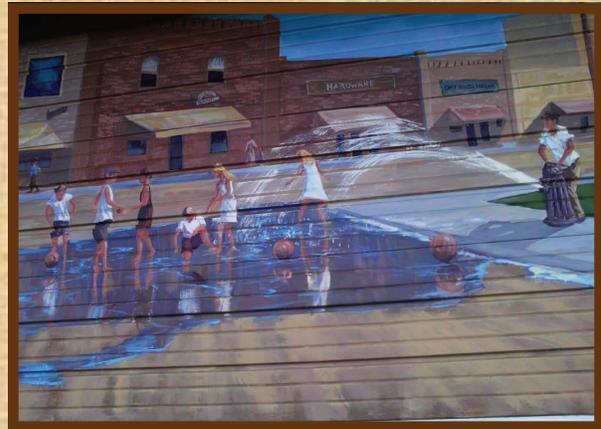


City of Toppenish

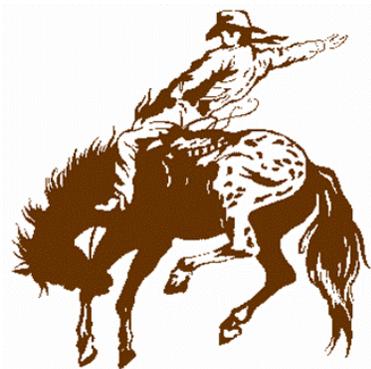


City of Toppenish 2016 Annual Budget



“Where the West Still Lives”

City of Toppenish 2016 Annual Budget



Toppenish
“Where the West Still Lives”

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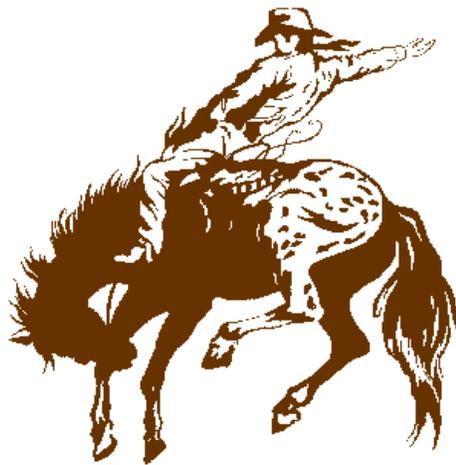
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**CITY OF TOPPENISH
MISSION STATEMENT**

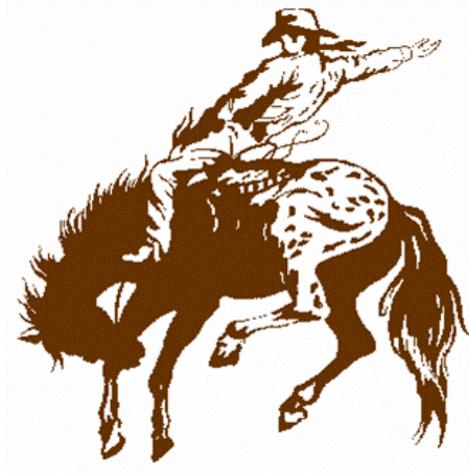
The Mission of the City of Toppenish is to provide services necessary or desirable to make Toppenish a better place for commerce, employment and to provide the opportunity for a higher quality of life for all its citizens.



***Toppenish
"Where the West Still Lives"***

City of Toppenish City Council Priorities:

- ★ Town Image
- ★ Resident Pride
- ★ Code Enforcement Issues
- ★ City Entrance
- ★ Graffiti
- ★ Gangs and Crime
- ★ Tribal Relations
- ★ Clean up



***Toppenish
"Where the West Still Lives"***

**2016
CITY OF TOPPENISH
OFFICIALS**

CITY COUNCIL

Position	Name	Term Expires
#1	Derald Ortloff	December 2017
#2	Blaine Thorington, Mayor Pro Tem	December 2017
#3	Clara Jiménez	December 2017
#4	Mark Oaks	December 2017
#5	Randy Taylor	December 2015
#6	Loren Belton, Mayor	December 2015
#7	Zachary Dorr	December 2015

ADMINISTRATIVE STAFF

Position	Held By
City Manager	Lance Hoyt
Finance Director/City Clerk	Linda B. Mead
Police Chief	Adam Diaz
Fire Chief	Timothy Smith
Interim Public Works Director	Art Kroes
Community Development Director	William Rathbone
Parks & Recreation Director	James Cole
Community Television Manager	Judy Devall
City Attorney	Gary Cuillier
Deputy Finance Director/City Clerk	Debbie Zabell
Executive Asst./Deputy City Clerk	Heidi Riojas
Court Administrator	Rebecca Pina

**City of Toppenish
Boards, Commissions,
and Committees**

CIVIL SERVICE COMMISSION
Meets: 2nd Wednesday, 7:00 PM
*6-year term – Appointed by City Manager,
No Council confirmation*

The Toppenish City Council would like to acknowledge those citizens who volunteer their time to serve their community on the important Boards, Commissions, and Committees that enhances the quality of life in their community.

You are a valued member of the City family!

	Appt	Term
★ Bonnie Kent-Walker	10/2005	12/2020
★ John Cerna, Chair	04/2004	12/2016
★ Eric Martinen	09/2005	12/2021
★ Rosa Botello, Secretary-Examiner		

**LODGING TAX ADVISORY COMMITTEE
(LTAC)**

Meets: As needed

Appointed by City Council, Membership Reviewed Annually

- ★ Loren Belton, Mayor (by position)
- ★ Kae Wood, Pres., Chamber (by position)
- ★ Linda Steinmetz, Western Art Show
- ★ Peter Nam, Toppenish Inn & Suites
- ★ Stephen Ting, Quality Inn & Suites
- ★ Heidi Riojas, Executive Assistant (*staff*)

**PARKS & RECREATION
ADVISORY BOARD**

Meets: 2nd Thursday, 5:00 PM

Appointed by City Council

- ★ Leanne Galaviz, President
- ★ Doug Deyo, Vice President
- ★ Mary Thorington
- ★ Kara Supnet
- ★ Jeannie Sanchez
- ★ Brett Stauffer
- ★ Vacant
- ★ James Cole, Recreation & Aquatics Director (*staff*)
- ★ Art Kroes, Public Works Director (*staff*)

PLANNING COMMISSION

Meets: 1st and 3rd Tuesday, 6:00 PM (*if needed*)

Appointed by City Council

- ★ Anastasia Sanchez, Chair
- ★ Jim Rathbun
- ★ Nick Cortez
- ★ Randy Cobb
- ★ Glen Lisle
- ★ Monte Heggie
- ★ Christina Kwan
- ★ William Rathbone, Bldg Official/Planner (*staff*)

TOURISM FUND ADVISORY COMMITTEE

Meets: As needed

Appointed by City Council

- ★ Dan Johnson
- ★ Kae Wood
- ★ Anna Sidwell
- ★ Stephanie Wendt
- ★ J. Eligio Jiménez
- ★ Roger O’Dell
- ★ Curtis Parrish
- ★ Karen Gulley-Wesselius
- ★ Vacant
- ★ Heidi Riojas, Executive Assistant (*staff*)

CITY OF TOPPENISH

21 West First Avenue
Toppenish, WA 98948

"Where the West Still Lives"

October 5, 2015

Honorable Mayor and City Council:

This letter transmits the proposed 2016 Preliminary Budget to Toppenish City Council and citizens of Toppenish. My goal with this transmittal letter serves to:

- provide an outline of the recommended financial policies and programs
- state the relationship of the recommended appropriations to those policies and programs
- State the reason for any significant changes from the previous year in regards to revenues and expenditures.

THE 2016 BUDGET DOCUMENT

City Staff and I have developed a proposed 2016 Budget which is fiscally responsible and reflects the goals established by Council. This preliminary budget sets forth the complete financial program, showing expenditures proposed for each department and the sources of revenues by which those expenditures will be financed. This budget anticipates a slight increase in local retail sales tax and liquor excise tax, and the continued reductions we have been experiencing in our share of state revenues. On the other hand, medical insurance premiums have again jumped up by 5% and L&I premiums will increase by up to 2%.

The 2015 Budget strategy of increasing City Utility Rates to 33%, not filling 3 police officers, 1 fire fighter and 1 dispatcher positions, and holding to crucial/necessary spending only in the last four months of 2014 have all proven essential to meet our goal of providing a healthier fund balance. The preliminary budget that was first presented to me was out-of balance by approximately \$176,000 as compared to <\$1,000,000. The budget was balanced using conservative anticipated revenue and expenditure estimates.

In 2014, the City Council enacted rate increases for the years 2015, 2016 and 2017 for water, sewer and refuse based upon a rate study done by the city's engineer. Last year the Council decided to increase Water only by a 2% rate increase after considering a refreshed rate study presented by the City's engineer. A renewed 2015 rate study will be presented before council during a future council meeting as part of the budget presentation for utility service charges.

Staff and I have successfully drafted a balanced budget without reducing essential public services and without personnel layoffs or furloughs. However, we are maintaining the reduction of five positions enacted by the 2015 Budget (3 police officers, 1 fire fighter and 1 dispatcher).

The proposed revenues and expenditures include the following:

1. The budget reflects continuation of the same level of personnel and services that were provided by the City in the year 2015.

Honorable Mayor and City Council

October 5, 2015

Page 2

2. The General Fund Ending Fund Balance as of December 31, 2015 is projected to be sufficient to ensure adequate cash flow for the year 2016 until the property tax revenues for the General Fund are received. The 2015 Budget provided for a 5% Ending Fund Balance, which was determined to be the lowest limit permissible. The 2016 Preliminary Budget as presented provides a 7% Ending Fund Balance.
3. It is estimated that revenues from city utility taxes will remain stable. It is estimated the Public utility taxes will be decreasing slightly.
4. The proposed budget does not include any utility rate increases at this time. A rate analysis is being conducted by our city engineering firm and a recommendation will be presented to council later in the budget process.
5. The proposed budget maintains salaries at current levels for all employees, including mandatory step increases. The three Union contracts are under negotiation at this time.

Attached are copies of the requests for enhancements for the 2016 budget proposed by department directors. My final decision regarding on the enhancements will be made as the budget process matures.

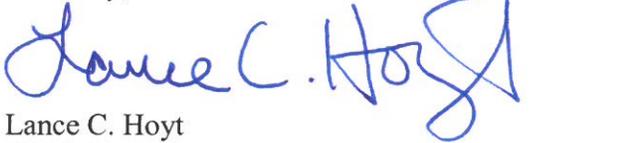
SUMMARY

The previous four year's budget messages included the following cautionary statement:

“The City's property tax base and sales tax base are not growing at a pace that keeps up with the increased cost of sustaining City services. The City will need to continue to examine service delivery options and determine what services can be provided in this environment.”

These concerns are continuing. I believe that caution and fiscal conservatism are required because of the uncertain economy. I look forward to working with the members of the City Council and the Management Team in a spirit of teamwork as we progress to successfully meet the budgetary challenges ahead.

Sincerely,



Lance C. Hoyt
City Manager

**2016 Budget
Community Development
Enhancement Requests**

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 1**

Program Title: New Vehicle

Total Cost: \$20,600

Department/Division: Building/Planning

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

New vehicle. The existing Toyota Truck was a police seizure. The vehicle lacks working airbags and can be easily accessed through the rear window. A Ford Fusion is proposed.

Alternatives:

Continue to use existing vehicle.

Advantages of Approval:

Provides a long term solution to the vehicle needs of the Community Development Department.

Implications of Denial:

Increasing annual maintenance costs. Occupant safety in the event of an accident is compromised. Easy to steal small tools and equipment from the cab.

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	20,600.00
Total	\$	20,600.00

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-
Total Amount Unfunded	\$	(20,600.00)

Comments:

**2016 Budget
Fire Department
Enhancement Requests**

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 1**

Program Title: Volunteer Firefighter Sleeper Program

Total Cost: \$10,000

Department/Division: Fire

CITY MANAGER

Status (check one): New Enhancement

[X] APPROVE

Establishing (check one): On-going One-Time

[] DENY

Description of program enhancement/expenditure:

Volunteer Firefighter Sleeper Program that would support our career firefighters when working single staffed shifts. One volunteer firefighter would be paid a stipend of \$50 per night to sleep at the fire station along with one career firefighter. This would give the Department a minimum of two firefighters to respond to emergency incidents at night. For 2015 there will 285 days when there only one firefighter on duty to respond. This would provide a safety net for the single firefighter on duty. As emergency responders we often don't have the information about the incident until we are already at the scene alone. Many times when we arrive at a medical emergency we are alone until the arrival of an ambulance out of Yakima. Our crews are many times in residences with a house full of inebriated individuals that are not expressing their best behavior towards first responders. We have had bystander's rummage through our medical bag while we are treating a patient. This year, while at a medical emergency at the Toppenish nursing home, an intoxicated individual tried driving away in our fire engine while we were inside the facility.

Alternatives:

Hire more career firefighters. When we had six career firefighters on staff the number of single shifted duty days was greatly reduced. The sixth position was eliminated two years ago because of budget restraints. I and the rest of my staff know that the budget picture has not improved and see the Volunteer Firefighter Sleeper Program as the only viable answer to single staffed shifts until the budget situation improves.

Advantages of Approval:

Though we will not be able to staff every single shift with a volunteer firefighter those shifts that are staffed with a volunteer firefighter will offer some added security to the shift. Safety concerns for single shifted firefighters will be slightly diminished when accompanied by a volunteer firefighter on shift.

Implications of Denial:

Continue to operate as we do hoping that nothing will happen to our firefighters if they are working single shifts. Delays in administering certain emergency medical procedures because of only having one set of hands. Delays in firefighting procedures until the arrival of other staff members from their residences or the arrival of other volunteers.

Resources Required:

Wages & Benefits: <i>Stipends</i>	\$	9,000.00	
Supplies:	\$	1,000.00	Uniforms, Bedding, Curtin Dividers, Door Locks
Services:	\$	-	
Intergovernmental:	\$	-	
Capital Outlay:	\$	-	
Total	\$	10,000.00	

Source of Funds:

External (list):	\$	-	Comments: Funded from: 001-022-522-20-10-10 \$4,500 001-022-522-20-20-22 \$ 600 001-022-522-20-31-01 \$ 400 001-022-522-21-20-10 \$4,500
Revenue Enhancements	\$	-	
Total	\$	-	
Total Amount Unfunded	\$	(10,000.00)	

**2016 Budget
Police Department
Enhancement Requests**

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 1**

Program Title: Disptacher/Clerk *(Position unfilled in 2015)*

Total Cost: \$57,491.85

Department/Division: Police Department / Communications

CITY MANAGER

Status (check one): New Enhancement

[X] APPROVE

Establishing (check one): On-going One-Time

[] DENY

Description of program enhancement/expenditure:

Hire a dispatcher/clerk to fill the vacancy that was never filled when Amber Ford resigned. This new dispatcher would perform all of the duties in the dispatcher/clerk job description.

Alternatives:

Continue to expend overtime in all divisions of the PD, Dispatch, Jail and Patrol to cover gaps in the dispatch schedule.

Advantages of Approval:

The amount of overtime expended to cover gaps would be minimized and the dispatchers would see some relief from working 12 hour shift day in and day out.

Implications of Denial:

We would continue to expend overtime in all divisons to cover shift gaps in dispatch and the dispatchers would continue to work 12 hours shifts. Which are a normal 8 hour shift with 4 hours of overtime each shift.

Resources Required:

Wages & Benefits:	\$	55,291.85	
Supplies:	\$	200.00	Uniforms
Training & Travel:	\$	2,000.00	
Intergovernmental:	\$	-	
Capital Outlay:	\$	-	
Total	\$	57,491.85	

Source of Funds:

External (list):	\$	-	Comments: Postion funded from the Jail Agreement with the City of Union.
	\$	-	
Revenue Enhancements	\$	-	
Total	\$	-	
Total Amount Unfunded	\$	(57,491.85)	

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 2**

Program Title: Baliff *(New position and classification)*

Total Cost: \$62,709.31

Department/Division: Police / Corrections

CITY MANAGER

Status (check one): New Enhancement

[X] APPROVE

Establishing (check one): On-going One-Time

[] DENY

Description of program enhancement/expenditure:

The Baliff would assist the jail staff, by standing by for court hearings, transporting contract prisoners and some general jail duties as well as video court via computer for contract prisoners. As well as bookings and releases.

Alternatives:

Reduce or remove potential contracts that would provide a revenue source.

Advantages of Approval:

Better allows for jail staff to prepare for additional contract prisoners and ensure that the court process is safely conducted with police presence and proper monitoring, improves the effectiveness of jail staff during overlaps, and reduces liability that could correlate to reduced staff.

Implications of Denial:

not enough staff on short days due to vacation, leave, bereavement, medical, training, etc, and increased liability. Court Room Safety is less adequate.

Resources Required:

Wages & Benefits:	\$	58,449.31
Supplies: Uniforms	\$	2,500.00
Services: Training & Travel	\$	1,760.00
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	62,709.31

Source of Funds:

External (list):	\$	-	Comments: Position funded from the Jail Agreement with the City of Union.
	\$	-	
Revenue Enhancements	\$	-	
Total	\$	-	
Total Amount Unfunded	\$	(62,709.31)	

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 3**

Program Title: Digital Communications Upgrade

Total Cost: \$55,000

Department/Division: Police Department

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

Since narrow banding, the distance and quality a radio signal can be transmitted has greatly diminished. This had caused several "dead spots" for radio communications in our City and in our contract City Zillah, due to the quality and strength of the signal. The is especially true in the case of portable communications which the signal is weaker and dismisses even more so than mobile or consoles, which is an extremely huge officer safety issue. The upgrade would change all communications equipment from analog equipment to digital equipment, yet we would still have analog capabilities to communitcate with other agencies that have not yet made the digital switch.

Alternatives:

None.

Advantages of Approval:

Greatly increased communications capabilities. We have tested portable to portable communication with digital portables and we are able to communicate when one officer is in a "dead spot" here in Toppenish, with a Zillah Officer in one of Zillah's Dead Spots.

Implications of Denial:

Continued poor communications, which allow officers' safety to be at risk.

Resources Required:

Wages & Benefits:	\$	-	
Supplies:	\$	-	
Services:	\$	-	
Intergovernmental:	\$	-	
Capital Outlay:	\$	55,000.00	Zillah may pay for \$10,000
Total	\$	55,000.00	of this project. I am checking with Chief Simmons.

Source of Funds:

External (list):	\$	-	Comments: Police and Fire to research alternatives for less or no cost
	\$	-	
Revenue Enhancements	\$	-	
Total	\$	-	
Total Amount Unfunded	\$	(55,000.00)	

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 4**

Program Title: DISPATCH CENTER WORKSPACE UPGRADE

Total Cost: \$6,100

Department/Division: Police / Communications

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

This project would replace the already aged cabinets and counter tops in the communication center. The counter tops are chipped and cracked, the edges are jagged and splintered. Employees have been cut, gotten splinters and torn clothing and uniforms on the edges. The chips, cracks and splinters have been covered with packing tape to avoid further problems, but due to the age, new damaged areas occur frequently. The drawers on the metal cabinets have broken rails where employees have to force the draws open and close.

Alternatives:

None.

Advantages of Approval:

The countertops and cabinets will be new and the drawers of the cabinets will open and close easily. The counter tops will not have splintered edges and tops.

Implications of Denial:

Continue to force the cabinet drawers open and closed and employees will continue to get splinters and tear clothing on jagged edges.

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	6,100.00
Total	\$	6,100.00

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-
Total Amount Unfunded	\$	(6,100.00)

Comments:

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**2016 Budget
Information Technology
Enhancement Requests**

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status:** 1

Program Title: Upgrade Microsoft Office

Total Cost: \$17,960

Department/Division: Finance/IT

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

Upgrade Microsoft Office Software to Office Professional 2013.
License Count is 65. Purchased 25 in 2015. Need to purchase 40.

Office 2016 was just released,.

Alternatives:

Convert to Office 365 and pay an annual fee for the Office suite of software. The annual fee will be ongoing and includes all future versions. To do this the 2015 budgeted money would need to be put toward this also.

Advantages of Approval:

Would bring all City Departments to current version of Office Software.

Implications of Denial:

Office 2003 and Office 2007 are now out of support.
Continue on existing versions. Possibly unable to exchange documents/spreadsheets with other agencies.

Resources Required:

Wages & Benefits:	\$	-
Supplies: (includes tax)	\$	14,460.00
Services:	\$	3,500.00
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	17,960.00

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-
Total Amount Unfunded	\$	(17,960.00)

Comments:

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 5**

Program Title: Accelerate Replacement of Office Desktop Computers

Total Cost: \$11,500

Department/Division: Finance/IT

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

Budget for accelerating the replacement of Office desktop computers.

Alternatives:

No desktop computers were replaced in 2013 or 2014 and 2015 We now have computers beyond their expected life with the possibility of failure.

Advantages of Approval:

Purchasing as group with a better/bigger discount. We can setup a group of computers more cheaply than one by one. Existing good computers can replace older ones.

Implications of Denial:

Wait until failure and scramble to find a "loaner" while waiting for shipment.

Resources Required:

Wages & Benefits:	\$	-
Supplies: (including tax)	\$	10,000.00
Services:	\$	1,500.00
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	11,500.00

Source of Funds:

External (list):	\$	-	Comments:
	\$	-	
Revenue Enhancements	\$	-	
Total	\$	-	
Total Amount Unfunded	\$	(11,500.00)	

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**2016 Budget
Public Works Department
Enhancement Requests**

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 1**

Program Title: Alarm System at WWTP

Total Cost: \$35,000

Department/Division: 403 Waste Water

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

An alarm system to protect and monitor the city's, equipment, vehicles and infrastructure at the Waste Water Treatment Plant at 501 Anahat Road. We currently have just one building (the lab) monitored. But with the plant expansion the other buildings and grounds need to be protected from theft and vandalism. The price includes, cameras, alarms, keypad security, wireless monitoring.

Alternatives:

Leave as is; do nothing.

Advantages of Approval:

It will protect the city's equipment, vehicles, chemicals and infrastructure from theft and vandalism.

Implications of Denial:

Leaving the area unprotected could allow for continued theft and vandalism.

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:		
Total	\$	35,000.00

Source of Funds:

External (list):		
101		
TIB		
Tourism Fund		
Total	\$	-
Total Amount Unfunded	\$	(35,000.00)

Comments:

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 2**

Program Title: Chlorine Equipment for City Water System

Total Cost: \$25,000

Department/Division: 401-Water

CITY MANAGER

Status (check one): New Enhancement

[X] APPROVE

Establishing (check one): On-going One-Time

[] DENY

Description of program enhancement/expenditure:

We need to replace the out dated Chlorine Equipment (Chlorinators-V-100's) which are obsolete and no long manufactured, dated and are unable to get replacements parts. This also includes the cost of 3-Chlorine Gas Leak Detectors which we currently do not have at Wells 3, 6 & 8.

Alternatives:

There are none.

Advantages of Approval:

Need to get booster pumps to measure correct amount and to inject Chlorine into the City's water system. Need chlorine detectors for safety reasons for employees entering premises daily and for the surrounding public.

Implications of Denial:

City runs the risk of Chlorine pump failures because replacement parts are obsolete, employees getting sick and possible death from breathing in unseen chlorine gases.

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	25,000.00

Source of Funds:

		Comments: Reduce to \$8,500 for 1 replacement from water fund 401-594-34-64-01	
Revenue Enhancements	\$		-
Total	\$		-
Total Amount Unfunded	\$		(25,000.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 3**

Program Title: Gas Chlorination System for Well 5

Total Cost: \$11,100

Department/Division: 401-Water

CITY MANAGER

Status (check one): New Enhancement

[X] APPROVE

Establishing (check one): On-going One-Time

[] DENY

Description of program enhancement/expenditure:

We need to replace the out dated Chlorine Equipment (Chlorinators-V-100's) which are obsolete and no long manufactured, dated and are unable to get replacements parts.

Alternatives:

There are none.

Advantages of Approval:

This updates the obsolete equipment that needs to be replaced. This chlorinator system is identical to the one used at Well 9 which runs off the telemetry system and works with the VFD.

Implications of Denial:

City runs the risk of Chlorine pump failures because replacement parts are obsolete.

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	11,100.00

Source of Funds:

		Comments: Funded from Water fund 401-594-34-64-01	
Revenue Enhancements	\$		-
Total	\$		-
Total Amount Unfunded	\$		(11,100.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 6**

Program Title: Sidewalk Safety Trip Hazard Program

Total Cost: \$5,000

Department/Division: Street, TBD & Tourism

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

The Sidewalk Trip Hazard Program consists of inventorying the condition of the existing sidewalks in the City of Toppenish. Prioritizing the trip hazards by degree and pedestrian traffic use. Removing the trip hazard in relation to the funding available for the removal/repair process. Grinding the trip hazards is a cleaner, quicker and less expensive procedure than sidewalk panel removal.

Alternatives:

Remove side walk panels which is labor intensive for jack hammer use, expensive for disposal for the removed concrete at \$36 per ton plus trucking and expensive for new concrete placement for installation and curing protection.

Advantages of Approval:

Quick, no disposal of old concrete, no concrete curing time.

Implications of Denial:

Lack of action due to lack of funding creates a liability of the City and adjacent to sidewalk property owners for trip/fall/injury incidents. The inventory of sidewalks will create a need for action, this process which is quick and less expensive that panel removal will show that the City is proactive on trip/fall

Resources Required:

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	5,000.00
Capital Outlay:	\$	-
Total	\$	5,000.00

Source of Funds:

External (list):		
101	\$	1,000.00
TBD	\$	3,000.00
Tourism	\$	1,000.00
Revenue Enhancements	\$	-
Total	\$	5,000.00
Total Amount Unfunded	\$	-

Comments:

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 7**

Program Title: Street Sign Name Replacement Program

Total Cost: \$19,000

Department/Division: 101 Streets

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

Replace the population of street name signs with new signs that meet the Federal Highway requirements and ADA requirements. The new signs will be of high intensity grade material that have 4" white name lettering with 3" white adjectives on a green background with a white reflective border. The current population has about 35% missing signs, 40% faded from uv and 25% in a typical +20 year expected condition.

Alternatives:

Toppenish will have a mismatched and poor condition street name sign population.

Advantages of Approval:

Bring the sign name population into compliance, enhance the appearance of the city sign population and enhance the ability of visitors, delivery, residential and emergency services.

Implications of Denial:

A poor street sign program will impede ability of emergency services to react quickly and efficiently in life and death situations, slow down the efficiency of delivery services in day to day activities and impede tourist/residential visitor destination arrivals.

Resources Required:

Wages & Benefits:	\$	-	
Supplies:	\$	-	665 Signs
Services:	\$	-	50 Sign posts
Intergovernmental:	\$	-	
Capital Outlay:	\$	19,000.00	
Total	\$	19,000.00	

Source of Funds:

External (list):			
101	\$	7,500.00	
TIB	\$	7,500.00	
Tourism Fund	\$	4,000.00	
Total	\$	19,000.00	
Total Amount Unfunded	\$	-	

Comments:

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2016 Budget **Priority Status: 8**

Program Title: Sweeper

Total Cost: \$230,000

Department/Division: Street

CITY MANAGER

Status (check one): New Enhancement

[] APPROVE

Establishing (check one): On-going One-Time

[X] DENY

Description of program enhancement/expenditure:

New street sweeper with a high lift capabilities and low dust process emissions.

Alternatives:

*Maybe the beginning of a 101 contribution to the 510 Fund + Transportation Benefit District contribution as well as a 101 Street contribution.

Advantages of Approval:

Maintain street maintenance, appearance and above all Cmaq Standard of Clean Air Act for the residents of Toppenish.

Implications of Denial:

Unightly appearance of city street infrastructure and respiratory health issues for the elderly, day care facilities and persons with impaired breathing disorders.

Resources Required: 101.594.67.64.01

Wages & Benefits:	\$	-
Supplies:	\$	-
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	230,000.00
Total	\$	230,000.00

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-
Total Amount Unfunded	\$	(230,000.00)

Comments:

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ORDINANCE 2015-16

**AN ORDINANCE ADOPTING THE 2016 BUDGET FOR
THE CITY OF TOPPENISH, WASHINGTON**

WHEREAS, the City Council of the City of Toppenish, Washington, did on the 23rd day of November, 2015, approve a budget for the year 2016 after hearings on the same as required by law, and

WHEREAS, there was no objection to the budget at said hearings, and

WHEREAS, said final budget for the year 2016 shows in detail the amount of revenues and expenditures, including salaries, and totals of various funds as follows:

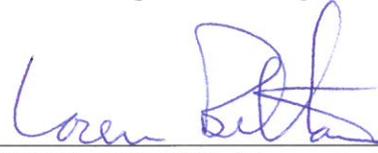
001	General Fund	\$ 5,778,500
002	General Fund Capital Reserve Fund	575,700
003	Welcome Center Fund	18,420
004	Railroad Depot Facility Fund	10,120
021	Urban Development Action Grant (UDAG)	31,150
030	Criminal Justice Fund	391,010
050	Special Projects Fund	343,550
071	Recreation Services Fund	123,170
101	Street Fund	424,150
106	Tourism Development Fund	80,110
108	Cemetery Fund	230,180
119	Public Safety Grants	2,200
129	Special Investigative Drug Fund	72,060
170	Housing Rehabilitation Fund	257,570
225	Comm Econ. Dev. Loan Fund	39,190
301	Municipal Capital Improvement Fund	613,500
302	Street Capital Fund	240,000
401	Water Operating Fund	4,130,340
403	Wastewater Operating Fund	4,137,610
405	Solid Waste Operating Fund	1,299,830
410	Water Capital Fund	1,680,350
413	Wastewater Capital Fund	1,566,340
421	PWTF/DWSRF Debt Service	279,460
427	DOE Centennial Loan Reserve	192,480
457	Cable TV Fund	355,500
458	Cable TV Equipment Reserve Fund	139,500
510	Vehicle Replacement Fund	974,850
611	Firemen's Pension & Welfare Fund	32,200
701	Cemetery Trust	<u>262,680</u>
	Total 2016 Budget	<u>\$24,281,720</u>

NOW THEREFORE THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON DO ORDAIN AS FOLLOWS:

The final budget for the fiscal year 2016, a copy of which is attached hereto and is made a part hereof by reference, is adopted by the City of Toppenish, Washington. Said budget will be available for the public and may be obtained from the Clerk's office.

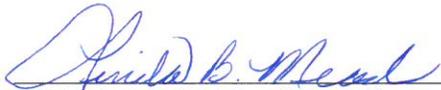
This ordinance shall become effective five (5) days after publication of a summary thereof.

PASSED by the Toppenish City Council at its regular meeting held on November 23, 2015.



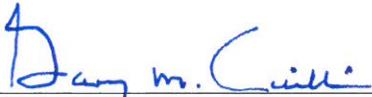
LOREN O. BELTON, Mayor

ATTEST:



LINDA B. MEAD, CMC, Finance Director/City Clerk

APPROVED AS TO FORM:



GARY M. CUILLIER, City Attorney

2016 Budget Calendar

	Date
Request by Finance Director/City Clerk to all Department Heads and those in charge of municipal budgets to prepare detailed estimates of revenues and expenditures for next fiscal year.	August 19
Estimates are to be filed with the Finance Director/City Clerk.	September 2
Estimates are presented to the City Manager for modifications, revisions or additions. Finance Director/City Clerk must submit to City Manager preliminary budget setting forth the complete financial program showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed.	September 10
Department Head budget reviews with City Manager.	September 14 thru September 16
City Manager prepares preliminary budget and budget message and files with the City Council and Finance Director/City Clerk.	October 5
Finance Director/City Clerk publishes notice that preliminary budget has been filed.	October 8 & October 15
City Manager provides the legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current year. City Manager also provides the legislative body with the Finance Director/City Clerk's proposed preliminary budget setting forth the complete financial program, showing expenditures requested by each department and sources of revenue by which each such program is proposed to be financed.	October 5
City Council schedules hearings on the budget or parts of the budget and may require the presence of department heads.	October 12
Finance Director/City Clerk publishes notice of public hearing on revenue sources including consideration of possible increases in property tax revenues.	October 15 & October 22
Copies of proposed preliminary budget made available to the public.	October 19
Public hearing on revenue sources and tax levy and adopt ordinance setting tax levy: regular Council Meeting.	October 26
Finance Director/City Clerk publishes notice of public hearing on final budget.	October 29 & November 5
Final hearing on proposed budget: regular Council Meeting.	November 9
Adoption of budget for 2016: regular Council Meeting.	November 23
Copies of final budget transmitted to the State Auditor's Office and Municipal Research Service Center.	After adoption

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2013 - 2016 Fund Expenditure Summary

FUNDS & DEPARTMENTS	2013 Actual Revenue	2013 Actual Expenditures	2014 Actual Revenue	2014 Actual Expenditures	2015 Budgeted Revenue	2015 Budgeted Expenditures	2016 Approved Revenue	2016 Approved Expenditures
000 General Fund								
508. Ending Fund Balance		\$293,198		\$414,664		\$294,400		\$567,640
011.60 Legislative		43,615		37,412		\$42,390		\$42,340
012.50 Municipal Court		271,648		248,229		\$417,690		\$428,330
013.10 Executive		157,520		154,151		\$183,740		\$191,870
014.23 Financial Services		311,191		278,872		\$308,710		\$355,600
014.30 Records Services		64,140		64,817		\$85,750		\$85,560
015.30 Legal Services		65,112		62,402		\$75,980		\$75,940
017.20 Employee Benefit Prog		107,325		87,182		\$92,800		\$95,800
018.10 Personnel Services		66,682		75,004		\$56,930		\$49,730
018.30 Central Services		180,896		182,759		\$194,670		\$199,250
018.80 Information Technology		62,755		76,911		\$81,330		\$80,200
019.60 General Gov Services		74,348		132,573		\$66,330		\$67,640
021.10 Administration Law Enforcement		225,037		221,332		\$233,370		\$240,740
021.21 Police Investigation Services		315,656		307,240		\$332,070		\$231,150
021.22 Police Patrol Services		950,927		927,403		\$814,500		\$882,870
021.60 Care & Custody of Prisoners		457,862		396,791		\$445,190		\$486,850
021.80 Communications, Alarms & Dispatch		450,426		430,190		\$408,360		\$488,190
021.00 Animal Control		31,390		30,089		\$33,720		\$34,380
022.10 Fire Administration		111,217		109,446		\$118,030		\$108,670
022.20 Fire Suppression		500,314		449,951		\$510,180		\$516,940
022.21 Rescue & Emergency Aid		82,144		76,389		\$88,400		\$94,840
024.20 Protective Inspections		49,320		47,255		\$52,740		\$55,390
024.60 Code Enforcement		11,882		12,083		\$15,030		\$14,800
058.60 Planning & Comm. Development		49,697		45,030		\$53,130		\$53,940
076.20 Swimming Pools		138,216		123,407		\$132,390		\$142,270
076.80 General Parks		164,614		155,662		\$171,970		\$187,570
Total General Fund	5,310,098	5,237,132	5,215,153	5,147,244	5,359,100	5,309,800	5,778,500	5,778,500
General Management Funds						80,200		
002 General Fund Capital Reserve	706,120	706,120	502,600	502,600	575,600	575,600	575,700	575,700
003 Welcome Center	12,310	12,310	14,420	14,420	16,510	16,510	18,420	18,420
004 Railroad Depot Facility	8,730	8,730	8,730	8,730	10,200	10,200	10,120	10,120
021 Urban Dev't. Action Grant	31,020	31,020	31,050	31,050	31,100	31,100	31,150	31,150
030 Criminal Justice	374,220	374,220	346,060	346,060	404,480	404,480	391,010	391,010
050 Special Projects	426,536	426,536	308,810	308,810	350,640	350,640	343,550	343,550
071 Recreation Services		102,936	32,606	100,979		\$104,540	123,170	\$123,170
Subtotal General Manage Fund	1,558,936	1,661,872	1,244,276	1,312,649	1,388,530	1,493,070	1,493,120	1,493,120

2013 - 2016 Fund Expenditure Summary

Restricted Funds									
101	Street Operations & Maintenance	368,960	368,960	362,630	362,630	336,540	336,540	424,150	424,150
106	Tourism Development	97,217	97,217	81,650	81,650	76,480	76,480	80,110	80,110
108	Cemetery Services	125,131	125,131	131,080	131,080	181,940	181,940	230,180	230,180
119	Public Safety Grants	111,579	111,579	7,500	7,500	0	0	2,200	2,200
129	Special Investigative Drug Acct.	93,271	93,271	76,140	76,140	98,970	98,970	72,060	72,060
170	Housing Rehabilitation	500,721	500,721	478,179	478,179	304,020	304,020	257,570	257,570
Subtotal Special Revenue Fund		1,296,879	1,296,879	1,137,179	1,137,179	997,950	997,950	1,066,270	1,066,270
Debt Service Fund									
225	Comm Econ. Development Loan	39,240	39,240	39,210	39,210	39,190	39,190	39,190	39,190
Subtotal Debt Service Fund		39,240	39,240	39,210	39,210	39,190	39,190	39,190	39,190
Capital Funds									
301	Municipal Capital Improvements	659,939	659,938	636,066	636,066	575,980	575,980	613,500	613,500
302	Street Capital Reserve	300,377	300,377	1,368,580	1,368,580	511,090	511,090	240,000	240,000
Subtotal Capital Funds		960,316	960,315	2,004,646	2,004,646	1,087,070	1,087,070	853,500	853,500
Enterprise Funds									
401	Water Operations & Maintenance	2,833,567	2,833,567	3,066,660	3,066,660	2,929,620	2,929,620	4,130,340	4,130,340
403	Wastewater Operations & Maint	3,110,955	3,110,955	0	0	3,410,020	3,410,020	4,137,610	4,137,610
405	Solid Waste Operations & Maint	914,245	914,245	0	0	1,029,590	1,029,590	1,299,830	1,299,830
410	Water Capital	3,131,608	3,131,608	3,029,160	3,029,160	1,196,740	1,196,740	1,680,350	1,680,350
413	Wastewater Capital	576,973	576,973	742,010	742,010	1,158,480	1,158,480	1,566,340	1,566,340
421	Public Works Trust Fund/DWSRF	0	0	330,400	330,400	312,400	312,400	279,460	279,460
427	DOE Centennial Loan/Sewer Reserve	192,483	192,483	192,480	192,480	192,480	192,480	192,480	192,480
457	Cable TV	275,767	275,767	291,950	291,950	291,950	291,950	355,500	355,500
458	Cable TV Equipment Reserve	67,142	67,142	72,600	72,600	72,600	72,600	139,500	139,500
Subtotal Enterprise Funds		11,102,740	11,102,740	7,725,260	7,725,260	10,593,880	10,593,880	13,781,410	13,781,410
Internal Service Fund									
510	Vehicle Replacement	898,308	898,308	859,050	859,050	859,050	859,050	974,850	974,850
Subtotal Internal Service Fund		898,308	898,308	859,050	859,050	859,050	859,050	974,850	974,850
PENSION TRUST FUND									
611	Firemen's Pension & Welfare	30,890	30,890	30,590	30,590	30,590	30,590	32,200	32,200
Subtotal Pension Fund		30,890	30,890	30,590	30,590	30,590	30,590	32,200	32,200
PERMANENT FUND									
701	Cemetery Trust	273,873	273,873	254,950	254,950	254,950	254,950	262,680	262,680
Subtotal Agency Fund		273,873	273,873	254,950	254,950	254,950	254,950	262,680	262,680
TOTAL BUDGET		21,471,280	21,501,249	18,510,314	18,510,778	20,610,310	20,665,550	24,281,720	24,281,720

CITY OF TOPPENISH

2016 Interfund Charges Distribution Calculation Based upon Department Budget Estimates

2016 Estimated Distribution:

1st Distribution:

Identifies General Fund Services Distributed by the Percentages in 2nd Distribution

	Estimated Budget
001-513.10 Executive Services	191,870
001-514.23 Finance/Accounting Services	314,250
001-514.30 Clerk Services	85,560
001-518 Technology Services	<u>80,200</u>
	671,880

2nd Distribution:

Based Upon Expenditures with Exception of Cable Which is 10% of Budget

	Interfund Charges Total	3rd Distribution	Total Distribution Prior to Adjustment	2014 Budget Vs. Actual Adjustments	Final Amounts Used for Budget Purpose	Final Amounts Rounded as Presented in the Budget Document
001 Current Expense 39%	262,033		262,033			
457 Cable TV 10% of Budget	35,550		35,550	(647)	34,903	\$34,900
401 Water 37%	248,596	4,509	253,104	(26,267)	226,837	\$226,840
403 Wastewater 18%	120,938	5,602	126,540	(167,885)	-41,345	-\$41,350
405 Solid Waste 6%	<u>40,313</u>	<u>3,552</u>	<u>43,865</u>	<u>(18,238)</u>	<u>25,627</u>	<u>\$25,630</u>
	707,430	13,663	721,093	(213,037)	246,023	\$246,020

3rd Distribution:

Identifies General Fund Services Distributed Based Upon Percentage of Employees

	Estimated Budget	26% of Cost Determined to be Allocated to Public Works	Water 33%	Sewer 41%	Solid Waste 26%
001-516 Human Resource Services	56,930	13,663	4,509	5,602	3,552

*NOTE: 2013 Adjustment Calculations are Included as a part of this Budget Document. The City of Toppenish has simplified this interfund distribution and based all amounts on quantifiable determinations. The Water 401 fund now includes the 410 Water Capital and Sewer 403 includes Sewer Capital 413 and no longer identifies those as separate fund sources for distribution.

