PFD Revenue-Capitol Theatre	708,819	738,385	998,435	635,761	(36.3)%
Total Other Governmental Operating Funds	\$ 13,552,811	\$ 17,779,099	\$ 14,826,249	\$ 16,506,985	11.3 %
Government Capital Funds					
Arterial Street	\$ 6,547,686	\$ 6,159,978	\$ 2,292,983	\$ 9,168,008	299.8 %
C.B.D. Capital Improvement	—	10,000	10,000	34,492	244.9 %
Capitol Theatre Construction	8,070	60,000	61,247	60,000	(2.0)%
Yakima Rev Development Area	1,663,459	1,372,140	12,293,161	2,915,687	(76.3)%
Parks & Recreation Capital	3,752,945	1,324,570	1,213,229	88,636	(92.7)%
Fire Capital	77,498	271,500	285,664	80,000	(72.0)%
Law & Justice Capital	400,016	558,799	568,600	377,527	(33.6)%
Public Works Trust Construction	1,256,519	1,243,936	1,245,947	2,088,446	67.6 %
REET 2 Capital Construction	775,320	855,195	860,470	2,275,739	164.5 %
Street Capital Fund	464,012	1,645,521	562,797	2,063,376	266.6 %
Convention Center Capital Improvement	1,102,646	13,036,450	12,874,910	272,878	(97.9)%
Cumulative Reserve for Capital Improvement	30,080	414,000	417,960	—	(100.0)%
Total Government Capital Funds	\$ 16,078,251	\$ 26,952,089	\$ 32,686,968	\$ 19,424,789	(40.6)%

Revenues	2021 Projected Revenue	2021 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Other Governmental Operating Funds				
Economic Development	\$ —	\$ 31,482	\$ 31,482	\$ —
Community Development	3,902,597	2,186,979	2,114,181	(72,798)
Community Relations	704,953	732,624	705,994	(26,630)
Cemetery	339,500	149,850	161,826	11,976
Emergency Services	1,544,634	19,288	32,046	12,758
Public Safety Communications	4,801,822	914,633	910,660	(3,973)
Police Grants	430,000	1,204,115	1,200,656	(3,459)
Downtown Improvement District	185,750	61,538	62,538	1,000
Trolley (Yakima Interurban Lines)	11,275	41,493	37,305	(4,188)
Front St Business Improvement Area	3,700	2,146	746	(1,400)
Tourist Promotion (Conv Ctr)	1,906,525	356,537	512,597	156,060
Capitol Theatre	413,538	128,429	104,755	(23,674)
PFD Revenue-Convention Center	979,000	970,442	784,280	(186,162)
Tourist Promotion Area	500,350	80,263	73,173	(7,090)
PFD Revenue-Capitol Theatre	733,750	1,384	99,372	97,988
Total Other Governmental Operating Funds	\$ 16,457,394	\$ 6,881,203	\$ 6,831,611	\$ (49,592)
Government Capital Funds				
Arterial Street	\$ 7,246,189	\$ 2,187,273	\$ 265,454	\$ (1,921,819)
C.B.D. Capital Improvement	21,250	72,488	59,246	(13,242)
Capitol Theatre Construction	60,000	202,870	202,870	—
Yakima Rev Development Area	2,500,000	1,203,069	787,382	(415,687)
Parks & Recreation Capital	31,005	324,452	266,822	(57,630)
Fire Capital	153,000	371,397	444,397	73,000
Law & Justice Capital	573,275	759,386	955,135	195,749
Public Works Trust Construction	1,516,448	3,155,616	2,583,618	(571,998)
REET 2 Capital Construction	1,432,000	1,903,522	1,059,783	(843,739)
Street Capital Fund	1,806,500	1,871,287	1,614,411	(256,876)
Convention Center Capital Improvement	265,654	713,947	706,722	(7,225)
Cumulative Reserve for Capital Improvement	—	143,313	143,313	—
Total Government Capital Funds	\$ 15,605,321	\$ 12,908,620	\$ 9,089,153	\$ (3,819,467)

