City of Yakima
Annual Budget - 2022

Schedule A
SUMMARY OF APPROPRIATIONS BY FUND

Fund/Description		2022 Est Beg Fund Balance	2022 Projected Revenues	2022 Budget Approp.	2022 Est End Fund Balance	Inc in (Dec in) Reserves	% of Budget
001	General Fund	$ 11,742,691	$ 65,454,048	$ 65,934,703	$ 11,262,036	$ (480,655)	22.5 %
003	General Fund - Criminal Justice	853,049	2,972,000	2,982,205	842,844	(10,205)	1.0 %
612	General Fund - Fire Relief & Pension	1,545,989	1,043,329	1,034,252	1,555,066	9,077	0.4 %
123	Economic Development	53,014	—	—	53,014	—	— %
124	Community Development	3,310,094	1,641,453	1,630,269	3,321,278	11,184	0.6 %
125	Community Relations	830,284	675,252	791,329	714,207	(116,077)	0.3 %
131	Parks & Recreation	913,962	5,565,769	6,240,392	239,339	(674,623)	2.1 %
136	Clean City Fund	17,251	820,430	818,662	19,019	1,768	0.3 %
141	Streets & Traffic	1,133,950	6,478,808	6,518,584	1,094,174	(39,776)	2.2 %
142	Arterial Street	1,651,933	5,978,710	5,791,345	1,839,298	187,365	2.0 %
144	Cemetery	139,817	362,500	364,894	137,423	(2,394)	0.1 %
150	Emergency Services	111,889	1,620,404	1,593,182	139,111	27,222	0.5 %
151	Public Safety Communications	247,894	2,554,697	2,605,919	196,672	(51,222)	0.9 %
152	Police Grants	931,531	328,105	390,170	869,466	(62,065)	0.1 %
153	Public Safety Comm - Crim Just 0.3%	331,060	215,000	215,711	330,349	(711)	0.1 %
154	Public Safety Comm - Dispatch	342,398	2,026,929	2,099,575	269,752	(72,646)	0.7 %
161	Downtown Yakima Impr District	79,309	185,750	184,300	80,759	1,450	0.1 %
162	Trolley	40,913	11,275	9,400	42,788	1,875	— %
163	Front St Business Improvement Area	4,278	3,700	3,700	4,278	—	— %
170	Tourist Promotion (Conv Ctr)	356,490	2,109,875	2,045,236	421,129	64,639	0.7 %
171	Capitol Theatre	30,198	407,211	437,038	371	(29,827)	0.1 %
172	PFD Rev - Convention Center	1,154,216	1,110,000	1,216,121	1,048,095	(106,121)	0.4 %
173	Tourist Promotion Area	46,881	1,175,400	1,181,373	40,908	(5,973)	0.4 %
174	PFD Rev - Capitol Theatre	539,713	1,019,750	683,391	876,072	336,359	0.2 %
180	ARPA Fiscal Recovery Fund	4,188,076	13,000,000	2,561,507	14,626,569	10,438,493	0.9 %
272	PFD Debt Service	158,154	1,401,788	1,402,046	157,896	(258)	0.5 %
281	Misc LTGO Bonds	17,239	3,216,822	3,216,822	17,239	—	1.1 %
303	Law & Justice Capital 0.3%	481,675	120,000	120,000	481,675	—	— %
321	C.B.D. Capital Improvement	51,959	—	—	51,959	—	— %
322	Capitol Theatre Construction	73,024	60,000	—	133,024	60,000	— %
323	Yakima Revenue Development Area	89,280	9,400,000	6,724,249	2,765,031	2,675,751	2.3 %
331	Parks & Recreation Capital	269,803	766,049	860,782	175,070	(94,733)	0.3 %
332	Fire Capital	370,445	138,000	80,000	428,445	58,000	— %
333	Law & Justice Capital	693,377	254,444	654,194	293,627	(399,750)	0.2 %