CITY OF TOPPENISH
2014 Interfund Charges Distribution Adjustment Calculation
Based upon Department Budget Actuals To Be Applied To 2015

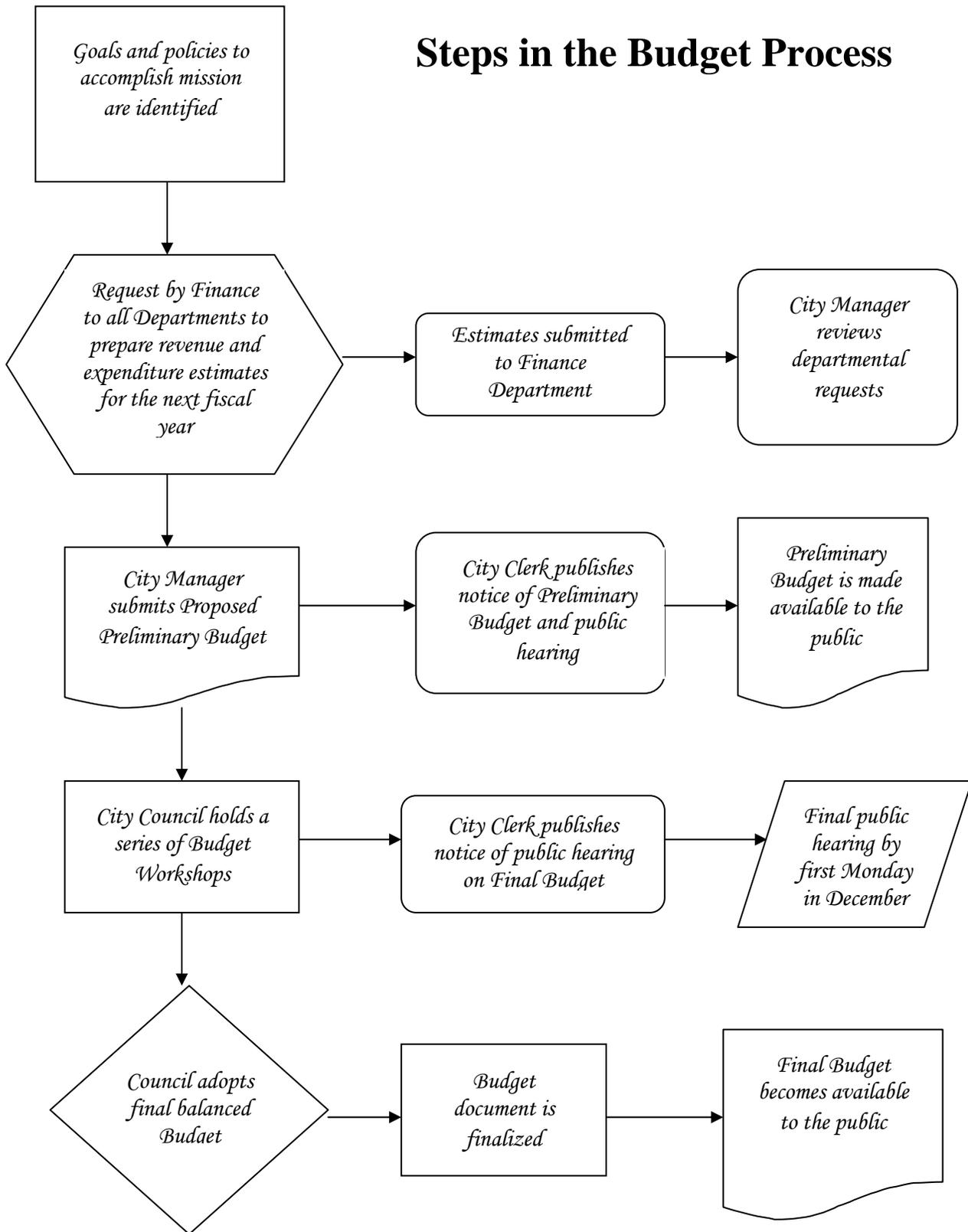
2014 Budget vs Actuals Adjustement Distribution											
1st Distribuion			Estimated Budget	Actual	Difference						
001-514.30 Clerk Services			68,010	55,740							
001-514.23 Finance/Accounting			310,190	278,872							
001-518 Information Technology			75,000	66,318							
			453,200	400,930	-52,270						
2nd Distribution	Interfund Charges Total	Public Works Budget Act	Total Public Works Funds	Amount Based on %	2nd Distribution Based Upon Actuals	3rd Distribution Based Upon Actuals	4th Distribution Based Upon Actuals	Budget Amounts Based On Actuals	Budget Amounts Used Before Adjustment	Amount to be Adjusted in 2015	
001 Current Expense	92,849				92,849						
457 Cable TV 10% of Budget	29,533				29,533			29,533	30,180	-647	
401 Water	92,849	2,833,570	41.31%	278,549	115,077	115,077	13,333	128,410	162,814	-34,403	
403 Wastewater	92,849	3,110,960	45.36%	278,549	126,342	126,342	15,925	142,267	172,451	-172,451	
405 Solid Waste	92,849	914,250	13.33%	278,549	37,129	37,129	7,777	44,906	63,144	-18,238	
410 Water Capital - Projects Only							36,287	36,287	28,151	8,136	
413 Sewer Capital - Projects Only							6,951	6,951	2,385	4,566	
	400,930	6,858,780	100.00%		278,548	400,930	37,035	43,238	388,354	459,124	-213,038
3rd Distribution	Acutal Budget	% of Cost Determined to be Allocated to Public Works	Water	Sewer	Solid Waste						
001-513.10 Executive 35%	53,953	18,883	6,798	8,119	3,966						
001-518.10 Human Resource	75,004	18,151	6,534	7,805	3,812						
	128,957	37,034	13,333	15,925	7,777						
4th Distribution	Actual Budget	% of Capital Projects Budget	Distribution Allocation								
410 Water Capital - Projects Only	3,628,682	0.01	36,287								
413 Sewer Capital - Projects Only	695,072	0.01	6,951								

2016 City of Toppenish Insurance Estimates

Fund Department	BARS Number	Budget	Liability	Boiler & Machinery		Property		Bond		Vehicle		Total Premium
				Value	Premium	Value	Premium	Emp	Premium	Value	Premium	
General Fund	001-018-518-60-46-0	\$5,512,370	\$63,144	\$189,767	\$264	\$12,484,231	\$16,107	44.55	\$872	\$1,932,858	\$9,956	\$90,343
Street	101-000-542-30-46-0	\$424,150	\$4,859	\$340,477	\$474	\$1,073,405	\$1,385	0.57	\$11	\$414,566	\$2,135	\$8,864
Cemetery	108-000-536-50-46-0	\$230,180	\$2,637	\$94,921	\$132	\$242,291	\$313	0.65	\$13	\$3,600	\$19	\$3,113
SIDA	129-000-521-21-46-0	\$72,060	\$825	\$0	\$0	\$98,850	\$128	0.00	\$0	\$98,850	\$509	\$1,462
Water	401-000-534-80-46-0	\$3,533,520	\$40,476	\$64,939	\$90	\$2,728,036	\$3,520	4.89	\$96	\$193,087	\$995	\$45,177
Wastewater	403-000-535-80-46-0	\$3,334,200	\$38,193	\$49,339	\$69	\$5,913,698	\$7,630	6.19	\$121	\$254,994	\$1,313	\$47,326
Solid Waste	405-000-537-80-46-0	\$1,023,500	\$11,724	\$0	\$0	\$1,044,068	\$1,347	3.95	\$77	\$945,027	\$4,868	\$18,016
MidValley Cable TV	457-000-557-20-46-0	\$355,500	\$4,072	\$0	\$0	\$172,202	\$222	1.00	\$20	\$30,000	\$155	\$4,469
TOTAL		\$14,485,480	\$165,930	\$739,443	\$1,030	\$23,756,780	\$30,650	61.80	\$1,210	\$3,872,981	\$19,950	\$218,770

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Steps in the Budget Process



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Explanation of Fund Accounting

Reporting Entity: The City of Toppenish incorporated on April 29, 1907, and operates under the laws of the State of Washington applicable to a non-charter code city with a Council-Manager form of government. The City of Toppenish is a general-purpose government and provides public safety including police and fire protection, street maintenance and improvement, water supply, treatment, and distribution, sanitation services, wastewater collection and treatment, parks and recreation, municipal court, health and social services, and general administrative services. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

Basis of Presentation - Fund Accounting

The accounts of the City of Toppenish are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single entry accounts that comprise its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types and account groups used by the City:

GOVERNMENTAL FUND TYPES:

General Fund (Current Expense Fund)

(Fund No. 000) This fund is the general operating fund of the City. It accounts for all financial resources and transactions except those that are required to be accounted for in another fund.

Special Revenue Funds

(Funds in the 100 series) These funds account for revenues derived from specific taxes, grants, or other sources, which are designated to finance particular activities of the City.

Debt Service Fund Types

(Funds in the 200 series) These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt, general obligation debt, intergovernmental long-term loans, and special assessment debt.

Capital Project Fund Types

(Funds in the 300 series) These funds account for financial resources, which are designated for the acquisition or construction of general government capital improvements.

PROPRIETARY FUND TYPES:

Enterprise Funds

(Funds in the 400 series) These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business, where the intent is that costs of providing goods or services to the general public on a continuing basis must be financed or recovered through user charges.

Internal Service Funds

(Funds in the 500 series) These funds account for operations that provide goods or services to other departments or funds of the City or to other governmental units on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of Toppenish in a trustee capacity or as an agent on behalf of others.

Pension Trust Funds

(Funds in the 611-620 Series) These funds are used to account for the operations of a trust established for employee retirement benefits.

700 Permanent Funds

(Fund 701) These funds are used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the cemetery.

The Reserve for Endowments in the Cemetery Perpetual Care Fund represents amounts paid for perpetual care of the cemetery plots. Income on the investment of the principal is used to maintain the plots and for cemetery beautification. The endowment principal is considered non-expendable.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements.

Accounting records for the City of Toppenish are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 RCW. The City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) prescribed by the State Auditor.

Revenues are recognized only when received in cash and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

This is a departure from generally accepted accounting principles, which require revenue and expenditure recognition on the accrual basis of accounting (GAAP). Purchases of fixed assets are expensed during the year acquired. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Revenue Categories

Revenues are arranged by fund, categorized in a basic account format. Following is a brief summary of those basic accounts:

308 Beginning Net Cash & Investments

This account includes the estimated and actual amounts of cash and investments available for appropriation at the beginning of the year.

310 Taxes

This account includes tax assessments levied for the support of the City. Including property taxes, sales and use taxes, franchise fees, business and occupation taxes, excise taxes and gambling taxes.

320 Licenses and Permits

This account includes revenues for charges for the issuance of licenses and permits. Including, but not limited to, proceeds from the issuance of business licenses, animal licenses, land use permits (and fees) and parking fees. Licenses and permit

fees are designed to cover the cost of administration, inspection and continuing services in connection with regulation.

330 Intergovernmental Revenue

This account includes revenues derived from Federal and State grants, State and Interlocal shared revenues, entitlements, and in-lieu taxes. Revenues collected in this account include motor vehicle fuel tax, criminal justice, liquor excise tax and liquor board profits.

340 Charges for Goods & Services

This account includes fees and charges for professional or other services rendered. Included in this account are water and sewer collections, garbage collections, and late charges on utilities.

350 Fines and Penalties

This account includes fines and penalties assessed for civil penalties, civil infraction penalties, civil parking infraction penalties, criminal traffic misdemeanor fines, criminal non-traffic fines, criminal costs and non-court fines and penalties.

360 Miscellaneous Revenues

This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts. Included in this account are investment interest earnings and sales interest.

380 Non-Revenues

This account is used for non-revenues such as Interfund loans, agency deposits, prior period adjustments and other non-revenues. This account is not recognized within the budget.

390 Other Financing Sources

This account is used for long-term debt proceeds, premiums on bonds sold, refunding long-term debt proceeds, disposition of capital assets, transfers-in and insurance recoveries.

Expenditure Categories

Expenditures are arranged by fund, categorized in a basic account format. Following is a brief summary of those basic accounts:

508 Ending Net Cash & Investments

This account is defined as the estimated amount of cash and investments that have not been appropriated or the actual amount that has not been spent at the end of the fiscal year.

510 General Government Services

This account is a major class of services provided by the legislative, judicial and administrative branches of the governmental entity for the benefit of the public or governmental body as a whole.

520 Public Safety

This account includes all Public Safety services including Police; Fire; Detention and/or Corrections; Protective Inspections; Ambulance, Rescue, and Emergency Aid; and Communications, Alarms and Dispatch.

530 Utilities and Environment

This account includes all utilities provided by the City such as Water, Sewer and Solid Waste.

540 Transportation

This account is used for all aspects of transportation including road and street preservation, maintenance and operations.

550 Economic Environment

This account is used for those services including Community Services, Planning and Community Development, and Housing and Community Development.

560 Mental and Physical Health

This account provides for all aspects of Public Health including mental health services and substance abuse.

570 Culture and Recreation

This account is used for Library services; Spectator and Community Events; Participant Recreation; Cultural and Recreational Facilities; and Park Facilities.

580 Non-Expenditures

This account is used for Interfund Loan Disbursements; Redemption of Long-Term Debt for Proprietary Funds (utility funds); Agency type disbursements; and any other miscellaneous non-expenditures.

594/95 Capital Expenditures

This account is used for the purchase of capital items including roads/street construction and other infrastructure.

597/99 Other Financing Uses

This account is used for Transfers-Out between funds and Intergovernmental Payments.

The City of Toppenish's fund accounting detail is as follow:

General Fund Details

011.00	Legislative Services
012.00	Municipal Court Services
013.00	Executive Services
014.20	Financial Services
014.30	Records Services
014.70	Risk Management
015.10	Legal Services
016.20	Personnel Services
018.30	Central Services
018.80	Information Technology Services
019.00	General Government Services
021.10	Administration Law Services
021.21	Police Investigations Services
021.22	Police Patrol Services
021.30	Crime Prevention Services
021.60	Care & Custody of Prisoners
021.80	Com, Alarms & Dispatch Services
021.00	Animal Control Services
022.10	Fire Administration Services
022.20	Fire Suppression Services
022.80	Rescue & Emergency Aid Services
024.20	Protective Inspections
024.60	Code Enforcement
058.60	Planning & Comm. Development
076.20	Swimming Pool Services
076.80	Park Maintenance Services

General Fund (Management Funds)

002.00	General Fund Capital Reserve
003.00	Welcome Center
004.00	Railroad Depot Facility
021.00	Urban Development Action Grant
030.00	Criminal Justice
050.00	Special Projects
071.00	Recreation Services

Special Revenue Fund Detail

- 101 Street Operations & Maintenance
- 106 Tourism Development
- 108 Cemetery Services
- 116 Municipal Capital Improvement
- 119 Miscellaneous Grants
- 129 Special Investigative Drug Account
- 170 Housing Rehabilitation

Debt Service Fund Details

- 225 CERB Grant/Loan

Capital Funds

- 301 Municipal Capital Fund
- 302 Street Capital

Enterprise Fund Details

- 401 Water Operations
- 403 Wastewater Operations
- 405 Solid Waste Operations
- 410 Water Capital
- 413 Wastewater Capital
- 427 DOE Centennial Loan/Sewer Reserve
- 457 Cable TV
- 458 Cable TV Capital Reserve

Internal Service Fund Details

- 510 Vehicle Replacement

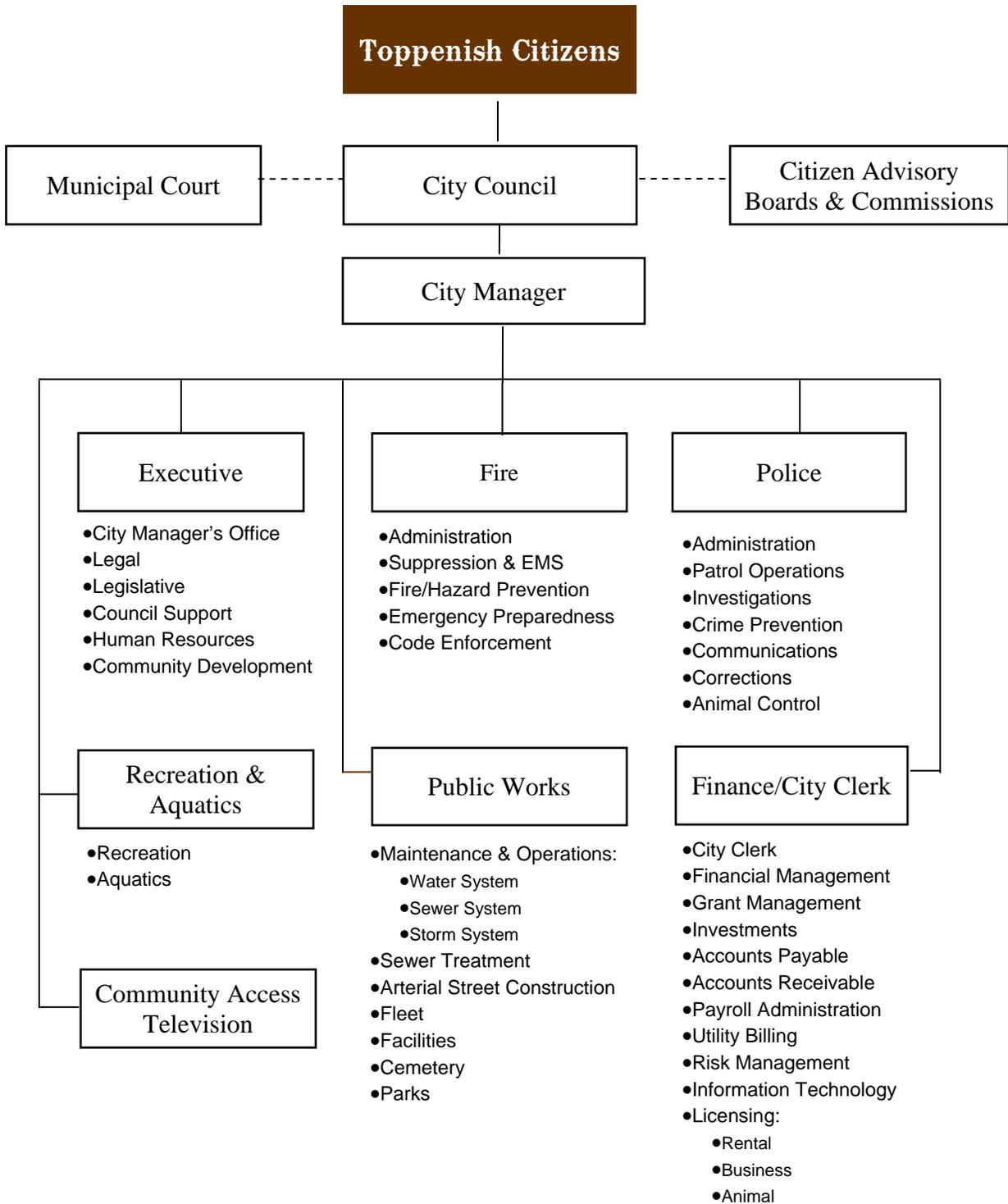
Trust Fund Details

- 611 Firemen's Pension Trust

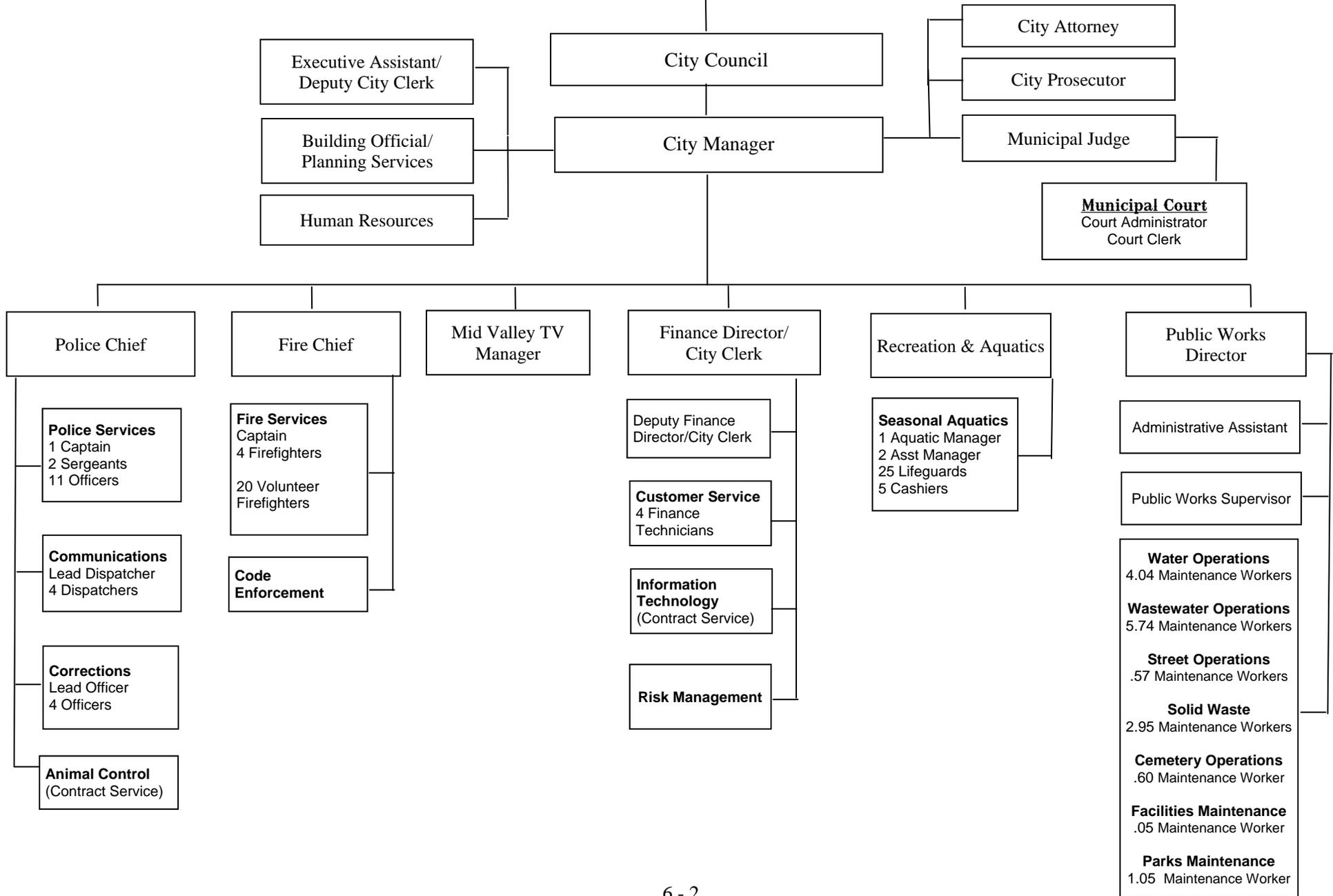
Permanent Fund Details

- 701 Cemetery Perpetual Care

City of Toppenish 2016 Organizational Chart



Citizens of Toppenish



Legislative

Budget: \$42,340
Elected Officials: 7

Registered voters residing within the city limits of Toppenish elect the City Council for four-year terms.

The Mayor and Mayor Pro-Tem are elected for a two-year term by the Council at the first council meeting of each appropriate calendar year. The Mayor presides at Council meetings and votes on all agenda items. In the absence of the Mayor, the Mayor Pro Tem officiates.

The City Council is the legislative governing body for the City of Toppenish. The City Council is responsible for all legislative actions and policy making for the City. The Council is empowered with the authority to enact:

- Policies and Ordinances
- Adopt the Annual Budget
- Adopt regulation on rates and fees for services
- Levy taxes
- Approve contracts
- Appoint City advisory board members, commissions, and committees.
- Hires the City Manager to perform the administrative duties of the City.

The Legislative Budget includes salaries, training, and general operating expenses for the seven elected Toppenish City Council members.



Municipal Court Budget Summary

Budget: \$428,330
 Employees: 2
 Court Administrator: Rebecca Pina
 Court Clerk: Anita Coleman



Toppenish Municipal Court Mission:

Promote an atmosphere of trust and confidence in the Judicial System; and to be accountable to the public and participants in the system.

The Toppenish Municipal Court operates from 7:30 AM to 6:00 PM, Monday through Thursday. Court sessions are held on Monday and Wednesday; with Jury Trials held on Thursday as needed. The Department consists of one Court Clerk and one Court Administrator, who are responsible for processing all court records and assisting the public by providing prompt and accurate information related to the Judicial System. The City’s Court Interpreter, Prosecuting Attorney, Public Defender and Judge are contracted services.

The Municipal Court provides judicial services related to all misdemeanor and gross misdemeanor charges, parking violations, and all civil infractions filed by the Toppenish Police Department.

Court Clerk Caseload

Function	2013	2014	YTD 10/31/15
Tickets Processed	2,126	1,726	993
Court Cases Administered	5,957	5,134	4416
Payments Received	\$441,658	\$365,153	\$200,671

Court sessions consist mainly of misdemeanor cases such as traffic and non-traffic cases which carry a maximum penalty of up to 90 days in jail and a \$1,000 fine. The Court also handles gross misdemeanor cases such as acts of domestic violence and driving under the influence, which carry a penalty of up to 364 days in jail and a \$5,000 fine.

The Judge is available by telephone 24 hours per day in order to rule on police requests for determination of probable cause, which must be done within 48 hours after someone is held in jail. The Judge is frequently called upon to issue No Contact Orders in domestic violence matters.

The Court administrative staff is responsible for:

- Providing clear and articulate information to the public in person and by telephone. Maintaining case loads through efficient and cooperative work methods.
- Updating the local law bail schedule that correlates with the Court’s Judicial Information System (JIS), which serves as a tool to assist officers in citing the proper codes on criminal and non-criminal citations and allows court staff to enter citations more efficiently.
- Providing efficient and effective court operation services and maintaining accountability with the public.
- Providing certified court interpreter services to non-English speaking participants during court proceedings.
- Managing the caseload with maximum efficiency and productivity.
- Streamlining jury management

Issues to be Resolved Over Next 5 Years:

- Research and implement electronic forms of transferring court forms and orders to decrease use of paper costs and waste.
- Continue education and training to provide the most efficient and cost-effective ways to manage the court and caseloads.
- Continuing support for education and training for maintaining public confidence and trust in the court system.

General Management

Budget:	\$191,870
Employees:	1.39
City Manager:	Lance Hoyt
Executive Asst./	
Deputy City Clerk	Heidi Riojas



The function of the City Manager’s office is to implement all Council policy decisions and efficiently direct the City’s operations and activities, and create an organizational culture that results in the delivery of excellent municipal services to the citizens of Toppenish.

The City Manager is the City’s Chief Executive Officer, appointed by the City Council. The City Manager is in charge of all city departments and employees, with the authority to designate assistants and department heads.

The function of the City Manager’s office is to implement all Council policy decisions and efficiently direct the City’s operations and activities, and create an organizational culture that results in the delivery of excellent municipal services to the citizens of Toppenish. The City Manager is the City’s Chief Executive Officer, appointed by the City Council. The City Manager is in charge of all city departments and employees, with the authority to designate assistants and department heads.

The City Manager is responsible for assisting the Council and providing the Council with information regarding the condition of the City, as to finances, government and property. The City Manager provides recommendations to the Council for consideration, and receives direction to administer the affairs of the City through professional leadership and management practices in the effort to implement and promote the interest of the City and advance its prosperity.

Personnel Management:

It is the goal of the City Manager to ensure that the City is staffed with dedicated and quality employees to serve the Citizens of Toppenish. As such, the City Manager attends trainings and workshops to stay abreast of employment issues, which include Fair Labor Standards Act, the Public Employment Relations Commission, Labor Organizations, Union Bargaining, and Employee Disciplinary Procedures.

Community Support Services

Budget: \$67,640
Administrator: Lance Hoyt

Community Support Services primarily provides for the City’s share of expenses for County programs such as voter registration costs, emergency management, and the 2% Alcoholism Program.

Community Support Services also provides for governmental association memberships such as Association of Washington Cities, Yakima Valley Conference of Governments, Yakima County Development Association, and the Toppenish Chamber of Commerce.

Risk Management Services

Budget: \$90,350
Administrator: Linda B. Mead

Risk Management Services provides bonds and insurance for City activities, including fire and property insurance, liability insurance and fidelity bonds. This service also provides for the payment of medical costs for active and retired Police and Fire Department employees qualified under the provisions of RCW 41.26.

The Finance Director/City Clerk serves as the City’s delegate to the Washington Cities Insurance Authority (WCIA) insurance pool. The delegate works with WCIA to make sure all contract requirements are met.

Legal Services

Budget: \$75,940
Administrator: Lance Hoyt
Employees: Contracted Services

The Legal Services budget consists of one contracted civil attorney and one contracted prosecuting attorney, with combined fees of \$75,900 plus funds for postage and supplies.

The primary purpose of the City Attorney is to advise and support the Toppenish City Council, City Manager, and City Departments. The City Attorney reviews and prepares legal documents for the Toppenish City Council and City Departments.

The prosecuting attorney is responsible for prosecution of civil infractions and misdemeanors in Toppenish Municipal Court.

Finance Services

Budget: \$355,600
 Employees: 3
 Finance Director: Linda B. Mead, CMC
 Deputy Finance Director: Debbie Zabell, CMC



2015 Finance Department Staff:

L to R: Jamison Horner, Annette Tweedy, Debbie Zabell Judy Durey, Michelle Weis &, Linda Mead

Finance Department Mission: Provide accountability for all public funds, assets, policies and systems in the most effective and efficient manner possible, while delivering responsive, quality customer service to our citizens and fellow employees.

The Finance staff is committed to the primary goal of the Finance Department: Protecting and Securing City Assets for their Proper and Authorized use.

The Finance Department oversees and directs all finance functions for the City, including budgeting, accounting, debt management, financial planning, and customer services; and is responsible for ensuring adherence to legal, fiscal and accounting requirements established by the Office of the State Auditor’s BARS (Budgeting, Accounting, and Reporting System). The Department provides six distinct areas of services:

The staff for the Finance Department includes 3 FTE (Full Time Equivalent) positions: Finance Director/City Clerk 90%, Deputy Finance Director/City Clerk 70%, Payroll Technician 70% and Accounts Payable Technician 70%

Financial Services includes staff support, accounting, accounts payable, accounts receivable, payroll, general ledger, investments, cash management, banking services and inventory control within City Hall. Prepares all budgetary reports, including the annual budget and the annual financial report.

Utility Services includes cashiering, utility billing, credit and collection and customer service for the City’s water, sewer and refuse utilities.

Customer Services includes administering all cemetery sales and burials, receipting in and issuing business, rental, and animal licenses; and provide billing and collection services for housing rehabilitation loans as well as miscellaneous accounts receivable receipting.

Human Resources includes management of recruitment, selection, and record keeping of City employees, coordinates payroll adjustments, salary increases, and benefit programs; assists in the administration of various employee committees, programs, and policies related to Human Resources and labor relations activities.

Information Technology includes oversight of system management, network and PC support, and hardware and software acquisition. The City currently contracts with a private consultant to provide assistance with Information Technology.

2015 Accomplishments and Projects:

- Established internal controls to ensure security and accuracy for all financial transactions.
- Provided high quality, accurate financial information to City Council, City Management and public to facilitate well informed decision making.
- Kept management informed of changes in the City’s financial position.

- Prepared and distribute a monthly comprehensive revenue and expenditure budget report.
- Maintained City's accountability to the City's tax and rate payers by following prudent fiscal management practices.
- Coordinated 2016 Budget. Evaluate and streamline the internal budget process.
- Increased staff efficiencies by eliminating redundancies and implementing best practices.
- Provided City departments with professional level accounting services.
- Investigated innovative methods to increase staff efficiencies when processing accounts payable requests.
- Oversaw the City's financial management to ensure the City's fiscal stability.
- Provided excellent customer service to our internal and external customers.
- Provided compassionate, courteous, and professional services to bereaved families while administering cemetery operations.

2016 Goals and Projects:

- Continue to develop sound financial policies and monitor subsequent practices.
- Develop Purchasing Manual
- Develop Cemetery Policies and Procedures.
- Conduct physical inventory and tracking of all City assets.
- Develop long range financial plan
- Develop and track cost recovery system on City fees for services and make adjustments as necessary.
- Develop process auditing services to City departments.
- Update (housekeeping) of Toppenish Municipal Code.

Records Services

Budget:	\$85,560
Employees:	.76
City Clerk:	Linda Mead, CMC
Deputy City Clerk:	Heidi Riojas, CMC



Records Services Mission: To serve the public, citizens and employees of the City efficiently and courteously preserving, maintaining and providing access to City records

Records Services is responsible for maintaining all official City records, including ordinances, resolutions, contracts and agreements, in compliance with the rules of the State Archives, as well as overseeing destruction of records. The City Clerk responds to and processes requests for public records, advertises for bids, conducts bid openings, and administers oaths of office.

The functions of the office include City Hall supply ordering; preparation of agenda packets for the City Council (which consist of the agenda, reports, and all documents for consideration); preparation and preservation of official minutes of the City Council meetings; publication of all ordinances; and, updating, codifying and publishing the Toppenish Municipal Code.

The staff for the Clerk Municipal Records Services Department includes .76 FTE (Full Time Equivalent) positions: Executive Assistant/Deputy City Clerk 51%, Finance Director/City Clerk and one Finance Technician 10% each, and one Finance Technician 5% each.

2015 Accomplishments and Projects:

- Processed 415 Public Records Requests that includes records retrieval, reviewing, redacting and copying of all documents. *(As of November 2015)*
- Attended various workshops and trainings offered through AWC and WCIA regarding records retention.
- Provided internal records management training.
- Provided extensive training regarding public records requests.

2016 Goals and Projects:

- Stay abreast of local, regional and statewide municipal operations as well as maintain Municipal Clerk Certification through active attendance at Municipal Clerk conferences and workshops.
- Support Council with efficient document processing which includes: providing agenda packets three days before the Council meetings and maintaining City’s website by posting agendas and meeting minutes for citizen access.
- Resolve all public records requests within 10 days of requests (includes response to requestor within mandated 5-day period).
- Implement new Electronic Records Policy in accordance with RCW 40.14, which includes staff training.

Human Resources

Budget:	\$145,530
•Personnel	49,730
•Employee Benefits Program	95,800
Employees:	.30
Director:	Lance Hoyt
Human Resources:	Debbie Zabell



Human Resource Mission: Provide professional human resources services that facilitate the recruitment and retention of well-qualified City employees.

Human Resources is responsible for:

Oversight and coordination of recruitment and selection process of new employees.

- Attract a qualified and diverse applicant pool.
- Work with the hiring department to select the most qualified candidate that matches departmental needs using non- discriminatory methods.
- Protect the City from litigation by ensuring fair and impartial application of policy.

Employee Retention and Labor Relations

- Coordination of the City’s collective bargaining efforts.
- Labor contract compliance (three agreements).
- Oversight of the Wellness and Safety Committees.
- Sponsor and coordinate citywide training programs.

- Maintenance of the City’s compensation and benefit system.
- Develop, maintain, and interpret personnel policies and procedures.

Employee Benefits Administration

- Negotiate and maintain contracts with employee benefit providers.
- Provide orientation to new employees.
- Administer the Family and Medical Leave Act.
- Advocate for employees with benefits providers when issues arise.

Recruitment, Selection, and Employee Retention:

- Utilize innovative recruitment strategies to attract qualified and diverse applicant pools.
- Utilize innovative selection and pre-employment screenings/testing to assist the hiring manager with identifying the best possible applicant for each position.
- Develop and maintain the new employee orientation program.
- Identify training needs of City Departments; and schedule training programs as appropriate and assess training effectiveness.
- Provide training on personnel policies and procedures and labor laws that affect City employees.

Labor Relations

- Develop, maintain, and interpret personnel policies with State and Federal Law and sound employment practices.
- Facilitate employee dispute resolution. Assist managers and department directors with grievances, personnel issues, and developing effective retention programs and techniques.

Compensation and Benefits Administration:

- Provide a benefit plan for all employees that provide quality insurance, incentives for maintaining a safe environment both at work and home, and increasing employee wellness and morale through the use of a Wellness Program.
- Review and recommend changes to current health insurance package; increase employees' knowledge of benefits; continue to develop and maintain effective Wellness and Safety Programs.

Maintain classification and compensation plans as a means to provide fair and equitable compensation. Perform job analysis on classification requests.

2015 Human Resources Accomplishments:

- Successfully recruited seven positions and two internal promotions throughout the year which included:
 - City Manager (replacement)
 - Court Clerk (replacement)
 - Three Corrections Officers (replacement)
 - Two Maintenance Technicians (replacement)
 - Court Administrator (promotion)
 - Lead Corrections Officer (promotion)
- Successfully implemented a Benefit Fair for employees with five vendors.
- Provided Employee Benefit Sheets outlining 2015 employee benefits/salaries to all current staff.

City's Wellness Program

The City's Wellness program was expanded in 2009 which resulted in the City being designated as a "WellCity" by the Association of Washington Cities. Wellness Committee members provided staff informational brochures and e-mails on topics such as, nutrition, flu awareness, and the dangers of sun exposure.



Technology Services

Budget: \$80,200
Director: Linda Mead
Employees: Contracted Service



The Technology Services Program is responsible for assisting City Departments with technology issues related to voice and data network, computer hardware and software. The City contracts for primary technology maintenance, upgrades and issues concerning the City’s computers and software.

2015 Technology Services Accomplishments:

- Completed the transition of the installation and migration of new licensing software for issuing business, rental and animal licensing.
- Continued to explore options for moving Building Permits out of Munis.
- Developed a strategy to improve internet connection to the city’s network through fiber cabling.
- Completed citywide Technology Plan to provide conformity and consistency of hardware, software, maintenance and replacement of the City’s technological environment.
- Continue to provide excellent support and technical service to all departments within the city network.

2016 Technology Services Goals:

- Replace the Vision Municipal Solutions server with a new Dell PowerEdge T620 Server with 128GB Ram and 10TB Disk. This includes another Windows Server & SQL License with User CALS. .
- Add/update user Client Access Licenses (CALs) for Windows Server, Exchange Server, and SQL Server.
- Re-task the replaced Vision Municipal Solutions server to a storage server. Upgrade disk storage and memory.

Law Enforcement Department

Budget:	\$2,364,180
• Administration	240,740
• Investigations	231,150
• Patrol	882,870
• Corrections	486,850
• Communications	488,190
• Animal Control	34,380

Chief of Police	Adam Diaz
Captain	Curt Ruggles
Sergeants	Jake Church Dustin Dunn
Patrol	8 Officers
Detectives	2 Officers
Communications	5 Dispatchers
Corrections	5 Officers
Reserves	5 Volunteer Officers
Explorers	20 Cadets



Community policing such as business and community contact in various areas of the city. Officers work foot patrols in business districts and at citywide events such as Mural-in-a-Day, Car shows the Fourth of July parade. Officer Hawkins talks with local residents downtown.

Administration oversees the operations of public safety. The Section oversees the department and consists of the Police Chief, Police Captain and two Sergeants. At times, the administration will involve and empower the Lead Dispatcher and Lead Correction Officer to support the command structure.

Administration also conducts planning and research, program development, grant writing, public and media relations, coordinates training, establishes crime prevention efforts and oversees finance and budgeting.

Patrol Division is responsible for the enforcement of state, federal and local laws as well as crime prevention. Officers initiate case reports, work special details, conduct public service announcements and handle preliminary investigations as well as assist in the city’s jail and communications areas during manpower shortages.

Investigations/Operations Division is responsible for the inspection of crimes against citizens and property that require more extensive research. The ultimate goal of all investigations is to exhaust all leads and resources available to solve crimes and develop a prosecutable case. In addition, the division is responsible for the public notification and monitoring of registered sex offenders within the city, narcotics



Toppenish Police Department Mission: to remain dedicated to providing quality service and professionalism to our citizens, and commit to improving the overall quality of life through community education, enforcement of laws and crime prevention.

Officers are expected to enforce the law fairly, within the parameters of state and federal law. It is not the role of the department to legislate, render legal judgments or punish.

The Police Department consists of five divisions:

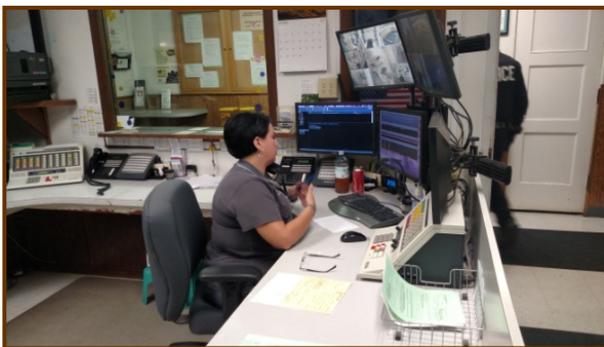
- Administration
- Patrol
- Investigations/Special Operations
- Support Services
- Animal Control

investigations, gang member data and documentation entry, special investigations, internal investigations, background checks and disposition of evidence.

Special Operations and Narcotics assignments and special emphasis patrols are usually assigned to the Investigations Division with the assistance of Patrol Officers (during shift overlaps or on overtime) to coordinate drug purchases, surveillance, or address problems related to public complaints (traffic emphasis, drug use in parks, car prowls, etc.)

Support Services consists of two distinct areas of service for the department, Communications and Corrections.

The Communications Center is responsible for dispatching emergency calls and handles all of the Department's regular calls and complaints by the public. In addition, the Section is responsible for the maintenance and care of all the Department's records and information.



The Communications Center receives and dispatches emergency, as well as monitors the City's Correction Facility. Dispatcher Fry at the communication center

The Department provides dispatch services to the City of Zillah. Currently, multiple agencies utilize the IPSS system to improve data sharing and radio communications.

The Communications section also assists in monitoring security cameras at the PD facility, and maintains jail records and handles court paperwork pertinent to prisoner custody and warrants. The Dispatch Center consists of 5

Dispatchers which also include a Lead Dispatcher.

The Corrections Section oversees the City's 56-bed facility by providing Services Officers whose functions include processing suspects, regular jail/maintenance duties and prisoner transports. They also conduct regular jail checks coordinate work details for the inmate work crews. The jail staff is also responsible for regular vehicle maintenance of the department's vehicles. The jail facility is attended by 5 Services Officers (this includes a Lead Services Jailer), and police officers must occasionally work the jail in their absence.



The Corrections Center operates a 56-bed inmate facility. Officers daily, process, secure, transport, and release prisoners. Officer Dean secures a prisoner trustee.

The Department houses inmates for the cities of Union Gap, Zillah, Wapato, Othello, and University Place as well as Yakima County, the State Department of Corrections and Immigration and Notarization Services.

Animal Control services are contracted with the Humane Society of Central Washington. Animal Control personnel work closely with both the Police and Finance Departments on a regular basis.

Dog licensing is the responsibility of the Finance Department. Monthly reports are prepared by Finance for use by the Humane Society to ensure all dogs within the city limits are properly licensed.

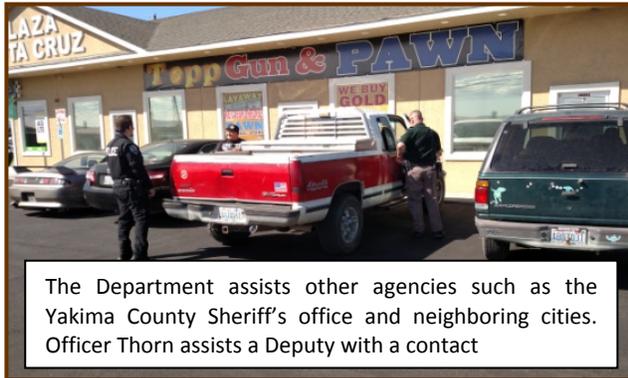
2015 Accomplishments:

- The Department continued in community policing by attending local events and making business checks offering crime prevention tips.
- Remodeled the old locker room and made it a conference room with IT equipment for powerpoint, conference meetings and presentations.
- Officers continued community policing which included district community contacts with the public in various areas of the city. They also worked foot patrols in business districts and at ng city wide events like, mural in a day, Car shows, and valley-wide parades.
- Officers participated in Public Service Announcements on TV and Radio in Spanish and English to support crime prevention efforts.
- The Department acquired Grants from the Traffic Commission, Bullet Proof Vest Reimbursement program, and the Washington State Sheriff and Police Chiefs, as well as donations from the Yakima Community Foundation and the Legends Casino for funding of equipment and community related programs.
- Investigations worked in directed anti-crime assignments and participated in directed patrols other special assignments. Officers also have worked on an overtime basis and during shift overlaps to address specific problem areas like graffiti surveillance, traffic blitzes, and narcotics investigations and warrant sweeps.
- The Explorer Coordinator continued work on recruiting and maintaining the Explorers Police Cadet Program, in a six-day Boot Camp Academy at the Yakima Training Center. The Coordinator also coordinated and supervised the Explorers at assigned public events as well as participating in on-

going training. The Explorers are exposed to blocks of education and instruction related to Drugs, Gangs, Health and Fitness, Science and Police career exploration, Public Service, Police Training and Safety Education. They will eventually become more active in assisting the Police Department with community events, to help reduce overtime costs. The goal of the Program is to help foster and develop the interest in Public Safety to our community's youth. The Coordinator also works very closely with the Police Patrol Reserve Officer Coordinator.



- The Department supported many of the Community Safety Network crime prevention events, including graffiti paint outs and litter clean up, and the annual Public Potluck Event.
- Provided Training for Arrest Techniques and Defensive Tactics, Firearms, and MILO simulation tactics for the Department as well as the City of Grandview Police Department, Yakima Valley Tech and the Explorer program.
- The Department assists in the annual Christmas Lighted Parade and Martin Luther King March.



2016 Goals & Objectives:

- Continuation of the Community Policing Program, participation in city and valley wide public events, city district contacts and foot beats.
- Enhance IT Training for police personnel to continue to keep up with the ever-changing technical progression required of officers.
- Improve the quality of training of department supervisors to better allow for management in areas of liability (i.e. investigations, property room, scheduling, jail management, etc)
- Attempt to obtain funding to sustain the Explorers program by promoting the efforts to involve youth in public service, and educate them about the law enforcement career field.
- Continue developing the Department's training programs, as well as hosting local valley agencies, including Defensive Tactics, Firearms, and MILO simulator.
- Continue to be involved with the voluntary Crime Free Rental Housing Program to help reduce crime, and empower landlords to deal with nuisance issues.
- Provide training for SWAT and High Risk Entry Training to improve patrol proficiencies, obtain necessary equipment and better prepare them for high risk situations and entries.
- Enhance the Department's recruitment efforts for full-time positions and increase the number of Reserve and Auxiliary Personnel.
- Develop new volunteer positions at the PD for Reserve Officers interested in career paths in corrections, and dispatching.
- Create a departmental team of assigned Officers to designate time and efforts to Narcotics Enforcement to indirectly address quality of life issues and improve reduction of Burglaries and Thefts by enforcing drug crimes locally. Also networking with state and federal drug task forces to help us control the rise in drug use/drug related crimes.