	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
Expenditures					
Enterprise Operating Funds					
Airport Operating Fund	\$ 1,317,251	\$ 2,904,929	\$ 1,721,959	\$ 1,959,671	13.8 %
Stormwater Operating	3,681,026	4,060,732	3,948,311	4,280,045	8.4 %
Transit	8,449,364	16,085,220	9,752,187	14,214,801	45.8 %
Refuse	7,376,891	8,197,705	7,901,355	8,088,867	2.4 %
Wastewater Operating	23,197,476	24,523,388	25,041,656	25,525,743	1.9 %
Water Operating	9,961,758	10,985,216	10,115,211	10,802,614	6.8 %
Irrigation Operating	1,813,982	1,928,678	1,864,832	1,907,974	2.3 %
Total Enterprise Operating Funds	\$ 55,797,748	\$ 68,685,868	\$ 60,345,511	\$ 66,779,715	10.7 %
Enterprise Capital Funds					
Airport FAA	\$ 3,385,969	\$ 3,490,000	\$ 2,274,177	\$ 4,735,521	108.2 %
Stormwater Capital	2,382,288	3,650,000	3,036,212	3,554,865	17.1 %
Transit Capital Reserve	646,480	936,461	141,918	3,034,015	2,037.9 %
Wastewater Facilities Capital Reserve	99,132	2,750,000	1,102,300	507,880	(53.9)%
Wastewater Construction	1,810,888	5,210,000	4,456,527	3,288,927	(26.2)%
Water Capital	1,439,136	3,963,000	604,375	5,018,183	730.3 %
Wastewater Capital	1,552,954	3,600,000	2,225,000	851,945	(61.7)%
Irrigation Capital	916,992	1,668,760	1,594,120	6,472,594	306.0 %
Total Enterprise Capital Funds	\$ 12,233,839	\$ 25,268,221	\$ 15,434,629	\$ 27,463,930	77.9 %
Internal Service Funds					
Equipment Rental	\$ 5,417,696	\$ 6,281,396	\$ 5,195,249	\$ 4,341,761	(16.4)%
Environmental Fund	266,445	574,803	576,060	125,507	(78.2)%
Public Works Administration	1,154,038	1,592,359	1,641,121	1,376,932	(16.1)%
Utility Services	1,634,508	1,961,722	2,199,280	2,410,894	9.6 %
Total Internal Service Funds	\$ 8,472,687	\$ 10,410,280	\$ 9,611,710	\$ 8,255,094	(14.1)%
Employee Benefit Reserves					
Unemployment Compensation	\$ 162,578	\$ 191,528	\$ 191,152	\$ 195,171	2.1 %
Employees Health Benefit	12,206,309	13,735,745	13,638,650	13,941,681	2.2 %
Workers' Compensation	1,711,163	2,244,302	2,171,389	2,229,310	2.7 %
Wellness/EAP Fund	57,195	71,223	71,223	66,900	(6.1)%
Total Employee Benefit Reserves	\$ 14,137,245	\$ 16,242,798	\$ 16,072,414	\$ 16,433,062	2.2 %
Risk Management Reserve					
Risk Management	\$ 3,997,298	\$ 5,047,422	\$ 4,606,568	\$ 5,688,793	23.5 %
Total Risk Management Reserve	\$ 3,997,298	\$ 5,047,422	\$ 4,606,568	\$ 5,688,793	23.5 %