Fund/Description		2022 Est Beg Fund Balance	2022 Projected Revenues	2022 Budget Approp.	2022 Est End Fund Balance	Inc in (Dec in) Reserves	% of Budget
342	REET 1	3,033,495	1,676,448	4,645,933	64,010	(2,969,485)	1.6 %
343	REET 2	1,305,700	1,592,000	2,225,419	672,281	(633,419)	0.8 %
344	Streets Capital	2,508,890	14,257,522	8,189,665	8,576,747	6,067,857	2.8 %
370	Convention Center Cap Impr	950,504	269,114	493,764	725,854	(224,650)	0.2 %
392	Cumulative Reserve - Capital Impr	232,195	—	—	232,195	—	— %
421	Airport Operating	1,297,633	2,142,961	2,096,349	1,344,245	46,612	0.7 %
422	Airport FAA	183,187	3,755,500	3,380,500	558,187	375,000	1.2 %
441	Stormwater Operating	1,457,286	4,064,410	4,880,079	641,617	(815,669)	1.7 %
442	Stormwater Capital	3,115,475	2,067,000	4,074,874	1,107,601	(2,007,874)	1.4 %
462	Transit Operating	7,255,678	13,882,245	13,471,975	7,665,948	410,270	4.6 %
464	Transit Capital	8,073,363	4,050,650	3,311,394	8,812,619	739,256	1.1 %
471	Refuse	2,683,292	8,999,200	8,896,291	2,786,201	102,909	3.0 %
472	Wastewater Capital - Facilities	4,892,180	1,000,000	2,500,000	3,392,180	(1,500,000)	0.9 %
473	Wastewater Operating	10,075,577	24,384,398	29,724,912	4,735,063	(5,340,514)	10.1 %
474	Water Operating	5,425,516	11,825,000	13,266,421	3,984,095	(1,441,421)	4.5 %
475	Irrigation Operating	1,398,488	2,047,700	2,355,997	1,090,191	(308,297)	0.8 %
476	Wastewater Capital - Construction	2,612,569	7,967,000	9,743,883	835,686	(1,776,883)	3.3 %
477	Water Capital	3,142,343	3,562,000	5,601,885	1,102,458	(2,039,885)	1.9 %
478	Wastewater Capital - Projects	5,495,521	1,000,000	4,116,282	2,379,239	(3,116,282)	1.4 %
479	Irrigation Capital	4,672,098	12,137,391	16,678,407	131,082	(4,541,016)	5.7 %
488	2008 Wastewater Bond	12,485	382,400	382,400	12,485	—	0.1 %
491	2004 Irrigation Bond	27,914	272,150	272,150	27,914	—	0.1 %
493	2003 Wastewater Bond	1,599,415	1,162,800	1,162,800	1,599,415	—	0.4 %
512	Unemployment Comp	344,059	241,333	213,820	371,572	27,513	0.1 %
513	Employee Health Benefit Reserve	4,112,910	15,380,915	14,464,914	5,028,911	916,001	4.9 %
514	Workers' Compensation Reserve	730,508	2,002,983	2,189,446	544,045	(186,463)	0.7 %
515	Risk Management Reserve	3,555,419	5,826,575	5,554,763	3,827,231	271,812	1.9 %
516	Wellness/EAP	117,490	75,000	66,900	125,590	8,100	— %
551	Equipment Rental/Reserves (552)	1,787,243	5,696,295	4,215,139	3,268,399	1,481,156	1.4 %
555	Environmental	362,325	422,250	498,294	286,281	(76,044)	0.2 %
560	Public Works Administration	381,118	1,405,343	1,459,772	326,689	(54,429)	0.5 %
581	Utility Services	5,398	2,479,066	2,479,066	5,398	—	0.8 %
632	YakCorps [1]	(16,781)	652,267	652,267	(16,781)	—	0.2 %
633	Custodial Fund [2]	—	—	—	—	—	— %
710	Cemetery Trust	717,668	12,000	12,000	717,668	—	— %
		$116,349,997	$288,809,414	$293,669,112	$111,490,299	$ (4,859,698)	100.0 %
Total Budget		$405,159,411		$405,159,411			

[1] The negative ending fund balance in Fund 632 is a result of an accounting change required by Governmental Accounting Standards Board (GASB). A journal entry is necessary to reflect the adjusted beginning and ending fund balance.

[2] The Custodial Fund (633), was approved by City Council on November 16, 2021 to account for the resources that are held by the City of Yakima in a purely custodial capacity. This fund will allow for separate accountability of fiduciary custodial transactions as required by Governmental Accounting Standards Board (GASB) Statement 84. Items required to be in this fund will be moved by journal entry at the end of the year, and will not affect revenue or appropriation totals.