Annual Statistics Update:

The Department continues to see an increase in homicide and robberies and anticipates the finalized statistics for 2015 will be higher in these areas.

Although crimes have fluctuated greatly over the last five years, assaults and violent crimes per capita contribute to the higher crime rating index for our city. Most notable are crimes related to gangs have dropped significantly since 2010 except for a spike in 2013. Current statistics implies that with the reduction of three officers, the Department will be unable to participate on the Drug Enforcement and Task Force. The impact to the City will be an increase in crimes such as murder, robbery, burglary and larceny. These types of crimes correlate to supporting drug use/addiction.

VIOLENT CRIMES	2010	2011	2012	2013	2014	*2015
CALLS	7219	5824	5589	5455	5144	3543
MURDER	0	1	1	1	0	4
RAPE/SEX OFFENSE	10	5	10	3	1	6
ROBBERY	27	13	9	8	9	16
AGG ASSAULT	23	10	33	28	10	8
DRUG RELATED	79	88	72	72	45	29
PROPERTY CRIMES						
ARSON	8	5	2	4	1	2
BURGLARY	125	127	93	61	74	66
LARCENY/THEFT	322	357	311	251	177	175
MOTOR VEHICLE THEFT	53	54	72	116	82	47
GANG INVOLVMENT	182	164	150	203	162	65

*As of 9/2015



Fire Department

Budget:	\$735,250
• Fire Administration	108,670
• Fire Suppression	516,940
• Rescue/Emergency Aid	94,840
• Code Enforcement	14,800
Firefighters:	5
Volunteers Firefighters	27
Fire Chief:	Timothy B. Smith



Fire Department Mission: Preserve life, property, and the environment by utilizing effective principles and practices of modern fire, emergency medical and life safety technology.

The City of Toppenish Fire Department is responsible for responding to citizen safety needs in a number of different areas and accomplishes this through a combination of efforts from career and volunteer firefighters. The Department is organized in different service and support areas. In 2016 the Toppenish City Fire Department will respond to an estimated 900 emergency incidents. This is about the same compared to last year.

The City of Toppenish professional firefighters perform fire and life safety inspections of each City of Toppenish business annually. The Department’s major objective in this area is to eliminate, or minimize the effects of fire or medical emergencies and to assure that each public building provides a safe environment for its customers and employees.

Fire Suppression requires the coordination of complex tasks. Ventilation, search and rescue, water supply, and extinguishment must all take place at certain times and be carried out with a high degree of precision in order to be effective. Each of these tasks is labor intensive and requires a large number of resources.



Fire suppression: A fast response time enabled Toppenish Firefighters to make a quick stop on this rapidly growing kitchen fire. The owner was only gone for a couple of minutes to the store and figured that the food on the stove would be ok on low.

Emergency Medical Services provides the medical treatment necessary for citizens experiencing medical emergencies. Simultaneous dispatching of both fire department units and private ambulances ensure a quick response and adequate help for most medical emergencies. This is the most requested type of emergency service.

Fire Code Enforcement focuses on ensuring businesses located in the city limits meet the minimum fire, life and safety codes set forth in current edition of the International Fire Code, and Fire and Life Safety Codes adopted by the Toppenish City Council. These are generally either activity based such as bonfires, assembly and hazardous processes; or building based such as fire exits, emergency lighting, and sprinkler systems.



Fire Code Enforcement: This new housing development required residential fire sprinklers to be installed. This is the first residential fire sprinkler system in the City and requires frequent inspections during the construction process.

Specialized Services include meeting a myriad of special emergency needs. Hazardous materials spills, industrial accidents, Urban Search and rescue, and other unusual circumstances that require the need for specially trained and equipped rescuers.

Public Education encompasses fire prevention, fire extinguisher operations, First Aid/CPR, all risk prevention and similar training to members of the community. During 2015, approximately 900 students from Toppenish, White Swan and Tribal schools visited our fire station. Each student receives home fire and life safety education training which includes *E.D.I.T.H.* (Exit Drills in the House). Students are encouraged to practice with their siblings at home.



Public Education: City of Toppenish and Yakima County Fire District #5 Firefighters enlists the help of Sparky the Fire Dog to help communicate fire prevention to local children.

Fire Investigations are required for all types of fires when there has been a loss of life or property and usually starts immediately in conjunction with fire suppression efforts. Fire origin and cause requires highly skilled and trained fire personnel to properly complete and is very labor intensive.



Fire Investigations: An investigation of a recent structure fire on Robart Lane revealed that the lint trap was not properly maintained and the cause of this fire causing over \$25,000 in damages.

Code Enforcement is performed by the Fire Chief who ensures that the City’s Municipal Codes, International Fire Codes as well as the International Property Maintenance Codes are met. Property nuisance violations continue to dominate the workload with the number of written and verbal notices slightly surpassing the previous year. In 2014 there were several residential properties and that were declared “Unfit for Human Occupancy” or declared “Unsafe to Occupy”.



Code Enforcement: Illegally stored vehicles and non-managed vegetation on this vacant lot generated a complaint from neighbors.



Code Enforcement: The illegal dumping of trash and debris continues to be a problem throughout the city. The owner of the property is ultimately the one responsible for the cleanup.

In 2016 abandoned and foreclosed homes are still a problem in this sluggish economy. There are still an abundance of abandoned properties throughout the City. Keeping these properties salable and secure from vagrants and other illegal activities continues to be a priority. Staff will continue to be fair and vigilant in enforcing existing nuisance and property maintenance codes thus maintaining and perhaps increasing property values for our citizens. In 2016 we do not anticipate any significant increase in single or multifamily residential construction compared to the previous year. The \$17 million dollar replacement project of the Yakima Valley Farm Workers Clinic should be completed in 2016.

One commercial structure that was previously condemned was purchased by a group of local investors. They demolished the structure and beautified the parcel to complement the area museums.



Future home of Yakima Valley Community Collage Toppenish Learning Center

Accomplishments and Projects:

- Continued to provide progressive firefighter training to all personnel to meet Firefighter I & II certification standards.
- Participated in mandatory monthly medical training provided by Yakima County Department of Emergency Medical Services and the Washington State Department of Health.
- Worked with Yakima County Fire District #5 in a joint recruitment, training and retention program for new and existing volunteer firefighters.
- Conducted annual testing and flushing of all 300 fire hydrants located in city limits.
- Pressure tested all fire hose (14,000 feet).
- Conducted over 350 Annual Fire and Life Safety Inspections which include all businesses, schools, medical care facilities, daycares, and chemical storage facilities in city limits.
- Actively participated in local and regional associations to ensure Toppenish has a voice in local and regional issues:
 - Yakima County Fire Chief’s Association
 - Lower Valley Fire Chief’s Association
 - Chairman, Yakima County 911 Operations Board
 - Yakima County Department of Emergency Medical Services Operations Board
 - Yak Corps Operations Board
 - South Central Region Trauma Care Council
 - Yakima County Life Safety/Training Officers Association
- Continued with special National Incident Management Systems (NIMS) training maintaining compliance with Federal mandates and requirements.
- Saved approximately \$10,000 by performing the Annual Fire Pump Testing and Apparatus Service Maintenance of all fire department vehicles in house.

- Substantially reduced overtime costs and the need for the call back of off-duty paid career and volunteer personnel on most incidents.
- Responded to a number of emergencies in the Yakama Nation Business Complex (includes Legends Casino and Yakama Indian Agency).
- Participated in the Yakima County-wide Mutual Aid Agreement by providing mutual aid to numerous requested incidents.

2016 Goals and Projects:

This list of goals and projects will be a challenge to accomplish due to the ever decreasing availability of funding from the General Fund. Without sustainable funds this list of goals and projects will continue to decrease and some current services provided will be in jeopardy of being reduced or eliminated.

- Recruit, train and retain additional volunteer firefighters. In 2016 the average new volunteer firefighter will receive over 200 hours of training before they are qualified to enter a burning structure.
- Perform all required annual testing of equipment and systems.
- Maintain the Pre-Fire Plan Program to identify building features and hazards in increasing operational efficiency.
- Enhance the Department's computer-based fire-safety inspection program for businesses within the community.
- Generate additional funding through inspection/license fees and fines generated from violations of the 2015 International Fire Code during annual inspections.
- Increase the skill and qualification levels of all department members through focused and improved training methods.
- Increase participation and attendance of volunteer members at training drills and emergency incidents.
- Explore and develop reliable and consistent funding sources for the fire department.

- Incorporate new technologies in the annual fire code inspection program. Also expand the capability of the records to be used as an emergency management tool available by Mobile Data Terminals (MDT's) located in the apparatus.
- Establish an Annual Fitness and Medical Evaluation Program for all firefighters focusing on health and prevention.
- Continue work on implementation of the Countywide Interoperable Radio Plan.
- Continue to pursue additional funding through Federal, State, Local, and private grants currently available.
- Establish an open dialog and improve communications and relations with the public advising them of the current services provided.
- Continue to assist fellow City of Toppenish departments such as police and public works when ever needed.

Issues to be Resolved Over Next 5 Years:

The list of five year goals has consistently been pushed back year after year because of the lack of available funding in the General Fund.

- Improve Insurance Service Office (ISO) rating to "4" which will greatly reduce fire insurance premiums for our residents and businesses.
- Explore the possibility of jointly purchasing of fire apparatus and equipment with Yakima County Fire District #5. This is already being done by other departments within our service area.
- Increase staffing levels to assure a minimum of a 3-person engine crew on duty at all times.
- Remodel existing fire station to include expanding sleeping quarters, offices, bathrooms, showers, storage, and training room to include the addition of an exercise room. This would be required to accommodate future female firefighters.

Community Development Department

Budget:	\$109,330
• Protective Inspections	\$55,390
• Planning & Land Use	\$53,940
Community Development Director	William Rathbone
Employees	1

The Community Development Department is responsible for Planning, Land Use, Building Code Administration and management of a range of Special Projects. The staff consists of the Director.



Community Development Director Bill Rathbone

Planning and Land Use responsibilities include administration of the zoning and subdivision ordinances, environmental review and sign permits. Planning activities include the day to day administration of various ordinances and development review, as well as long range planning consisting of writing and amending these ordinances to keep them up-to-date with the needs of the city and its citizens, while maintaining consistent with state and federal law.



Police Training Center Remodel

Building Code Administration includes plan review and inspections to ensure compliance with applicable building codes and locally adopted ordinances.

Many features of a proposed building must be reviewed concurrently for consistency with both the building, planning and fire codes. For example, the review of a site plan for a proposed building includes building and fire code issues, as well as such zoning issues as setbacks, lot coverage and adequate parking. Staff works with citizens, property owners, contractors, architects and building designers to ensure compliance.

Close cooperation with the Fire and Public Works Departments is also essential. There are requirements administered by both of these departments that can affect the design of a project.



Remodel and Expansion of DSHS Building

2015 Accomplishments

Long Range Planning:

- Developed a work program for a major revision and updated the Toppenish Comprehensive Plan and Development Regulations to meet the mandates of state law.
- Continued work on the issue of the production, processing and retail sale of recreational marijuana through zoning.
- Successfully met or exceeded the Washington Cities Insurance Authority (WCIA) Audit requirements for the City's land use practices. There were no changes or updates needed.

Current Planning:

- Processed design review of several projects including the DSHS addition and Yakima Valley Farm Workers Medical Dental Clinic.
- Design review of other minor additions and modifications to buildings in the Design Review District.

Building Code Administration:

- Reviewed and issued 120 building permits totaling \$20,000,000 in project valuation.



New Yakima Valley Farm Workers Medical and Dental clinic, construction began late summer 2014 with completion anticipated late 2015.

- Assisted the Fire Department in Code Enforcement efforts, as well as special projects involving abandoned buildings. Work included inspecting, evaluation and preparing reports of structures and their components.
- Implemented new Permit Software that will issue and track applications and permits. The old permitting system was not able track permits or inspections.

Special Projects:

- Administered the re-roof projects for the Toppenish Fire Station and one Public Works Building
- Administered the construction of the walking path throughout Pioneer Park
- Administered the Downtown Revitalization Program, which provides funding that encourages the improvement of building facades in the downtown business area. Building owners must provide a 50% match to the grant funds. As of 2013, there has been one project approved and funded at approximately \$3,200 in grant funding, resulting in \$6,400 of work.
- Continued work with the Yakima County Home Consortium, which consists of Yakima County and the cities of Toppenish, Grandview, Mabton, Sunnyside, Wapato, and Union Gap. The Consortium has access to federal funds dedicated to housing for low to moderate-income families and individuals. Benefits to Toppenish include the construction of Yakima Valley Habitat for Humanity home. The Consortium will focus on a housing rehabilitation program for single-family homes meeting income requirements that will be eligible to apply for housing rehabilitation assistance.



Completion of a new Habitat for Humanity home, through the Yakima County Home Consortium

2016 Goals and Projects:

- Continue to seek and apply for grant opportunities that will provide funding for housing, planning, and special projects.
- Continue implementing the 2012 editions of the model Building, Fire, Plumbing and Mechanical codes as required by State law.
- Continue updating the comprehensive plan as needed in order to maintain a usable relevant document. The process includes close cooperation with all departments for capital facilities projects and level of service standards.
- Adopt Development Regulations on or before June 30, 2017 so that the City remains eligible for many sources of grant funding.

Recreation & Aquatics

Recreation Budget:	\$265,440
• Recreation	123,170
• Aquatics	142,270
Director:	James Cole
Employees:	.50



The City of Toppenish along with a number of the small Lower Yakima Valley cities are classified as low to moderate-income cities, with high crime rates. Toppenish Recreation & Aquatics Department organizes and provides a variety of sports programs and activities that encourages Lower Yakima Valley youth age three to 12 to participate. The sports programs provide the opportunity for youth to gain valuable experience in teamwork, social skills, interaction with youth from other communities and the ability learn the basics of each sport, i.e., form and technique. Through mastering the basics, youths gain the confidence and desire to continue to participate in sports in the later teen years. In addition, the sports programs and activities offer the opportunity for parents to engage in their children’s lives by volunteering as coaches and assistants.

Recreation and Aquatics provide a broad range of safe and positive leisure experiences for the City of Toppenish citizens such as:

- Personal enrichment
- Physical fitness
- Competitive sports
- After school opportunities
- Community events

Recreation programs and activities offer our community the resources that will help to keep our youth on the right track to a positive lifestyle. Recreation is an essential function of building community within our city.

2015 Recreation Accomplishments:

- Raised \$80,000.00 in donations to continue the recreation program in the City of Toppenish.
- Created a partnership with the Toppenish School District to administer City recreation and School District Intramural program with each entity providing ½ of the costs.
- Coordinated and organized the NFL Punt Pass and Kick Local Competition in September, in which 21 kids participated.



Toppenish Parks & Recreation Summer Soccer Program

- Coordinated and organized the NFL Punt Pass and Kick Sectional Competition in October, in which 18 kids participated from across Central Washington. There were four local winners.
- Provided a Summer Soccer program to 267 youth, ages 3 – 12.
- Provided a Fall Soccer program to 232 youth, ages 3 – 12.
- Provided T-Ball/Coach Pitch Baseball to 94 children, ages 5 – 8.
- Provided a Basketball program to 252 children, ages 3 – 12.

- Recruited 85 volunteers to provide T-Ball/Coach Pitch, Basketball and Soccer coaching, and umpiring/refereeing throughout 2015.
- Provided a year round ZUMBA workout program that was attended by 21 different participants throughout the year.
- Coordinated and organized adult and senior tours and trips to various locations and events throughout Washington.

2016 Recreation Program Goals:

- Continue to provide Summer Soccer to youth ages 3 – 12.
- Provide a Fall Soccer program to youth, ages 3 – 12.
- Provide T-Ball/Coach Pitch Baseball to children, ages 5 – 8.
- Provide a Basketball program to children, ages 3 – 12.
- Recruit volunteers for T-Ball/Coach Pitch, Basketball and Soccer coaching, and umpiring/refereeing.
- Coordinate and organize a summer recreation program that will provide daily opportunities for youth, ages 5 – 12.
- Provide year-round ZUMBA workout program.
- Coordinate and organize adult and senior tours and trips to various locations and events throughout Washington, Oregon and Idaho.



The City's 50-Meter outdoor pool is open June thru August for public swimming, lessons, private pool rental, swim team and swim meets.

Aquatics Center boasts a beautiful 50-meter pool, concession stand and sitting area, and is a summertime favorite. Open June thru August for pleasure swimming, swimming lessons, private pool rentals, swim teams and swim meets.

The Aquatics Center is maintained and operated by a staff of approximately 25 seasonal employees June thru August. The majority of these employees come from the community. A continued focus is to provide

Lifeguard training to the community for future pool staff and to improve the security of the Center and equipment to ensure a safe facility for the community to enjoy.

2015 Aquatics Accomplishments:

- Provided a summer of swimming fun to over 25,000 swimmers
- Provided swimming lessons to 391 participants' age 18 months to 39 years.
- Permitted 58 private pool parties, and sixteen Yakama Nation Nights totaling over 6,300 in attendance.
- The Yakima Athletic Club held their 3-day Swim Meet in June. This event included over 350 swimmers and 3,000 spectators throughout the weekend.
- The Amateur Athletic Union held their swim meet in July. This event included over 400 swimmers and 3,500 spectators throughout the weekend.
- Provided a Lifeguard Training Course that trained and certified seven new lifeguards who will be able to work at the Toppenish Swimming Pool

Tourism Development

Budget:	\$80,110
TFAC Committee Members	9
LTAC Committee Members:	5
Administrator:	Heidi Riojas

The City of Toppenish established two advisory committees for the purpose of researching and making recommendations to the City Council, for the use of tourism development funds, and lodging tax in an effort to promote tourism in the City of Toppenish. They are:

The Tourism Fund Advisory Committee (TFAC)
The Lodging Tax Advisory Committee (LTAC)

Programs and Activities Funded:

Each year, Requests for Proposals (RFP) are solicited by the City requesting proposals from non-profit organizations for programs to be funded through the program that will promote and enhance tourism in the City of Toppenish during the calendar year.

Programs and activities that are considered eligible for assistance include, but are not limited to, those that:

- Increase tourism by advertising, publicizing, and distributing information for the purpose of attracting and welcoming tourists;
- Develop strategies to expand tourism; operate tourism promotion agencies;
- Construct tourism-related facilities, and fund and market events and festivals designed to attract tourists.

The expected outcomes for the program or activity is to increase economic activity in the City of Toppenish during the proposed year through overnight lodging of tourists, providing meals, the sale of gifts, souvenirs, and other items, and construction of tourism-related facilities.



The **Toppenish Chamber of Commerce** plays a key role in supporting annual events and community functions. Tourism funds support this important organization.

Applicants develop and outline one project, which meets these requirements and provides an economic benefit to the City of Toppenish. The specific amount of the applicant’s proposal is open, to be defined by the applicant. As a recommendation, the applicant may wish to define alternate levels of funding, indicating as their first priority the maximum amount desired and, as a second priority, the minimum acceptable amount. Some definition of the differences in the level of services to be provided under the two priorities should be included. The establishment of alternate funding levels will allow the City some latitude in approving projects reviewed and recommended by TFAC and LTAC without the necessity of rejecting one or more projects due to a potential lack of funds.



People from all over come to see some of the best artists paint a “Mural in a Day”
Tourism Funds support this beautiful event that is coordinated by The Mural Society.

Public Works Department

Budget:	\$13,434,810
• Central Services	198,650
• Parks	187,570
• Street	424,150
• Street Capital	240,000
• Cemetery	230,180
• Water	3,533,520
• Water Capital	1,679,700
• Wastewater Operations	3,375,550
• Wastewater Capital	1,567,140
• Solid Waste	1,023,500
• Vehicle Replacement	974,850
Employees:	14
Interim Works Director:	Art Kroes
Public Works Supervisor:	Art Kroes



Public Works Department Mission:

Provide for the proper care and maintenance of the City’s infrastructure. Maintenance and operations of all city-owned facilities, aquatics center, parks, streets, trails & pathways, cemetery, water, sewer & storm systems, solid waste collection, graffiti removal. Provide support for community events and activities, to enhance the appearance and economic value of the community.

The Public Works Department consists of the Public Works Director, Public Works Supervisor, Administrative Assistant, and 11 maintenance and operations employees. Three Accounting Technicians are funded 33% per fund, Water, Sewer and Solid Waste. Three seasonal workers are utilized during the summer.

The Department’s ten distinct divisions are responsible for the following:

Central Services maintains and operates the City’s Facility Management Program. Efficiently uses City resources to purchase goods and services consumed by current expense departments.

Parks Maintenance is responsible for the care and beautification of the City’s 24 parks and open areas used and enjoyed by the community.

The City has play equipment in five of the seven parks; four of the parks have gazebos that are available for rent. The goal of the Parks Division is to provide pleasurable experiences and present quality facilities that provide safe, clean, and attractive environments for our community’s overall experience

City of Toppenish Park Amenities							
Park Name	Location	Passive Path	Gazebo	Electricity	Water	Restroom	Picnic Tables Play Equipment
Pioneer Park	410 W 2nd St		✓	✓	✓	✓	✓
Olney Park	701 Adams St	✓	✓	✓	✓	✓	✓
Allen/Lincoln	810 Lincoln St	✓	✓	✓	✓	✓	✓
Post Office	11 Jefferson St	✓	✓			✓	
Lane	810 E Toppenish			✓	✓		✓
Patterson	210 S Elm St			✓	✓		✓
Railroad	14 S Asotin		✓				
Penny Mall	117 S Toppenish	✓					
Old Timer's Plaza	10 S Toppenish	✓					
Bauschey	B-2 S Toppenish	✓					
L Street	1121 E Toppenish	✓					
Tri-Angle	N D St & S Alder St	✓					
Library	1 S Elm St	✓					

✓★ Sani-cans available April thru October

Gazebo Rental: \$40 for 4 hrs \$10 ea addl hr



Arial view of Pioneer Park

Street Division is responsible for City's streets, which consists of 27.95 miles of asphalt streets, .8 miles of gravel streets, and 8 miles of alleys. The Division resurfaces, patches, sweeps, grades and applies dust abatement to the City's streets and alleys, maintains traffic signals, street lighting, striping, street signs and provides snow and ice control.

The Street Department strives to enhance the appearance of the community and to ensure a safe and well-maintained street system that provides for effective access to all parts of the community.



Cemetery Division is responsible for the maintenance and operation of the City's Elmwood Cemetery. The Finance Department administers the sales of lots and burial arrangements. The Cemetery consists of 24.76 acres of land with 10 acres currently occupied.



The City purchased the Elmwood cemetery in 1914 with the first burials taking place in the early 1920's. The cemetery is the final resting place for many of the City's founding fathers. The cemetery offers one of the largest selections of affordable burial sites in the lower valley. It takes two, eight-hour days to mow the cemetery.

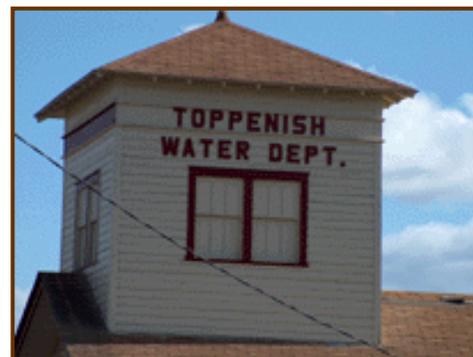
Grounds Maintenance include mowing, planting, seeding, fertilizing, raking, mulching, watering, pruning, as well as maintenance of pathways, drives, curbs and parking areas, and irrigation systems.

The cemetery crew consists of one full-time employee five months of the year and one part-time seasonal employee six months of the year.



Until a permanent headstone is made and delivered, Public Works crews will make a temporary marker for the burial plot, so that family and friends can easily identify their loved one.

Water Division is committed to providing our community with a continuous supply of safe and dependable water. The City's Class 1 system provides water service to approximately 2,500 homes and 265 commercial customers, including 74 connections outside of the City limits.



The City's Water System consists of six city wells, which pump an average of 1.2 million gallons of water each day.

Summer peak demand can exceed 3.3 million gallons per day. The City water system employs chlorine for disinfection purposes to meet all State regulations. The City water system also treats with fluoride to enhance dental health.

Wastewater Division is committed to providing our community with quality, uninterrupted wastewater services. The division consists of two sections, sewer transmission and wastewater collection and treatment.



The Wastewater Section is responsible for the City's wastewater system. The Section provides the City's residential, business and commercial customers with continual efficient and environmentally sound wastewater collection and disposal.

The Sewer Section is responsible for the maintaining the City's sanitary sewer system consisting of approximately 27.35 miles of sewer main lines and seven lift stations. The System discharges between 900,000 to 1,900,000 gallons of sewage to the Waste Water Treatment Plant daily. The Section also operates and maintains the City's storm and under-drain systems with the Street Department.

Storm Water Division is responsible for developing and implementing the City's Storm Water Management Plan. The Plan serves as a commonly accepted standard for the management of storm water in Eastern Washington while providing for flexibility in meeting local needs.

The City's Stormwater Comprehensive Plan will address and integrate stormwater management practices required by federal and state laws.



Because impervious surfaces (parking lots, roads, buildings, compacted soil) do not allow rain to infiltrate into the ground, more runoff is generated than in the undeveloped condition. The additional runoff can cause flooding during a storm event. Vactoring (vacuuming) debris from great depths increases the volume and velocity for the surface water to travel and eliminate flooding.

Solid Waste Division is responsible for the operations of the City's Solid Waste System. Activities include collection and disposal of refuse and compost for the Toppenish residents and businesses. The City utilizes the Yakima County Landfill located on Cheyne Road.



Residential solid waste collection occurs three days per week, Monday through Wednesday and commercial collection five days per week. The City's Compost Program is operated March through November with a Friday collection.

The Goal of the Solid Waste Division is to continually provide refuse and compost collection in an efficient, economical and reliable manner.

Utility Capital Program provides for the necessary improvements to the City’s water and sewer systems through construction projects. The projects are included and prioritized in both the current Water and Sewer Comprehensive Plans.

Vehicle Replacement Program

Financing for the City’s water, sewer, solid waste, and cable television vehicles is through transfers from the respective funds into the Vehicle Replacement Fund.

Vehicles currently purchased through the General Fund (Street, Cemetery, Police, etc) do not have sufficient funds from revenues to contribute to this program; therefore, vehicle replacement will be budgeted in those funds on an as needed basis. The Department also maintains and operates thirty-eight vehicles, ranging from service trucks to construction equipment.

Five-Year Equipment Replacement Schedule

Equipment	Department/Fund	Cost	Year
Public Works Pick Up	Water Fund	\$25,000	2013
New Backhoe	Water and Sewer Funds	\$95,000	2012
Public Works Pick Up	Water Fund	\$25,000	2013
Garbage truck	Solid Waste Fund	\$265,000	2013
Police Vehicles	Police - General Fund		
Fire Vehicles	Fire - General Fund		

Community Access Television (CATV)

Cable TV Budget:	\$291,950
Cable TV Equipment Reserve	\$72,600
Employees:	1
CATV Manager	Judy Devall



MidValley Television Mission: Provide public, educational and government access television to the residents of Wapato, Toppenish, Zillah and Granger.



Mid Valley Television Studio in Toppenish

MVTV broadcasts the public and educational channel on Charter Digital Cable on channel 192. The government access channel, MidValley Public Affairs Cable (M-PACT) is broadcast on Charter Digital Cable channel 194. MidValley Television viewing area is Wapato, Toppenish, Zillah and Granger.

Revenues: Revenues for this program are generated through franchise agreement fees and taxes paid to the City of Toppenish by Granger, Wapato and Zillah.

The Department is responsible for overseeing and managing the daily operations and programming of the Community Access Channels, which include:

- Produce and broadcast council meetings for all four cities for public and government access.
- Coordinate and facilitate the expansion of the City of Toppenish and City of Zillah Websites and maintenance of current information on existing websites.
- Maintain City Council Chamber mini video studios for all four cities.
- Maintain playback system, studio, edit bays, production van, and office.
- Research and implement revenue-generating projects.
- Produce a variety of community programming such as: *Program schedule: www.midvalleytv.com*
 - “Living by the Book”
 - Public Service Announcements
 - Numerous “Toppenish, Zillah, Wapato, and Granger Chamber and Mural Society Events”



Toppenish All Class Reunion

- Service and maintain MVTV computers and network.
- Ensure all four stakeholders are represented through active participation in the following local, regional and national boards:
 - Cable Regulation Board
 - National Advisors and Officers Telecommunication Association
 - Washington Advisors and Officers of Telecommunications Association Board

- Washington Association for Skilled and Technical Sciences
- Society of Broadcast Engineers
- Washington Association of Skills USA Technical Careers
- Ensure all four stakeholders meet the Rules for Proposal 90 Day Franchise Approval Process through the Federal Communications Commission.
- Oversee Internet Web Hosting for the cities of Zillah and Toppenish. Create and maintain information on the MVTV website.



Show schedules can be found at www.midvalleytv.com

2015 Highlights and Accomplishments:

- Charter Cable System updated to “All Digital Signal” Channel line-up changed. Channel 21 is now 192. Channel 22 is now 194.
- Charter requested merger with Time Warner and Bright House.



Covered the 2015 Toppenish July 4th Parade

2016 Goals and Projects:

- Continue to improve quality and quantity of programs produced by MVTV.
- Continue to keep existing equipment and production van in good repair.

Issues to be Resolved Over Next 5 Years:

- Local Authority of Rights of Way Management
- Franchise renewal

Miscellaneous Funds:**FUND 002: \$575,700****General Fund Capital Reserve Fund**

The General Fund Capital Reserve Fund was created in 2009 for the purpose of setting aside funds as a reserve for the general fund for the purchase of capital assets or those purchases deemed necessary and approved by the City Council through the budget process. (Ord. 2008-30)

FUND 003: \$18,420**Welcome Center**

The Welcome Center Fund was established for the purpose of budgeting and accounting for revenue generated from the lease agreement(s) for operation and maintenance of the City of Toppenish Welcome Center. (Ord. 2008-20).

FUND 004: \$10,120**Railroad Depot Facility**

The Railroad Depot Fund was created to manage the purchase, restoration and maintenance of the Toppenish Railroad Depot.

FUND 21: \$31,150**Urban Development Action Grant**

The Urban Development Action Fund was established as a program for the purpose of making loans to businesses for commercial property improvements when other private funding sources are inadequate or unavailable.

FUND 030: \$391,010**Criminal Justice**

The Criminal Justice Fund was established to provide for the funds that are derived 3/10% Criminal Justice Tax and from motor vehicle taxes. The fund is based on the City's population and crime rate and on seriousness of the crimes committed in the City, and the City's ranking with other reporting cities. The City of Toppenish usually rates in the top ten in crime rates for the State of Washington.

FUND 50: \$343,550**Special Projects**

The Special Projects Fund was established to account for receipts of loan payments for housing rehabilitation loans made available through Community Development Block Grant (CDBG) before 1992.

FUND 71: \$123,170**Recreation Services**

The Recreation Services Fund was established to account for revenue from recreation programs and donations received for recreation programming.

FUND 119: \$2,200**Public Safety Miscellaneous Grants Fund**

The Public Safety Miscellaneous Grants Fund was established for the purpose of budgeting and accounting for grant funds awarded to the city for purposes related to public safety, including grants to the fire department and to the police department.

FUND 129: \$72,060**Special Investigative Drug Account**

The Special Investigative Drug Account Fund was established as a program to provide follow-up on Narcotics Investigations in support of the Patrol and Investigation Divisions in the Police Department. The fund provides support for information into serious crime and provides funds for the purchase of street narcotics, narcotics undercover vehicles and equipment. The fund is supplemented by the sale of seized property in narcotic arrests.

FUND 170: \$257,570**Housing Rehabilitation**

The Housing Rehabilitation Fund was established to account for receipts of loan payments for housing rehabilitation loans made available through Community Development Block Grant after 1992

FUND 301: \$613,500**Municipal Capital Improvements**

The Municipal Capital Improvement Fund was established by Council (Ordinance 86-11) as authorized by RCW 82.46 (Real Estate Excise Tax). The excise tax rate is one-quarter of one percent on the selling price of real property within the City. These funds are collected by the Yakima County Treasurer, who retains one percent of the proceeds of the taxes imposed to defray costs of collection. The balance of the funds is remitted to the City on a monthly basis. These funds are restricted to use for projects listed in the Toppenish Comprehensive Plan.

FUND 611: \$30,590**Firemen's Pension & Welfare**

The Firemen's Pension and Welfare Fund was the original pension fund established to provide benefits to full-time firefighters and was replaced by the State's Law Enforcement Officers and Firefighters Retirement System (LEOFF).

Currently, there are pensions paid to two retired firefighters and to five widows. One of the widows receives a full pension from the local system as she began receiving benefits prior to implementation of the State system.

FUND 701: \$283,380**Cemetery Trust**

The Cemetery Trust Fund represents amounts paid for perpetual care of cemetery plots. Income on the investment of the principal is used to maintain the plots and for cemetery beautification. The endowment principal is considered non-expendable.

General Debt Service

Debt Service: These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt, general obligation debt, intergovernmental long-term loans, and special assessment debt. The City currently has the following Debt Service Funds:

The City currently has the following Debt Service Funds:

Local Fund Program

These funds were established to pay debt service for those loans obtained through the State of Washington Local Option Capital Asset Lending (LOCAL). The State Treasurer’s Office created this program to pool State agency needs, and sell shares in the financing contracts through the use of Certificates of Participation (COPs). Local agencies participate in the program in two stages: personal property (equipment) and real property. Current projects funded through LOCAL:

FUND 001 – General Fund

• **2015 Two Lawn Mowers/One Network Server**

Term: Three years
Original Amount: \$ 38,784.19
Remaining Amount (1/1/15) \$ 38,784.19

• **2015 Police Vehicles: Two police vehicles**

Term: Five years
Original Amount: \$108,861.95
Remaining Amount (1/1/16) \$108,861.95

FUND 401 Water Fund (67%) and 403 Sewer Fund (33%)

• **Automated Radio-Read Meter System:**

Radio, meter reading devices and software purchased in 2008.
Term: 10 Years
Original Amount: \$587,000.00
Remaining Amount: (1/1/16) \$138,581.34

FUND 225 Community Economic Revitalization Board Grant/Loan

This fund was established to account for the project that was initiated after Del Monte Foods and Silgan Container Corporation contacted the City to request an extension of water, sewer and hard road

surface for planned development at their businesses. City staff prepared two applications, one to the Community Economic Rehabilitation Board (CERB) Program to fund part of the improvements (\$750,000) and the other to the Community Development Block Grant (CDBG) Program to fund the remainder (\$204,000). At the November 16, 1995, CERB meeting, the City of Toppenish was awarded a \$500,000 grant and a \$250,000 zero percent deferred loan to fund the project. The approval of the CDBG portion of the project was approved well after the construction project began, however, was later rescinded because a CDBG advertising requirement was not part of the bid specification package. Loans of \$150,000 from the Old Program Income Fund and \$100,000 from the Municipal Capital Improvements Fund were made to cover the loss of the CDBG funds.

During 1999, the repayment of the \$100,000 Municipal Capital Improvements loan and \$66,000 of the Old Program Income loan were made from surplus construction funds and interest earnings.

CERB Loan Status

Loan Payment Begin Date: 2003
Term: 0% - 15 Years
Original Amount \$250,000.00
Remaining Amount: (01/01/16) \$ 33,333.29

Public Works Trust Fund

The Public Works Board provides financial and technical assistance to Washington communities for critical public health, safety, and environmental infrastructure.

Loans for Water (401 Fund):

#8: Telemetry System
Year Obtained: 2008
Term: 1 / 2 % Interest - 17 year
Original Amount \$120,695.00
Remaining Amount: (01/01/16) \$ 63,896.17

#9: Well #9
Year Obtained: 2009
Term: 1% Interest - 20 year
Original Amount \$2,891,327.00
Amount Drawn \$2,166,615.21
Remaining Amount: (01/01/16) \$1,756,774.23
Project Completed 7/2014

#10: 2013 Water System Improvements
Year Obtained: 2012
Term: 1% Interest – 24 year
Original Amount \$1,199,072.00
Amount Drawn \$1,188,251.44
Remaining Amount: (01/01/16) \$1,069,426.32
Project Completed 4/2014

#11: 1.7 MG Standpipe Water Reservoir
Year Obtained: 2012
Term: 1% Interest – 24 year
Original Amount \$3,518,133.00
Amount Drawn \$3,491,133.00
Remaining Amount: (10/09/16) \$3,342,226.35
Project Completed 9/2015

#12: 2014 Water System Improvements
Year Obtained: 2013
Term: 1% Interest – 24 year
Original Amount \$1,683,983.00
Amount Drawn \$ 402,756.78
Remaining Amount: (10/09/16) \$ 402,756.78
Project Under Construction

Loans for Sewer (403 Fund):

#4: Gravity Sewer Pipe Replacement
Year Obtained: 2002
Term: 1 / 2 % Interest - 20 year
Original Amount \$1,207,000.00
Remaining Amount: (01/01/16)\$ 384,408.68

#5: Gravity Sewer Phase II
Year Obtained: 2004
Term: 1/ 2 % Interest - 20 year
Original Amount \$1,336,200.00
Remaining Amount: (01/01/16)\$ 493,651.66

#7: WWTF Upgrade Design
Year Obtained: 2007
Term: 1 / 2 % Interest - 20 year
Original Amount \$777,240.00
Remaining Amount: (01/01/16) \$410,465.10

Loans for Sewer - Fund 403

DOE Centennial Sewer Loan:

In 2002, the City refinanced a loan that had been obtained through the United States Department of Agriculture Rural Development for “Wastewater System Improvements”. The refinancing was accomplished through the Department of Ecology and realized a savings of over \$3 million in interest costs from the original loan.

Term: 1 1/2% - 20 Years
Original Amount \$3,246,292.00
Remaining Amount: (01/01/16) \$1,100,511.07

DOE Centennial Sewer Loan Reserve (427 Fund)

This fund was established to maintain the reserve funds required by the lending institution for the refinancing of the USDA-RD wastewater system improvements loan.

**Department of Ecology Water Pollution Control
Revolving Fund Loan (SRF):**

In 2008, the City obtained financing to complete mandated improvements to the Wastewater Treatment Facility. The financing package included: \$8,911,444.00 SRF Loan; \$4,685,081.00 Centennial Clean Water Program (CCWP) Grant; \$510,000.00 Indian Health Services Grant for total project costs of \$14,106,525. The City had also obtained a Public Works Trust Fund loan in the amount of \$7,000,000.00, however that amount was de-obligated by the City at the end of 2010 and never utilized.

Term: 0 % Interest - 20 year

Original Amount \$8,715,431.61

Remaining Amount: (01/01/16) \$6,704,178.12

**Department of Ecology Water Pollution Control
Revolving Fund Loan (SRF):**

In 2015, the City obtained financing to develop an Engineering Evaluation/General Sewer Plan which included the purchase of a camera van. The financing package included: \$75,000.00 SRF Loan; and \$75,000.00 forgivable loan for a total cost of \$150,000.00.