	2021 Projected Revenue	2021 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Revenues				
Enterprise Operating Funds				
Airport Operating Fund	\$ 2,042,608	\$ 526,187	\$ 609,123	\$ 82,936
Stormwater Operating	4,005,815	1,316,787	1,042,558	(274,229)
Transit	15,358,743	4,994,692	6,138,634	1,143,942
Refuse	8,239,134	1,897,486	2,047,752	150,266
Wastewater Operating	23,957,369	6,330,003	4,761,629	(1,568,374)
Water Operating	11,495,000	3,885,681	4,578,068	692,387
Irrigation Operating	1,988,500	1,133,336	1,213,862	80,526
Utility Services	—	13,929	13,929	—
Total Enterprise Operating Funds	\$ 67,087,169	\$ 20,098,101	\$ 20,405,555	\$ 307,454
Enterprise Capital Funds				
Airport FAA	\$ 4,735,521	\$ 428,091	\$ 428,091	\$ —
Stormwater Capital	1,218,000	2,426,496	89,631	(2,336,865)
Transit Capital Reserve	3,357,650	7,003,092	7,326,728	323,636
Wastewater Facilities Capital Reserve	1,000,000	3,931,845	4,423,965	492,120
Wastewater Construction	1,500,000	3,823,829	2,034,902	(1,788,927)
Water Capital	2,585,000	4,714,268	2,281,085	(2,433,183)
Wastewater Capital	2,400,000	2,940,844	4,488,899	1,548,055
Irrigation Capital	15,049,500	4,828,894	13,405,800	8,576,906
Total Enterprise Capital Funds	\$ 31,845,671	\$ 30,097,359	\$ 34,479,101	\$ 4,381,742
Internal Service Funds				
Equipment Rental	\$ 3,415,092	\$ 1,208,879	\$ 282,210	\$ (926,669)
Environmental Fund	45,000	380,944	300,436	(80,508)
Public Works Administration	1,364,410	255,149	242,627	(12,522)
Total Internal Service Funds	\$ 4,824,502	\$ 1,844,972	\$ 825,273	\$ (1,019,699)
Employee Benefit Reserves				
Unemployment Compensation	\$ 230,107	\$ 291,772	\$ 326,709	\$ 34,937
Employees Health Benefit	14,002,167	4,327,406	4,387,893	60,487
Workers' Compensation	1,986,669	405,359	162,718	(242,641)
Wellness/EAP Fund	75,000	75,854	83,954	8,100
Total Employee Benefit Reserves	\$ 16,293,943	\$ 5,100,391	\$ 4,961,274	\$ (139,117)
Risk Management Reserve				
Risk Management	\$ 5,126,916	\$ 2,432,234	\$ 1,870,357	\$ (561,877)
Total Risk Management Reserve	\$ 5,126,916	\$ 2,432,234	\$ 1,870,357	\$ (561,877)

Expenditures	2019 Actual Expenditures	2020 Amended Budget	2020 Year-End Estimate	2021 Proposed Expenditures	2021 vs 2020 Est
Debt Service					
Public Facility District					
PFD Debt Service	\$ 1,030,925	\$ 8,482,570	\$ 8,863,255	\$ 1,334,696	(84.9)%
General Obligation					
Miscellaneous LTGO Bonds	3,535,614	4,220,634	4,211,019	3,666,950	(12.9)%
1996 LTGO Bonds	349,070	485,973	—	—	n/a
Utility Bonds					
2008 Water Bond	\$ —	\$ —	\$ —	\$ —	n/a
2008 Wastewater Bond	394,219	412,738	257,460	386,850	50.3 %
2004 Irrigation Bond	265,103	318,760	300,460	272,550	(9.3)%
2003 Wastewater Bond	1,127,833	1,169,200	1,169,200	1,164,200	(0.4)%
Total Debt Service	\$ 6,702,764	\$ 15,089,875	\$ 14,801,394	\$ 6,825,246	(53.9)%
Trust and Agency Funds					
YakCorps Agency Fund	—	658,057	658,057	658,057	— %
Cemetery Trust	12,000	12,000	12,000	12,000	— %
Total Trust and Agency Funds	\$ 12,000	\$ 670,057	\$ 670,057	\$ 670,057	— %
Total City Budget	\$ 206,973,272	\$ 273,766,042	\$ 252,336,448	\$ 249,825,279	(1.0)%

Revenues	2021 Projected Revenue	2021 Estimated		Increase (Decrease) In Fund Balance
		Beginning Fund Balance	Ending Fund Balance	
Debt Service				
Public Facility District				
PFD Debt Service	\$ 1,334,696	\$ 162,617	\$ 162,617	\$ —
General Obligation				
Miscellaneous LTGO Bonds	3,666,950	11,939	11,939	—
1996 LTGO Bonds	—	561,485	561,485	—
Utility Bonds				
2008 Water Bond	—	—	—	—
2008 Wastewater Bond	386,850	137,813	137,813	—
2004 Irrigation Bond	272,550	(3,607)	(3,607)	—
2003 Wastewater Bond	1,164,200	1,592,748	1,592,748	—
Total Debt Service	<u>\$ 6,825,246</u>	<u>\$ 2,462,995</u>	<u>\$ 2,462,995</u>	<u>\$ —</u>
Trust and Agency Funds				
YakCorps Agency Fund	\$ 658,057	\$ (249,653)	\$ (249,653)	\$ —
Cemetery Trust	12,000	722,490	722,490	—
Total Trust and Agency Funds	<u>\$ 670,057</u>	<u>\$ 472,837</u>	<u>\$ 472,837</u>	<u>\$ —</u>
Total City Budget	<u>\$ 248,960,405</u>	<u>\$ 94,016,698</u>	<u>\$ 93,151,824</u>	<u>\$ (864,874)</u>