Term: 2.7 % Interest - 20 year

Original Amount \$ 75,000.00

Remaining Amount: (01/01/16) \$ 48,542.85

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CITY OF TOPPENISH

2016 ANNUAL BUDGET

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-000-00-00-00	General Fund						
001-000-000-308-80-00-00	Beginning Fund Balance	\$845,558	\$293,198	\$294,400	\$414,664	141%	\$610,800
001-000-000-310-00-00-00	Taxes						
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$726,398	\$754,071	\$763,600	\$446,148	58%	\$775,700
001-000-000-311-11-00-00	EMS Levy	\$87,941	\$99,768	\$107,860	\$61,405	57%	\$116,000
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	\$653,061	\$728,755	\$707,900	\$386,864	55%	\$795,100
001-000-000-313-15-00-00	Public Safety Tax (.3% Sales Tax)	\$0	\$0	\$142,100	\$0	0%	\$60,000
001-000-000-316-10-00-00	Utility Tax - Electric	\$473,983	\$505,440	\$519,700	\$248,518	48%	\$500,800
001-000-000-316-11-00-00	Utility Tax - Natural Gas	\$79,312	\$100,697	\$101,000	\$67,711	67%	\$100,000
001-000-000-316-12-00-00	Utility Tax - Telephone	\$232,872	\$191,482	\$232,000	\$90,232	39%	\$180,000
001-000-000-316-41-00-00	Utility Tax - Water	\$307,320	\$434,179	\$457,100	\$197,852	43%	\$480,670
001-000-000-316-42-00-00	Utility Tax - Sewer	\$465,841	\$657,131	\$651,000	\$335,032	51%	\$698,980
001-000-000-316-43-00-00	Utility Tax - Solid Waste	\$181,678	\$249,062	\$244,000	\$130,140	53%	\$249,720
001-000-000-316-44-00-00	Utility Tax - Storm Drainage	\$276	\$386	\$380	\$198	52%	\$390
001-000-000-317-20-00-00	Leasehold Excise Tax	\$329	\$329	\$320	\$165	51%	\$370
	Total Taxes	\$3,209,012	\$3,721,301	\$3,926,960	\$1,964,265	50%	\$3,957,730
001-000-000-320-00-00-00	Licenses and Permits						
001-000-000-321-91-00-01	Franchise Fee - LS Networks	\$3,606	\$0	\$0	\$0		\$0
001-000-000-321-91-00-02	Franchise Fee - Noanet	\$3,228	\$0	\$0	\$0		\$0
001-000-000-321-99-00-01	Business Licenses	\$8,962	\$6,370	\$9,100	\$7,085	78%	\$9,100
001-000-000-321-99-00-02	Rental Licenses	\$16,695	\$16,705	\$16,700	\$16,050	96%	\$16,700
001-000-000-322-10-00-01	Building Permits - Buildings	\$20,657	\$83,541	\$24,000	\$21,509	90%	\$20,000
001-000-000-322-10-00-02	Building Permits - Plumbing	\$777	\$2,817	\$1,000	\$3,873	387%	\$1,000
001-000-000-322-10-00-03	Building Permits - Signs	\$393	\$307	\$400	\$528	132%	\$1,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-322-10-00-04	Building Permits - Mechanical	\$736	\$1,657	\$1,000	\$839	84%	\$1,000
001-000-000-322-10-00-05	Building Permits - Fire	\$321	\$867	\$400	\$1,308	327%	\$400
001-000-000-322-30-00-00	Animal Licenses	\$1,921	\$3,342	\$2,600	\$1,747	67%	\$2,000
001-000-000-322-90-00-00	Gun Permits	\$1,267	\$870	\$1,000	\$462	46%	\$1,000
Total Licenses and Permits		\$58,562	\$116,475	\$56,200	\$53,401	95%	\$52,200
001-000-000-330-00-00-00	Intergovernmental Revenues						
001-000-000-331-16-60-00	Bulletproof Vest Grant Program	\$1,920	\$0	\$2,170	\$2,644	122%	\$0
001-000-000-334-04-90-00	State Department of Health Grant	\$1,208	\$1,473	\$1,500	\$1,341	89%	\$1,300
001-000-000-336-00-98-00	City Assistance	\$93,177	\$98,635	\$85,500	\$51,629	60%	\$90,000
001-000-000-336-00-99-00	Streamlined Sales Tax Mitigation	\$18,036	\$16,967	\$9,000	\$8,646	96%	\$0
001-000-000-336-06-94-00	Liquor Excise Tax	\$5,996	\$16,818	\$17,100	\$10,027	59%	\$39,700
001-000-000-336-06-95-00	Liquor Board Profits	\$80,451	\$79,524	\$78,530	\$39,240	50%	\$77,100
001-000-000-337-07-00-00	Interlocal - In Lieu Tax: Yakima Housing Authority	\$2,068	\$2,068	\$2,070	\$0	0%	\$2,070
001-000-000-337-07-00-01	Interlocal - In Lieu Tax: DNR	\$17	\$18	\$0	\$21		\$0
001-000-000-339-11-67-00	ARRA COPS Grant	\$18,653	\$0	\$0	\$0		\$0
Total Intergovernmental Revenues		\$221,525	\$215,502	\$195,870	\$113,549	58%	\$210,170
001-000-000-340-00-00-00	Charges for Goods and Services						
001-000-000-341-32-00-00	Court Records Search	\$108	\$0	\$0	\$29		\$0
001-000-000-341-33-00-01	Court Warrant Processing Fee	\$4,623	\$3,216	\$3,200	\$720	23%	\$1,600
001-000-000-341-33-00-02	Court Deferred Prosecution	\$402	\$166	\$150	\$181	121%	\$250
001-000-000-341-43-00-00	Utility Collection Fees	\$38,368	\$38,402	\$38,300	\$19,300	50%	\$38,500
001-000-000-341-43-00-01	Administrative Service Fees	\$412,710	\$336,070	\$324,840	\$162,420	50%	\$287,370
001-000-000-341-62-00-00	Court Photocopy Fees	\$0	\$149	\$120	\$56	47%	\$100
001-000-000-341-71-00-01	Concession - Taxable Sales	\$1,817	\$3,191	\$3,200	\$1,266	40%	\$4,000
001-000-000-341-71-00-02	Commissary - Taxable Sales	\$3,046	\$3,086	\$3,300	\$1,517	46%	\$2,700

2016 Final Budget

Estimated Revenue

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-341-71-00-03	Concession - Non-Taxable Sales	\$4,018	\$5,084	\$5,080	\$2,430	48%	\$7,000
001-000-000-341-71-00-04	Commissary - Non-Taxable Sales	\$12,659	\$9,059	\$9,600	\$4,968	52%	\$10,200
001-000-000-341-81-00-01	Police PDR Photocopies	\$1,946	\$1,928	\$1,900	\$1,022	54%	\$2,000
001-000-000-341-81-00-02	General PDR Photocopies	\$0	\$498	\$0	\$22		\$20
001-000-000-341-81-00-03	Court PDR Photocopies	\$0	\$4	\$0	\$15		\$20
001-000-000-341-81-00-04	Photocopies	\$189	\$76	\$780	\$69	9%	\$200
001-000-000-341-91-00-00	Election Filing Fees	\$192	\$0	\$200	\$240	120%	\$240
001-000-000-341-96-00-01	Personnel Services	\$80	\$90	\$150	\$10	7%	\$10
001-000-000-341-96-00-02	Employment Examination Fees	\$40	\$120	\$40	\$0	0%	\$40
001-000-000-341-96-00-03	Notary Services	\$0	\$170	\$0	\$60		\$130
001-000-000-342-30-00-01	Prisoner Rm & Brd: City of Zillah	\$6,840	\$16,673	\$16,500	\$7,678	47%	\$16,500
001-000-000-342-30-00-04	Prisoner Rm & Brd: Yakima County	\$9,653	\$11,401	\$9,400	\$4,009	43%	\$9,400
001-000-000-342-30-00-05	Prisoner Rm & Brd: City of Wapato	\$34,245	\$6,998	\$1,000	\$0	0%	\$0
001-000-000-342-30-00-06	Prisoner Rm & Brd: State of WA	\$13,116	\$45,539	\$10,000	\$31,564	316%	\$31,500
001-000-000-342-30-00-07	Prisoner Rm & Brd: City of Univ. Place	\$0	\$0	\$0	\$3,822		\$3,800
001-000-000-342-30-00-08	Prisoner Rm & Brd: City of Union Gap	\$0	\$0	\$0	\$10,241		\$265,530
001-000-000-342-30-00-09	Prisoner Rm & Brd: City of Othello	\$0	\$0	\$0	\$7,945		\$5,000
001-000-000-342-35-00-00	Other Public Safety: DEA O/T	\$14,441	\$2,248	\$0	\$0		\$0
001-000-000-342-36-00-00	Housing & Monitoring of Prisoners	\$582	\$1,768	\$1,600	\$186	12%	\$1,300
001-000-000-342-37-00-00	Booking Fees	\$160	\$140	\$170	\$110	65%	\$190
001-000-000-342-38-00-00	SSA Incentive Program	\$2,000	\$1,600	\$0	\$800		\$0
001-000-000-342-39-00-00	Law Enforc Serv: Finger Printing	\$215	\$445	\$290	\$145	50%	\$390
001-000-000-342-40-00-00	Fire Inspection Fee	\$0	\$126	\$100	\$536	536%	\$100
001-000-000-342-50-00-00	Disaster DUI Court Fine	\$30	\$49	\$0	\$60		\$150
001-000-000-342-80-00-01	Dispatch Services: City of Zillah	\$27,234	\$28,596	\$28,940	\$14,470	50%	\$30,380
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$150	\$45	\$200	\$0	0%	\$400

2016 Final Budget

Estimated Revenue

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-345-83-00-01	Plan Check Fees	\$13,232	\$53,995	\$11,000	\$14,055	128%	\$12,000
001-000-000-345-83-00-02	Plan Check Fees - Fire	\$499	\$568	\$800	\$689	86%	\$600
001-000-000-345-89-00-00	Other Planning & Development Fees	\$25	\$225	\$250	\$225	90%	\$250
001-000-000-347-30-00-01	Swim Pool Fees - Season Tickets	\$10,271	\$10,285	\$10,200	\$7,668	75%	\$8,900
001-000-000-347-30-00-02	Swim Pool Fees - General Admission	\$17,976	\$18,900	\$18,900	\$6,429	34%	\$17,800
001-000-000-347-30-00-03	Swim Pool Fees - Pool Parties	\$14,826	\$16,029	\$13,600	\$8,041	59%	\$18,500
001-000-000-347-30-00-04	Swim Pool Fees - Discount Tickets	\$539	\$439	\$440	\$42	9%	\$150
001-000-000-347-30-00-05	Park Use Fees	\$2,512	\$2,576	\$2,500	\$2,020	81%	\$3,000
001-000-000-347-90-00-00	Culture & Recreation - School District	\$0	\$0	\$0	\$0		\$6,520
Total Charges for Goods and Services		\$648,744	\$619,954	\$516,750	\$315,060	61%	\$786,740
001-000-000-350-00-00-00	Fines and Penalties						
001-000-000-352-30-00-00	Proof/Motor Vehicle Ins Penalty	\$452	\$418	\$180	\$259	144%	\$400
001-000-000-353-10-00-00	Court Traffic Infraction Penalties	\$125,197	\$93,847	\$96,600	\$38,267	40%	\$73,700
001-000-000-353-10-04-00	Legislative Assessment	\$6,727	\$6,305	\$6,300	\$2,041	32%	\$3,800
001-000-000-353-70-00-00	Court Non-Traffic Infraction Penalties	\$834	\$1,245	\$1,600	\$266	17%	\$400
001-000-000-354-00-00-00	Court Civil Park Infraction Penalties	\$4,763	\$5,103	\$5,500	\$1,898	35%	\$4,200
001-000-000-355-20-00-00	Court DUI Fines	\$5,623	\$3,084	\$2,600	\$2,495	96%	\$10,000
001-000-000-355-80-00-00	Court Other Criminal Traffic Misdemeanor Fines	\$20,930	\$15,845	\$18,500	\$5,324	29%	\$10,300
001-000-000-356-50-00-02	Court Special Invest Drug Assessment	\$0	\$0	\$0	\$162		\$0
001-000-000-356-50-10-00	Court Crime Assessment	\$452	\$223	\$280	\$229	82%	\$360
001-000-000-356-90-00-00	Court Other Crim Non-Traffic Fines	\$24,168	\$37,263	\$25,000	\$6,732	27%	\$11,700
001-000-000-357-31-00-00	Court Jury Demand Cost	\$0	\$0	\$0	\$145		\$0
001-000-000-357-32-00-00	Court Witness Cost	\$9	\$0	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-357-33-00-00	Court Public Defense Cost	\$4,373	\$3,005	\$2,200	\$4,616	210%	\$9,600
001-000-000-357-39-00-00	Court Cost Recoupments	\$9,891	\$5,878	\$5,260	\$3,459	66%	\$6,800
001-000-000-359-00-00-01	Penalties on Business Licenses	\$738	\$725	\$750	\$1,275	170%	\$750
001-000-000-359-00-00-02	Penalties on Rental Licenses	\$880	\$900	\$1,000	\$1,350	135%	\$1,000
001-000-000-359-00-00-03	Penalties on Animal Licenses	\$162	\$106	\$100	\$68	68%	\$100
001-000-000-359-90-00-00	False Alarm Fines	\$2,800	\$4,968	\$3,000	\$1,650	55%	\$4,000
Total Fines and Penalties		\$207,998	\$178,913	\$168,870	\$70,235	42%	\$137,110
001-000-000-360-00-00-00	Miscellaneous Revenues						
001-000-000-361-11-00-00	Investment Interest	-\$680	\$8,029	\$10,000	\$4,417	44%	\$10,000
001-000-000-361-40-00-00	Interest on Local Sales	\$167	\$205	\$180	\$239	133%	\$500
001-000-000-361-40-01-00	Interest Collected by Municipal Court	\$14,659	\$10,825	\$6,900	\$7,288	106%	\$10,000
001-000-000-361-42-00-00	Loan Repayment Interest - TBD	\$17	\$0	\$0	\$0		\$0
001-000-000-362-50-00-00	Space & Fac Leases (Long-Term)	\$1	\$1	\$0	\$1		\$0
001-000-000-367-11-00-01	United Way Contributions	\$11,197	\$10,284	\$10,000	\$5,004	50%	\$0
001-000-000-367-11-00-02	Donations from Private Sources	\$0	\$574	\$0	\$0		\$0
001-000-000-367-11-00-03	Park & Recreation Donations	\$1,261	\$4,716	\$0	\$786		\$0
001-000-000-367-11-00-04	Police Donations	\$2,460	\$7,300	\$0	\$0		\$0
001-000-000-369-10-00-00	Sale of Scrap and Junk	\$5,355	\$0	\$0	\$5,945		\$0
001-000-000-369-20-00-00	Unclaimed Money & Property	\$259	\$11	\$100	\$66	66%	\$100
001-000-000-369-40-00-00	Judgments and Settlements	\$1,325	\$383	\$0	\$150		\$0
001-000-000-369-81-00-01	General Account Cash Over/Short	\$31	\$16	\$50	\$16	32%	\$50
001-000-000-369-81-00-02	Cashier 1 Over/Short	-\$8	-\$9	\$50	-\$14	-28%	\$50
001-000-000-369-81-00-03	Cashier 2 Over/Short	\$6	-\$10	\$50	-\$9	-18%	\$50
001-000-000-369-81-00-04	Cashier 3 Over/Short	\$29	\$90	\$50	\$18	36%	\$50
001-000-000-369-81-00-05	Cashier 4 Over/Short	-\$35	\$125	\$50	-\$32	-64%	\$50

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-369-81-00-06	Cashier 5 Over/Short	-\$10	\$0	\$50	\$0	0%	\$50
001-000-000-369-81-00-07	Cashier 6 Over/Short	\$0	\$0	\$50	\$0	0%	\$50
001-000-000-369-90-00-00	Other Miscellaneous Revenues	\$2,408	\$2,636	\$2,300	\$1,467	64%	\$2,800
	Total Miscellaneous Revenues	\$38,442	\$45,175	\$29,830	\$25,340	85%	\$23,750
001-000-000-380-00-00-00	Loan Repayments						
001-000-000-389-42-00-00	Loan Repayment - TBD	\$4,830	\$0	\$0	\$0		\$0
	Total Local Programs	\$4,830	\$0	\$0	\$0		\$0
001-000-000-390-00-00-00	Other Financing Sources						
001-000-000-391-90-00-01	Local Program Proceeds	\$0	\$0	\$0	\$0		\$0
001-000-000-395-20-00-00	Compensation for Loss of Capital Assets - Insurance	\$427	\$1,000	\$0	\$0		\$0
001-000-000-397-21-00-00	Transfer-In: 119 Police Casino Grant	\$0	\$0	\$0	\$0		\$0
001-000-000-397-22-00-00	Transfer-In: 119 Fire Casino Grant	\$0	\$0	\$0	\$0		\$0
001-000-000-397-00-00-01	Transfer-In: 150 Special Projects	\$75,000	\$5,000	\$85,110	\$0	0%	\$0
001-000-000-397-00-00-02	Transfer-In: 002 G.F. Reserve	\$0	\$5,000	\$85,110	\$0	0%	\$0
001-000-000-398-00-00-00	Insurance Recoveries	\$0	\$13,635	\$0	\$0		\$0
	Total Other Financing Sources	\$75,427	\$24,635	\$170,220	\$0	0%	\$0
	Total General Fund Revenue	\$5,310,098	\$5,215,153	\$5,359,100	\$2,956,513	55%	\$5,778,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-000-000-00-00-00	General Fund						
001-000-000-508-80-00-00	Ending Fund Balance	\$293,198	\$414,664	\$294,400			\$567,640
001-000-011-511-00-00-00	Legislative						
001-000-011-511-60-10-01	Salaries & Wages	\$34,200	\$31,350	\$34,200	\$17,100	50%	\$34,200
001-000-011-511-60-20-01	Social Security	\$2,616	\$2,398	\$2,620	\$1,308	50%	\$2,620
001-000-011-511-60-20-09	Industrial Insurance	\$62	\$55	\$70	\$32	46%	\$70
001-000-011-511-60-31-01	Office & Operating Supplies	\$3,482	\$10	\$250	\$8	3%	\$250
001-000-011-511-60-31-02	Photocopies	\$379	\$144	\$150	\$79	52%	\$150
001-000-011-511-60-41-01	Professional Services	\$1,608	\$1,290	\$1,500	\$470	31%	\$1,500
001-000-011-511-60-42-01	Telephone & Postage	\$32	\$69	\$100	\$1	1%	\$50
001-000-011-511-60-43-01	Travel	\$465	\$1,236	\$1,500	\$0	0%	\$1,500
001-000-011-511-60-49-02	Memberships & Registrations	\$772	\$860	\$2,000	\$810	41%	\$2,000
Total	Legislative	\$43,615	\$37,412	\$42,390	\$19,809	47%	\$42,340

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-012-512-50-00-00	Municipal Court						
001-000-012-512-50-10-01	Salaries & Wages	\$102,482	\$88,337	\$95,550	\$43,170	45%	\$97,350
001-000-012-512-50-10-03	Longevity	\$1,080	\$875	\$1,940	\$445	23%	\$140
001-000-012-512-50-10-11	Overtime	\$0	\$531	\$250	\$421	168%	\$250
001-000-012-512-50-20-01	Social Security	\$7,656	\$6,628	\$7,480	\$3,282	44%	\$7,480
001-000-012-512-50-20-02	Unemployment Compensation	\$0	\$0	\$0	\$3,658		\$10,000
001-000-012-512-50-20-03	Retirement/PERS	\$8,501	\$8,229	\$9,980	\$3,813	38%	\$10,950
001-000-012-512-50-20-06	Employee Medical Insurance	\$30,002	\$24,649	\$25,300	\$11,009	44%	\$25,720
001-000-012-512-50-20-09	Industrial Insurance	\$401	\$329	\$450	\$183	41%	\$450
001-000-012-512-50-31-01	Office & Operating Supplies	\$1,847	\$2,633	\$2,500	\$1,190	48%	\$2,200
001-000-012-512-50-31-02	Photocopies	\$538	\$530	\$660	\$193	29%	\$660
001-000-012-512-50-32-02	Fuel Vehicles	\$0	\$0	\$100	\$0	0%	\$100
001-000-012-512-50-41-01	Professional Services	\$0	\$335	\$200	\$1,300	650%	\$200
001-000-012-512-50-41-13	Counsel for Indigents	\$63,727	\$60,487	\$220,000	\$79,670	36%	\$220,000
001-000-012-512-50-41-15	Municipal Court Judicial Services	\$33,867	\$33,992	\$31,000	\$13,891	45%	\$31,000
001-000-012-512-50-41-16	Interpreting Services	\$18,332	\$16,841	\$16,940	\$6,904	41%	\$16,940
001-000-012-512-50-42-01	Telephone & Postage	\$2,105	\$2,524	\$3,500	\$730	21%	\$2,600
001-000-012-512-50-43-01	Travel	\$0	\$0	\$0	\$0		\$450
001-000-012-512-50-48-01	Repair & Maintenance Equipment	\$12	\$250	\$100	\$0	0%	\$100
001-000-012-512-50-49-01	Miscellaneous Fees & Charges	\$729	\$845	\$900	\$569	63%	\$900
001-000-012-512-50-49-02	Memberships & Registrations	\$187	\$187	\$290	\$187	64%	\$290
001-000-012-512-50-49-06	Witness Fees	\$180	\$40	\$100	\$0	0%	\$100
001-000-012-512-50-49-07	Jury Fees	\$0	-\$13	\$450	\$0	0%	\$450
	Total Municipal Court	\$271,648	\$248,229	\$417,690	\$170,615	41%	\$428,330

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-013-513-00-00-00	Executive						
001-000-013-513-10-10-01	Salaries & Wages	\$118,826	\$115,043	\$129,480	\$73,853	57%	\$130,290
001-000-013-513-10-10-03	Longevity	\$2,233	\$2,140	\$2,380	\$1,117	47%	\$2,730
001-000-013-513-10-20-01	Social Security	\$9,214	\$8,919	\$10,090	\$5,679	56%	\$10,180
001-000-013-513-10-20-03	Retirement/PERS	\$1,015	\$1,084	\$2,220	\$1,977	89%	\$14,460
001-000-013-513-10-20-06	Employee Medical Insurance	\$19,643	\$20,639	\$29,050	\$9,038	31%	\$23,160
001-000-013-513-10-20-09	Industrial Insurance	\$249	\$242	\$310	\$367	119%	\$310
001-000-013-513-10-31-01	Office & Operating Supplies	\$456	\$230	\$400	\$720	180%	\$400
001-000-013-513-10-31-02	Photocopies	\$184	\$40	\$50	\$25	49%	\$50
001-000-013-513-10-35-01	Small Tools & Minor Equipment	\$0	\$0	\$50	\$0	0%	\$50
001-000-013-513-10-41-01	Professional Services	\$341	\$0	\$1,000	\$2,083	208%	\$1,000
001-000-013-513-10-42-01	Telephone & Postage	\$2,105	\$2,253	\$2,120	\$891	42%	\$2,450
001-000-013-513-10-43-01	Travel	\$583	\$1,102	\$2,500	\$0	0%	\$2,500
001-000-013-513-10-45-26	Rental	\$1,636	\$1,968	\$2,160	\$1,076	50%	\$2,160
001-000-013-513-10-48-01	Repair & Maintenance Equipment	\$0	\$0	\$100	\$0	0%	\$100
001-000-013-513-10-49-01	Miscellaneous Fees & Charges	\$25	\$0	\$30	\$0	0%	\$30
001-000-013-513-10-49-02	Memberships & Registrations	\$1,010	\$490	\$1,800	\$788	44%	\$2,000
	Total Executive	\$157,520	\$154,151	\$183,740	\$97,614	53%	\$191,870
			ok	ok		ok	
001-000-013-594-00-00-00	Capital Expenditures						
001-000-013-594-13-64-00	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	Total Executive Expenditures	\$157,520	\$154,151	\$183,740	\$97,614	53%	\$191,870

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-014-514-20-00-00	Financial Services						
001-000-014-514-23-10-01	Salaries & Wages	\$169,817	\$165,890	\$184,150	\$90,040	49%	\$186,190
001-000-014-514-23-10-03	Longevity	\$994	\$1,365	\$1,660	\$963	58%	\$2,100
001-000-014-514-23-10-11	Overtime	\$0	\$0	\$350	\$0	0%	\$350
001-000-014-514-23-20-01	Social Security	\$12,564	\$12,423	\$14,250	\$6,765	47%	\$14,440
001-000-014-514-23-20-03	Retirement/PERS	\$14,056	\$15,242	\$19,000	\$8,383	44%	\$21,090
001-000-014-514-23-20-06	Employee Medical Insurance	\$44,481	\$43,540	\$49,400	\$22,549	46%	\$45,100
001-000-014-514-23-20-09	Industrial Insurance	\$598	\$538	\$670	\$319	48%	\$670
001-000-014-514-23-31-01	Office & Operating Supplies	\$6,621	\$6,634	\$9,000	\$2,979	33%	\$9,000
001-000-014-514-23-31-02	Photocopies	\$518	\$614	\$250	\$303	121%	\$650
001-000-014-514-23-32-02	Fuel Vehicles	\$354	\$85	\$400	\$69	17%	\$400
001-000-014-514-23-41-01	Professional Services	\$4,500	\$920	\$1,000	\$263	26%	\$1,000
001-000-014-514-23-41-02	Accounting & Auditing Services	\$251	\$19,438	\$15,000	\$0	0%	\$19,000
001-000-014-514-23-42-01	Telephone & Postage	\$5,075	\$4,619	\$4,600	\$1,649	36%	\$3,700
001-000-014-514-23-43-01	Travel	\$553	\$414	\$1,500	\$1,037	69%	\$2,000
001-000-014-514-23-45-26	Rentals	\$3,758	\$4,265	\$4,120	\$2,096	51%	\$4,200
001-000-014-514-23-48-01	Repair & Maintenance Equipment	\$295	\$456	\$300	\$150	50%	\$300
001-000-014-514-23-49-01	Miscellaneous Fees & Charges	\$171	\$447	\$300	\$140	47%	\$300
001-000-014-514-23-49-02	Memberships & Registrations	\$1,707	\$1,405	\$2,200	\$1,825	83%	\$3,200
001-000-014-514-23-49-99	Miscellaneous Expense - Refund Adm. Fee	\$44,210	\$0	\$0	\$0		\$41,350
001-000-014-514-23-53-01	Excise Taxes	\$665	\$576	\$560	\$249	44%	\$560
	Total Financial Services	\$311,191	\$278,872	\$308,710	\$139,779	45%	\$355,600

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-014-514-30-00-00	Records Services						
001-000-014-514-30-10-01	Salaries & Wages	\$36,249	\$34,836	\$45,680	\$17,987	39%	\$44,850
001-000-014-514-30-10-03	Longevity	\$601	\$576	\$770	\$301	39%	\$1,220
001-000-014-514-30-10-11	Overtime	\$6	\$15	\$180	\$17	9%	\$170
001-000-014-514-30-20-01	Social Security	\$2,698	\$2,603	\$3,570	\$1,342	38%	\$3,550
001-000-014-514-30-20-03	Retirement/PERS	\$2,982	\$3,212	\$4,760	\$1,684	35%	\$5,180
001-000-014-514-30-20-06	Employee Medical Insurance	\$8,979	\$9,361	\$12,520	\$4,903	39%	\$12,320
001-000-014-514-30-20-09	Industrial Insurance	\$132	\$124	\$190	\$69	36%	\$170
001-000-014-514-30-31-01	Office & Operating Supplies	\$747	\$124	\$150	\$39	26%	\$150
001-000-014-514-30-31-02	Photocopies	\$40	\$352	\$500	\$94	19%	\$500
001-000-014-514-30-41-01	Professional Services	\$131	-\$10	\$130	\$200	154%	\$200
001-000-014-514-30-42-01	Telephone & Postage	\$1,539	\$893	\$1,500	\$427	28%	\$1,200
001-000-014-514-30-43-01	Travel	\$0	\$272	\$1,200	\$96	8%	\$1,200
001-000-014-514-30-44-01	Advertising	\$1,038	\$440	\$1,000	\$55	6%	\$1,000
001-000-014-514-30-49-01	Miscellaneous Fees & Charges	\$0	\$127	\$0	\$23		\$0
001-000-014-514-30-49-02	Memberships & Registrations	\$640	\$870	\$1,750	\$735	42%	\$1,750
001-000-014-514-30-49-08	Codification Services	\$2,559	\$1,945	\$2,750	\$2,718	99%	\$3,000
001-000-014-514-40-51-01	Election Costs	\$5,799	\$9,077	\$9,100	\$4,948	54%	\$9,100
	Total Records Services	\$64,140	\$64,817	\$85,750	\$35,638	42%	\$85,560
			ok	ok		ok	
001-000-014-594-00-00-00	Capital Expenditures						
001-000-014-594-30-64-00	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	Total Records Services Expenditures	\$64,140	\$64,817	\$85,750	\$35,638	42%	\$85,560

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-015-515-30-00-00	Legal Services						
001-000-015-515-30-31-02	Photocopies	\$28	\$8	\$50	\$0	0%	\$10
001-000-015-515-30-41-01	Professional Services	\$65,084	\$62,378	\$75,900	\$26,607	35%	\$75,900
001-000-015-515-30-42-01	Postage	\$0	\$17	\$30	\$8	26%	\$30
	Total Legal Services	\$65,112	\$62,402	\$75,980	\$26,615	35%	\$75,940

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-017-517-0-00-00	Employee Benefit Programs						
001-000-017-517-20-20-25	Medical Insurance/Police Retirees	\$59,952	\$52,707	\$55,200	\$29,780	54%	\$57,500
001-000-017-517-20-20-26	Medical Insurance/Fire Retirees	\$43,831	\$28,337	\$31,100	\$16,550	53%	\$31,500
001-000-017-517-20-20-27	LEOFF Out Pocket Medical	\$1,617	\$1,232	\$1,500	\$408	27%	\$1,500
001-000-017-517-60-20-19	Workers Comp Retro Program	\$1,925	\$4,906	\$5,000	\$5,251	105%	\$5,300
	Total Employee Benefit Programs	\$107,325	\$87,182	\$92,800	\$51,989	56%	\$95,800

Account Number	Description	Budget 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-018-518-10-00-00	Personnel Services						
001-000-018-518-10-10-01	Salaries & Wages	\$35,809	\$33,394	\$19,850	\$18,459	93%	\$19,850
001-000-018-518-10-10-02	Salaries & Wages Part-Time	\$1,856	\$1,541	\$1,610	\$804	50%	\$1,610
001-000-018-518-10-10-03	Longevity	\$278	\$299	\$80	\$242	303%	\$260
001-000-018-518-10-20-01	Social Security	\$2,775	\$2,590	\$1,650	\$1,437	87%	\$1,670
001-000-018-518-10-20-03	Retirement/PERS	\$2,933	\$3,002	\$2,040	\$1,722	84%	\$2,250
001-000-018-518-10-20-06	Employee Medical Insurance	\$11,352	\$10,304	\$7,090	\$5,337	75%	\$4,980
001-000-018-518-10-20-09	Industrial Insurance	\$139	\$120	\$110	\$71	65%	\$110
001-000-018-518-10-31-01	Office & Operating Supplies	\$641	\$401	\$500	\$110	22%	\$450
001-000-018-518-10-31-02	Photocopies	\$187	\$198	\$400	\$77	19%	\$200
001-000-018-518-10-31-03	Wellness Program Supplies	\$730	\$819	\$750	\$111	15%	\$1,000
001-000-018-518-10-41-01	Professional Services	\$5,770	\$18,029	\$15,000	\$19,371	129%	\$10,000
001-000-018-518-10-41-03	Pre-Employment Services	\$2,049	\$2,027	\$4,000	\$3,174	79%	\$4,000
001-000-018-518-10-41-04	Legal Services	\$0	\$0	\$100	\$0	0%	\$0
001-000-018-518-10-41-06	Wellness Program Profession Services	\$0	\$0	\$250	\$0	0%	\$0
001-000-018-518-10-42-01	Telephone & Postage	\$178	\$306	\$400	\$56	14%	\$350
001-000-018-518-10-43-01	Travel	\$353	\$0	\$0	\$0		\$0
001-000-018-518-10-43-03	Wellness Program Travel	-\$24	\$234	\$400	\$0	0%	\$400
001-000-018-518-10-44-01	Advertising	\$531	\$799	\$1,500	\$1,709	114%	\$1,000
001-000-018-518-10-49-01	Miscellaneous Fees & Charges	\$0	\$0	\$100	\$0	0%	\$0
001-000-018-518-10-49-02	Memberships & Registrations	\$1,126	\$942	\$1,000	\$1,270	127%	\$1,500
001-000-018-518-10-49-03	Wellness Program Registrations	\$0	\$0	\$100	\$0	0%	\$100
	Total Personnel Services	\$66,682	\$75,004	\$56,930	\$53,951	95%	\$49,730

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-018-518-00-00-00	Central Services						
001-000-018-518-30-10-01	Salaries & Wages	\$2,482	\$2,386	\$2,500	\$1,220	49%	\$2,500
001-000-018-518-30-10-03	Longevity	\$42	\$40	\$70	\$21	30%	\$110
001-000-018-518-30-10-11	Overtime	\$59	\$116	\$120	\$41	34%	\$120
001-000-018-518-30-20-01	Social Security	\$193	\$190	\$210	\$96	46%	\$210
001-000-018-518-30-20-03	Retirement/PERS	\$208	\$230	\$280	\$118	42%	\$300
001-000-018-518-30-20-06	Employee Medical Insurance	\$594	\$619	\$650	\$321	49%	\$660
001-000-018-518-30-20-09	Industrial Insurance	\$65	\$65	\$90	\$37	42%	\$280
001-000-018-518-30-31-01	Office & Operating Supplies	\$16	\$0	\$0	\$17		\$0
001-000-018-518-30-31-03	Operating/Maintenance Supplies - General	\$2,935	\$1,591	\$2,900	\$1,051	36%	\$2,900
001-000-018-518-30-35-01	Small Tools & Minor Equipment	\$0	\$0	\$100	\$0	0%	\$0
001-000-018-518-30-41-07	Janitorial Services	\$9,000	\$9,200	\$9,200	\$3,950	43%	\$9,800
001-000-018-518-30-41-09	Alarm Monitoring - Library	\$156	\$162	\$200	\$81	41%	\$200
001-000-018-518-30-41-10	Alarm Monitoring	\$858	\$953	\$950	\$436	46%	\$950
001-000-018-518-30-47-01	Fuel for Heating - Library	\$838	\$724	\$900	-\$39	-4%	\$900
001-000-018-518-30-47-02	Fuel for Heating	\$10,730	\$13,626	\$14,000	\$7,683	55%	\$15,000
001-000-018-518-30-47-04	Electricity	\$34,571	\$30,584	\$30,300	\$13,621	45%	\$30,300
001-000-018-518-30-47-05	City Utility Services	\$9,993	\$10,107	\$9,500	\$4,123	43%	\$9,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-018-518-30-47-06	City Utility Services - Library	\$812	\$811	\$870	\$166	19%	\$870
001-000-018-518-30-48-01	Repair & Maintenance Equipment	\$2,845	\$0	\$0	\$0		\$0
001-000-018-518-30-48-05	Repair & Maintenance City Hall	\$12,589	\$7,871	\$10,000	\$5,381	54%	\$10,000
001-000-018-518-30-48-06	Repair & Maintenance Fire Bldg	\$2,838	\$2,008	\$4,000	\$792	20%	\$4,000
001-000-018-518-30-48-07	Repair & Maintenance Library Bldg	\$1,213	\$468	\$1,000	\$5	1%	\$1,000
001-000-018-518-30-48-08	Repair & Maintenance Police Bldg	\$12,873	\$17,857	\$17,000	\$6,021	35%	\$17,000
001-000-018-518-30-48-09	Repair & Maintenance Rec Bldg	\$1,513	\$499	\$1,000	\$518	52%	\$1,000
001-000-018-518-30-48-10	Repair & Maintenance Safe Haven	\$0	\$22	\$300	\$81	27%	\$300
001-000-018-518-60-46-01	Insurance	\$72,999	\$82,574	\$88,330	\$88,169	100%	\$90,350
001-000-018-518-90-48-02	Repair & Maintenance Adm. Vehicle	\$473	\$57	\$200	\$1,385	692%	\$1,500
Total Central Services		\$180,896	\$182,759	\$194,670	\$135,296	70%	\$199,250

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-018-518-80-00-00	Information Technology						
001-000-018-518-81-31-01	Office & Operating Supplies	\$4,130	\$4,829	\$5,000	\$715	14%	\$5,000
001-000-018-518-81-41-01	Professional Services	\$52,220	\$53,155	\$45,000	\$23,021	51%	\$45,000
001-000-018-518-81-48-11	Repair & Maintenance Software	\$6,405	\$8,334	\$15,000	\$9,314	62%	\$15,000
	Total Information Technology	\$62,755	\$66,318	\$65,000	\$33,050	51%	\$65,000
001-000-018-591-00-00-00	Redemption Of Long-Term Debt - Governmental Funds						
001-000-018-591-81-79-00	Redemption of L-T Debt Principal: Local Loan	\$0	\$0	\$6,150	\$0	0%	\$4,310
	Total Redemption Of Long-Term Debt - Governmental Funds	\$0	\$0	\$6,150	\$0	0%	\$4,310
001-000-018-592-00-00-00	Interest And Other Debt Service Costs						
001-000-018-592-81-83-00	Interest & Other Debt Service: IT Services	\$0	\$0	\$180	\$0	0%	\$890
	Total Interest And Other Debt Service Costs	\$0	\$0	\$180	\$0	0%	\$890
001-000-018-594-00-00-00	Capital Expenditures						
001-000-018-594-18-41-01	Professional Services - Building	\$0	\$0	\$0	\$0		\$0
001-000-018-594-18-62-01	Building Improvements - Library	\$0	\$0	\$0	\$0		\$0
001-000-018-594-18-64-01	Capital Purchase - Equipment	\$0	\$10,593	\$10,000	\$0	0%	\$10,000
	Total Capital Expenditures	\$0	\$10,593	\$10,000	\$0	0%	\$10,000
	Total Information Tech Expenditures	\$62,755	\$76,911	\$81,330	\$33,050	41%	\$80,200

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-019-500-00-00	Other General Government Services						
001-000-019-511-60-49-01	Miscellaneous Fees & Charges	\$750	\$0	\$0	\$0		\$0
001-000-019-511-60-49-02	Memberships & Registrations	\$110	\$110	\$110	\$110	100%	\$110
001-000-019-511-60-49-03	Association of WA Cities	\$5,506	\$5,532	\$5,600	\$5,591	100%	\$5,700
001-000-019-558-70-49-04	YVCOG	\$5,452	\$8,220	\$6,970	\$6,963	100%	\$6,060
001-000-019-558-70-49-06	New Vision	\$1,650	\$1,800	\$1,800	\$1,800	100%	\$1,800
001-000-019-521-30-49-08	Community Safety Network	\$1,000	\$1,000	\$500	\$500	100%	\$500
001-000-019-521-30-49-09	Crime Stoppers	\$500	\$0	\$0	\$0		\$0
	Total Other General Government Services	\$14,968	\$16,662	\$14,980	\$14,964	100%	\$14,170
	Misc. Other General Gov Services						
001-000-019-525-60-51-00	Emergency Preparedness	\$6,534	\$6,698	\$10,060	\$10,056	100%	\$10,060
001-000-019-554-90-51-00	Clean Air Authority Assessment	\$3,580	\$3,580	\$3,580	\$3,580	100%	\$3,590
001-000-019-557-30-44-02	Tourism Advertising	\$1,200	\$1,200	\$1,200	\$0	0%	\$1,200
001-000-019-566-10-51-00	2% Alcohol Distribution	\$1,612	\$2,052	\$1,920	\$990	52%	\$2,350
	Total Misc. Other General Gov Services	\$12,926	\$13,530	\$16,760	\$14,626	87%	\$17,200
001-000-000-581-00-00-00	Non-Expenditures						
001-000-019-581-20-00-79	Interfund Loan Principal	\$13,900	\$76,970	\$0	\$0		\$0
	Total Non-Expenditures	\$13,900	\$76,970	\$0	\$0		\$0
001-000-019-592-00-00-00	Interest And Other Debt Service Costs						
001-000-019-592-18-82-00	Interfund Loan Interest	\$170	\$160	\$0	\$0		\$0
	Total Interest And Other Debt Service Costs	\$170	\$160	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-019-597-00-00-00	Transfer Out						
001-000-019-597-01-00-00	Transfer-Out: 002 G.F. Equip Reserve	\$0	\$0	\$0	\$0		\$0
001-000-019-597-17-00-00	Transfer-Out to 611 Pension Fund	\$24,353	\$24,390	\$24,390	\$10,226	42%	\$26,150
001-000-019-597-18-00-00	Transfer-Out to 004 RR Depot Fund	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120
	Total Transfer Out	\$32,384	\$25,251	\$34,590	\$15,545	45%	\$36,270
	Total Other General Government Services	\$74,348	\$132,573	\$66,330	\$45,135	68%	\$67,640

Account Number		Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-521-10-00-00	Administration - Law Enforcement						
001-000-021-521-10-10-01	Salaries & Wages	\$154,616	\$148,298	\$154,700	\$78,817	51%	\$154,620
001-000-021-521-10-10-03	Longevity	\$2,880	\$3,710	\$4,080	\$2,040	50%	\$4,080
001-000-021-521-10-20-01	Social Security	\$11,760	\$11,351	\$12,150	\$6,034	50%	\$12,150
001-000-021-521-10-20-05	Retirement/LEOFF	\$8,084	\$7,795	\$8,310	\$4,072	49%	\$7,300
001-000-021-521-10-20-06	Employee Medical Insurance	\$36,273	\$38,036	\$39,790	\$20,033	50%	\$48,530
001-000-021-521-10-20-09	Industrial Insurance	\$2,296	\$2,428	\$3,320	\$1,493	45%	\$3,320
001-000-021-521-10-20-20	Uniforms & Clothing	\$1,311	\$2,601	\$2,200	\$834	38%	\$2,200
001-000-021-521-10-20-21	Uniform Cleaning	\$20	\$68	\$70	\$11	15%	\$60
001-000-021-521-10-31-01	Office & Operating Supplies	\$660	\$310	\$500	\$240	48%	\$500
001-000-021-521-10-32-02	Fuel Vehicles	\$3,322	\$3,550	\$3,300	\$1,262	38%	\$3,100
001-000-021-521-10-42-01	Telephone & Postage	\$1,745	\$1,372	\$850	\$356	42%	\$780
001-000-021-521-10-43-01	Travel	\$1,187	\$465	\$2,200	\$567	26%	\$2,200
001-000-021-521-10-49-02	Memberships & Registrations	\$883	\$1,350	\$1,900	\$440	23%	\$1,900
	Total Administration - Law Enforcement	\$225,037	\$221,332	\$233,370	\$116,200	50%	\$240,740

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-521-21-00-00	Investigation						
001-000-021-521-21-10-01	Salaries & Wages	\$185,846	\$178,065	\$187,000	\$92,810	50%	\$120,580
001-000-021-521-21-10-03	Longevity	\$4,920	\$4,715	\$5,820	\$2,710	47%	\$4,080
001-000-021-521-21-10-11	Overtime	\$14,107	\$13,549	\$18,000	\$8,136	45%	\$18,000
001-000-021-521-21-20-01	Social Security	\$15,120	\$14,450	\$16,130	\$7,621	47%	\$10,920
001-000-021-521-21-20-05	Retirement/LEOFF	\$10,597	\$10,146	\$11,030	\$5,360	49%	\$7,470
001-000-021-521-21-20-06	Employee Medical Insurance	\$64,388	\$67,217	\$70,380	\$35,020	50%	\$47,960
001-000-021-521-21-20-09	Industrial Insurance	\$3,635	\$3,832	\$5,410	\$2,438	45%	\$3,760
001-000-021-521-21-20-20	Uniforms & Clothing	\$1,937	\$1,375	\$2,300	\$619	27%	\$1,900
001-000-021-521-21-20-21	Uniform Cleaning	\$38	\$66	\$80	\$0	0%	\$80
001-000-021-521-21-31-01	Office & Operating Supplies	\$1,135	\$1,073	\$1,200	\$375	31%	\$1,200
001-000-021-521-21-31-04	Operating/Maint Supplies - Vehicles	\$669	\$234	\$300	\$0	0%	\$300
001-000-021-521-21-32-02	Fuel Vehicles	\$4,142	\$4,298	\$4,300	\$1,266	29%	\$3,900
001-000-021-521-21-35-01	Small Tools & Minor Equipment	\$119	\$108	\$120	\$420	350%	\$500
001-000-021-521-21-41-01	Professional Services	\$515	\$630	\$1,000	\$1,096	110%	\$1,500
001-000-021-521-21-42-01	Telephone & Postage	\$1,266	\$1,234	\$1,300	\$555	43%	\$1,300
001-000-021-521-21-43-01	Travel	\$1,840	\$2,672	\$3,000	\$113	4%	\$3,000
001-000-021-521-21-48-02	Repair & Maintenance Vehicles	\$2,682	\$2,216	\$2,200	\$399	18%	\$2,200
001-000-021-521-21-49-01	Miscellaneous Fees & Charges	\$173	\$0	\$0	\$0		\$0
001-000-021-521-21-49-02	Memberships & Registrations	\$2,528	\$1,360	\$2,500	\$195	8%	\$2,500
	Total Investigation	\$315,656	\$307,240	\$332,070	\$159,132	48%	\$231,150

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-521-22-00-00	Patrol						
001-000-021-521-22-10-01	Salaries & Wages	\$516,250	\$507,089	\$408,310	\$199,766	49%	\$480,670
001-000-021-521-22-10-03	Longevity	\$6,830	\$8,815	\$8,280	\$4,120	50%	\$10,080
001-000-021-521-22-10-11	Overtime	\$45,241	\$35,190	\$40,000	\$14,605	37%	\$35,000
001-000-021-521-22-20-01	Social Security	\$42,028	\$40,781	\$34,940	\$16,077	46%	\$40,220
001-000-021-521-22-20-02	Unemployment Compensation	\$0	\$0	\$0	\$0		\$0
001-000-021-521-22-20-05	Retirement/LEOFF	\$29,374	\$27,807	\$23,890	\$11,427	48%	\$27,500
001-000-021-521-22-20-06	Employee Medical Insurance	\$171,257	\$178,379	\$150,050	\$74,634	50%	\$162,680
001-000-021-521-22-20-09	Industrial Insurance	\$11,125	\$10,933	\$12,560	\$5,807	46%	\$14,120
001-000-021-521-22-20-20	Uniforms & Clothing	\$10,475	\$11,933	\$9,960	\$2,814	28%	\$9,960
001-000-021-521-22-20-21	Uniform Cleaning	\$200	\$60	\$150	\$0	0%	\$150
001-000-021-521-22-20-25	Uniforms & Clothing - Exporer Program	\$742	\$3,998	\$0	\$571		\$0
001-000-021-521-22-31-01	Office & Operating Supplies	\$5,462	\$5,414	\$5,500	\$2,565	47%	\$6,000
001-000-021-521-22-31-04	Operating/Maint Supplies-Vehicles	\$2,571	\$18	\$2,600	\$887	34%	\$2,600
001-000-021-521-22-31-07	Range Supplies	\$5,985	\$4,565	\$6,000	\$917	15%	\$6,000
001-000-021-521-22-31-25	Office & Operating Supplies/Explorer Prg	\$0	\$1,606	\$0	\$0		\$0
001-000-021-521-22-31-99	Supplies One Time Purchase-Surplus	\$0	\$0	\$0	\$0		\$0
001-000-021-521-22-32-02	Fuel Vehicles	\$44,393	\$37,228	\$39,000	\$11,702	30%	\$29,000
001-000-021-521-22-35-01	Small Tools & Minor Equipment	\$837	\$909	\$1,000	\$19	2%	\$1,000
001-000-021-521-22-35-99	Small Tools & Minor Equip One-Time Purchase	\$0	\$0	\$0	\$0		\$0
001-000-021-521-22-41-01	Professional Services	\$1,474	\$1,035	\$8,500	\$2,435	29%	\$8,500
001-000-021-521-22-42-01	Telephone & Postage	\$1,734	\$2,909	\$2,000	\$577	29%	\$1,500
001-000-021-521-22-43-01	Travel	\$3,936	\$2,727	\$3,790	\$1,779	47%	\$3,790
001-000-021-521-22-48-01	Repair & Maintenance Equipment	\$111	\$1,575	\$1,000	\$37	4%	\$1,000
001-000-021-521-22-48-02	Repair & Maintenance Vehicles	\$11,205	\$11,087	\$9,500	\$4,780	50%	\$9,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-521-22-49-01	Miscellaneous Fees & Charges	\$79	\$202	\$100	\$0	0%	\$100
001-000-021-521-22-49-02	Memberships & Registrations	\$3,357	\$1,747	\$3,680	\$2,780	76%	\$3,680
001-000-021-521-22-49-25	Memberships & Reg - Explorers	\$0	\$1,800	\$0	\$0		\$0
001-000-021-521-22-49-98	Reserve Academy Costs	\$0	\$0	\$0	\$0	0%	\$1,250
001-000-021-521-22-49-99	Police Academy Costs	\$6,662	\$0	\$2,980	\$0	0%	\$3,100
	Total Patrol	\$921,328	\$897,805	\$773,790	\$358,301	46%	\$857,400
			ok	ok	ok		
001-000-021-591-00-00-00	Redemption Of Long-Term Debt - Governmental Funds						
001-000-021-591-21-79-00	Redemption of L-T Debt Principal: Local Loan	\$28,084	\$28,748	\$39,030	\$14,628	37%	\$18,560
	Total Redemption Of Long-Term Debt - Governmental Funds	\$28,084	\$28,748	\$39,030	\$14,628	37%	\$18,560
001-000-021-592-00-00-00	Interest And Other Debt Service Costs						
001-000-021-592-21-83-00	Interest & Other Debt Service: Law Enforcement	\$1,515	\$851	\$1,680	\$172	10%	\$6,910
	Total Interest And Other Debt Service Costs	\$1,515	\$851	\$1,680	\$172	10%	\$6,910
001-000-021-594-00-00-00	Capital Expenditures						
001-000-021-594-21-62-01	Capital Improvements	\$0	\$0	\$0	\$0		\$0
001-000-021-594-21-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$88,572		\$0
001-000-021-594-21-64-02	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
001-000-021-594-21-64-03	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$88,572		\$0
	Total Police Patrol	\$950,927	\$927,403	\$814,500	\$461,672	57%	\$882,870

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-523-60-00-00	Care And Custody Of Prisoners						
001-000-021-523-60-10-01	Salaries & Wages	\$179,017	\$146,565	\$155,680	\$85,124	55%	\$164,880
001-000-021-523-60-10-03	Longevity	\$2,370	\$2,415	\$2,520	\$1,260	50%	\$840
001-000-021-523-60-10-11	Overtime	\$8,669	\$23,808	\$18,000	\$7,034	39%	\$18,000
001-000-021-523-60-20-01	Social Security	\$13,896	\$12,472	\$13,490	\$6,715	50%	\$14,060
001-000-021-523-60-20-02	Unemployment Compensation	-\$239	\$0	\$0	\$0		\$0
001-000-021-523-60-20-06	Employee Medical Insurance	\$70,719	\$67,217	\$70,380	\$39,057	55%	\$77,350
001-000-021-523-60-20-09	Industrial Insurance	\$5,025	\$4,145	\$5,320	\$2,450	46%	\$6,950
001-000-021-523-60-20-13	Retirement/PSERS	\$18,281	\$18,142	\$19,460	\$9,766	50%	\$21,210
001-000-021-523-60-20-20	Uniforms & Clothing	\$1,222	\$2,235	\$1,110	\$447	40%	\$9,200
001-000-021-523-60-20-21	Uniform Cleaning	\$127	\$31	\$100	\$0	0%	\$80
001-000-021-523-60-31-03	Operating/Maint Supplies-General	\$21,225	\$21,288	\$21,500	\$8,063	38%	\$21,500
001-000-021-523-60-31-06	Food for Prisoners	\$54,077	\$45,489	\$58,000	\$19,038	33%	\$63,000
001-000-021-523-60-32-02	Fuel Vehicles	\$2,511	\$2,421	\$2,800	\$889	32%	\$3,200
001-000-021-523-60-34-01	Commissary Supplies	\$9,184	\$8,803	\$9,300	\$4,005	43%	\$12,000
001-000-021-523-60-35-01	Small Tools & Minor Equipment	\$469	\$555	\$500	\$6	1%	\$500
001-000-021-523-60-41-01	Professional Services	\$0	\$36	\$2,000	\$0	0%	\$2,000
001-000-021-523-60-41-05	Medical Services	\$42,585	\$36,821	\$45,000	\$21,304	47%	\$48,000
001-000-021-523-60-43-01	Travel	\$769	\$435	\$1,000	\$8	1%	\$1,550
001-000-021-523-60-48-01	Repair & Maintenance Equipment	\$956	\$777	\$1,000	\$104	10%	\$1,000
001-000-021-523-60-48-02	Repair & Maintenance Vehicles	\$1,713	\$694	\$2,500	\$230	9%	\$2,500
001-000-021-523-60-49-02	Memberships & Registrations	\$502	\$629	\$460	\$0	0%	\$1,000
001-000-021-523-60-49-07	Misc Contractual Services	\$18,374	\$1,757	\$15,000	\$346	2%	\$15,000
001-000-021-523-60-49-99	Corrections Academy Costs	\$0	\$0	\$0	\$0	0%	\$2,960

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-523-60-53-01	Excise Taxes	\$74	\$57	\$70	\$25	36%	\$70
	Total Care And Custody Of Prisoners	\$451,526	\$396,791	\$445,190	\$205,870	46%	\$486,850
001-000-021-594-00-00-00	Capital Expenditures						
001-000-021-594-23-64-01	Capital Purchase - Equipment	\$6,336	\$0	\$0	\$0	0%	\$0
	Total Capital Expenditures	\$6,336	\$0	\$0	\$0	0%	\$0
	Total Care And Custody Of Prisoners	\$457,862	\$396,791	\$445,190	\$205,870	52%	\$486,850

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-528-00-00-00	Communications, Alarms and Dispatch						
001-000-021-528-80-10-01	Salaries & Wages	\$251,236	\$235,614	\$224,160	\$109,456	49%	\$256,910
001-000-021-528-80-10-03	Longevity	\$6,500	\$6,330	\$1,780	\$3,570	201%	\$7,200
001-000-021-528-80-10-11	Overtime	\$22,634	\$24,173	\$19,000	\$14,122	74%	\$28,000
001-000-021-528-80-20-01	Social Security	\$20,792	\$19,756	\$19,160	\$9,434	49%	\$22,350
001-000-021-528-80-20-02	Unemployment Compensation	\$12,012	\$0	\$0	\$0		\$0
001-000-021-528-80-20-03	Retirement/PERS	\$22,892	\$24,277	\$25,540	\$11,710	46%	\$32,660
001-000-021-528-80-20-06	Employee Medical Insurance	\$68,486	\$66,498	\$65,060	\$30,423	47%	\$82,360
001-000-021-528-80-20-09	Industrial Insurance	\$1,386	\$1,194	\$1,620	\$602	37%	\$2,080
001-000-021-528-80-20-20	Uniforms & Clothing	\$455	\$173	\$400	\$0	0%	\$600
001-000-021-528-80-20-21	Uniform Cleaning	\$5	\$5	\$50	\$0	0%	\$50
001-000-021-528-80-31-01	Office & Operating Supplies	\$6,458	\$7,820	\$7,000	\$1,181	17%	\$6,500
001-000-021-528-80-31-02	Photocopies	\$27	\$35	\$800	\$14	2%	\$80
001-000-021-528-80-35-01	Small Tools & Minor Equipment	\$85	\$0	\$100	\$0	0%	\$100
001-000-021-528-80-41-01	Professional Services	\$0	\$0	\$400	\$195	49%	\$400
001-000-021-528-80-42-01	Telephone & Postage	\$13,129	\$14,809	\$13,900	\$5,711	41%	\$13,500
001-000-021-528-80-43-01	Travel	\$585	\$610	\$590	\$0	0%	\$1,800
001-000-021-528-80-45-26	Rentals	\$8,444	\$7,915	\$8,200	\$3,399	41%	\$8,200
001-000-021-528-80-48-01	Repair & Maintenance Equipment	\$14,704	\$20,732	\$20,000	\$10,933	55%	\$24,400
001-000-021-528-80-49-02	Memberships & Registrations	\$596	\$250	\$600	\$310	52%	\$1,000
	Total Communications, Alarms and Dispatch	\$450,426	\$430,190	\$408,360	\$201,058	49%	\$488,190

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-021-554-30-00-00	Animal Control						
001-000-021-554-30-31-01	Office & Operating Supplies	\$190	\$664	\$720	\$89	12%	\$720
001-000-021-554-30-41-01	Professional Services	\$31,200	\$29,425	\$33,000	\$16,425	50%	\$33,660
	Total Animal Control	\$31,390	\$30,089	\$33,720	\$16,514	49%	\$34,380

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-022-522-10-00-00	Administration - Fire						
001-000-022-522-10-10-01	Salaries & Wages	\$77,439	\$74,212	\$78,660	\$38,719	49%	\$78,990
001-000-022-522-10-10-03	Longevity	\$1,852	\$1,774	\$1,860	\$926	50%	\$1,860
001-000-022-522-10-20-01	Social Security	\$1,129	\$1,082	\$1,170	\$564	48%	\$1,180
001-000-022-522-10-20-05	Retirement/LEOFF	\$4,148	\$3,974	\$4,200	\$2,073	49%	\$4,230
001-000-022-522-10-20-06	Employee Medical Insurance	\$13,294	\$14,092	\$14,750	\$7,365	50%	\$15,070
001-000-022-522-10-20-09	Industrial Insurance	\$1,257	\$1,311	\$2,070	\$1,038	50%	\$2,440
001-000-022-522-10-20-20	Uniforms & Clothing	\$0	\$434	\$500	\$0	0%	\$500
001-000-022-522-10-31-01	Office & Operating Supplies	\$196	\$193	\$1,400	\$121	9%	\$900
001-000-022-522-10-32-02	Fuel Vehicles	\$831	\$450	\$600	\$108	18%	\$500
001-000-022-522-10-41-01	Professional Services	\$325	\$156	\$500	\$98	20%	\$300
001-000-022-522-10-42-01	Telephone & Postage	\$429	\$510	\$520	\$226	44%	\$500
001-000-022-522-10-43-01	Travel	\$48	\$0	\$500	\$0	0%	\$300
001-000-022-522-10-45-26	Rentals	\$173	\$527	\$500	\$237	47%	\$500
001-000-022-522-10-48-02	Repair & Maintenance Vehicles	\$36	\$100	\$100	\$0	0%	\$700
001-000-022-522-10-49-02	Memberships & Registrations	\$60	\$631	\$700	\$510	73%	\$700
	Total Administration - Fire	\$101,217	\$99,446	\$108,030	\$51,986	48%	\$108,670
001-000-022-594-00-00-00	Capital Expenditures						
001-000-022-594-22-61-01	Capital Improvements	\$0	\$0	\$0	\$0		
001-000-022-594-22-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		
001-000-022-597-22-00-01	Transfer -Out 119 Misc. Grants	\$0	\$0	\$0	\$0		
001-000-022-597-22-00-02	Transfer-Out to 510 Vehicle Replacement	\$10,000	\$10,000	\$10,000	\$5,000	50%	\$0
	Total Capital Expenditures	\$10,000	\$10,000	\$10,000	\$5,000	50%	\$0
	Total Fire Administration Expenditures	\$111,217	\$109,446	\$118,030	\$56,986	48%	\$108,670

2016 Final Budget

Fire Administration

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-022-522-20-00-00	Fire Suppression						
001-000-022-522-20-10-01	Salaries & Wages	\$284,877	\$260,541	\$278,090	\$132,160	48%	\$277,590
001-000-022-522-20-10-03	Longevity	\$7,938	\$7,763	\$6,480	\$4,050	63%	\$6,750
001-000-022-522-20-10-09	Salaries & Wages - Volunteers	\$10,356	\$9,012	\$11,000	\$0	0%	\$11,000
001-000-022-522-20-10-10	Volunteer Sleeper Stipend	\$0	\$0	\$0	\$0		\$4,500
001-000-022-522-20-10-11	Overtime	\$39,130	\$32,547	\$40,000	\$16,824	42%	\$40,000
001-000-022-522-20-20-01	Social Security	\$4,748	\$4,310	\$4,720	\$2,184	46%	\$4,710
001-000-022-522-20-20-05	Retirement/LEOFF	\$16,691	\$15,356	\$16,930	\$8,004	47%	\$16,980
001-000-022-522-20-20-06	Employee Medical Insurance	\$77,930	\$73,713	\$83,720	\$42,009	50%	\$85,960
001-000-022-522-20-20-08	Employee Physicals	\$0	\$0	\$500	\$0	0%	\$300
001-000-022-522-20-20-09	Industrial Insurance	\$8,424	\$8,433	\$14,040	\$5,752	41%	\$14,030
001-000-022-522-20-20-10	Volunteer Insurance	\$630	\$360	\$1,000	\$810	81%	\$600
001-000-022-522-20-20-20	Uniforms & Clothing	\$2,970	\$698	\$4,000	\$204	5%	\$4,000
001-000-022-522-20-20-22	Volunteer Sleeper Uniforms	\$0	\$0	\$0	\$0	0%	\$600
001-000-022-522-20-31-01	Office & Operating Supplies	\$204	\$105	\$500	\$429	86%	\$500
001-000-022-522-20-31-02	Photocopies	\$3	\$7	\$20	\$2	12%	\$20
001-000-022-522-20-31-03	Operating/Maint Supplies - General	\$1,141	\$1,499	\$1,500	\$539	36%	\$1,900
001-000-022-522-20-31-04	Operating/Maint Supplies - Vehicles	\$219	\$0	\$500	\$29	6%	\$500
001-000-022-522-20-31-09	Fire Prevention Supplies	\$0	\$0	\$500	\$0	0%	\$500
001-000-022-522-20-31-10	Protective Clothing	\$1,066	\$1,665	\$3,500	\$76	2%	\$3,500
001-000-022-522-20-32-02	Fuel Vehicles	\$732	\$644	\$1,500	\$268	18%	\$1,200
001-000-022-522-20-35-01	Small Tools & Minor Equipment	\$3,207	\$728	\$3,000	\$529	18%	\$3,000
001-000-022-522-20-41-01	Professional Services	\$325	\$481	\$300	\$33	11%	\$300
001-000-022-522-20-41-05	Medical Services	\$25	\$0	\$500	\$0	0%	\$500
001-000-022-522-20-41-11	Dispatch Services	\$16,070	\$15,463	\$18,000	\$16,465	91%	\$18,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-022-522-20-42-01	Telephone & Postage	\$2,307	\$2,556	\$2,000	\$1,141	57%	\$1,300
001-000-022-522-20-43-01	Travel	\$220	\$0	\$500	\$0	0%	\$500
001-000-022-522-20-43-02	Volunteer Training	\$83	\$161	\$180	\$94	52%	\$200
001-000-022-522-20-45-26	Rentals	\$173	\$527	\$500	\$237	47%	\$500
001-000-022-522-20-48-01	Repair & Maintenance Equipment	\$3,579	\$5,935	\$4,000	\$3,381	85%	\$5,000
001-000-022-522-20-48-02	Repair & Maintenance Vehicles	\$13,287	\$3,084	\$7,000	\$5,218	75%	\$7,000
001-000-018-518-81-48-11	Repair & Maintenance Software	\$0	\$0	\$0	\$0	0%	\$2,500
001-000-022-522-20-49-01	Miscellaneous Fees & Charges	\$2,689	\$3,112	\$3,200	\$58	2%	\$500
001-000-022-522-20-49-02	Memberships & Registrations	\$1,290	\$1,252	\$2,500	\$845	34%	\$2,500
Total Fire Suppression		\$500,314	\$449,951	\$510,180	\$241,344	47%	\$516,940

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-022-522-21-00-00	Rescue And Emergency Aid						
001-000-022-522-21-10-01	Salaries & Wages	\$31,653	\$28,949	\$30,900	\$14,685	48%	\$30,850
001-000-022-522-21-10-03	Longevity	\$882	\$862	\$720	\$450	62%	\$750
001-000-022-522-21-10-09	Salaries & Wages - Volunteers	\$11,814	\$9,702	\$13,000	\$0	0%	\$13,000
001-000-022-522-21-10-10	Volunteer Sleeper Stipend	\$0	\$0	\$0	\$0	0%	\$4,500
001-000-022-522-21-10-11	Overtime	\$4,348	\$3,616	\$4,600	\$1,869	41%	\$4,600
001-000-022-522-21-20-01	Social Security	\$527	\$478	\$530	\$242	46%	\$530
001-000-022-522-21-20-05	Retirement/LEOFF	\$1,855	\$1,706	\$1,890	\$889	47%	\$1,890
001-000-022-522-21-20-06	Employee Medical Insurance	\$8,659	\$8,190	\$9,310	\$4,668	50%	\$9,560
001-000-022-522-21-20-09	Industrial Insurance	\$936	\$937	\$1,560	\$639	41%	\$1,560
001-000-022-522-21-20-10	Volunteer Insurance	\$0	\$0	\$500	\$0	0%	\$600
001-000-022-522-21-31-03	Operating/Maint Supplies - General	\$543	\$2,313	\$2,000	\$738	37%	\$2,000
001-000-022-522-21-32-02	Fuel Vehicles	\$3,956	\$3,204	\$2,500	\$1,130	45%	\$2,500
001-000-022-522-21-35-01	Small Tools & Minor Equipment	\$0	\$432	\$1,000	\$119	12%	\$1,000
001-000-022-522-21-41-01	Professional Services	\$211	\$0	\$0	\$130		\$150
001-000-022-522-21-41-05	Medical Services	\$76	\$25	\$250	\$117	47%	\$250
001-000-022-522-21-41-11	Dispatch Services	\$15,957	\$15,313	\$18,000	\$525	3%	\$18,000
001-000-022-522-21-42-01	Telephone & Postage	\$0	\$0	\$0	\$0		\$1,300
001-000-022-522-21-43-02	Travel - Volunteers	\$65	\$0	\$0	\$0		\$0
001-000-022-522-21-45-26	Rentals	\$173	\$527	\$500	\$237	47%	\$500
001-000-022-522-21-48-01	Repair & Maintenance Equipment	\$0	\$0	\$0	\$57		\$100
001-000-022-522-21-48-02	Repair & Maintenance Vehicles	\$490	\$0	\$1,000	\$200	20%	\$1,000
001-000-022-522-21-49-02	Memberships & Registrations	\$0	\$135	\$140	\$0	0%	\$200
	Total Rescue And Emergency Aid	\$82,144	\$76,389	\$88,400	\$26,694	30%	\$94,840

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-024-524-20-00-00	Protective Inspections						
001-000-024-524-20-10-01	Salaries & Wages	\$35,556	\$34,075	\$36,300	\$17,778	49%	\$36,290
001-000-024-524-20-10-03	Longevity	\$120	\$115	\$370	\$148	40%	\$420
001-000-024-524-20-20-01	Social Security	\$2,699	\$2,587	\$2,810	\$1,356	48%	\$2,810
001-000-024-524-20-20-02	Unemployment Compensation	\$0	\$0	\$0	\$0		\$0
001-000-024-524-20-20-03	Retirement/PERS	\$2,928	\$3,149	\$3,750	\$1,651	44%	\$4,110
001-000-024-524-20-20-06	Employee Medical Insurance	\$3,796	\$3,970	\$4,170	\$2,037	49%	\$4,170
001-000-024-524-20-20-09	Industrial Insurance	\$105	\$99	\$120	\$57	47%	\$120
001-000-024-524-20-31-01	Office & Operating Supplies	\$1,541	\$1,389	\$1,850	\$1,485	80%	\$3,750
001-000-024-524-20-31-02	Photocopies	\$153	\$117	\$170	\$38	22%	\$120
001-000-024-524-20-32-02	Fuel Vehicles	\$401	\$255	\$350	\$91	26%	\$350
001-000-024-524-20-35-01	Small Tools & Minor Equipment	\$0	\$0	\$100	\$0	0%	\$500
001-000-024-524-20-41-01	Professional Services	\$0	\$244	\$250	\$0	0%	\$250
001-000-024-524-20-42-01	Telephone & Postage	\$1,537	\$1,044	\$900	\$345	38%	\$900
001-000-024-524-20-43-01	Travel	\$0	\$0	\$300	\$0	0%	\$300
001-000-024-524-20-44-01	Advertising	\$0	\$0	\$100	\$0	0%	\$100
001-000-024-524-20-48-01	Repair & Maintenance Equipment	\$0	\$0	\$300	\$0	0%	\$300
001-000-024-524-20-48-02	Repair & Maintenance Vehicles	\$359	\$116	\$750	\$0	0%	\$750
001-000-024-524-20-49-02	Memberships & Registrations	\$125	\$95	\$150	\$95	63%	\$150
	Total Protective Inspections	\$49,320	\$47,255	\$52,740	\$25,080	48%	\$55,390
001-000-024-594-00-00-00	Capital Expenditures						
001-000-024-594-24-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	Total Protective Inspections	\$49,320	\$47,255	\$52,740	\$25,080	48%	\$55,390

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-024-524-60-00-00	Code Enforcement						
001-000-024-524-60-10-01	Salaries & Wages	\$7,893	\$7,564	\$8,020	\$3,947	49%	\$8,060
001-000-024-524-60-10-03	Longevity	\$188	\$181	\$190	\$94	50%	\$190
001-000-024-524-60-20-01	Social Security	\$115	\$110	\$120	\$57	48%	\$120
001-000-024-524-60-20-05	Retirement/LEOFF	\$423	\$405	\$430	\$211	49%	\$440
001-000-024-524-60-20-06	Employee Medical Insurance	\$1,355	\$1,436	\$1,510	\$751	50%	\$1,540
001-000-024-524-60-20-09	Industrial Insurance	\$128	\$134	\$210	\$106	50%	\$250
001-000-024-524-60-31-01	Office & Operating Supplies	\$84	\$0	\$1,100	\$74	7%	\$900
001-000-024-524-60-31-02	Photocopies	\$42	\$0	\$50	\$0	0%	\$50
001-000-024-524-60-32-02	Fuel Vehicles	\$739	\$450	\$600	\$144	24%	\$500
001-000-024-524-60-35-01	Small Tools & Minor Equipment	\$0	\$0	\$400	\$0	0%	\$200
001-000-024-524-60-41-01	Professional Services	\$286	\$500	\$1,000	\$0	0%	\$300
001-000-024-524-60-42-01	Telephone & Postage	\$416	\$544	\$600	\$268	45%	\$600
001-000-024-524-60-43-01	Travel	\$0	\$0	\$0	\$0		\$0
001-000-024-524-60-45-26	Rentals	\$173	\$527	\$500	\$0	0%	\$500
001-000-024-524-60-48-01	Repair & Maintenance Equipment	\$0	\$0	\$0	\$237		\$250
001-000-024-524-60-48-02	Repair & Maintenance Vehicles	\$0	\$73	\$100	\$0	0%	\$700
001-000-024-524-60-49-01	Memberships & Registrations	\$40	\$161	\$200	\$0	0%	\$200
	Total Code Enforcement	\$11,882	\$12,083	\$15,030	\$5,889	39%	\$14,800

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-058-558-00-00-00	Planning and Com Development						
001-000-058-558-60-10-01	Salaries & Wages	\$35,556	\$34,074	\$36,300	\$17,778	49%	\$36,290
001-000-058-558-60-10-03	Longevity	\$120	\$115	\$370	\$148	40%	\$420
001-000-058-558-60-20-01	Social Security	\$2,699	\$2,587	\$2,810	\$1,356	48%	\$2,810
001-000-058-558-60-20-03	Retirement/PERS	\$2,928	\$3,149	\$3,750	\$1,651	44%	\$4,110
001-000-058-558-60-20-06	Employee Medical Insurance	\$3,796	\$3,970	\$4,170	\$2,037	49%	\$4,170
001-000-058-558-60-20-09	Industrial Insurance	\$105	\$99	\$120	\$57	47%	\$120
001-000-058-558-60-31-01	Office & Operating Supplies	\$173	\$78	\$200	\$106	53%	\$650
001-000-058-558-60-31-02	Photocopies	\$124	\$123	\$160	\$40	25%	\$120
001-000-058-558-60-32-02	Fuel Vehicles	\$0	\$9	\$350	\$23	6%	\$350
001-000-058-558-60-35-01	Small Tools & Minor Equipment	\$0	\$0	\$100	\$0	0%	\$100
001-000-058-558-60-41-01	Professional Services	\$2,928	\$244	\$2,000	\$61	3%	\$2,000
001-000-058-558-60-42-01	Telephone & Postage	\$55	\$100	\$300	\$128	43%	\$300
001-000-058-558-60-43-01	Travel	\$0	\$0	\$300	\$0	0%	\$300
001-000-058-558-60-44-01	Advertising	\$856	\$332	\$1,000	\$149	15%	\$1,000
001-000-058-558-60-48-01	Repair & Maintenance Equipment	\$0	\$0	\$300	\$0	0%	\$300
001-000-058-558-60-48-02	Repair & Maintenance Vehicles	\$359	\$116	\$750	\$0	0%	\$750
001-000-058-558-60-49-02	Memberships & Registrations	\$0	\$35	\$150	\$125	83%	\$150
	Total Planning and Community Development	\$49,697	\$45,030	\$53,130	\$23,658	45%	\$53,940

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-076-576-20-00-00	Swimming Pools						
001-000-076-576-20-10-01	Salaries & Wages	\$6,815	\$6,537	\$6,770	\$3,342	49%	\$13,520
001-000-076-576-20-10-02	Salaries & Wages Part-Time	\$0	\$51,602	\$67,070	\$3,826	6%	\$61,050
001-000-076-576-20-10-03	Longevity	\$64	\$80	\$90	\$42	47%	\$170
001-000-076-576-20-10-11	Overtime	\$0	\$0	\$0	\$0		\$0
001-000-076-576-20-20-01	Social Security	\$507	\$4,434	\$1,610	\$541	34%	\$5,720
001-000-076-576-20-20-02	Unemployment Compensation	\$0	\$0	\$0	\$0		\$0
001-000-076-576-20-20-03	Retirement/PERS	\$554	\$597	\$700	\$312	45%	\$1,530
001-000-076-576-20-20-06	Employee Medical Insurance	\$1,482	\$1,553	\$1,630	\$812	50%	\$3,320
001-000-076-576-20-20-09	Industrial Insurance	\$22	\$3,618	\$5,020	\$331	7%	\$4,510
001-000-076-576-20-31-01	Office & Operating Supplies	\$413	\$748	\$300	\$266	89%	\$300
001-000-076-576-20-31-02	Photocopies	\$122	\$203	\$200	\$248	124%	\$300
001-000-076-576-20-31-03	Operating/Maint Supplies - General	\$2,015	\$3,219	\$2,200	\$1,409	64%	\$2,500
001-000-076-576-20-31-05	Chemicals	\$8,794	\$9,451	\$12,000	\$7,308	61%	\$12,000
001-000-076-576-20-34-01	Concession Supplies	\$3,281	\$3,835	\$4,500	\$1,690	38%	\$6,000
001-000-076-576-20-41-01	Professional Services	\$84,485	\$360	\$900	\$0	0%	\$900
001-000-076-576-20-42-01	Telephone & Postage	\$611	\$532	\$500	\$258	52%	\$550
001-000-076-576-20-43-01	Travel	\$365	\$0	\$250	\$0	0%	\$250
001-000-076-576-20-47-01	Fuel for Heating	\$10,026	\$12,851	\$11,500	\$59	1%	\$11,500
001-000-076-576-20-47-02	Electricity	\$7,276	\$7,562	\$7,800	\$1,530	20%	\$7,800
001-000-076-576-20-47-05	City Utility Services	\$2,997	\$3,435	\$2,600	\$355	14%	\$3,800

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-076-576-20-48-03	Repair & Maintenance Pool Facility	\$7,684	\$12,085	\$6,000	\$4,394	73%	\$6,000
001-000-076-576-20-48-99	Repair & Maintenance One Time	\$0	\$0	\$0	\$0		\$0
001-000-076-576-20-49-01	Miscellaneous Fees & Charges	\$502	\$533	\$500	\$500	100%	\$50
001-000-076-576-20-49-02	Memberships & Registrations	\$0	\$0	\$0	\$0		\$0
001-000-076-576-20-51-01	Pool/Concession Permits	\$0	\$0	\$0	\$0		\$500
001-000-076-576-20-53-01	Excise Taxes	\$201	\$172	\$250	\$0	0%	\$0
Total Swimming Pools		\$138,216	\$123,407	\$132,390	\$27,223	21%	\$142,270
001-000-076-594-00-00-00 Capital Expenditures							
001-000-076-594-76-62-02	Capital Improvements - Concession Stand	\$0	\$0	\$0	\$0		\$0
001-000-076-594-76-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
Total Capital Expenditures		\$0	\$0	\$0	\$0		\$0
Total Swimming Pools Expenditures		\$138,216	\$123,407	\$132,390	\$27,223	21%	\$142,270

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-076-576-80-00-00	General Parks						
001-000-076-576-80-10-01	Salaries & Wages	\$48,224	\$48,143	\$53,040	\$25,890	49%	\$50,580
001-000-076-576-80-10-03	Longevity	\$104	\$310	\$330	\$162	49%	\$450
001-000-076-576-80-10-11	Overtime	\$856	\$498	\$590	\$0	0%	\$120
001-000-076-576-80-20-01	Social Security	\$3,683	\$3,667	\$4,130	\$1,951	47%	\$3,920
001-000-076-576-80-20-02	Unemployment Compensation	\$217	\$0	\$0	\$0		\$0
001-000-076-576-80-20-03	Retirement/PERS	\$4,033	\$4,496	\$5,510	\$2,399	44%	\$5,720
001-000-076-576-80-20-06	Employee Medical Insurance	\$10,022	\$10,418	\$10,920	\$5,406	50%	\$10,240
001-000-076-576-80-20-09	Industrial Insurance	\$1,351	\$1,256	\$1,570	\$812	52%	\$1,900
001-000-076-576-80-20-20	Uniforms & Clothing	\$57	\$150	\$280	\$150	54%	\$250
001-000-076-576-80-20-21	Uniform Cleaning	\$200	\$486	\$350	\$154	44%	\$350
001-000-076-576-80-31-01	Office & Operating Supplies	\$629	\$272	\$300	\$257	86%	\$250
001-000-076-576-80-31-02	Photocopies	\$129	\$170	\$200	\$130	65%	\$150
001-000-076-576-80-31-03	Operating/Maint Supplies - General	\$2,197	\$2,418	\$3,000	\$1,540	51%	\$3,000
001-000-076-576-80-31-04	Operating/Maint Supplies - Vehicles	\$183	\$65	\$200	\$170	85%	\$200
001-000-076-576-80-31-05	Chemicals	\$3,174	\$960	\$3,000	\$1,391	46%	\$4,000
001-000-076-576-80-32-02	Fuel Vehicles	\$5,792	\$4,962	\$5,000	\$1,443	29%	\$4,800
001-000-076-576-80-35-01	Small Tools & Minor Equipment	\$781	\$1,756	\$1,500	\$156	10%	\$2,000
001-000-076-576-80-41-01	Professional Services	\$33,427	\$28,577	\$33,000	\$10,691	32%	\$36,000
001-000-076-576-80-42-01	Telephone & Postage	\$645	\$563	\$550	\$302	55%	\$650
001-000-076-576-80-43-01	Travel	\$0	\$18	\$250	\$18	7%	\$200
001-000-076-576-80-45-01	Leases	\$1,547	\$168	\$1,700	\$1,946	114%	\$2,100
001-000-076-576-80-45-26	Rentals	\$4,305	\$4,920	\$5,200	\$1,538	30%	\$5,200
001-000-076-576-80-47-02	Electricity	\$6,498	\$5,840	\$7,000	\$3,752	54%	\$7,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
001-000-076-576-80-47-05	City Utility Services	\$24,710	\$24,899	\$19,000	\$5,504	29%	\$24,000
001-000-076-576-80-48-01	Repair & Maintenance Equipment	\$3,761	\$4,680	\$6,000	\$561	9%	\$5,000
001-000-076-576-80-48-02	Repair & Maintenance Vehicles	\$1,290	\$695	\$1,500	\$508	34%	\$2,500
001-000-076-576-80-48-04	Repair & Maintenance Parks	\$5,181	\$3,494	\$6,000	\$1,738	29%	\$6,000
001-000-076-576-80-49-01	Miscellaneous Fees & Charges	\$85	\$4	\$100	\$0	0%	\$0
001-000-076-576-80-49-02	Memberships & Registrations	\$143	\$365	\$250	\$102	41%	\$250
001-000-076-576-80-53-02	Property Taxes	\$1,390	\$1,413	\$1,500	\$1,206	80%	\$1,500
	Total General Parks	\$164,614	\$155,662	\$171,970	\$69,878	41%	\$178,330
001-000-076-591-00-00-00	Redemption Of Long-Term Debt - Governmental Funds						
001-000-076-591-76-79-00	Redemption of L-T Debt Principal: Local Loan	\$0	\$0	\$0	\$0		\$7,660
	Total Redemption Of Long-Term Debt - Governmental Funds	\$0	\$0	\$0	\$0		\$7,660
001-000-076-592-00-00-00	Interest And Other Debt Service Costs						
001-000-076-592-76-83-00	Interest & Other Debt Service: Park Maintenance	\$0	\$0	\$0	\$0		\$1,580
	Total Interest And Other Debt Service Costs	\$0	\$0	\$0	\$0		\$1,580
	Total Parks Expenditures	\$164,614	\$155,662	\$171,970	\$69,878	41%	\$187,570

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
002-000-000-000-00-00-00 General Fund Capital Reserve Fund							
002-000-000-308-80-00-00	Beginning Fund Balance	\$705,678	\$572,201	\$571,400	\$571,437	100%	\$571,500
002-000-000-360-00-00-00 Miscellaneous Revenues							
002-000-000-361-11-00-00	Investment Interest	\$807	\$4,235	\$4,200	\$977	23%	\$4,200
	Total Miscellaneous Revenues	\$807	\$4,235	\$4,200	\$977	23%	\$4,200
002-000-000-390-00-00-00 Other Financing Sources							
002-000-000-397-01-00-00	Transfer-In from 001 General Fund	\$0	\$0	\$0	\$0		\$0
	Total Other Financing Sources	\$0	\$0	\$0	\$0		\$0
	Total General Fund Capital Reserve Fund	\$706,485	\$576,437	\$575,600	\$572,413	99%	\$575,700
EXPENDITURE							
002-000-000-000-00-00-00 General Fund Capital Reserve Fund							
002-000-000-508-80-00-00	Ending Fund Balance	\$572,201	\$571,437	\$490,490	\$0	0%	\$575,700
002-000-000-594-00-00-00 Capital Expenditures							
002-000-000-594-21-64-01	Capital Purchase - Equipment	\$134,284	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$134,284	\$0	\$0	\$0		\$0
002-000-000-597-00-00-00 Transfer Out							
002-000-000-597-00-00-02	Transfer-Out to 001 General Fund	\$0	\$5,000	\$85,110	\$0	0%	\$0
	Total Transfer Out	\$0	\$5,000	\$85,110	\$0	0%	\$0
	Total General Fund Capital Reserve Fund	\$706,485	\$576,437	\$575,600	\$0	0%	\$575,700

2016 Final Budget

Capital Reserve Fund

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
003-000-000-000-00-00-00	Welcome Center Fund						
003-000-000-308-80-00-00	Beginning Fund Balance	\$9,518	\$11,142	\$13,500	\$13,115	97%	\$15,400
003-000-000-360-00-00-00	Miscellaneous Revenues						
003-000-000-361-11-00-00	Investment Interest	\$16	\$12	\$10	\$10	101%	\$20
003-000-000-362-50-00-00	Space & Facilities Leases	\$3,000	\$2,750	\$3,000	\$1,500	50%	\$3,000
	Total Miscellaneous Revenues	\$3,016	\$2,762	\$3,010	\$1,510	50%	\$3,020
	Total Welcome Center Fund Revenue	\$12,535	\$13,904	\$16,510	\$14,625	89%	\$18,420
EXPENDITURE							
003-000-000-000-00-00-00	Welcome Center Fund						
003-000-000-508-80-00-00	Ending Fund Balance	\$11,142	\$13,115	\$14,510	\$0	0%	\$16,420
003-000-000-518-00-00-00	Central Services						
003-000-000-518-30-48-12	Repair & Maintenance Welcome Ctr Bldg	\$1,392	\$790	\$2,000	\$502	25%	\$2,000
003-000-000-518-30-48-99	Repair & Maintenance One Time	\$0	\$0	\$0	\$0		\$0
	Total Central Services	\$1,392	\$790	\$2,000	\$502	25%	\$2,000
	Total Welcome Center Fund Expenditure	\$12,535	\$13,904	\$16,510	\$502	3%	\$18,420

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
004-000-000-000-00-00-00	Railroad Depot Facility Fund						
004-000-000-308-80-00-00	Beginning Fund Balance	\$0	\$0	\$0	\$0		\$0
004-000-000-360-00-00-00	Miscellaneous Revenues						
004-000-000-361-11-00-00	Investment Interest	\$0	\$0	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$0	\$0	\$0	\$0		\$0
004-000-000-390-00-00-00	Other Financing Sources						
004-000-000-397-18-00-00	Transfer-In from 001 General Fund	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120
	Total Other Financing Sources	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120
	Total Railroad Depot Facility Fund	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120
EXPENDITURE							
004-000-000-000-00-00-00	Railroad Depot Facility Fund						
004-000-000-508-80-00-00	Ending Fund Balance	\$0	\$0	\$0	\$0		\$0
004-000-000-518-00-00-00	Central Services						
004-000-000-518-30-45-02	Depot Leases & Taxes	\$7,966	\$682	\$9,380	\$5,254	56%	\$9,300
004-000-000-518-30-48-13	Repair & Maintenance Depot Facility	\$0	\$113	\$750	\$0	0%	\$750
004-000-000-518-30-53-02	Property Taxes	\$65	\$66	\$70	\$65	92%	\$70
	Total Central Services	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120
	Total Railroad Depot Facility Fund	\$8,031	\$861	\$10,200	\$5,319	52%	\$10,120

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
021-000-000-000-00-00-00	Urban Dev Action Grant (UDAG) Fund						
021-000-000-308-80-00-00	Beginning Fund Balance	\$30,978	\$31,028	\$31,050	\$31,058	100%	\$31,100
021-000-000-360-00-00-00	Miscellaneous Revenues						
021-000-000-361-11-00-00	Investment Interest	\$49	\$31	\$50	\$23	45%	\$50
021-000-000-361-40-00-00	Interest on Notes	\$0	\$0	\$0	\$0		\$0
021-000-000-369-90-00-00	Misc: Loan Processing Fee	\$0	\$0	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$49	\$31	\$50	\$23	45%	\$50
021-000-000-390-00-00-00	Other Financing Sources						
021-000-000-391-70-00-00	Principal Revolving Loans	\$0	\$0	\$0	\$0		\$0
	Total Other Financing Sources	\$0	\$0	\$0	\$0		\$0
	Total Urban Dev Action Grant (UDAG) Fund	\$31,028	\$31,058	\$31,100	\$31,081	100%	\$31,150
EXPENDITURE							
021-000-000-000-00-00-00	Urban Dev Action Grant (UDAG) Fund						
021-000-000-508-80-00-00	Ending Fund Balance	\$31,028	\$31,058	\$31,100	\$0	0%	\$31,150
021-000-000-559-00-00-00	Housing and Community Development						
021-000-000-559-30-49-00	UDAG Loan	\$0	\$0	\$0	\$0	0%	\$0
	Total Housing and Community Development	\$0	\$0	\$0	\$0	0%	\$0
	Total Urban Dev Action Grant (UDAG) Fund	\$31,028	\$31,058	\$31,100	\$0	0%	\$31,150

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2015
REVENUE							
030-000-000-000-00-00-00	Criminal Justice Fund						
030-000-000-308-80-00-00	Beginning Fund Balance	\$18,200	\$44,708	\$146,400	\$159,122	109%	\$42,700
030-000-000-310-00-00-00	Taxes						
030-000-000-313-15-00-00	Public Safety Tax (.3% Sales Tax)	\$202,977	\$219,624	\$71,000	\$107,142	151%	\$159,090
030-000-000-313-71-00-00	Criminal Justice Tax	\$110,292	\$119,880	\$117,100	\$58,650	50%	\$117,300
	Total Taxes	\$313,268	\$339,503	\$188,100	\$165,792	88%	\$276,390
030-000-000-330-00-00-00	Intergovernmental Revenues						
030-000-000-331-16-60-00	Bulletproof Vest Grant Program	\$0	\$0	\$0	\$440		\$0
030-000-000-333-16-60-00	Project Safe Neighborhood Grant	\$0	\$0	\$0	\$0		\$0
030-000-000-336-06-20-00	Criminal Justice - High Crime	\$33,538	\$49,932	\$49,000	\$25,872	53%	\$50,000
030-000-000-336-06-21-00	Criminal Justice-Violent Crime	\$10,280	\$11,856	\$11,400	\$4,718	41%	\$11,200
030-000-000-336-06-26-00	Criminal Justice-Special Programs	\$8,012	\$8,527	\$7,960	\$4,295	54%	\$8,600
030-000-000-336-06-51-00	DUI-Cities	\$1,626	\$1,611	\$1,620	\$787	49%	\$1,620
	Total Intergovernmental Revenues	\$53,455	\$71,926	\$69,980	\$36,113	52%	\$71,420
030-000-000-360-00-00-00	Miscellaneous Revenues						
030-000-000-361-11-00-00	Investment Interest	\$26	\$73	\$0	\$501		\$500
030-000-000-367-11-00-02	Donations From Private Sources	\$0	\$0	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$26	\$73	\$0	\$501		\$500
030-000-000-390-00-00-00	Other Financing Sources						
030-000-000-397-21-00-01	Transfer-In from 119 Police Casino Grant	\$0	\$0	\$0	\$0		\$0
	Total Other Financing Sources	\$0	\$0	\$0	\$0		\$0
	Total Criminal Justice Fund Revenue	\$384,950	\$456,210	\$404,480	\$361,527	89%	\$391,010

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2015
EXPENDITURE							
030-000-000-000-00-00-00	Criminal Justice Fund						
030-000-000-508-80-00-00	Ending Fund Balance	\$44,708	\$159,122	\$52,030	\$0	0%	\$23,060
030-000-000-512-50-00-00	Municipal Court						
030-000-000-512-50-10-01	Salaries & Wages	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-10-03	Longevity	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-10-11	Overtime	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-20-01	Social Security	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-20-03	Retirement/PERS	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-20-06	Employee Medical Insurance	\$0	\$0	\$0	\$0		\$0
030-000-000-512-50-20-09	Industrial Insurance	\$0	\$0	\$0	\$0		\$0
	Total Municipal Court	\$0	\$0	\$0	\$0		\$0
030-000-000-521-22-00-00	Patrol						
030-000-000-521-22-10-01	Salaries & Wages	\$165,919	\$142,717	\$119,410	\$58,472	49%	\$116,640
030-000-000-521-22-10-03	Longevity	\$580	\$1,165	\$1,080	\$540	50%	\$480
030-000-000-521-22-10-11	Overtime	\$22,349	\$17,287	\$11,000	\$4,220	38%	\$10,000
030-000-000-521-22-20-01	Social Security	\$14,027	\$12,059	\$10,060	\$4,680	47%	\$9,290
030-000-000-521-22-20-05	Retirement/LEOFF	\$9,880	\$8,470	\$6,880	\$3,307	48%	\$6,350
030-000-000-521-22-20-06	Employee Medical Insurance	\$52,721	\$48,294	\$40,840	\$20,308	50%	\$44,840
030-000-000-521-22-20-09	Industrial Insurance	\$3,942	\$3,480	\$3,580	\$1,661	46%	\$3,420
030-000-000-521-22-20-20	Uniforms & Clothing	\$1,779	\$1,880	\$2,050	\$123	6%	\$2,050
030-000-000-521-22-20-21	Uniform Cleaning	\$0	\$0	\$50	\$0	0%	\$50
030-000-000-521-22-43-01	Travel	\$1,109	\$1,821	\$840	\$0	0%	\$1,200
030-000-000-521-22-49-02	Memberships & Registrations	\$1,540	\$875	\$820	\$59	7%	\$1,200
	Total Patrol	\$273,845	\$238,047	\$196,610	\$93,369	47%	\$195,520

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2015
030-000-000-521-30-00-00	Crime Prevention						
030-000-000-521-30-31-08	Community Policing Supplies	\$0	\$0	\$0	\$0		\$0
	Total Crime Prevention	\$0	\$0	\$0	\$0		\$0
030-000-000-523-60-00-00	Care And Custody Of Prisoners						
030-000-000-523-60-10-01	Salaries & Wages	\$43,115	\$29,214	\$81,030	\$19,962	25%	\$93,160
030-000-000-523-60-10-03	Longevity	\$290	\$0	\$0	\$0		\$1,020
030-000-000-523-60-10-11	Overtime	\$1,840	\$1,896	\$5,000	\$2,281	46%	\$5,000
030-000-000-523-60-20-01	Social Security	\$3,374	\$2,234	\$6,590	\$1,610	24%	\$7,590
030-000-000-523-60-20-06	Employee Medical Insurance	\$11,921	\$18,686	\$46,920	\$11,673	25%	\$47,960
030-000-000-523-60-20-09	Industrial Insurance	\$1,129	\$1,080	\$3,380	\$940	28%	\$3,380
030-000-000-523-60-20-13	Retirement/PSERS	\$3,780	\$3,279	\$9,500	\$2,344	25%	\$11,450
030-000-000-523-60-20-20	Uniforms & Clothing	\$249	\$975	\$1,500	\$548	37%	\$1,500
030-000-000-523-60-20-21	Uniform Cleaning	\$0	\$0	\$20	\$0	0%	\$20
030-000-000-523-60-43-01	Travel	\$599	\$382	\$600	\$0	0%	\$900
030-000-000-523-60-49-02	Memberships & Registrations	\$100	\$310	\$310	\$0	0%	\$450
030-000-000-523-60-49-99	Corrections Academy Costs	\$0	\$986	\$990	\$0	0%	\$0
	Total Care And Custody Of Prisoners	\$66,397	\$59,041	\$155,840	\$39,360	25%	\$172,430
030-000-000-594-00-00-00	Capital Expenditures						
030-000-000-594-21-62-01	Capital Improvements	\$0	\$0	\$0	\$0		\$0
030-000-000-594-21-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	Total Criminal Justice Fund Expenditures	\$384,950	\$456,210	\$404,480	\$132,729	33%	\$391,010

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
050-000-000-000-00-00-00	Special Projects Fund						
050-000-000-308-80-00-00	Beginning Fund Balance	\$396,039	\$283,083	\$325,600	\$339,475	104%	\$319,800
050-000-000-340-00-00-00	Charges for Goods & Services						
050-000-000-345-29-00-00	Abatement Charges	\$97	\$0	\$0	\$13		\$0
	Total Charges for Goods & Services	\$97	\$0	\$0	\$13		\$0
050-000-000-360-00-00-00	Miscellaneous Revenues						
050-000-000-361-11-00-00	Investment Interest	\$1,352	\$765	\$840	\$501	60%	\$850
050-000-000-361-40-00-00	Int on Notes & Loans	\$8,348	\$7,657	\$6,000	\$2,433	41%	\$4,500
050-000-000-361-40-00-01	Int on Revolving Loans	\$115	\$63	\$50	\$12	24%	\$0
050-000-000-367-11-00-00	Donation - Tree Replacement	\$2,500	\$0	\$0	\$0		\$0
050-000-000-369-90-00-00	Other Miscellaneous Revenues	\$2,902	\$1,457	\$250	\$60	24%	\$100
	Total Miscellaneous Revenues	\$15,216	\$9,942	\$7,140	\$3,007	42%	\$5,450
050-000-000-380-00-00-00	Other Non-Revenues						
050-000-000-389-00-00-01	Notes Receivable - Prin HSG I	\$3,152	\$24,895	\$9,000	\$4,335	48%	\$8,700
050-000-000-389-00-00-02	Notes Receivable - Prin HSG I Deferred	\$10,346	\$36,775	\$7,200	\$5,285	73%	\$9,600
050-000-000-389-00-00-03	Prin Revolving Loans	\$1,685	\$1,737	\$1,700	\$1,165	69%	\$0
	Total Other Financing Sources	\$15,184	\$63,406	\$17,900	\$10,784	60%	\$18,300
	Total Special Projects Fund	\$426,536	\$356,432	\$350,640	\$353,278	101%	\$343,550

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
EXPENDITURE							
050-000-000-000-00-00-00	Special Projects Fund						
050-000-000-508-80-00-00	Ending Fund Balance	\$283,083	\$339,475	\$235,010	\$0	0%	\$335,800
050-000-000-557-00-00-00	Community Services						
050-000-000-557-20-10-01	Salaries & Wages	\$2,652	\$0	\$3,980	\$0	0%	\$0
050-000-000-557-20-10-03	Longevity	\$18	\$0	\$0	\$0		\$0
050-000-000-557-20-10-11	Overtime	\$47	\$0	\$120	\$0	0%	\$0
050-000-000-557-20-20-01	Social Security	\$254	\$0	\$320	\$0	0%	\$0
050-000-000-557-20-20-02	Unemployment Compensation	\$0	\$0	\$0	\$0		\$0
050-000-000-557-20-20-03	Retirement/PERS	\$258	\$0	\$420	\$0	0%	\$0
050-000-000-557-20-20-06	Employee Medical Insurance	\$1,018	\$0	\$1,680	\$0	0%	\$0
050-000-000-557-20-20-09	Industrial Insurance	\$65	\$0	\$160	\$0	0%	\$0
050-000-000-557-20-31-03	Operating/Maint Supplies: General	\$589	\$359	\$400	\$0	0%	\$0
050-000-000-557-20-41-01	Professional Services	\$2,716	\$6,855	\$0	\$997		\$4,500
	Total Community Services	\$7,618	\$7,214	\$7,080	\$997	14%	\$4,500
050-000-000-559-00-00-00	Housing and Community Development						
050-000-000-559-30-00-00	Community Development Services						
050-000-000-559-30-41-01	Professional Services	\$0	\$0	\$0	\$0		\$0
050-000-000-559-30-49-01	Miscellaneous Fees & Charges	\$125	\$125	\$800	\$125	16%	\$750
050-000-000-559-30-49-04	Abatement Charges	\$813	\$271	\$2,500	\$1,322	53%	\$2,500
050-000-000-559-30-49-08	Downtown Revital Loan Program	\$0	\$0	\$0	\$0		\$0
050-000-000-559-30-49-09	Downtown Revital Grant Program	\$18,058	\$0	\$0	\$0		\$0
	Total Community Development Services	\$18,996	\$396	\$3,300	\$1,447	44%	\$3,250
	Total Housing and Com Development	\$26,614	\$7,610	\$10,380	\$2,444	24%	\$7,750

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
050-000-000-576-80-00-00	Park Facilities						
050-000-000-576-80-31-01	Supplies - Tree Replacement	\$4,126	\$4,347	\$0	\$0		\$0
	Total Park Facilities	\$4,126	\$4,347	\$0	\$0		\$0
050-000-000-594-14-00-00	Capital Expenditures						
050-000-000-594-14-63-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
050-000-000-594-76-41-01	Capital Professional Services - Park Plan	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
050-000-000-594-18-00-00	Capital Expenditures IT Upgrades						
050-000-000-594-18-41-01	Capital Imprvmnt: Professional Services	\$12,578	\$0	\$0	\$0		\$0
050-000-000-594-18-62-01	Capital Imps Facilities	\$9,430	\$0	\$0	\$0		\$0
050-000-000-594-18-64-01	Capital Purchase - Equipment	\$0	\$0	\$20,140	\$3,855	19%	\$0
	Total Capital Expenditures IT Upgrades	\$22,008	\$0	\$20,140	\$3,855	19%	\$0
	Capital Expenditures - Police						
050-000-000-594-21-62-01	Capital Purchase - PD Conference Room	\$0	\$0	\$0	\$13,794		\$0
050-000-000-594-21-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
050-000-000-594-21-64-02	Capital Purchase - Equip PD Conf Room	\$0	\$0	\$0	\$5,676		\$0
	Total Capital Expenditures - Police	\$0	\$0	\$0	\$19,469		\$0
	Capital Expenditures - Park Facilities						
050-000-000-594-76-41-01	Professional Services - Park Plan	\$9,865	\$0	\$0	\$0		\$0
050-000-000-594-76-62-01	Capital Imps - Gazebo	\$0	\$0	\$0	\$0		\$0
050-000-000-594-76-64-01	Capital Purchase: Equipment	\$1,213	\$0	\$0	\$0		\$0
	Total Capital Expenditures - Park Facilities	\$11,078	\$0	\$0	\$0		\$0
Total	Housing and Community Development Capital Expenditures	\$33,085	\$0	\$20,140	\$23,324	116%	\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
050-000-000-597-00-00-00	Transfer Out						
050-000-000-597-00-00-01	Transfer-Out to 001 General Fund	\$75,000	\$5,000	\$85,110	\$0	0%	\$0
050-000-000-597-62-00-00	Transfer-Out to 104 Trail/Pathways Fund	\$4,628	\$0	\$0	\$0		\$0
	Total Transfer Out	\$79,628	\$5,000	\$85,110	\$0	0%	\$0
	Total Special Projects Fund	\$426,536	\$356,432	\$350,640	\$25,768	7%	\$343,550

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
REVENUE							
071-000-000-000-00-00-00	Recreation Fund						
071-000-000-308-80-00-00	Beginning Fund Balance	\$0	\$0	\$0	\$0		\$65,300
071-000-000-390-00-00-00	Other Financing Sources						
071-000-000-397-71-00-00	Transfer-In from 001 General Fund	\$0	\$0	\$0	\$0		\$0
	Total Other Financing Sources	\$0	\$0	\$0	\$0		\$0
071-000-000-347-60-00-02	Recreation Program Fees	\$3,140	\$5,964	\$5,800	\$3,358	58%	\$5,800
071-000-000-347-60-00-03	Swimming Lesson Fees	\$9,095	\$8,929	\$8,900	\$3,828	43%	\$9,200
071-000-000-347-60-00-04	Basketball Program Fees	\$4,404	\$5,108	\$3,700	\$3,097	84%	\$4,000
071-000-000-347-60-00-05	Baseball Program Fees	\$2,474	\$1,223	\$1,200	\$1,513	126%	\$1,500
071-000-000-347-60-00-06	Soccer Program Fees	\$6,172	\$7,861	\$7,800	\$3,031	39%	\$7,800
071-000-000-347-60-00-07	Trip Program Fees	\$5,375	\$3,522	\$3,500	\$0	0%	\$3,500
071-000-000-347-60-00-08	Volleyball Fees	\$0	\$0	\$0	\$0		\$0
001-000-000-347-90-00-00	Culture & Recreation - School District	0	\$0	\$0	\$0		\$26,070
	Total Charges for Goods and Services	\$30,660	\$32,606	\$30,900	\$14,827	48%	\$57,870
071-000-000-367-11-00-03	Recreation Donations	\$0	\$0	\$0	\$19,961		\$0
	Total Miscellaneous Revenues	\$0	\$0	\$0	\$19,961		\$0
	Total Recreation Fund	\$30,660	\$32,606	\$30,900	\$34,788	113%	\$123,170
EXPENDITURE							
071-000-000-000-00-00-00	Special Projects Fund						
071-000-000-508-80-00-00	Ending Fund Balance	\$0	\$0	\$0	\$0		\$14,650
071-000-071-571-20-00-00	Recreational Services						
071-000-071-571-20-10-01	Salaries & Wages	\$54,523	\$52,295	\$54,090	\$26,741	49%	\$56,290

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Request 2016
071-000-071-571-20-10-03	Longevity	\$512	\$644	\$680	\$336	49%	\$720
071-000-071-571-20-10-11	Overtime	\$0	\$0	\$0	\$0		\$20
071-000-071-571-20-20-01	Social Security	\$4,056	\$3,891	\$4,190	\$1,986	47%	\$4,370
071-000-071-571-20-20-03	Retirement/PERS	\$4,433	\$4,780	\$5,590	\$2,494	45%	\$6,380
071-000-071-571-20-20-06	Employee Medical Insurance	\$11,856	\$12,423	\$13,010	\$6,493	50%	\$13,750
071-000-071-571-20-20-09	Industrial Insurance	\$175	\$161	\$180	\$92	51%	\$190
071-000-071-571-20-31-01	Office & Operating Supplies	\$829	\$384	\$600	\$188	31%	\$600
071-000-071-571-20-31-02	Photocopies	\$473	\$682	\$600	\$277	46%	\$600
071-000-071-571-20-31-03	Operating/Maint Supplies - General	\$215	\$225	\$300	\$108	36%	\$300
071-000-071-571-20-35-01	Small Tools & Minor Equipment	\$237	\$226	\$250	\$8	3%	\$250
071-000-071-571-20-41-01	Professional Services	\$5,221	\$310	\$750	\$665	89%	\$750
071-000-071-571-20-42-01	Telephone & Postage	\$1,701	\$1,843	\$1,800	\$655	36%	\$1,800
071-000-071-571-20-43-01	Travel	\$0	\$0	\$250	\$0	0%	\$250
071-000-071-571-20-48-01	Repair & Maintenance Equipment	\$97	\$22	\$100	\$0	0%	\$100
071-000-071-571-20-49-01	Miscellaneous Fees & Charges	\$97	\$25	\$50	\$25	50%	\$50
071-000-071-571-20-49-02	Memberships & Registrations	\$50	\$0	\$100	\$0	0%	\$100
071-000-071-571-20-49-09	Recreation Program Costs	\$18,460	\$23,069	\$22,000	\$7,403	34%	\$22,000
Total Recreational Services		\$102,936	\$100,979	\$104,540	\$47,471	45%	\$108,520
071-000-071-594-00-00-00 Capital Expenditures							
071-000-071-594-71-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
Total Capital Expenditures		\$0	\$0	\$0	\$0		\$0
Total Recreational Fund		\$102,936	\$100,979	\$104,540	\$47,471	45%	\$123,170

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
101-000-000-000-00-00-00	Street Fund						
101-000-000-308-80-00-00	Beginning Fund Balance	\$180,109	\$129,122	\$101,400	\$125,387	124%	\$176,000
101-000-000-310-00-00-00	Taxes						
101-000-000-311-10-00-00	Real & Personal Property Taxes	\$0	\$0	\$28,000	\$16,524	59%	\$26,600
	Total Taxes	\$0	\$0	\$28,000	\$16,524	59%	\$26,600
001-000-000-320-00-00-00	Licenses and Permits						
101-000-000-322-40-00-00	Street and Cerb Permits	\$46	\$50	\$50	\$0	0%	\$50
	Total Licenses and Permits	\$46	\$50	\$50	\$0	0%	\$50
101-000-000-330-00-00-00	Intergovernmental Revenues						
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax-City	\$185,022	\$184,618	\$181,690	\$87,801	48%	\$193,100
	Total Intergovernmental Revenues	\$185,022	\$184,618	\$181,690	\$87,801	48%	\$193,100
101-000-000-340-00-00-00	Charges for Goods and Services						
101-000-000-342-40-00-00	Protective Inspections - Sidewalks	\$183	\$137	\$100	\$183	183%	\$100
101-000-000-343-10-00-00	Storm Drainage Fees	\$1,199	\$1,199	\$1,200	\$599	50%	\$1,200
101-000-000-344-10-00-00	Pavement Break/Street Jobs	\$1,870	\$2,455	\$2,000	\$0	0%	\$2,000
101-000-000-344-10-00-01	Contribution From TBD - Maintenance	\$0	\$20,000	\$22,000	\$0	0%	\$25,000
	Total Charges for Goods and Services	\$3,252	\$23,791	\$25,300	\$783	3%	\$28,300
101-000-000-360-00-00-00	Miscellaneous Revenues						
101-000-000-361-11-00-00	Investment Interest	\$227	\$113	\$100	\$85	85%	\$100
101-000-000-369-10-00-00	Sale of Scrap & Junk	\$0	\$0	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$227	\$113	\$100	\$85	85%	\$100
	Total Street Fund Revenue	\$368,656	\$337,694	\$336,540	\$230,580	69%	\$424,150

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
101-000-000-000-00-00-00	Street Fund						
101-000-000-508-80-00-00	Ending Fund Balance	\$129,122	\$125,387	\$82,700		0%	\$173,790
101-000-000-542-30-00-00	Roadway						
101-000-000-542-30-10-01	Salaries & Wages	\$7,447	\$7,141	\$7,520	\$3,003	40%	\$6,710
101-000-000-542-30-10-03	Longevity	\$159	\$196	\$210	\$85	41%	\$110
101-000-000-542-30-10-11	Overtime	\$0	\$0	\$0	\$0		\$0
101-000-000-542-30-20-01	Social Security	\$567	\$547	\$600	\$230	38%	\$530
101-000-000-542-30-20-03	Retirement/PERS	\$625	\$676	\$790	\$284	36%	\$770
101-000-000-542-30-20-06	Employee Medical Insurance	\$1,478	\$1,549	\$1,630	\$678	42%	\$2,050
101-000-000-542-30-20-09	Industrial Insurance	\$123	\$123	\$160	\$63	40%	\$350
101-000-000-542-30-31-02	Photocopies	\$3	\$11	\$10	\$4	38%	\$10
101-000-000-542-30-31-03	Operating/Maint Supplies: General	\$6,766	\$5,115	\$6,000	\$1,763	29%	\$5,000
101-000-000-542-30-31-05	Chemicals	\$5,556	\$4,787	\$7,000	\$4,754	68%	\$6,500
101-000-000-542-30-32-02	Fuel Vehicles	\$6,851	\$4,518	\$7,200	\$1,655	23%	\$5,000
101-000-000-542-30-41-01	Professional Services	\$25,161	\$19,510	\$15,740	\$1,381	9%	\$15,000
101-000-000-542-30-41-10	Alarm Monitoring	\$0	\$0	\$0	\$0		\$0
101-000-000-542-30-42-01	Telephone & Postage	\$86	\$193	\$250	\$50	20%	\$200
101-000-000-542-30-43-01	Travel	\$85	\$72	\$250	\$36	14%	\$250
101-000-000-542-30-44-01	Advertisement	\$147	\$89	\$150	\$89	60%	\$150
101-000-000-542-30-46-01	Insurance	\$6,461	\$6,718	\$6,860	\$6,817	99%	\$8,870
101-000-000-542-30-48-01	Repair & Maintenance Equipment	\$1,931	\$2,312	\$2,500	\$2,098	84%	\$4,000
101-000-000-542-30-48-02	Repair & Maintenance Vehicles	\$192	\$1,068	\$800	\$233	29%	\$800

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
101-000-000-542-30-48-13	Repair & Maintenance Roadway	\$2,281	\$2,247	\$20,000	\$0	0%	\$20,000
101-000-000-542-30-49-02	Memberships & Registrations	\$1,852	\$3,112	\$1,600	\$536	34%	\$1,600
101-000-000-542-30-53-01	Excise Taxes	\$24	\$24	\$30	\$10	33%	\$0
Total Roadway		\$67,797	\$60,008	\$79,300	\$23,772	30%	\$77,900
101-000-000-542-63-00-00	Street Lighting						
101-000-000-542-63-47-02	Electricity	\$84,863	\$94,592	\$106,080	\$50,445	48%	\$104,000
101-000-000-542-63-48-01	Repair & Maintenance Equipment	\$0	\$0	\$0	\$0		\$0
Total Street Lighting		\$84,863	\$94,592	\$106,080	\$50,445	48%	\$104,000
101-000-000-542-64-00-00	Traffic Control Devices						
101-000-000-542-64-10-01	Salaries & Wages	\$990	\$955	\$1,000	\$488	49%	\$810
101-000-000-542-64-10-03	Longevity	\$41	\$39	\$50	\$20	41%	\$120
101-000-000-542-64-10-11	Overtime	\$6	\$0	\$120	\$0	0%	\$0
101-000-000-542-64-20-01	Social Security	\$75	\$72	\$90	\$37	41%	\$80
101-000-000-542-64-20-02	Unemployment Compensation	\$0	\$0	\$0	\$0		\$200
101-000-000-542-64-20-03	Retirement/PERS	\$83	\$90	\$120	\$47	39%	\$100
101-000-000-542-64-20-06	Employee Medical Insurance	\$374	\$390	\$410	\$203	50%	\$420
101-000-000-542-64-20-09	Industrial Insurance	\$26	\$25	\$40	\$16	39%	\$230
101-000-000-542-64-31-03	Operating/Maint Supplies: General	\$2,214	\$7,409	\$8,000	\$6,451	81%	\$8,000
101-000-000-542-64-48-01	Repair & Maintenance Equipment	\$366	\$157	\$300	\$408	136%	\$450
Total Traffic Control Devices		\$4,175	\$9,136	\$10,130	\$7,669	76%	\$10,410
101-000-000-542-66-00-00	Snow And Ice Control						
101-000-000-542-66-10-01	Salaries & Wages	\$2,482	\$2,386	\$2,500	\$1,220	49%	\$2,500
101-000-000-542-66-10-03	Longevity	\$42	\$40	\$70	\$21	30%	\$110

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
101-000-000-542-66-10-11	Overtime	\$59	\$116	\$120	\$41	34%	\$120
101-000-000-542-66-20-01	Social Security	\$193	\$190	\$210	\$96	46%	\$210
101-000-000-542-66-20-03	Retirement/PERS	\$208	\$230	\$280	\$118	42%	\$300
101-000-000-542-66-20-06	Employee Medical Insurance	\$594	\$619	\$650	\$321	49%	\$660
101-000-000-542-66-20-09	Industrial Insurance	\$65	\$65	\$90	\$37	42%	\$280
101-000-000-542-66-31-03	Operating/Maint Supplies: General	\$1,307	\$1,536	\$6,000	\$201	3%	\$4,000
Total Snow And Ice Control		\$4,950	\$5,182	\$9,920	\$2,055	21%	\$8,180
101-000-000-542-67-00-00	Street Cleaning						
101-000-000-542-67-10-01	Salaries & Wages	\$19,450	\$18,708	\$19,960	\$9,761	49%	\$19,950
101-000-000-542-67-10-03	Longevity	\$765	\$736	\$790	\$389	49%	\$800
101-000-000-542-67-10-11	Overtime	\$328	\$257	\$570	\$15	3%	\$570
101-000-000-542-67-20-01	Social Security	\$1,495	\$1,432	\$1,640	\$737	45%	\$1,630
101-000-000-542-67-20-03	Retirement/PERS	\$1,685	\$1,814	\$2,170	\$936	43%	\$2,370
101-000-000-542-67-20-06	Employee Medical Insurance	\$6,176	\$6,383	\$6,690	\$3,346	50%	\$6,970
101-000-000-542-67-20-09	Industrial Insurance	\$500	\$480	\$640	\$290	45%	\$830
101-000-000-542-67-20-20	Uniforms & Clothing	\$201	\$156	\$250	\$0	0%	\$250
101-000-000-542-67-20-21	Uniform Cleaning	\$229	\$230	\$200	\$81	40%	\$200
101-000-000-542-67-31-03	Operating/Maint Supplies: General	\$427	\$1,642	\$2,500	\$171	7%	\$1,800
101-000-000-542-67-32-02	Fuel Vehicles	\$4,816	\$3,739	\$5,000	\$1,478	30%	\$4,500
101-000-000-542-67-41-01	Professional Services	\$0	\$37	\$0	\$0		\$0
101-000-000-542-67-48-01	Repair & Maintenance Equipment	\$3,105	\$1,145	\$2,500	\$669	27%	\$2,500
101-000-000-542-67-49-08	Dump Fees - Street Sweeping	\$1,912	\$5,171	\$5,500	\$3,231	59%	\$7,500
Total Street Cleaning		\$41,089	\$41,931	\$48,410	\$21,105	44%	\$49,870

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
101-000-000-594-00-00-00	Capital Expenditures						
101-000-000-594-42-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
101-000-000-500-00-00-00	Interest & Other Debt Service Costs						
101-000-000-581-20-00-79	Interfund Loan Payment - Prin	\$650	\$1,430	\$0	\$1,430		\$0
101-000-000-592-95-82-00	Interfund Loan Payment - int	\$10	\$10	\$0	\$10		\$0
	Total Interest & Other Debt Service Costs	\$660	\$1,440	\$0	\$1,440		\$0
101-000-000-597-00-00-00	Transfer Out						
101-000-000-597-42-00-01	Transfer-Out to 102 Street Capital	\$36,000	\$0	\$0	\$0		\$0
	Total Transfer Out	\$36,000	\$0	\$0	\$0		\$0
	Total Street Fund Expenditure	\$368,656	\$337,676	\$336,540	\$106,487	32%	\$424,150

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
106-000-000-000-00-00-00	Tourism Development Fund						
106-000-000-308-80-00-00	Beginning Fund Balance	\$31,901	\$19,866	\$18,360	\$20,369	111%	\$20,800
106-000-000-310-00-00-00	Taxes						
106-000-000-313-31-00-00	Hotel/Motel Tax	\$39,662	\$36,111	\$31,700	\$12,300	39%	\$31,680
	Total Taxes	\$39,662	\$36,111	\$31,700	\$12,300	39%	\$31,680
106-000-000-320-00-00-00	Licenses and Permits						
106-000-000-321-99-00-01	Business Licenses	\$25,613	\$18,947	\$26,400	\$21,115	80%	\$27,600
	Total Licenses and Permits	\$25,613	\$18,947	\$26,400	\$21,115	80%	\$27,600
106-000-000-360-00-00-00	Miscellaneous Revenues						
106-000-000-361-11-00-00	Investment Interest	\$42	\$19	\$20	\$26	128%	\$30
	Total Miscellaneous Revenues	\$42	\$19	\$20	\$26	128%	\$30
	Total Tourism Development Fund Revenue	\$97,217	\$74,942	\$76,480	\$53,810	70%	\$80,110

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
106-000-000-000-00-00-00	Tourism Development Fund						
106-000-000-508-80-00-00	Ending Fund Balance	\$19,866	\$20,369	\$16,800	\$0	0%	\$5,000
106-000-000-557-30-00-00	Tourism						
106-000-000-557-30-10-01	Salaries & Wages	\$5,126	\$4,885	\$5,140	\$2,514	49%	\$5,410
106-000-000-557-30-10-03	Longevity	\$80	\$76	\$80	\$40	50%	\$170
106-000-000-557-30-20-01	Social Security	\$379	\$361	\$400	\$185	46%	\$410
106-000-000-557-30-20-03	Retirement/PERS	\$419	\$448	\$540	\$235	44%	\$600
106-000-000-557-30-20-06	Employee Medical Insurance	\$1,408	\$1,465	\$1,550	\$771	50%	\$1,580
106-000-000-557-30-20-09	Industrial Insurance	\$19	\$19	\$30	\$10	35%	\$30
106-000-000-557-30-31-01	Office & Operating Supplies	\$510	\$0	\$0	\$0		\$50
106-000-000-557-30-31-02	Photocopies	\$49	\$22	\$0	\$2		\$50
106-000-000-557-30-31-99	One-Time Purchase Street Banners	\$0	\$0	\$4,500	\$0	0%	\$3,100
106-000-000-557-30-41-01	Professional Services	\$327	\$330	\$350	\$335	96%	\$350
106-000-000-557-30-41-21	Tourism Contract: Chamber	\$46,085	\$28,934	\$25,000	\$8,630	35%	\$43,070
106-000-000-557-30-41-22	Tourism Contract: Western Art Asso	\$2,700	\$2,100	\$0	\$0		\$0
106-000-000-557-30-41-23	Tourism Contract: YV Rail & Steam	\$5,400	\$4,400	\$6,000	\$1,870	31%	\$5,500
106-000-000-557-30-41-24	Tourism Contract: CW Jr Livestock Show	\$2,420	\$0	\$2,500	\$0	0%	\$2,000
106-000-000-557-30-41-26	Tourism Contract: YV Visitor's & Conv Bur	\$8,920	\$4,000	\$7,500	\$5,267	70%	\$8,000
106-000-000-557-30-42-01	Telephone & Postage	\$418	\$602	\$490	\$252	51%	\$540
106-000-000-557-30-44-02	Tourism Advertising	\$51	-\$58	\$100	\$0	0%	\$50
106-000-000-557-30-48-02	Repair & Maint - Vehicles	\$0	\$1,078	\$500	\$388	78%	\$500
106-000-000-557-30-48-15	Repair & Maint - Tourism Signs	\$419	\$2,936	\$2,000	\$0	0%	\$1,200
106-000-000-557-30-49-01	Miscellaneous Fees & Charges	\$2,622	\$2,975	\$3,000	\$2,967	99%	\$2,500
	Total Tourism Expenditure	\$77,351	\$54,573	\$59,680	\$23,467	39%	\$75,110

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
106-000-000-594-00-00-00	Capital Expenditures						
106-000-000-594-57-64-02	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	Total Tourism Development Fund	\$97,217	\$74,942	\$76,480	\$23,467	31%	\$80,110

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
108-000-000-000-00-00-00 Cemetery Fund							
108-000-000-308-80-00-00	Beginning Fund Balance	\$50,844	\$68,382	\$134,530	\$131,063	97%	\$184,900
108-000-000-310-00-00-00 Taxes							
108-000-000-311-10-00-00	Real & Personal Property Taxes	\$28,700	\$28,700	\$0	\$0		\$0
Total Taxes		\$28,700	\$28,700	\$0	\$0		\$0
108-000-000-340-00-00-00 Charges for Goods and Services							
108-000-000-343-60-00-01	Open/Close Fees	\$12,630	\$13,010	\$14,000	\$7,780	56%	\$14,000
108-000-000-343-60-00-02	Liner Sales	\$10,200	\$10,650	\$10,200	\$5,775	57%	\$10,500
108-000-000-343-60-00-04	Setting Fees	\$9,220	\$8,610	\$6,200	\$4,425	71%	\$8,700
108-000-000-343-60-00-05	Sale of Grave Site	\$11,115	\$5,965	\$11,000	\$12,605	115%	\$11,000
108-000-000-343-60-00-06	Saturday Service Fee	\$2,325	\$1,395	\$930	\$465	50%	\$930
Total Charges for Goods and Services		\$45,490	\$39,630	\$42,330	\$31,050	73%	\$45,130
108-000-000-360-00-00-00 Miscellaneous Revenues							
108-000-000-361-11-00-00	Investment Interest	\$97	\$88	\$80	\$100	125%	\$150
108-000-000-362-50-00-00	Space & Facilities Leases	\$0	\$0	\$5,000	\$0	0%	\$0
108-000-000-397-36-00-01	Transfer-In from Cemetery Trust Fund 701		\$28,430		\$100		\$0
Total Miscellaneous Revenues		\$97	\$28,518	\$5,080	\$200	4%	\$150
Total Cemetery Fund Revenue		\$125,131	\$165,230	\$181,940	\$162,313	89%	\$230,180

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
108-000-000-000-00-00-00	Cemetery Fund						
108-000-000-508-80-00-00	Ending Fund Balance	\$68,382	\$131,063	\$108,870		0%	\$158,620
108-000-000-536-00-00-00	Cemetery						
108-000-000-536-50-10-01	Salaries & Wages	\$20,993	\$9,032	\$27,460	\$4,683	17%	\$25,260
108-000-000-536-50-10-03	Longevity	\$287	\$236	\$280	\$123	44%	\$220
108-000-000-536-50-10-11	Overtime	\$309	\$153	\$610	\$63	10%	\$610
108-000-000-536-50-20-01	Social Security	\$1,834	\$695	\$2,170	\$360	17%	\$2,000
108-000-000-536-50-20-02	Unemployment Compensation	\$61	\$0	\$0	\$0		\$500
108-000-000-536-50-20-03	Retirement/PERS	\$1,899	\$854	\$2,890	\$448	16%	\$2,900
108-000-000-536-50-20-06	Employee Medical Insurance	\$7,576	\$3,286	\$11,220	\$1,475	13%	\$12,620
108-000-000-536-50-20-09	Industrial Insurance	\$535	\$255	\$1,030	\$160	16%	\$1,140
108-000-000-536-50-20-20	Uniforms & Clothing	\$207	\$165	\$200	\$0	0%	\$200
108-000-000-536-50-20-21	Uniform Cleaning	\$190	\$197	\$200	\$81	40%	\$220
108-000-000-536-50-31-02	Photocopies	\$2	-\$6	\$10	\$2	21%	\$10
108-000-000-536-50-31-03	Operating/Maintenance Supplies - General	\$2,343	\$2,355	\$2,500	\$870	35%	\$2,500
108-000-000-536-50-31-04	Operating/Maintenance Supplies - Vehicles	\$0	\$0	\$200	\$90	45%	\$200
108-000-000-536-50-31-05	Chemicals	\$166	\$50	\$700	\$346	49%	\$700
108-000-000-536-50-32-02	Fuel Vehicles	\$916	\$710	\$1,000	\$204	20%	\$700
108-000-000-536-50-34-02	Liners & Markers	\$4,320	\$3,548	\$6,800	\$3,500	51%	\$6,800
108-000-000-536-50-35-01	Small Tools & Minor Equipment	\$0	\$541	\$400	\$0	0%	\$400
108-000-000-536-50-41-01	Professional Services	\$4,906	\$4,506	\$5,540	\$1,598	29%	\$6,000
108-000-000-536-50-41-10	Alarm Monitoring	\$233	\$358	\$360	\$188	52%	\$400
108-000-000-536-50-42-01	Telephone & Postage	\$608	\$736	\$680	\$289	42%	\$50
108-000-000-536-50-46-01	Insurance	\$1,550	\$1,618	\$2,110	\$2,088	99%	\$3,120

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
108-000-000-536-50-47-01	Fuel for Heating	-\$8	\$262	\$250	\$167	67%	\$290
108-000-000-536-50-47-02	Electricity	\$1,938	\$1,462	\$1,000	\$422	42%	\$1,200
108-000-000-536-50-47-04	Irrigation Water	\$1,163	\$1,239	\$1,240	\$1,284	104%	\$1,300
108-000-000-536-50-47-05	City Utility Services	\$152	\$152	\$160	\$63	40%	\$160
108-000-000-536-50-48-01	Repair & Maintenance Equipment	\$4,046	\$1,340	\$1,500	\$421	28%	\$1,500
108-000-000-536-50-48-99	Repair & Maintenance One-Time	\$0	\$0	\$2,000	\$0	0%	\$0
108-000-000-536-50-53-01	Excise Taxes	\$521	\$424	\$560	\$235	42%	\$560
	Total Cemetery	\$56,749	\$34,167	\$73,070	\$19,161	26%	\$71,560
108-000-000-594-00-00-00	Capital Expenditures						
108-000-000-594-36-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$0		\$0
	 Total Cemetery Fund Expenditure	 \$125,131	 \$165,231	 \$181,940	 \$19,161	 11%	 \$230,180

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
119-000-000-000-00-00-00	Public Safety Grants Fund						
119-000-000-308-80-00-00	Beginning Fund Balance	\$10,795	\$7,002	\$0	\$9,221		\$2,200
119-000-000-360-00-00-00	Miscellaneous Revenues						
119-000-000-361-11-00-00	Investment Interest	\$56	\$28	\$0	\$3		\$0
119-000-000-367-11-00-21	Casino Grant - Police	\$68,100	\$29,800	\$0	\$16,538		\$0
119-000-000-367-11-00-22	Casino Grant - Fire	\$25,853	\$32,556	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$94,008	\$62,383	\$0	\$16,541		\$0
119-000-000-397-00-00-00	Other Financing Sources						
119-000-000-397-22-00-01	Transfer in from G.F. Fire	\$0	\$0	\$0	\$0		\$0
	Total Other Financing Sources	\$0	\$0	\$0	\$0		\$0
119-000-003-334-00-00-00	WATPA Grant						
119-000-003-334-01-10-00	WATPA Grant	\$0	\$24,296	\$0	\$0		\$0
	Total WATPA Grant	\$0	\$24,296	\$0	\$0		\$0
119-000-004-331-00-00-00	FEMA Assistance to Firefighters Grant						
119-000-004-331-97-74-00	FEMA Assistance to Firefighters Grant	\$0	\$0	\$0	\$0		\$0
	Total FEMA Assistance to Firefighters Grant	\$0	\$0	\$0	\$0		\$0
119-000-006-334-00-00-00	Yakima Co Youth Gang Proj Grant						
119-000-006-333-16-50-00	Juvenile Accountability Block Grant	\$0	\$0	\$0	\$0		\$0
	Total Yakima Co Youth Gang Proj Grant	\$0	\$0	\$0	\$0		\$0
119-000-007-333-00-00-00	Title V/Grip Grant						
119-000-007-333-16-54-00	Grip Grant	\$4,181	\$0	\$0	\$0		\$0
	Total Title V/Grip Grant	\$4,181	\$0	\$0	\$0		\$0
119-000-008-333-00-00-00	WASPC Grant						
119-000-008-333-20-60-01	WASPC Grant	\$1,848	\$3,894	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
	Total WASPC Grant	\$1,848	\$3,894	\$0	\$0		\$0
119-000-009-333-00-00-00	YVOEM/Homeland Security Grant						
119-000-009-333-97-06-01	YVOEM Grant	\$746	\$0	\$0	\$0		\$0
	Total YVOEM/Homeland Security Grant	\$746	\$0	\$0	\$0		\$0
	Total Public Safety Grants Fund Revenue	\$100,783	\$90,574	\$0	\$16,541		\$0
	Total Revenue	\$111,579	\$97,576	\$0	\$25,762		\$2,200

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
119-000-000-000-00-00-00	Public Safety Grants fund						
119-000-000-508-80-00-00	Ending Fund Balance	\$7,002	\$9,221	\$0	\$0		\$2,200
119-000-001-521-30-00-00	Crime Prevention						
119-000-001-521-30-31-01	Office & Operating Supplies	\$5,149	\$3,617	\$0	\$890		\$0
119-000-001-521-30-35-01	Small Tools & Minor Equipment	\$0	\$0	\$0	\$0		\$0
	Total Crime Prevention	\$5,149	\$3,617	\$0	\$890		\$0
119-000-001-594-00-00-00	Capital Expenditures						
119-000-001-594-21-64-01	Capital Expenditures - Casino	\$68,069	\$23,506	\$0	\$6,294		\$0
	Total Capital Expenditures	\$68,069	\$23,506	\$0	\$6,294		\$0
119-000-002-522-20-00-00	Fire Suppression						
119-000-002-522-20-20-20	Uniforms & Clothing	\$151	\$0	\$0	\$0		\$0
119-000-002-522-20-31-01	Office & Operating Supplies	\$4,767	\$1,124	\$0	\$0		\$0
119-000-002-522-20-48-02	Repair & Maintenance Vehicles	\$0	\$0	\$0	\$0		\$0
	Total Fire Suppression	\$4,918	\$1,124	\$0	\$0		\$0
119-000-002-594-00-00-00	Capital Expenditures						
119-000-002-594-22-64-01	Capital Purchase - Equipment	\$19,666	\$31,917	\$0	\$0		\$0
	Total Capital Expenditures	\$19,666	\$31,917	\$0	\$0		\$0
119-000-003-594-00-00-00	Capital Expenditures - WATPA Grant						
119-000-003-594-21-64-01	Capital Purchase - WATPA	\$0	\$24,296	\$0	\$0		\$0
	Total Capital Expenditures - WATPA	\$0	\$24,296	\$0	\$0		\$0
119-000-004-594-00-00-00	Capital Expenditures - FEMA						
119-000-004-594-22-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$638		\$0
119-000-004-594-22-64-02	Capital Purchase - City Match	\$0	\$0	\$0	\$0		\$0
	Total Capital Expenditures - FEMA	\$0	\$0	\$0	\$638		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
119-000-006-594-00-00	Yakima Co Youth Gang Project Grant						
119-000-006-594-21-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$0		\$0
	Total Yakima co Youth Gang Project Grant	\$0	\$0	\$0	\$0		\$0
119-000-007-521-00-00-00	GRIP Grant						
119-000-007-521-22-20-20	Uniforms & Clothing - GRIP Grant	\$3,640	\$0	\$0	\$0		\$0
119-000-007-521-22-31-01	Supplies - GRIP Grant	\$541	\$0	\$0	\$0		\$0
	Total GRIP Grant	\$4,181	\$0	\$0	\$0		\$0
119-000-008-521-00-00-00	WASPC Grant						
119-000-008-521-22-31-04	Operating Supplies - WASPC	\$1,848	\$3,894	\$0	\$3,215		\$0
	Total WASPC Grant	\$1,848	\$3,894	\$0	\$3,215		\$0
119-000-009-522-00-00-00	YVOEM Grant						
119-000-009-522-20-35-01	Small Tools & Minor Equipment - YVOEM	\$746	\$0	\$0	\$0		\$0
	Total YVOEM Grant	\$746	\$0	\$0	\$0		\$0
119-000-000-597-00-00-00	Transfers-Out						
119-000-000-597-21-00-00	Transfer-Out to G.F. Police Casino Grant	\$0	\$0	\$0	\$0		\$0
119-000-000-597-21-00-01	Transfer-Out to C.J. Police Casino Grant	\$0	\$0	\$0	\$0		\$0
119-000-000-597-22-00-01	Transfer-Out to G.G. Fire Casino Grant	\$0	\$0	\$0	\$0		\$0
	Total Transfers-Out	\$0	\$0	\$0	\$0		\$0
	Total Public Safety Grants Fund	\$111,579	\$97,576	\$0	\$11,038		\$2,200

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
129-000-000-000-00-00-00	Special Inv Drug Account (SIDA) Fund						
129-000-000-308-80-00-00	Beginning Fund Balance	\$40,659	\$80,270	\$97,000	\$96,097	99%	\$69,400
129-000-000-330-00-00-00	Intergovernmental Revenues						
129-000-000-331-16-92-00	Equitable Sharing Program	\$35,285	\$15,825	\$0	\$18,991		\$0
	Total Intergovernmental Revenues	\$35,285	\$15,825	\$0	\$18,991		\$0
129-000-000-350-00-00-00	Fines and Penalties						
129-000-000-356-50-00-02	SIDA Court Assessments	\$3,638	\$2,005	\$1,710	\$1,031	60%	\$2,400
	Total Fines and Penalties	\$3,638	\$2,005	\$1,710	\$1,031	60%	\$2,400
129-000-000-360-00-00-00	Miscellaneous Revenues						
129-000-000-361-11-00-00	Investment Interest	\$95	\$92	\$80	\$52	65%	\$80
129-000-000-369-10-00-00	Sale of Scrap & Junk	\$362	\$0	\$0	\$0		\$0
129-000-000-369-30-00-01	Forfeit Property - Local	\$12,192	\$3,762	\$0	\$1,384		\$0
129-000-000-369-30-00-02	Forfeit Property - Federal	\$852	\$0	\$0	\$0		\$0
129-000-000-369-90-00-00	Other Miscellaneous Revenue	\$188	\$137	\$180	\$0	0%	\$180
	Total Miscellaneous Revenues	\$13,689	\$3,991	\$260	\$1,436	552%	\$260
	Total Special Inv Drug Account (SIDA) Fund	\$93,271	\$102,090	\$98,970	\$117,556	119%	\$72,060

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
129-000-000-000-00-00-00	Special Inv Drug Account (SIDA) Fund						
129-000-000-508-80-00-00	Ending Fund Balance	\$80,270	\$96,097	\$82,110	\$0	0%	\$55,390
129-000-000-521-20-00-00	Police Operations						
129-000-000-521-21-31-01	Office & Operating Supplies	\$1,226	\$57	\$0	\$0		\$0
129-000-000-521-21-41-01	Professional Services	\$960	\$798	\$1,000	\$400	40%	\$1,000
129-000-000-521-21-43-01	Travel	\$438	\$300	\$1,000	\$1,258	126%	\$1,000
129-000-000-521-21-45-01	Leases	\$2,300	\$2,300	\$2,300	\$1,150	50%	\$2,300
129-000-000-521-21-46-01	Insurance	\$1,006	\$1,394	\$1,660	\$1,652	100%	\$1,470
129-000-000-521-21-49-01	Miscellaneous Fees & Charges	\$4,566	\$5,498	\$10,000	\$540	5%	\$10,000
129-000-000-521-21-49-02	Memberships & Registrations	\$648	\$900	\$900	\$644	72%	\$900
129-000-000-521-21-53-01	Excise Taxes	\$3	\$17	\$0	\$0		\$0
	Total Police Operations	\$11,147	\$11,265	\$16,860	\$5,645	33%	\$16,670
129-000-000-521-30-00-00	Crime Prevention						
129-000-000-521-30-31-08	Community Policing Supplies	\$0	\$0	\$0	\$0		\$0
	Total Crime Prevention	\$0	\$0	\$0	\$0		\$0
129-000-000-594-00-00-00	Capital Expenditures						
129-000-000-594-21-64-01	Capital Purchase - Equipment	\$0	\$0	\$0	\$39,246		\$0
	Total Capital Expenditures	\$0	\$0	\$0	\$39,246		\$0
	Total Special Inv Drug Account (SIDA) Fund	\$91,417	\$107,362	\$98,970	\$44,891	45%	\$72,060

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
170-000-000-000-00-00-00	Housing Rehabilitation Fund						
170-000-000-308-80-00-00	Beginning Fund Balance	\$375,710	\$452,665	\$259,100	\$259,621	100%	\$213,100
170-000-000-360-00-00-00	Miscellaneous Revenues						
170-000-000-361-11-00-00	Investment Interest	\$717	\$329	\$0	\$174		\$350
170-000-000-361-40-00-00	Int on Notes & Loans	\$3,495	\$2,832	\$2,700	\$4,721	175%	\$2,500
170-000-000-369-90-00-00	Other Miscellaneous Revenues	\$24,372	\$892	\$500	\$12,116	2423%	\$420
	Total Miscellaneous Revenues	\$28,583	\$4,053	\$3,200	\$17,011	532%	\$3,270
170-000-000-380-00-00-00	Other Non-Revenues						
170-000-000-389-00-00-01	Notes Receivable Prin: HSG II	\$26,222	\$26,731	\$26,000	\$21,107	81%	\$25,600
170-000-000-389-00-00-02	Notes Receivable Prin: HSG II Deferred	\$49,272	\$2,725	\$1,200	\$200	17%	\$100
170-000-000-389-00-00-03	Notes Receivable Prin: HSG III	\$8,733	\$7,224	\$6,840	\$3,330	49%	\$6,800
170-000-000-389-00-00-04	Notes Receivable Prin: HSG IV	\$12,200	\$11,764	\$7,680	\$4,415	57%	\$8,700
	Total Other Financing Sources	\$96,428	\$48,444	\$41,720	\$29,052	70%	\$41,200
	Total Housing Rehabilitation Fund Revenue	\$500,721	\$505,162	\$304,020	\$305,684	101%	\$257,570

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
170-000-000-000-00-00-00	Housing and Community Development						
170-000-000-508-80-00-00	Ending Fund Balance	\$452,665	\$259,621	\$211,230	\$0	0%	\$210,770
170-000-000-518-00-00-00	Central Services - Facilities						
170-000-000-518-30-48-07	Repair & Maintenance - Library	\$1,292	\$0	\$0	\$0		\$0
	Total Central Services - Facilities	\$1,292	\$0	\$0	\$0		\$0
170-000-000-559-00-00-00	Housing and Community Services						
170-000-000-559-20-31-02	Photocopies	\$0	\$6	\$0	\$0		\$0
170-000-000-559-20-41-01	Professional Services	\$19,985	\$19,575	\$20,000	\$8,438	42%	\$20,000
170-000-000-559-20-41-03	Professional Service-Loan Defaults	\$4,144	\$7,522	\$10,000	-\$6,139	-61%	\$10,000
170-000-000-559-20-42-01	Telephone & Postage	\$2	\$47	\$100	\$8	8%	\$50
170-000-000-559-20-49-01	Miscellaneous Fees & Charges	\$1,612	\$1,014	\$320	-\$600	-188%	\$1,200
	Total Housing and Community Development	\$25,744	\$28,164	\$30,420	\$1,707	6%	\$31,250
170-000-00-594-18-00-00	Capital Expenditures						
170-000-000-594-18-41-01	Professional Services - Police	\$13,141	\$2,787	\$0	\$0		\$0
170-000-000-594-18-63-01	Capital Improvement - Police	\$0	\$110,499	\$3,680	\$0	0%	\$0
170-000-000-594-22-41-01	Prof Services - Re-Roof Fire Station	\$470	\$6,736	\$0	\$0		\$0
170-000-000-594-22-63-01	Capital Improvements - Re-Roof Fire Stat	\$3,953	\$43,132	\$43,140	\$0	0%	\$0
170-000-000-594-35-41-01	Capital Expenditures - Phophorus Study	\$3,456	\$248	\$15,550	\$0	0%	\$15,550
	Total Capital Expenditures	\$21,021	\$163,403	\$62,370	\$0	0%	\$15,550
170-000-000-594-35-00-00	Capital						
170-000-000-594-76-64-01	Capital Expenditures - Playground Equip	\$0	\$0	\$0	\$0		\$0
170-000-150-500-00-00-00	Capital Improvement - Lighting Retrofit						
170-000-150-594-18-63-02	Light Retrofit - City Hall	\$0	\$8,853	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
170-000-150-594-18-63-03	Light Retrofit - Fire Station	\$0	\$12,907	\$0	\$0		\$0
170-000-150-594-18-63-04	Light Retrofit - Police Station	\$0	\$15,813	\$0	\$0		\$0
170-000-150-595-18-63-01	Capital Expenditures - L Street Lighting	\$0	\$16,401	\$0	\$0		\$0
170-000-230-597-34-63-01	Transfer-Out to 410 Water Capital	\$0	\$0	\$0	\$104,074		\$0
	Total Capital Improvement - Lighting Retrofit	\$0	\$53,974	\$0	\$104,074		\$0
	Total Housing Rehabilitation Fund Expenditur	\$500,721	\$505,162	\$304,020	\$105,781	35%	\$257,570

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
225-000-000-000-00-00-00 Com Economic Dev Loan (CERB) Fund							
225-000-000-308-80-00-00	Beginning Fund Balance	\$22,548	\$22,573	\$22,580	\$22,590	100%	\$22,500
225-000-000-310-00-00-00 Taxes							
225-000-000-311-10-00-00	Real & Personal Property Taxes	\$16,670	\$16,670	\$16,670	\$9,442	57%	\$16,670
	Total Taxes	\$16,670	\$16,670	\$16,670	\$9,442	57%	\$16,670
225-000-000-360-00-00-00 Miscellaneous Revenues							
225-000-000-361-11-00-00	Investment Interest	\$21	\$13	\$10	\$7	71%	\$20
	Total Miscellaneous Revenues	\$21	\$13	\$10	\$7	71%	\$20
	Total Com Economic Dev Loan (CERB) Fund	\$39,240	\$39,256	\$39,260	\$32,039	82%	\$39,190
EXPENDITURE							
225-000-000-000-00-00-00 Com Economic Dev Loan (CERB) Fund							
225-000-000-508-80-00-00	Ending Fund Balance	\$22,573	\$22,590	\$22,590	\$0	0%	\$22,520
225-000-000-590-00-00-00 Debt Service							
225-000-000-591-38-78-00	Interlocal Governmental Loans: Principal	\$16,667	\$16,667	\$16,670	\$16,667	100%	\$16,670
	Total Debt Service	\$16,667	\$16,667	\$16,670	\$16,667	100%	\$16,670
	Total Com Economic Dev Loan (CERB) Fund	\$39,240	\$39,256	\$39,260	\$16,667	42%	\$39,190

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
301-000-000-000-00-00-00	Municipal Capital Improvement						
301-000-000-308-10-00-00	Beginning Fund Balance	\$637,576	\$608,385	\$554,400	\$556,096	100%	\$584,000
301-000-000-310-00-00-00	Taxes						
301-000-000-318-34-00-00	REET 1-First Quarter Percent	\$21,684	\$23,513	\$20,000	\$13,316	67%	\$25,000
	Total Taxes	\$21,684	\$23,513	\$20,000	\$13,316	67%	\$25,000
301-000-000-360-00-00-00	Miscellaneous Revenues						
301-000-000-361-11-00-00	Investment Interest	\$679	\$4,167	1,580	2,915	184%	\$4,500
	Total Miscellaneous Revenues	\$679	\$4,167	\$1,580	\$2,915	184%	\$4,500
	Total Municipal Fund Revenue	\$659,939	\$636,066	\$575,980	\$572,326	99%	\$613,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
301-000-000-000-00-00-00	Municipal Capital Improvement						
301-000-000-508-10-00-00	Ending Fund Balance	\$608,385	\$556,096	\$575,980	\$0	0%	\$613,500
301-000-110-594-00-00-00	City Hall Re-Roof Project						
301-000-110-594-18-41-01	Professional Services - City Hall	\$1,985	\$0	\$0	\$0		\$0
301-000-110-594-18-63-01	Capital Improvement - City Hall	\$26,587	\$40,048	\$0	\$0		\$0
	Total City Hall Re-Roof Project	\$28,571	\$40,048	\$0	\$0		\$0
301-000-120-594-00-00-00	Safe Haven Re-Roof Project						
301-000-120-594-18-41-01	Professional Services - Safe Haven	\$1,756	\$0	\$0	\$0		\$0
301-000-120-594-18-63-01	Capital Improvement - Safe Haven	\$10,759	\$0	\$0	\$0		\$0
	Total City Hall Re-Roof Project	\$12,514	\$0	\$0	\$0		\$0
301-000-121-500-00-00-00	City Hall Maintenance - Capital Improv.						
301-000-121-518-30-48-05	Repair & Maintenance - City Hall	\$1,618	\$0	\$0	\$0		\$0
301-000-121-594-18-63-01	Capital Improvement - City Hall Generator	\$1,798	\$0	\$0	\$0		\$0
	Total City Hall Maintenance - Capital Improv.	\$3,416	\$0	\$0	\$0		\$0
301-000-130-500-00-00-00	Park & Pool Fac Repair & Maint						
301-000-130-576-20-48-03	Repair & Maintenance - Pool Facility	\$3,150	\$0	\$0	\$0		\$0
301-000-130-576-80-48-03	Repair & Maintenance - Parks	\$3,902	\$0	\$0	\$0		\$0
	Total Park & Pool Fac Repair & Maint	\$7,052	\$0	\$0	\$0		\$0
301-000-150-500-00-00-00	Capital Improvement - Lighting Retrofit						
301-000-150-594-18-63-02	Light Retrofit - City Hall	\$0	\$11,767	\$0	\$0		\$0
301-000-150-594-18-63-03	Light Retrofit - Fire Station	\$0	\$163	\$0	\$0		\$0
301-000-150-594-18-63-04	Light Retrofit - Police Station	\$0	\$271	\$0	\$0		\$0
301-000-150-594-18-63-05	Light Retrofit - Public Works	\$0	\$10,636	\$0	\$0		\$0
301-000-150-595-18-63-01	Capital Expenditures - L Street Lighting	\$0	\$17,085	\$0	\$0		\$0
	Total Capital Improvement - Lighting Retrofit	\$0	\$39,922	\$0	\$0		\$0
	Total Municipal Capital Improvements	\$659,938	\$636,066	\$575,980	\$0	0%	\$613,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
302-000-000-000-00-00-00	Street Capital Fund						
302-000-000-308-80-00-00	Beginning Fund Balance	\$25,899	\$44,208	\$33,400	\$67,699	203%	\$120,000
302-000-000-340-00-00-00	Charges for Goods and Services						
302-000-000-344-10-00-01	Contribution From TBD - Project Match	\$0	\$143,270	\$22,100	\$0	0%	\$0
	Total Charges for Goods and Services	\$0	\$143,270	\$22,100	\$0	0%	\$0
302-000-000-360-00-00-00	Miscellaneous Revenues						
302-000-000-361-11-00-00	Investment Interest	\$47	\$34	\$0	\$49		\$0
	Total Miscellaneous Revenues	\$47	\$34	\$0	\$49		\$0
302-000-000-333-00-00-00	Federal Grants						
302-000-170-333-20-20-00	STP - L Street Project	\$42,708	\$670,820	\$440	\$433	98%	\$0
302-000-180-333-20-20-00	STP - Jackson Street Project	\$12,748	\$1,241	\$500	\$259	52%	\$0
302-000-200-333-14-22-00	CDBG - Lincoln/Dayton Avenue Project	\$0	\$0	\$48,100	\$0	0%	\$0
302-000-200-333-20-20-00	STP - Lincoln/Dayton Avenue Project	\$0	\$39,209	\$141,580	\$19,201	14%	\$120,000
	Total Federal Grants	\$55,456	\$711,270	\$190,620	\$19,892	10%	\$120,000
302-000-190-334-00-00-00	State Grants						
302-000-190-334-03-83-00	Fuel Tax Grant - Wash. Ave/Buena Way	\$164,735	\$0	\$0	\$0	0%	\$0
302-000-200-334-03-82-00	TIB Fuel Tax Grant - Lincoln/Dayton	\$0	\$0	176,330	4,764	3%	
302-000-200-334-03-82-00	TIB Fuel Tax Grant - W 1st Sidewalk	\$0	\$0	167,340	0	0%	\$0
	Total State Grants	\$164,735	\$0	\$343,670	\$4,764	1%	\$0
302-000-000-390-00-00-00	Other Financing Sources						
302-000-200-391-80-00-01	DWSRF - Lincoln/Dayton Avenue Project	\$0	\$0	137,680	5,459	4%	\$0
302-000-000-397-42-00-01	Transfer-In from 101 Street Fund	\$36,000	\$0	\$0	\$0		\$0
302-000-000-397-34-00-41	Transfer-In from 401 Water Fund	\$9,120	\$0	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
302-000-000-397-35-00-41	Transfer-In from 403 Sewer Fund	\$9,120	\$0	\$0	\$0		\$0
302-000-210-367-11-00-95	Casino Grant - Sidewalk Project	\$0	\$0	\$41,840	\$41,836	100%	\$0
	Total Other Financing Sources	\$54,240	\$0	\$179,520	\$47,295	26%	\$0
	Total Street Capital Fund	\$300,377	\$898,781	\$769,310	\$139,699	18%	\$240,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
302-000-000-000-00-00-00	Street Capital Fund						
302-000-000-508-80-00-00	Ending Fund Balance	\$44,208	\$67,699	\$33,420	\$0	0%	\$101,470
302-000-170-595-30-00-00	L Street Project						
302-000-170-595-30-41-01	L Street Engineering Services	\$57,783	\$105,846	\$0	\$0		\$0
302-000-170-595-30-44-01	L Street Advertisement	\$102	\$1,675	\$0	\$0		\$0
302-000-170-595-30-63-01	L Street Constuction	\$0	\$670,615	\$0	\$0		\$0
	Total L Street Project	\$57,885	\$778,136	\$0	\$0		\$0
302-000-180-595-30-00-00	Jackson Street Extension Project						
302-000-180-595-30-41-01	Jackson Street Engineering Services	\$15,246	\$1,225	\$500	\$245	49%	\$0
302-000-180-595-30-44-01	Jackson Street Advertisement	\$0	\$0	\$0	\$0		\$0
302-000-180-595-30-63-01	Jackson Street Constuction	\$0	\$0	\$0	\$0		\$0
	Total Jackson Street Extension Project	\$15,246	\$1,225	\$500	\$245	49%	\$0
302-000-190-595-30-00-00	Wash. Ave/Buena Way Reserfacing						
302-000-190-595-30-41-01	Wash. Ave Engineering Services	\$36,123	\$0	\$0	\$0		\$0
302-000-190-595-30-44-01	Wash. Ave Advertising	\$426	\$0	\$0	\$0		\$0
302-000-190-595-30-63-01	Wash. Ave. Construction	\$146,490	\$0	\$0	\$0		\$0
	Total Wash. Ave/Buena Way Reserfacing	\$183,039	\$0	\$0	\$0		\$0
302-000-200-595-30-00-00	Lincoln/Dayton						
302-000-200-595-30-41-01	Lincoln/Dayton Engineering	\$0	\$51,722	\$250,000	\$19,337	8%	\$138,530
302-000-200-595-30-44-01	Lincoln/Dayton Advertising	\$0	\$0	\$500	\$391	78%	\$0
302-000-200-595-30-63-01	Lincoln/Dayton Construction	\$0	\$0	\$223,210	\$27,405	12%	\$0
	Total Lincoln/Dayton	\$0	\$51,722	\$473,710	\$47,133	10%	\$138,530
302-000-210-595-30-00-00	W 1st Avenue Sidewalk						

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
302-000-210-595-30-41-01	W 1st Sidewalk Engineering	\$0	\$51,722	\$48,200	\$0	0%	\$0
302-000-210-595-30-44-01	W 1st Sidewalk Advertising	\$0	\$0	\$500	\$0	0%	\$0
302-000-210-595-30-63-01	W 1st Sidewalk Construction	\$0	\$0	\$160,480	\$0	0%	\$0
Total W 1st Avenue Sidewalk		\$0	\$51,722	\$209,180	\$0	0%	\$0
Total Street Capital Fund		\$300,377	\$950,503	\$716,810	\$47,378	7%	\$240,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
REVENUE							
401-000-000-000-00-00-00 Water Fund							
401-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$1,354,646	\$1,695,320	\$1,421,500	\$1,879,714	132%	\$2,087,000
401-000-000-340-00-00-00 Charges for Goods and Services							
401-000-000-342-40-00-00	Water Inspection Fee	\$322	\$229	\$180	\$0	0%	\$180
401-000-000-343-40-00-01	Water Sales Residential	\$1,124,322	\$1,128,832	\$1,148,000	\$505,388	44%	\$1,205,400
401-000-000-343-40-00-02	Water Sales Commercial	\$201,368	\$202,035	\$197,400	\$91,416	46%	\$207,270
401-000-000-343-40-00-03	Water Sales Com. Fire Sprinklers	\$319	\$344	\$340	\$192	56%	\$340
401-000-000-343-40-00-04	Water Sales Public Authorities	\$35,907	\$38,442	\$39,500	\$14,621	37%	\$41,480
401-000-000-343-40-00-05	Water Sales City	\$33,207	\$33,413	\$31,900	\$8,976	28%	\$33,500
401-000-000-343-40-00-06	Water Sales - General Services	\$0	\$0	\$0	\$0		\$480,670
401-000-000-343-40-00-07	Water Hydrant Sales	\$1,707	\$3,677	\$2,100	\$9	0%	\$2,100
401-000-000-343-40-00-08	Water Turn Off Fees	\$14,329	\$14,050	\$14,600	\$8,420	58%	\$16,200
401-000-000-343-40-00-09	Water Connection Fees	\$4,509	\$9,767	\$24,500	\$23	0%	\$5,200
401-000-000-343-40-00-10	Replacement Charge Fees	\$0	\$860	\$0	\$0		\$0
Total	Charges for Goods and Services	\$1,415,990	\$1,431,651	\$1,458,520	\$629,044	43%	\$1,992,340
401-000-000-360-00-00-00 Miscellaneous Revenues							
401-000-000-361-11-00-00	Investment Interest	\$3,255	\$5,903	\$5,000	\$3,464	69%	\$6,400
401-000-000-362-50-00-00	Space & Facilities Leases	\$58,797	\$54,560	\$44,600	\$19,669	44%	\$44,600
401-000-000-369-10-00-00	Sale of Scrap & Junk	\$880	\$2,390	\$0	\$0		\$0
401-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0	\$32	\$0	\$35		\$0
Total	Miscellaneous Revenues	\$62,931	\$62,885	\$49,600	\$23,168	47%	\$51,000
Total	Water Fund Revenue	\$2,833,567	\$3,189,856	\$2,929,620	\$2,531,927	86%	\$4,130,340

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
EXPENDITURE							
401-000-000-000-00-00-00 Water Fund							
401-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,695,320	\$1,879,714	\$1,277,800	\$0	0%	\$1,926,900
401-000-000-534-10-00-00 Administration - General							
401-000-000-534-10-10-01	Salaries & Wages	\$76,750	\$73,735	\$77,830	\$32,692	42%	\$71,310
401-000-000-534-10-10-03	Longevity	\$1,608	\$1,885	\$1,970	\$848	43%	\$1,240
401-000-000-534-10-10-11	Overtime	\$3	\$0	\$0	\$0		\$0
401-000-000-534-10-20-01	Social Security	\$5,844	\$5,604	\$6,110	\$2,472	40%	\$5,550
401-000-000-534-10-20-03	Retirement/PERS	\$6,452	\$6,965	\$8,150	\$3,089	38%	\$8,110
401-000-000-534-10-20-06	Employee Medical Insurance	\$20,437	\$20,938	\$21,200	\$9,570	45%	\$24,800
401-000-000-534-10-20-09	Industrial Insurance	\$1,069	\$1,057	\$1,330	\$550	41%	\$1,520
401-000-000-534-10-20-20	Uniforms & Clothing	\$141	\$102	\$300	\$0	0%	\$300
401-000-000-534-10-31-02	Photocopies	\$286	\$255	\$300	\$137	46%	\$300
401-000-000-534-10-41-01	Professional Services	\$75	\$33	\$0	\$0		\$0
401-000-000-534-10-42-01	Telephone & Postage	\$4,696	\$5,950	\$6,000	\$2,095	35%	\$6,000
401-000-000-534-10-43-01	Travel	\$133	\$189	\$200	\$0	0%	\$200
401-000-000-534-10-48-01	Repair & Maintenance Equipment	-\$1	\$0	\$0	\$0		\$0
401-000-000-534-10-48-02	Repair & Maintenance Vehicle	\$0	\$0	\$400	\$0	0%	\$400
401-000-000-534-10-49-01	Miscellaneous Fees & Charges	\$0	\$0	\$0	\$0		\$0
401-000-000-534-10-49-02	Memberships & Registrations	\$1,118	\$315	\$500	\$0	0%	\$500
Total	Administration - General	\$118,611	\$117,027	\$124,290	\$51,453	\$3	\$120,230
401-000-000-534-50-00-00 Maintenance							
401-000-000-534-50-10-01	Salaries & Wages	\$69,563	\$57,719	\$79,860	\$30,321	38%	\$78,750
401-000-000-534-50-10-03	Longevity	\$1,617	\$1,472	\$1,670	\$768	46%	\$1,930
401-000-000-534-50-10-11	Overtime	\$1,701	\$2,036	\$2,090	\$566	27%	\$2,090

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
401-000-000-534-50-20-01	Social Security	\$5,565	\$4,516	\$6,400	\$2,337	37%	\$6,350
401-000-000-534-50-20-02	Unemployment Compensation	\$430	\$0	\$0	\$0		\$0
401-000-000-534-50-20-03	Retirement/PERS	\$5,930	\$5,591	\$8,490	\$2,915	34%	\$9,190
401-000-000-534-50-20-06	Employee Medical Insurance	\$24,880	\$22,303	\$32,570	\$9,964	31%	\$30,100
401-000-000-534-50-20-09	Industrial Insurance	\$1,792	\$1,599	\$2,680	\$966	36%	\$2,800
401-000-000-534-50-20-20	Uniforms & Clothing	\$585	\$752	\$650	\$293	45%	\$700
401-000-000-534-50-20-21	Uniform Cleaning	\$750	\$1,133	\$1,000	\$407	41%	\$1,100
401-000-000-534-50-31-03	Operating/Maint Supplies-General	\$10,827	\$8,247	\$11,000	\$1,918	17%	\$11,000
401-000-000-534-50-35-01	Small Tools & Minor Equipment	\$2,177	\$3,120	\$4,000	\$721	18%	\$4,000
401-000-000-534-50-41-01	Professional Services	\$65	\$26	\$0	\$0		\$0
401-000-000-534-50-48-01	Repair & Maintenance Equipment	\$37	\$3,301	\$3,500	\$0	0%	\$3,500
401-000-000-534-50-48-14	Repair & Maintenance P.W. Facility	\$863	\$0	\$6,700	\$0	0%	\$6,700
Total	Maintenance	\$126,781	\$111,813	\$160,610	\$51,176	32%	\$158,210
401-000-000-534-80-00-00	Operations - General						
401-000-000-534-80-10-01	Salaries & Wages	\$88,688	\$89,411	\$96,690	\$46,819	48%	\$102,130
401-000-000-534-80-10-03	Longevity	\$1,984	\$1,994	\$2,230	\$1,065	48%	\$2,430
401-000-000-534-80-10-11	Overtime	\$1,544	\$2,469	\$1,710	\$720	42%	\$1,710
401-000-000-534-80-20-01	Social Security	\$6,797	\$6,911	\$7,710	\$3,579	46%	\$8,130
401-000-000-534-80-20-02	Unemployment Compensation	\$246	\$0	\$0	\$0		\$0
401-000-000-534-80-20-03	Retirement/PERS	\$7,423	\$8,531	\$10,240	\$4,476	44%	\$11,830
401-000-000-534-80-20-06	Employee Medical Insurance	\$33,039	\$35,193	\$37,820	\$17,379	46%	\$35,680
401-000-000-534-80-20-09	Industrial Insurance	\$1,671	\$1,720	\$2,060	\$1,029	50%	\$2,070
401-000-000-534-80-31-01	Office & Operating Supplies	\$1,057	\$1,682	\$3,000	\$713	24%	\$3,000
401-000-000-534-80-31-03	Operating/Maint Supplies-General	\$25,362	\$32,619	\$32,100	\$27,192	85%	\$35,000
401-000-000-534-80-31-05	Chemicals	\$13,748	\$17,686	\$17,000	\$1,421	8%	\$17,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
401-000-000-534-80-32-02	Fuel Vehicles	\$13,548	\$12,537	\$12,500	\$4,708	38%	\$13,000
401-000-000-534-80-35-01	Small Tools & Minor Equipment	\$356	\$1,198	\$1,500	\$308	21%	\$1,500
401-000-000-534-80-41-01	Professional Services	\$30,601	\$23,472	\$30,590	\$18,481	60%	\$35,200
401-000-000-534-80-41-10	Alarm Monitoring	\$659	\$1,603	\$1,800	\$906	50%	\$2,000
401-000-000-534-80-41-20	Cross Connection Program	\$29,211	\$28,227	\$28,000	\$9,515	34%	\$28,000
401-000-000-534-80-41-30	Administrative Service Fee	\$124,720	\$132,370	\$155,820	\$77,910	50%	\$226,840
401-000-000-534-80-41-31	Utility Tax - General Services	\$0	\$0	\$0	\$0		\$480,670
401-000-000-534-80-42-01	Telephone & Postage	\$4,261	\$4,656	\$4,500	\$1,858	41%	\$4,500
401-000-000-534-80-43-01	Travel	\$0	\$134	\$800	\$81	10%	\$800
401-000-000-534-80-44-01	Advertising	\$324	\$215	\$500	\$0	0%	\$500
401-000-000-534-80-45-26	Rentals	\$100	\$100	\$100	\$100	100%	\$100
401-000-000-534-80-46-01	Insurance	\$30,397	\$35,344	\$39,400	\$39,287	100%	\$45,180
401-000-000-534-80-47-02	Fuel for Heating	\$6,112	\$6,754	\$9,000	\$3,709	41%	\$7,000
401-000-000-534-80-47-04	Electricity	\$83,852	\$84,747	\$87,250	\$35,737	41%	\$87,250
401-000-000-534-80-47-05	City Utility Services	\$2,139	\$1,808	\$2,000	\$803	40%	\$2,000
401-000-000-534-80-47-07	Irrigation Water	\$211	\$225	\$230	\$233	102%	\$250
401-000-000-534-80-48-01	Repair & Maintenance Equipment	\$16,868	\$21,682	\$18,000	\$8,995	50%	\$19,000
401-000-000-534-80-48-10	R & Maintenance Hydrant/Valves	\$142	\$6,544	\$20,500	\$0	0%	\$20,500
401-000-000-534-80-49-01	Miscellaneous Fees & Charges	\$0	\$50	\$200	\$0	0%	\$200
401-000-000-534-80-49-02	Memberships & Registrations	\$5,181	\$8,527	\$5,100	\$6,002	118%	\$5,100
401-000-000-534-80-51-01	Well Permits - Yakama Nation	\$8,000	\$8,000	\$8,000	\$0	0%	\$10,000
401-000-000-534-80-51-02	Operating Permits	\$0	\$0	\$3,500	\$0	0%	\$3,400
401-000-000-534-80-53-01	Excise Taxes	\$85,251	\$91,726	\$80,000	\$33,034	41%	\$80,000
401-000-000-534-80-53-02	Property Taxes	\$11	\$11	\$20	\$11	56%	\$20

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
Total	Operations - General	\$623,502	\$668,146	\$719,870	\$346,071	48%	\$1,291,990
401-000-000-534-90-00-00	Other Operating Expenditures						
401-000-000-534-90-00-01	Utility Deposit Fund 402	\$1,095	\$0	\$0	\$0		\$0
Total	Other Operating Expenditures	\$1,095	\$0	\$0	\$0		\$0
401-000-000-581-00-00-00	Interfund Loan Repayment						
401-000-000-581-20-00-79	Interfund Loan Principal	\$650	\$1,420	\$0	\$0		\$0
Total	Interfund Loan Repayment	\$650	\$1,420	\$0	\$0		\$0
401-000-000-591-00-00-00	Redemption of Long Term Debt - Proprietary Funds						
401-000-000-591-34-78-03	Intergovernmental Loan Prin:PWTF #8	\$7,100	\$7,100	\$7,100	\$0	0%	\$7,100
401-000-000-591-34-78-04	Intergovernmental Loan Prin:PWTF #9	\$67,147	\$135,136	\$135,140	\$0	0%	\$135,140
401-000-000-591-34-79-90	Redemption of L-T Debt Prin: Local Loan	\$39,369	\$41,265	\$43,260	\$21,371	49%	\$45,340
Total	Redemption of Long Term Debt	\$113,616	\$183,501	\$185,500	\$21,371	12%	\$187,580
401-000-000-592-00-00-00	Interest And Other Debt Service Costs						
401-000-000-592-34-82-00	Interfund Loan Int	\$10	\$10	\$0	\$0		\$0
401-000-000-592-34-83-00	Int & Other Debt Service: Local Loan	\$9,849	\$7,954	\$5,970	\$3,238	54%	\$3,890
401-000-000-592-34-83-03	Intergovernmental Loan Int: PWTF #8	\$426	\$390	\$360	\$0	0%	\$360
401-000-000-592-34-83-04	Intergovernmental Loan Int: PWTF #9	\$9,267	\$16,784	\$18,920	\$0	0%	\$17,570
Total	Interest And Other Debt Service Costs	\$19,552	\$25,138	\$25,250	\$3,238	13%	\$21,820

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/15	% Used	Approved 2016
401-000-000-594-00-00-00	Capital Expenditures						
401-000-000-594-34-62-01	Capital Purchase - Building	\$0	\$0	\$0	\$0		\$0
401-000-000-594-34-63-02	Capital Purchase - Fire Hydrant	\$0	\$0	\$0	\$0		\$0
401-000-000-594-34-64-01	Capital Purchase - Equipment	\$0	\$6,580	\$0	\$0		\$19,600
Total	Capital Expenditures	\$0	\$6,580	\$0	\$0		\$19,600
401-000-000-597-00-00-00	Transfers - Out						
401-000-000-597-34-00-41	Transfer-Out: 102 Street Const Fund	\$9,120	\$0	\$0	\$0		\$0
401-000-000-597-34-00-01	Transfer-Out: 410 Water Capital Fund	\$70,000	\$70,000	\$70,000	\$35,000	50%	\$70,000
401-000-000-597-34-00-02	Transfer-Out 1%: 410 Water Capital Fund	\$13,619	\$13,500	\$13,900	\$6,116	44%	\$14,550
401-000-000-597-34-00-03	Transfer-Out: 510 Vehicle Replacement	\$40,000	\$40,000	\$40,000	\$20,000	50%	\$40,000
401-000-000-597-34-00-04	Transfer-Out: 421 PWTF Debt Service	\$0	\$71,597	\$312,400	\$0	0%	\$279,460
401-000-000-597-34-00-99	Transfer-Out: Sewer Capital 413	\$1,700	\$1,420	\$0	\$0		\$0
Total	Transfers - Out	\$134,439	\$196,517	\$436,300	\$61,116	14%	\$404,010
Total	Water Fund Expenditure	\$2,833,566	\$3,189,856	\$2,929,620	\$534,426	18%	\$4,130,340

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
403-000-000-000-00-00-00 Wastewater Fund							
403-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$1,041,938	\$1,101,723	\$1,320,720	\$1,260,047	95%	\$1,262,000
403-000-000-340-00-00-00 Charges for Goods and Services							
403-000-000-342-40-00-00	Sewer Inspection Fee	\$183	\$412	\$200	\$46	23%	\$200
403-000-000-343-50-00-01	Sewer Sales Residential	\$1,698,233	\$1,706,139	\$1,707,500	\$849,988	50%	\$1,758,730
403-000-000-343-50-00-02	Sewer Sales Commercial	\$332,493	\$338,385	\$337,000	\$167,821	50%	\$337,000
403-000-000-343-50-00-03	Sewer Sales Public Authorities	\$23,677	\$26,226	\$26,900	\$10,086	37%	\$22,400
403-000-000-343-50-00-04	Sewer Sales City	\$8,401	\$8,430	\$8,300	\$3,931	47%	\$8,650
403-000-000-343-50-00-05	Sewer Sales - General Services	\$0	\$0	\$0	\$0		\$698,980
403-000-000-343-50-00-06	Sewer Sales Yakama Indian Nation	\$0	\$633	\$600	\$0	0%	\$600
403-000-000-343-50-00-07	Sewer Service Assistance Fees	\$2,885	\$1,282	\$1,100	\$236	21%	\$1,100
403-000-000-343-50-00-08	Sewer Connection Fees	\$277	\$2,640	\$2,700	\$0	0%	\$1,000
Total Charges for Goods and Services		\$2,066,150	\$2,084,148	\$2,084,300	\$1,032,109	50%	\$2,828,660
403-000-000-360-00-00-00 Miscellaneous Revenues							
403-000-000-361-11-00-00	Investment Interest	\$2,867	\$5,465	\$5,000	\$3,033	61%	\$5,600
403-000-000-369-10-00-00	Sale of Scrap & Junk	\$0	\$6,821	\$0	\$0		\$0
403-000-000-369-90-00-01	Misc Revenues - Adm. Fee Refund	\$0	\$0	\$0	\$0		\$41,350
403-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0	\$32	\$0	\$50		\$0
Total Miscellaneous Revenues		\$2,867	\$12,318	\$5,000	\$3,083	62%	\$46,950
Total Wastewater Fund Revenue		\$3,110,955	\$3,198,190	\$3,410,020	\$2,295,239	67%	\$4,137,610

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
EXPENDITURE							
403-000-000-000-00-00-00	Wastewater Fund						
403-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,101,723	\$1,260,047	\$1,382,730		0%	\$1,506,860
403-000-000-535-10-00-00	Administration - General						
403-000-000-535-10-10-01	Salaries & Wages	\$84,699	\$80,876	\$85,350	\$35,696	42%	\$74,900
403-000-000-535-10-10-03	Longevity	\$1,767	\$2,082	\$2,180	\$933	43%	\$1,240
403-000-000-535-10-10-11	Overtime	\$3	\$0	\$0	\$0		\$0
403-000-000-535-10-20-01	Social Security	\$6,411	\$6,151	\$6,700	\$2,703	40%	\$5,820
403-000-000-535-10-20-03	Retirement/PERS	\$7,077	\$7,640	\$8,940	\$3,373	38%	\$8,510
403-000-000-535-10-20-06	Employee Medical Insurance	\$21,915	\$22,488	\$22,830	\$10,248	45%	\$26,020
403-000-000-535-10-20-09	Industrial Insurance	\$1,192	\$1,180	\$1,480	\$613	41%	\$1,600
403-000-000-535-10-20-20	Uniforms & Clothing	\$0	\$102	\$300	\$0	0%	\$300
403-000-000-535-10-31-02	Photocopies	\$213	\$158	\$200	\$97	49%	\$220
403-000-000-535-10-41-01	Professional Services	\$0	\$33	\$0	\$0		\$0
403-000-000-535-10-42-01	Telephone & Postage	\$5,662	\$6,576	\$6,300	\$2,760	44%	\$6,300
403-000-000-535-10-43-01	Travel	\$203	\$72	\$500	\$0	0%	\$500
403-000-000-535-10-48-02	Repair & Maintenance Vehicles	\$0	\$0	\$400	\$0	0%	\$400
403-000-000-535-10-49-01	Miscellaneous Fees & Charges	\$0	\$0	\$0	\$0		\$0
403-000-000-535-10-49-02	Memberships & Registrations	\$115	\$0	\$150	\$0	0%	\$150
	Total Administration - General	\$129,259	\$127,357	\$135,330	\$56,423	42%	\$125,960
403-000-000-535-50-00-00	Maintenance						
403-000-000-535-50-10-01	Salaries & Wages	\$134,425	\$124,371	\$139,710	\$64,929	46%	\$148,100
403-000-000-535-50-10-03	Longevity	\$3,084	\$3,038	\$3,970	\$1,730	44%	\$4,580
403-000-000-535-50-10-11	Overtime	\$2,666	\$3,936	\$3,350	\$1,541	46%	\$3,350

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
403-000-000-535-50-20-01	Social Security	\$10,360	\$9,679	\$11,250	\$5,013	45%	\$11,950
403-000-000-535-50-20-02	Unemployment Compensation	\$125	\$0	\$0	\$0		\$0
403-000-000-535-50-20-03	Retirement/PERS	\$11,338	\$11,988	\$14,940	\$6,221	42%	\$17,350
403-000-000-535-50-20-06	Employee Medical Insurance	\$36,862	\$34,258	\$40,590	\$18,527	46%	\$47,650
403-000-000-535-50-20-09	Industrial Insurance	\$3,355	\$3,130	\$4,340	\$1,939	45%	\$4,840
403-000-000-535-50-20-20	Uniforms & Clothing	\$907	\$746	\$950	\$150	16%	\$950
403-000-000-535-50-20-21	Uniform Cleaning	\$638	\$1,240	\$1,100	\$496	45%	\$1,100
403-000-000-535-50-31-03	Operating/Maint Supplies-General	\$8,880	\$6,011	\$9,000	\$1,996	22%	\$9,000
403-000-000-535-50-31-04	Operating/Maint Supplies-Vehicles	\$22	\$19	\$250	\$651	261%	\$250
403-000-000-535-50-35-01	Small Tools & Minor Equipment	\$1,233	\$1,145	\$2,500	\$48	2%	\$2,500
403-000-000-535-50-41-01	Professional Services	\$118	\$509	\$0	\$0		\$0
403-000-000-535-50-48-01	Repair & Maintenance Equipment	\$0	\$0	\$0	\$0		\$0
403-000-000-535-50-48-14	Repair & Maintenance P.W. Facility	\$863	\$0	\$6,500	\$0	0%	\$6,500
Total Maintenance		\$214,875	\$200,071	\$238,450	\$103,243	43%	\$258,120
403-000-000-535-80-00-00 Operations - General							
403-000-000-535-80-10-01	Salaries & Wages	\$108,207	\$106,264	\$114,080	\$55,770	49%	\$119,060
403-000-000-535-80-10-03	Longevity	\$2,146	\$2,205	\$2,780	\$1,274	46%	\$3,020
403-000-000-535-80-10-11	Overtime	\$1,294	\$2,309	\$1,710	\$987	58%	\$1,710
403-000-000-535-80-20-01	Social Security	\$8,247	\$8,148	\$9,080	\$4,259	47%	\$9,470
403-000-000-535-80-20-02	Unemployment Compensation	\$121	\$0	\$0	\$0		
403-000-000-535-80-20-03	Retirement/PERS	\$9,099	\$10,113	\$12,070	\$5,304	44%	\$13,790
403-000-000-535-80-20-06	Employee Medical Insurance	\$33,020	\$33,391	\$34,980	\$17,859	51%	\$38,690
403-000-000-535-80-20-09	Industrial Insurance	\$2,082	\$2,045	\$2,590	\$1,279	49%	\$2,600
403-000-000-535-80-31-01	Office & Operating Supplies	\$475	\$652	\$3,000	\$873	29%	\$3,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
403-000-000-535-80-31-03	Operating/Maint Supplies-General	\$11,078	\$9,391	\$18,000	\$6,051	34%	\$18,000
403-000-000-535-80-31-05	Chemicals	\$16,808	\$25,615	\$25,000	\$11,121	44%	\$25,000
403-000-000-535-80-32-02	Fuel Vehicles	\$8,655	\$5,185	\$9,000	\$3,319	37%	\$9,000
403-000-000-535-80-35-01	Small Tools & Minor Equipment	\$371	\$1,529	\$2,000	\$19	1%	\$2,000
403-000-000-535-80-41-01	Professional Services	\$28,427	\$24,331	\$30,590	\$28,461	93%	\$35,000
403-000-000-535-80-41-10	Alarm Monitoring	\$1,000	\$1,315	\$1,400	\$754	54%	\$2,600
403-000-000-535-80-41-30	Administrative Service Fee	\$180,260	\$107,640	\$114,540	\$57,270	50%	\$0
403-000-000-535-80-41-31	Utility Tax - General Services	\$0	\$0	\$0	\$0		\$698,780
403-000-000-535-80-42-01	Telephone & Postage	\$4,247	\$4,653	\$4,800	\$1,514	32%	\$4,900
403-000-000-535-80-43-01	Travel	\$0	\$116	\$1,500	\$54	4%	\$800
403-000-000-535-80-44-01	Advertising	\$317	\$97	\$100	\$0	0%	\$100
403-000-000-535-80-46-01	Insurance	\$38,459	\$41,562	\$54,320	\$54,245	100%	\$47,330
403-000-000-535-80-47-02	Fuel for Heating	\$2,054	\$2,432	\$2,900	\$1,301	45%	\$2,900
403-000-000-535-80-47-04	Electricity	\$66,623	\$76,460	\$75,000	\$37,987	51%	\$75,500
403-000-000-535-80-47-05	City Utility Services	\$2,966	\$3,042	\$2,800	\$1,353	48%	\$2,800
403-000-000-535-80-47-07	Irrigation Water	\$136	\$145	\$150	\$150	100%	\$180
403-000-000-535-80-48-01	Repair & Maintenance Equipment	\$18,307	\$17,106	\$15,000	\$6,477	43%	\$15,000
403-000-000-535-80-49-01	Miscellaneous Fees & Charges	\$0	\$50	\$0	\$0		\$0
403-000-000-535-80-49-02	Memberships & Registrations	\$758	\$1,108	\$1,200	\$683	57%	\$1,400
403-000-000-535-80-49-11	Biosolids Removal Program	\$18,243	\$21,516	\$24,300	\$556	2%	\$24,500
403-000-000-535-80-51-02	Operating Permits	\$0	\$0	\$2,200	\$0	0%	\$2,800
403-000-000-535-80-53-01	Excise Taxes	\$68,251	\$71,604	\$66,700	\$29,799	45%	\$66,700
Total Operations - General		\$631,650	\$580,023	\$631,790	\$328,720	52%	\$1,226,630
403-000-000-581-00-00-00	Interfund Loan Repayment						
403-000-000-581-20-00-79	Interfund Loan Payment - Principal	\$650	\$1,430	\$0	\$0		\$0
Interfund Loan Repayment		\$650	\$1,430	\$0	\$0		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
403-000-000-591-00-00-00	Redemption of Long Term Debt						
403-000-000-591-35-78-01	Intergovernmental Loan Prin: PWTF #4	\$64,068	\$64,068	\$64,070	\$64,068	100%	\$64,070
403-000-000-591-35-78-02	Intergovernmental Loan Prin: PWTF #5	\$70,522	\$70,522	\$70,530	\$70,522	100%	\$70,530
403-000-000-591-35-78-03	Intergovernmental Loan Prin: PWTF #7	\$41,047	\$41,047	\$41,050	\$41,047	100%	\$41,050
403-000-000-591-35-78-04	Intergovernmental Loan Prin: DOE Cent	\$168,891	\$171,434	\$174,020	\$75,774	44%	\$176,640
403-000-000-591-35-78-05	Intergovernmental Loan Prin: Ecology	\$446,945	\$446,945	\$446,950	\$223,473	50%	\$446,950
403-000-000-591-35-79-90	Intergovernmental Loan Prin: Local Loan	\$19,391	\$20,324	\$21,310	\$10,526	49%	\$22,330
	Total Redemption of Long Term Debt	\$810,863	\$814,340	\$817,930	\$485,409	59%	\$821,570
403-000-000-590-00-00-00	Interest And Other Debt Service Costs						
403-000-000-592-35-82-00	Interfund Loan Int	\$10	\$10	\$0	\$0		\$0
403-000-000-592-35-83-00	Intergovernmental Loan Int: Local Loan	\$4,851	\$3,917	\$2,940	\$1,595	54%	\$1,920
403-000-000-592-35-83-01	Intergovernmental Loan Int: PWTF #4	\$2,883	\$2,563	\$2,250	\$2,056	91%	\$1,930
403-000-000-592-35-83-02	Intergovernmental Loan Int: PWTF #5	\$3,526	\$3,173	\$2,830	\$2,586	91%	\$2,470
403-000-000-592-35-83-03	Intergovernmental Loan Int: PWTF #7	\$2,668	\$2,463	\$2,260	\$2,069	92%	\$2,060
403-000-000-592-35-83-04	Intergovernmental Loan Int: DOE Cent.	\$23,592	\$21,049	\$18,470	\$20,467	111%	\$15,850
	Total Interest And Other Debt Service Costs	\$37,530	\$33,175	\$28,750	\$28,773	100%	\$24,230
403-000-000-594-00-00-00	Capital Expenditures						
403-000-000-594-35-62-01	Capital Purchase - Building	\$0	\$0	\$0	\$0		\$0
403-000-000-594-35-64-01	Capital Purchase - Equipment	\$0	\$6,580	\$0	\$5,478		\$0
	Total Capital Expenditures	\$0	\$6,580	\$0	\$5,478		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
403-000-000-597-00-00-00	Transfers - Out						
403-000-000-597-35-00-01	Transfer-Out to 413 Sewer Capital Fund	\$103,040	\$103,040	\$103,040	\$51,520	50%	\$103,040
403-000-000-597-35-00-02	Transfer-Out 1% to 413 Sewer Capital Fund	\$20,544	\$20,708	\$22,000	\$10,309	47%	\$21,200
403-000-000-597-35-00-03	Transfer-Out to 510 Vehicle Replacement	\$50,000	\$50,000	\$50,000	\$25,000	50%	\$50,000
403-000-000-597-35-00-41	Transfer-Out to 102 Street	\$9,120	\$0	\$0	\$0		\$0
403-000-000-597-35-00-99	Transfer-Out to Sewer Capital	\$1,700	\$1,420	\$0	\$0		\$0
	Total Transfers - Out	\$184,404	\$175,168	\$175,040	\$86,829	50%	\$174,240
	Total Wastewater Fund Expenditures	\$3,110,955	\$3,198,190	\$3,410,020	\$1,094,875	32%	\$4,137,610

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
405-000-000-000-00-00-00	Solid Waste Fund						
405-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$158,941	\$168,283	\$286,000	\$260,188	91%	\$287,800
405-000-000-340-00-00-00	Charges for Goods and Services						
405-000-000-343-70-00-01	Solid Waste Services	\$712,563	\$714,703	\$720,600	\$349,965	49%	\$736,140
405-000-000-343-70-00-02	Solid Waste Services City	\$3,715	\$3,967	\$3,800	\$1,644	43%	\$4,080
405-000-000-343-70-00-03	Solid Waste - General Services	\$0	\$0	\$0	\$0		\$249,720
405-000-000-343-70-00-04	Solid Waste Services Extra Hauls	\$13,761	\$13,471	\$13,900	\$10,608	76%	\$13,880
405-000-000-343-70-00-05	Solid Waste Services Yard Waste	\$7,917	\$6,516	\$5,100	\$1,171	23%	\$6,710
	Total Charges for Goods and Services	\$737,956	\$738,656	\$743,400	\$363,388	49%	\$1,010,530
405-000-000-360-00-00-00	Miscellaneous Revenues						
405-000-000-361-11-00-00	Investment Interest	\$278	\$214	\$190	\$782	411%	\$1,500
405-000-000-361-40-00-00	Interfund Loan - Int	\$220	\$200	\$0	\$0		\$0
405-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0	\$173	\$0	\$5		\$0
	Total Miscellaneous Revenues	\$498	\$587	\$190	\$787	414%	\$1,500
405-000-000-381-00-00-00	Interfund Loan Receipts						
405-000-000-381-20-00-00	Intefund Loan Principal	\$16,850	\$86,750	\$0	\$0		\$0
	Total Interfund Loan Receipts	\$16,850	\$86,750	\$0	\$0		\$0
	Total Solid Waste Fund Revenue	\$914,245	\$994,276	\$1,029,590	\$624,362	61%	\$1,299,830

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
EXPENDITURE							
405-000-000-000-00-00-00 Solid Waste Fund							
405-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$168,283	\$260,188	\$312,090	\$0	0%	\$335,950
405-000-000-537-10-00-00 Administration - General							
405-000-000-537-10-10-01	Salaries & Wages	\$23,731	\$22,587	\$23,890	\$10,340	43%	\$22,250
405-000-000-537-10-10-03	Longevity	\$486	\$552	\$580	\$254	44%	\$420
405-000-000-537-10-10-11	Overtime	\$2	\$0	\$0	\$0		\$0
405-000-000-537-10-20-01	Social Security	\$1,788	\$1,708	\$1,880	\$776	41%	\$1,740
405-000-000-537-10-20-03	Retirement/PERS	\$1,975	\$2,131	\$2,500	\$976	39%	\$2,540
405-000-000-537-10-20-06	Employee Medical Insurance	\$7,263	\$7,371	\$7,360	\$3,428	47%	\$8,320
405-000-000-537-10-20-09	Industrial Insurance	\$289	\$283	\$360	\$148	41%	\$550
405-000-000-537-10-31-02	Photocopies	\$193	\$152	\$200	\$97	48%	\$200
405-000-000-537-10-42-01	Telephone & Postage	\$158	\$392	\$500	\$271	54%	\$500
405-000-000-537-10-43-01	Travel	\$73	\$0	\$0	\$0		\$0
405-000-000-537-10-48-01	Repair & Maintenance Equipment	\$0	\$40	\$0	\$0		\$0
405-000-000-537-10-48-02	Repair & Maintenance Vehicles	\$0	\$0	\$400	\$0	0%	\$400
405-000-000-537-10-49-01	Miscellaneous Fees & Charges	\$0	\$0	\$0	\$0		\$0
405-000-000-537-10-49-02	Memberships & Registrations	\$0	\$0	\$50	\$0	0%	\$50
Total Administration - General		\$35,959	\$35,215	\$37,720	\$16,289	43%	\$36,970
405-000-000-537-50-00-00 Maintenance							
405-000-000-537-50-10-01	Salaries & Wages	\$16,385	\$17,031	\$18,340	\$8,970	49%	\$17,790
405-000-000-537-50-10-03	Longevity	\$328	\$391	\$410	\$204	50%	\$260
405-000-000-537-50-10-11	Overtime	\$109	\$144	\$380	\$81	21%	\$380
405-000-000-537-50-20-01	Social Security	\$1,232	\$1,288	\$1,470	\$685	47%	\$1,410
405-000-000-537-50-20-02	Unemployment Compensation	\$125	\$0	\$0	\$0		\$1,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
405-000-000-537-50-20-03	Retirement/PERS	\$1,298	\$1,600	\$1,950	\$852	44%	\$2,050
405-000-000-537-50-20-06	Employee Medical Insurance	\$6,208	\$7,120	\$8,410	\$2,766	33%	\$5,680
405-000-000-537-50-20-09	Industrial Insurance	\$449	\$511	\$630	\$330	52%	\$820
405-000-000-537-50-20-20	Uniforms & Clothing	\$340	\$545	\$500	\$130	26%	\$500
405-000-000-537-50-20-21	Uniform Cleaning	\$427	\$942	\$600	\$350	58%	\$600
405-000-000-537-50-31-03	Operating/Maintenance Supplies - General	\$2,547	\$1,789	\$3,000	\$673	22%	\$3,000
405-000-000-537-50-31-04	Operating/Maint Supplies-Vehicles	\$51	\$2,016	\$500	\$390	78%	\$600
405-000-000-537-50-35-01	Small Tools & Minor Equipment	\$132	\$172	\$100	\$0	0%	\$100
405-000-000-537-50-48-01	Repair & Maintenance Equipment	\$224	\$0	\$0	\$0		\$0
405-000-000-537-50-48-14	Repair & Maintenance P.W. Facility	\$863	\$0	\$4,500	\$0	0%	\$4,500
	Total Maintenance	\$30,717	\$33,548	\$40,790	\$15,432	38%	\$38,690
405-000-000-537-80-00-00	Operations - General						
405-000-000-537-80-10-01	Salaries & Wages	\$138,257	\$141,645	\$142,570	\$73,349	51%	\$139,480
405-000-000-537-80-10-03	Longevity	\$3,751	\$4,337	\$4,650	\$2,287	49%	\$3,080
405-000-000-537-80-10-11	Overtime	\$584	\$857	\$1,710	\$384	22%	\$1,710
405-000-000-537-80-20-01	Social Security	\$10,489	\$10,790	\$11,400	\$5,583	49%	\$11,040
405-000-000-537-80-20-02	Unemployment Compensation	\$121	\$0	\$0	\$0		\$8,300
405-000-000-537-80-20-03	Retirement/PERS	\$11,550	\$13,323	\$15,170	\$7,002	46%	\$16,080
405-000-000-537-80-20-06	Employee Medical Insurance	\$47,620	\$52,925	\$51,700	\$26,602	51%	\$52,730
405-000-000-537-80-20-09	Industrial Insurance	\$2,987	\$3,143	\$3,540	\$1,983	56%	\$3,550
405-000-000-537-80-31-01	Office & Operating Supplies	\$114	\$674	\$500	\$533	107%	\$750
405-000-000-537-80-31-03	Operating/Maint Supplies-General	\$637	\$1,615	\$250	\$198	79%	\$300
405-000-000-537-80-31-04	Operating/Maint Supplies-Vehicles	-\$112	\$708	\$2,000	\$44	2%	\$1,000
405-000-000-537-80-32-02	Fuel Vehicles	\$36,952	\$31,988	\$35,500	\$11,890	33%	\$30,000

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
405-000-000-537-80-35-01	Small Tools & Minor Equipment	\$0	\$0	\$150	\$0	0%	\$150
405-000-000-537-80-41-01	Professional Services	\$4,543	\$5,259	\$4,100	\$1,351	33%	\$4,100
405-000-000-537-80-41-10	Alarm Monitoring	\$659	\$974	\$1,220	\$473	39%	\$1,220
405-000-000-537-80-41-30	Administrative Service Fee	\$66,630	\$50,360	\$26,860	\$13,430	50%	\$25,630
405-000-000-537-80-41-31	Utility Tax - General Services	\$0	\$0	\$0	\$0		\$249,720
405-000-000-537-80-42-01	Telephone & Postage	\$3,744	\$4,172	\$3,900	\$1,313	34%	\$3,900
405-000-000-537-80-43-01	Travel	\$0	\$71	\$0	\$0		\$0
405-000-000-537-80-44-01	Advertising	\$89	\$0	\$100	\$0	0%	\$100
405-000-000-537-80-45-01	Leases	\$0	\$0	\$5,000	\$0	0%	\$5,000
405-000-000-537-80-46-01	Insurance	\$12,578	\$14,557	\$17,310	\$17,276	100%	\$18,020
405-000-000-535-80-47-02	Fuel for Heating	\$0	\$0	\$500	\$0	0%	\$500
405-000-000-537-80-47-04	Electricity	\$0	\$0	\$500	\$0	0%	\$500
405-000-000-537-80-47-05	City Utility Services	\$141	\$145	\$160	\$63	39%	\$160
405-000-000-537-80-48-01	Repair & Maintenance Equipment	\$30,236	\$21,714	\$20,000	\$5,200	26%	\$20,000
405-000-000-537-80-49-01	Miscellaneous Fees & Charges	\$4	\$0	\$0	\$0		\$0
405-000-000-537-80-49-02	Memberships & Registrations	\$113	\$8	\$200	\$8	4%	\$200
405-000-000-537-80-49-08	Dump Site Fees	\$165,707	\$162,720	\$145,000	\$63,951	44%	\$145,000
405-000-000-537-80-53-01	Excise Taxes	\$47,724	\$49,839	\$47,000	\$20,585	44%	\$47,000
Total Operations - General		\$585,116	\$571,825	\$540,990	\$253,504	47%	\$789,220
405-000-000-597-00-00-00 Transfers-Out							
405-000-000-597-37-00-01	Transfer-Out to 510 Vehicle Replacement	\$65,000	\$65,000	\$70,000	\$35,000	50%	\$70,000
405-000-000-597-37-00-99	Transfer-Out to Sewer Capital 413	\$1,700	\$1,420	\$0	\$0		\$0
Total Transfers-Out		\$66,700	\$66,420	\$70,000	\$35,000	50%	\$70,000
405-000-000-594-00-00-00 Capital Expenditures							
405-000-000-594-37-64-02	Capital Purchase - Containers	\$27,470	\$27,080	\$28,000	\$0	0%	\$29,000
Total Capital Expenditures		\$27,470	\$27,080	\$28,000	\$0	0%	\$29,000
Total Solid Waste Fund Expenditures		\$914,245	\$994,277	\$1,029,590	\$320,226	31%	\$1,299,830

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
410-000-000-000-00-00-00	Water Capital Fund						
410-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$471,555	\$432,568	\$446,000	\$483,043	108%	\$486,800
410-000-000-360-00-00-00	Miscellaneous Revenues						
410-000-000-361-11-00-00	Investment Interest	\$637	\$451	\$450	\$354	79%	\$0
	Total Miscellaneous Revenues	\$637	\$451	\$450	\$354	79%	\$0
410-000-000-379-00-00-00	Capital Contributions						
410-000-000-379-34-00-00	General Facility Fee - Water	\$8,000	\$6,000	\$6,000	\$0	0%	\$4,000
	Total Capital Contributions	\$8,000	\$6,000	\$6,000	\$0	0%	\$4,000
410-000-000-390-00-00-00	Other Financing Sources						
410-000-000-397-34-60-01	Transfer-In from 401 Water	\$64,167	\$70,000	\$70,000	\$35,000	50%	\$70,000
410-000-000-397-34-60-02	Transfer-In 1% from 401 Water	\$12,234	\$13,500	\$13,850	\$6,116	44%	\$14,550
	Total Other Financing Sources	\$76,401	\$83,500	\$83,850	\$41,116	49%	\$84,550
410-000-140-391-00-00-00	Well 9 Project						
410-000-140-391-80-00-01	Well 9 Project	\$649,892	\$573,043	\$0	\$0		\$0
	Total Well 9 Project	\$649,892	\$573,043	\$0	\$0		\$0
410-000-200-391-00-00-00	2012 Water System Improvements						
410-000-200-391-80-00-01	DWSRF - Water System Improvements	\$1,070,304	\$117,948	\$0	\$0		\$0
	Total 2012 Water System Improvements	\$1,070,304	\$117,948	\$0	\$0		\$0
410-000-210-391-00-00-00	Water Reservoir Project						
410-000-210-391-80-00-01	DWSRF - Water Reservoir Project	\$854,820	\$2,353,037	\$0	\$277,504		\$0
	Total Water Reservoir Project	\$854,820	\$2,353,037	\$0	\$277,504		\$0
410-000-230-391-00-00-00	2014 Water System Improvements						
410-000-230-391-80-00-01	DWSRF - 2014 Water System Imp	\$0	\$62,136	\$660,440	\$10,834	2%	\$1,105,000
410-000-230-397-34-63-01	Transfer-In 170 CDBG Program Income	\$0	\$0	\$0	\$104,074		\$0
	Total 2014 Water System Improvements	\$0	\$62,136	\$660,440	\$114,908	17%	\$1,105,000
	Total Water Capital Fund Revenue	\$3,131,608	\$3,628,682	\$1,196,740	\$916,926	77%	\$1,680,350

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
EXPENDITURE							
410-000-000-000-00-00-00	Water Capital Fund						
410-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$425,350	\$483,043	\$514,300	\$0	0%	\$522,950
410-000-000-534-80-00-00	Operations - General						
410-000-000-534-80-41-30	Administrative Service Fee	\$22,770	\$15,360	\$0	\$0		\$0
	Total Operations - General	\$22,770	\$15,360	\$0	\$0		\$0
410-000-140-594-00-00-00	Capital - Well 9 Project						
410-000-140-594-34-41-01	Engineering Services Well 9	\$181,874	\$56,163	\$0	\$0		\$0
410-000-140-594-34-41-02	Professional Services/Audit Costs	\$0	\$0	\$0	\$0		\$0
410-000-140-594-34-41-21	Professional Services/Cultural Resources	\$0	\$0	\$0	\$0		\$0
410-000-140-594-34-44-01	Advertising Well 9	\$785	\$0	\$0	\$0		\$0
410-000-140-594-34-63-01	Construction Well 9	\$492,689	\$519,483	\$0	\$0		\$0
	Total Capital - Well 9 Project	\$675,348	\$575,646	\$0	\$0		\$0
410-000-150-594-00-00-00	Capital - Well 7 Electrical						
410-000-150-594-34-41-01	Engineering Services Well 7 Electrical	\$0	\$0	\$0	\$0		\$5,400
410-000-150-594-34-44-01	Advertising Well 7 Electrical	\$0	\$0	\$0	\$0		\$500
410-000-150-594-34-63-01	Well 7 Electrical	\$0	\$0	\$0	\$0		\$21,000
	Total Capital - Well 7 Electrical	\$0	\$0	\$0	\$0		\$26,900

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
410-000-170-594-00-00-00	Capital - Pull & Inspect Well 8 Pumps						
410-000-170-594-34-63-01	Pull & Inspect Well #8 Pumps	\$0	\$0	\$22,000	\$15,702	71%	\$22,000
	Total Capital - Pull & Inspect Well 8 Pump	\$0	\$0	\$22,000	\$15,702	71%	\$22,000
410-000-180-594-00-00-00	Capital - Water Towers 1 & 3 Insp						
410-000-180-594-34-63-01	Water Tower Inspections	\$3,500	\$0	\$0	\$0		\$3,500
	Total Capital - Water Towers 1 & 3 Insp	\$3,500	\$0	\$0	\$0		\$3,500
410-000-200-594-00-00-00	2012 Water System Improvements						
410-000-200-592-34-84-00	Debt Issue Costs - Loan Fee	\$11,872	\$0	\$0	\$0		\$0
410-000-200-594-34-41-01	Eng Services Water System Improv	\$250,539	\$1,517	\$0	\$0		\$0
410-000-200-594-34-44-01	Advertising Water System Improv	\$1,020	\$0	\$0	\$0		\$0
410-000-200-594-34-63-01	Water System Improvements	\$880,218	\$43,086	\$0	\$0		\$0
	Total 2012 Water System Improvements	\$1,143,649	\$44,603	\$0	\$0		\$0
410-000-210-594-00-00-00	Water Reservoir Project						
410-000-210-592-34-84-00	Debt Issue Costs - Loan Fee	\$34,833	\$0	\$0	\$0		\$0
410-000-210-594-34-41-01	Engineering Services Water Reservoir	\$372,627	\$394,717	\$0	\$42,727		\$0
410-000-210-594-34-44-01	Advertising Water Reservoir	\$878	\$0	\$0	\$0		\$0
410-000-210-594-34-44-03	Advertising Water Well/Telemetry		\$755	\$0	\$0		\$0
410-000-210-594-34-63-01	Water Reservoir Construction	\$446,482	\$1,994,099	\$0	\$0		\$0
410-000-210-594-34-63-01	Construction Water Reservoir	\$0	\$0	\$0	\$114,403		\$0
410-000-210-594-34-63-02	Construction - Well 2&4 Decommission	\$0	\$0	\$0	\$42,650		\$0
410-000-210-594-34-63-03	Construction - Well/Telemetry	\$0	\$0	\$0	\$85,033		\$0
	Total Water Reservoir Project	\$854,820	\$2,389,570	\$0	\$284,812		\$0
410-000-220-594-00-00-00	Well #5 Project						
410-000-220-594-34-63-01	Well #5 mprovement	\$6,172	\$47,490	\$0	\$400,524		\$0
	Total Well #5 Project	\$6,172	\$47,490	\$0	\$400,524		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
410-000-230-594-00-00-00	2014 Water System Lincoln/Dayton Project						
410-000-230-592-34-84-00	Debt Issue Costs - Loan Fee	\$0	\$16,673	\$0	\$0		\$0
410-000-230-594-34-41-01	Engineering Services 2014 Water Sytem	\$0	\$56,220	\$95,800	\$90,674	95%	\$104,000
410-000-230-594-34-44-01	Advertising 2014 Water System	\$0	\$77	\$500	\$832	166%	\$1,000
410-000-230-594-34-63-01	2014 Water System Construction	\$0	\$0	\$564,140	\$35,796	6%	\$1,000,000
Total	2014 Water System Lincoln/Dayton Project	\$0	\$72,970	\$660,440	\$127,301	19%	\$1,105,000
	Total Water Capital Fund Expenditures	\$3,131,608	\$3,628,682	\$1,196,740	\$828,339	69%	\$1,680,350

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
413-000-000-000-00-00-00 Wastewater Capital Fund							
413-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$371,065	\$560,481	\$600,500	\$601,110	100%	\$753,100
413-000-000-360-00-00-00 Miscellaneous Revenues							
413-000-000-361-11-00-00	Investment Interest	\$705	\$584	\$580	\$457	79%	\$0
413-000-000-369-90-00-01	Misc Revenues - Adm. Fee Refund	\$44,210	\$0	\$0	\$0	0%	\$0
Total Miscellaneous Revenues		\$44,915	\$584	\$580	\$457	79%	\$0
413-000-000-379-00-00-00 Capital Contributions							
413-000-000-372-35-00-01	Insurance Recovery	\$23,091	\$0	\$0	\$0		\$0
413-000-000-379-35-00-00	General Facility Fee - Sewer	\$2,000	\$6,000	\$6,000	\$0	0%	\$4,000
Total Capital Contributions		\$25,091	\$6,000	\$6,000	\$0	0%	\$4,000
413-000-000-390-00-00-00 Other Financing Sources							
413-000-170-391-80-00-03	Ecology SRF Loan - Penny Lift/Collection	\$0	\$0	\$350,000	\$0	0%	\$650,000
413-000-200-391-80-00-03	Ecology SRF Loan - Sewer Plan/Cam Van	\$0	\$0	\$76,440	\$36,846	48%	\$17,500
413-000-000-397-35-60-01	Transfer-In from 403 Sewer	\$108,873	\$103,040	\$103,040	\$51,520	50%	\$103,040
413-000-000-397-35-60-02	Transfer-In 1% from 403 Sewer	\$21,929	\$20,708	\$21,920	\$10,309	47%	\$21,200
413-000-190-397-34-00-99	Transfer-In from 401 Water	\$1,700	\$1,420	\$0	\$0		\$0
413-000-190-397-35-00-99	Transfer-In from 403 Sewer	\$1,700	\$1,420	\$0	\$0		\$0
413-000-190-397-37-00-99	Transfer-In from 405 Solid Waste	\$1,700	\$1,420	\$0	\$0		\$0
413-000-200-333-66-45-00	Ecology SRF Forgivable Loan - Sewer Plan/Camera Van	\$0	\$0	\$0	\$36,846		\$17,500
Total Other Financing Sources		\$135,902	\$128,008	\$551,400	\$135,522	25%	\$809,240
Total Water Capital Fund Revenue		\$576,973	\$695,072	\$1,158,480	\$737,089	64%	\$1,566,340

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
EXPENDITURE							
413-000-000-000-00-00-00 Wastewater Capital Fund							
413-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$567,699	\$601,110	\$717,040	\$0	0%	\$861,340
413-000-000-535-80-00-00 Operations - General							
413-000-000-535-80-41-30	Administrative Service Fee	\$0	\$2,720	\$0	\$0		\$0
Total Operations - General		\$0	\$2,720	\$0	\$0		\$0
413-000-140-594-00-00-00 Capital - YIN Easement Survey							
413-000-140-594-35-41-01	Eng Services YIN Easement Survey	\$0	\$0	\$15,000	\$0	0%	\$20,000
Total Capital - YIN Easement Survey		\$0	\$0	\$15,000	\$0	0%	\$20,000
413-000-160-594-00-00-00 Pressurized Sewer Replacement							
413-000-160-594-35-63-01	Pressurized Sewer Replacement	\$0	\$0	\$0	\$7,478		\$0
Total Capital - Pressurized Sewer Replace		\$0	\$0	\$0	\$7,478		\$0

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
413-000-170-594-00-00-00	Penny Lift Station/Collection System Rehab Project						
413-000-170-594-35-41-01	Eng Services Penny Lane Lift Station	\$0	\$0	\$199,000	\$0	0%	\$150,000
413-000-170-594-35-44-01	Advertising Penny Lane Lift Station	\$0	\$0	\$1,000	\$0	0%	\$1,000
413-000-170-594-35-63-01	Penny Lane Lift Station	\$0	\$0	\$150,000	\$0	0%	\$499,000
Total	Penny Lift Station/Collection System Rehab Project	\$0	\$0	\$350,000	\$0	0%	\$650,000
413-000-000-591-00-00-00	Wastewater Treatment Pump Renlacement						
413-000-00-591-34-78-01	WWTP Pump Replacement	\$9,274	\$0	\$0	\$0		\$0
Total	Wastewater Treatment Pump Replacement	\$9,274	\$0	\$0	\$0		\$0
413-000-200-594-00-00-00	General Sewer Plan/Sewer Cam Van						
413-000-200-594-35-41-01	Eng Services Sewer Plan	\$0	\$17,549	\$76,440	\$0	0%	\$35,000
413-000-200-594-35-44-01	Advertising Sewer Camera Van	\$0	\$85	\$0	\$0		\$0
413-000-200-594-35-64-01	Sewer Camera Van	\$0	\$73,608	\$0	\$0		\$0
Total	General Sewer Plan/Sewer Cam Van	\$0	\$91,242	\$76,440	\$0	0%	\$35,000
Total Wastewater Capital Fund Expenditure		\$576,973	\$695,072	\$1,158,480	\$7,478	1%	\$1,566,340

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
421-000-000-000-00-00-00	Public Works Trust Fund/DWSRF Loan						
421-000-000-397-34-00-04	Transfer-In DWSRF/PWTF - Water	\$0	\$71,597	\$312,400	\$0	0%	\$279,460
	Total Public Works Trust Fund/DWSRF Loan	\$0	\$71,597	\$312,400	\$0	0%	\$279,460
EXPENDITURE							
421-000-000-000-00-00-00	Public Works Trust Fund/DWSRF Loan						
421-000-000-590-34-78-01	Intergovernmental Loan Princ: PWTF #10	\$0	\$59,413	\$176,000	\$0	0%	\$59,420
421-000-000-591-34-78-02	Intergovernmental Loan Princ: PWTF #11	\$0	\$0	\$84,200	\$0	0%	\$175,910
421-000-000-592-34-83-01	Intergovernmental Loan Int: PWTF #10	\$0	\$12,184	\$48,000	\$0	0%	\$10,700
421-000-000-592-34-83-02	Intergovernmental Loan Int: PWTF #11	\$0	\$0	\$4,200	\$0	0%	\$33,430
	Total Public Works Trust Fund/DWSRF Loan	\$0	\$71,597	\$312,400	\$0	0%	\$279,460

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
427-000-000-000-00-00-00	DOE Centennial Sewer Loan Reserve						
427-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$192,483	\$192,483	\$192,480	\$192,483	100%	\$192,480
	Total DOE Centennial Sewer Loan Reserve	\$192,483	\$192,483	\$192,480	\$192,483	100%	\$192,480
EXPENDITURE							
427-000-000-000-00-00-00	DOE Centennial Sewer Loan Reserve						
427-000-000-508-10-00-00	Reserved Ending Fund Balance	\$192,483	\$192,483	\$192,480	\$0	0%	\$192,480
427-000-000-597-35-00-03	Transfer-Out to 403 Sewer Fund	\$0	\$0	\$0	\$0		\$0
	Total DOE Centennial Sewer Loan Reserve	\$192,483	\$192,483	\$192,480	\$0	0%	\$192,480

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
457-000-000-000-00-00-00	Cable TV Fund						
457-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$106,167	\$122,847	\$130,400	\$135,590	104%	\$182,700
457-000-000-310-00-00-00	Taxes						
457-000-000-316-46-00-01	Franchise Fees - Toppenish	\$33,118	\$36,042	\$33,000	\$18,788	57%	\$36,000
457-000-000-316-46-00-02	B&O Tax - Toppenish	\$39,829	\$37,059	\$34,000	\$18,969	56%	\$37,500
	Total Taxes	\$72,947	\$73,100	\$67,000	\$37,757	56%	\$73,500
457-000-000-340-00-00-00	Charges for Goods and Services						
457-000-000-341-81-00-00	Video Reprints	\$0	\$10	\$0	\$20		\$0
457-000-000-345-70-00-01	Interlocal Franchise Fee: Granger	\$9,799	\$8,040	\$10,000	\$6,159	62%	\$10,000
457-000-000-345-70-00-02	Interlocal Franchise Fee: Wapato	\$14,739	\$14,881	\$14,500	\$7,943	55%	\$15,000
457-000-000-345-70-00-03	Interlocal Franchise Fee: Zillah	\$19,814	\$21,139	\$19,500	\$11,413	59%	\$21,000
457-000-000-345-70-00-04	Interlocal B&O Tax: Granger	\$10,853	\$15,272	\$12,000	\$6,370	53%	\$12,500
457-000-000-345-70-00-05	Interlocal B&O Tax: Wapato	\$16,452	\$15,423	\$16,000	\$7,888	49%	\$15,500
457-000-000-345-70-00-06	Interlocal B&O Tax: Zillah	\$22,423	\$22,103	\$20,000	\$11,641	58%	\$22,500
457-000-000-345-70-00-07	Webhosting Services	\$2,400	\$2,400	\$2,400	\$0	0%	\$2,400
	Total Charges for Goods and Services	\$96,480	\$99,267	\$94,400	\$51,436	54%	\$98,900
457-000-000-360-00-00-00	Miscellaneous Revenues						
457-000-000-361-11-00-00	Investment Interest	\$172	\$112	\$150	\$338	225%	\$400
457-000-000-369-10-00-00	Sale of Scrap and Junk	\$0	\$0	\$0	\$0		\$0
	Total Miscellaneous Revenues	\$172	\$112	\$150	\$338	225%	\$400
	Total Cable TV Fund	\$275,767	\$295,326	\$291,950	\$225,121	77%	\$355,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
EXPENDITURE							
457-000-000-000-00-00-00	Cable TV Fund						
457-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$122,847	\$135,590	\$128,330	\$0	0%	\$182,180
457-000-000-557-00-00-00	Community Services						
457-000-000-557-20-10-01	Salaries & Wages	\$72,727	\$69,755	\$72,820	\$37,069	51%	\$72,820
457-000-000-557-20-10-03	Longevity	\$2,040	\$1,955	\$2,040	\$1,020	50%	\$2,040
457-000-000-557-20-20-01	Social Security	\$5,635	\$5,411	\$5,730	\$2,873	50%	\$5,730
457-000-000-557-20-20-03	Retirement/PERS	\$6,020	\$6,475	\$7,640	\$3,378	44%	\$8,370
457-000-000-557-20-20-06	Employee Medical Insurance	\$7,591	\$7,941	\$8,330	\$4,075	49%	\$8,330
457-000-000-557-20-20-09	Industrial Insurance	\$223	\$210	\$230	\$110	48%	\$230
457-000-000-557-20-31-01	Office & Operating Supplies	\$928	\$625	\$1,000	\$363	36%	\$1,000
457-000-000-557-20-31-02	Photocopies	\$17	\$3	\$20	\$1	6%	\$20
457-000-000-557-20-31-03	Operating/Maint Supplies-General	\$0	\$0	\$100	\$93	93%	\$100
457-000-000-557-20-31-04	Operating/Maint Supplies-Vehicles	\$0	\$0	\$300	\$57	19%	\$300
457-000-000-557-20-31-99	Operating Supplies - One Time Purchase	\$0	\$0	\$6,250	\$0	0%	\$0
457-000-000-557-20-32-02	Fuel Vehicles	\$818	\$529	\$700	\$301	43%	\$750
457-000-000-557-20-35-01	Small Tools & Minor Equipment	\$0	\$108	\$100	\$0	0%	\$100
457-000-000-557-20-41-01	Professional Services	\$7,740	\$9,508	\$5,000	\$0	0%	\$5,000
457-000-000-557-20-41-10	Alarm Monitoring	\$359	\$360	\$400	\$266	67%	\$400
457-000-000-557-20-41-30	Administrative Service Fee	\$18,330	\$27,620	\$27,620	\$13,810	50%	\$34,900
457-000-000-557-20-42-01	Telephone & Postage	\$1,078	\$1,195	\$1,110	\$453	41%	\$1,110
457-000-000-557-20-42-02	Internet Services	\$1,333	-\$2	\$0	\$4		\$0
457-000-000-557-20-43-01	Travel	\$318	\$256	\$500	\$244	49%	\$500
457-000-000-557-20-44-01	Advertising	\$102	\$0	\$0	\$0		\$50
457-000-000-557-20-45-01	Leases	\$2,300	\$2,300	\$2,300	\$1,150	50%	\$2,300

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
457-000-000-557-20-46-01	Insurance	\$3,114	\$3,361	\$3,780	\$3,777	100%	\$4,470
457-000-000-557-20-47-02	Fuel for Heating	\$735	\$1,005	\$1,200	\$734	61%	\$1,300
457-000-000-557-20-47-04	Electricity	\$1,368	\$1,368	\$1,400	\$570	41%	\$1,400
457-000-000-557-20-47-05	City Utility Services	\$192	\$192	\$250	\$80	32%	\$250
457-000-000-557-20-48-01	Repair & Maintenance Equipment	\$126	\$15	\$500	\$36	7%	\$500
457-000-000-557-20-48-02	Repair & Maintenance Vehicles	\$132	\$279	\$500	\$622	124%	\$500
457-000-000-557-20-48-10	Repair & Maintenance MVTV Bldg	\$522	\$528	\$500	\$262	52%	\$550
457-000-000-557-20-49-01	Miscellaneous Fees & Charges	\$0	\$0	\$0	\$0		\$0
457-000-000-557-20-49-02	Memberships & Registrations	\$152	\$230	\$300	\$230	77%	\$300
Total Community Services		\$133,899	\$141,226	\$150,620	\$71,582	48%	\$153,320
457-000-000-597-00-00-00 Transfer Out							
457-000-000-597-57-00-01	Transfer-Out to 458 Cable Equip Reserve	\$15,000	\$10,000	\$10,000	\$4,167	42%	\$15,000
457-000-000-597-57-00-02	Transfer-Out to 510 Vehicle Replacement	\$3,000	\$3,000	\$3,000	\$1,500	50%	\$5,000
Total Transfer Out		\$18,000	\$13,000	\$13,000	\$5,667	44%	\$20,000
457-000-000-581-00-00-00 Non-Expenditures							
457-000-000-581-20-00-79	Interfund Loan Payment - Principal	\$1,000	\$5,500	\$0	\$0		\$0
Non-Expenditures		\$1,000	\$5,500	\$0	\$0		\$0
457-000-000-592-00-00-00 Interest & Other Debt Service Costs							
457-000-000-592-57-82-00	Interfund Loan Payment - Interest	\$20	\$10	\$0	\$0		\$0
Interest & Other Debt Service Costs		\$20	\$10	\$0	\$0		\$0
Total Cable TV Fund		\$275,766	\$295,326	\$291,950	\$77,248	26%	\$355,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
458-000-000-000-00-00-00	Cable TV Equipment Reserve Fund						
458-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$52,066	\$52,140	\$62,100	\$62,199	100%	\$124,400
458-000-000-361-00-00-00	Interest and Other Earnings						
458-000-000-361-11-00-00	Investment Interest	\$75	\$59	\$500	\$47	9%	\$100
	Total Interest and Other Earnings	\$75	\$59	\$500	\$47	9%	\$100
458-000-000-390-00-00-00	Other Financing Sources						
458-000-000-397-57-00-00	Transfer-In from 457 Cable TV	\$15,000	\$10,000	\$10,000	\$4,167	42%	\$15,000
	Total Other Financing Sources	\$15,000	\$10,000	\$10,000	\$4,167	42%	\$15,000
	Total Cable TV Equipment Reserve Fund	\$67,142	\$62,199	\$72,600	\$66,412	91%	\$139,500
EXPENDITURE							
458-000-000-000-00-00-00	Cable TV Equipment Reserve Fund						
458-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$52,140	\$62,199	\$66,600	\$0	0%	\$139,500
458-000-000-594-00-00-00	Capital Expenditures						
458-000-000-594-57-41-01	Professional Services - Capital	\$1,972	\$0	\$0	\$0		\$0
458-000-000-594-57-64-01	Capital Purchase - Equipment	\$13,030	\$0	\$6,000	\$0	0%	\$0
	Total Capital Expenditures	\$15,002	\$0	\$6,000	\$0	0%	\$0
	Total Cable TV Equipment Reserve Fund	\$67,142	\$62,199	\$72,600	\$0	0%	\$139,500

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
510-000-000-000-00-00-00	Vehicle Replacement Fund						
510-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$729,221	\$546,712	\$685,500	\$680,818	99%	\$808,850
510-000-000-360-00-00-00	Miscellaneous Revenues						
510-000-000-361-11-00-00	Investment Interest	\$1,087	\$613	\$550	\$527	96%	\$1,000
510-000-000-369-10-00-00	Sale of Scrap & Junk	\$0	\$0	\$0	\$0	0%	\$0
	Total Miscellaneous Revenues	\$1,087	\$613	\$550	\$527	96%	\$1,000
510-000-000-390-00-00-00	Other Financing Sources						
510-000-000-397-22-00-02	Transfer-In from Fire	\$10,000	\$10,000	\$10,000	\$5,000	50%	\$0
510-000-000-397-34-00-03	Transfer-In from Water	\$40,000	\$40,000	\$40,000	\$20,000	50%	\$40,000
510-000-000-397-35-00-03	Transfer-In from Sewer	\$50,000	\$50,000	\$50,000	\$25,000	50%	\$50,000
510-000-000-397-37-00-01	Transfer-In from Solid Waste	\$65,000	\$65,000	\$70,000	\$35,000	50%	\$70,000
510-000-000-397-57-00-02	Transfer-In from Cable TV	\$3,000	\$3,000	\$3,000	\$1,500	50%	\$5,000
	Total Other Financing Sources	\$168,000	\$168,000	\$173,000	\$86,500	50%	\$165,000
	Total Vehicle Replacement Fund Revenue	\$898,308	\$715,325	\$859,050	\$767,846	89%	\$974,850
EXPENDITURE							
510-000-000-000-00-00-00	Vehicle Replacement Fund						
510-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$546,712	\$680,818	\$813,050	\$0	0%	\$974,850
510-000-000-594-00-00-00	Capital Expenditures						
510-000-000-594-34-64-01	Capital Purchase - Equipment	\$31,253	\$11,849	\$19,000	\$7,953	42%	\$0
510-000-000-594-35-64-01	Capital Purchase - Equipment	\$24,554	\$19,935	\$19,000	\$7,953	42%	\$0
510-000-000-594-37-64-01	Capital Purchase - Equipment	\$295,790	\$2,723	\$8,000	\$0	0%	\$0
	Total Capital Expenditures	\$351,597	\$34,506	\$46,000	\$15,905	35%	\$0
	Total Vehicle Replacement Fund Expenditure	\$898,308	\$715,325	\$859,050	\$15,905	2%	\$974,850

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
611-000-000-000-00-00-00	Pension Trust Fund						
611-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$0	\$0	\$0	\$0		\$0
611-000-000-330-00-00-00	Intergovernmental Revenues						
611-000-000-336-06-91-00	Fire Insurance Premiums	\$6,537	\$6,205	\$6,200	\$6,056	98%	\$6,050
	Intergovernmental Revenues	\$6,537	\$6,205	\$6,200	\$6,056	98%	\$6,050
611-000-000-397-00-00-00	Transfers-In						
611-000-000-397-17-00-00	Transfer-In from 001 General Fund	\$24,353	\$24,390	\$24,390	\$10,226	42%	\$26,150
	Total Transfers-In	\$24,353	\$24,390	\$24,390	\$10,226	42%	\$26,150
	Total Pension Trust Fund	\$30,890	\$30,595	\$30,590	\$16,282	53%	\$32,200
EXPENDITURE							
611-000-000-000-00-00-00	Pension Trust Fund						
611-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$0	\$0	\$0	\$0		\$0
611-000-000-517-20-00-00	Pension Services						
611-000-000-517-28-20-29	Pension Benefits - Retirees	\$6,766	\$6,368	\$6,470	\$3,018	47%	\$6,600
611-000-000-517-28-20-30	Pension Benefits - Widows	\$24,123	\$24,227	\$24,120	\$12,232	51%	\$25,600
	Total Pension Services	\$30,890	\$30,595	\$30,590	\$15,250	50%	\$32,200
	Total Pension Trust Fund	\$30,890	\$30,595	\$30,590	\$15,250	50%	\$32,200

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	YTD 6/30/16	% Used	Approved 2016
REVENUE							
701-000-000-000-00-00-00 Cemetery Trust							
701-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$241,037	\$246,337	\$249,600	\$249,620	100%	\$257,080
701-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$26,276	\$27,536	\$470	-\$389	-83%	\$720
	Total Beginning Fund Balance	\$267,312	\$273,873	\$250,070	\$249,231	100%	\$257,800
701-000-000-360-00-00-00 Miscellaneous Revenues							
701-000-000-361-11-00-00	Investment Interest	\$1,261	\$505	\$1,090	\$578	53%	\$1,090
	Total Miscellaneous Revenues	\$1,261	\$505	\$1,090	\$578	53%	\$1,090
701-000-000-380-00-00-00 Nonrevenues							
701-000-000-389-91-00-00	Perpetual Care	\$5,300	\$3,283	\$3,790	\$6,090	161%	\$3,790
	Total Nonrevenues	\$5,300	\$3,283	\$3,790	\$6,090	161%	\$3,790
	Total Cemetery Trust Funds	\$273,873	\$277,661	\$254,950	\$255,898	100%	\$262,680
EXPENDITURE							
701-000-000-000-00-00-00 Cemetery Trust Funds							
701-000-000-508-10-00-00	Reserved Ending Fund Balance	\$246,337	\$249,620	\$253,390		0%	\$260,870
701-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$27,536	-\$389	\$1,560		0%	\$1,810
	Total Ending Fund Balance	\$273,873	\$249,231	\$254,950	\$0	0%	\$262,680
710-000-000-597-36-00-01	Transfer: Cemetery 108 Maintenance	\$0	\$28,430	\$0	\$0	0%	\$0
	Total Cemetery Trust Funds	\$273,873	\$277,661	\$254,950	\$0	0%	\$262,680

Personnel Services

The City of Toppenish is a full service City that provides quality service and programs for its 8,955 residents with a responsive staff of 63 full-time employees, 27 volunteer firefighters and 36 seasonal employees. At this time, five full-time positions (three police officers, one firefighter, and one dispatcher) remain unfilled due to budget constraints.

Thirty-three seasonal part-time workers will be employed from June through August in order to operate the Aquatics Center and three seasonal part-time workers will be employed to assist with Public Works operations..

Position Funding:

The City funds positions at their full annual cost for budgetary purposes even if it is projected that vacancies might occur. However, for the 2016 Budget the unfilled positions were not included due to budget constraints. It is the City Council’s objective to provide sufficient funding for recruiting and maintaining highly qualified personnel.

Bargaining Units:

Unionized employees are represented by the following unions:

- International Association of Firefighters Local 2328 (IAFF) serving the Fire and EMT personnel.
- Teamsters Local Union No. 760 representing Public Works, Office Clerical, Dispatch and Jail Support Personnel.
- Toppenish Police Officers Association/Federated Order of Police representing the uniformed Police Department personnel.

Labor Relations:

Some City employees who are eligible under state law to be represented by a labor organization are employed under provisions in collective bargaining agreements on such matters as salaries, vacation, sick leave, medical and dental insurance, working conditions and grievance procedures. The City strives to complete these agreements in a timely manner, consistent with all applicable state law, and promote labor relations policies mutually beneficial to management and employees.

All City full-time and qualifying part-time employees participate in either the Public Employees Retirement System (PERS), Public Safety Employees Retirement System (PSERS), or the Law Enforcement Officer’s and Firefighter’s Retirement System (LEOFF). PERS, PSERS, and LEOFF are statewide local government retirement systems administered by the Department of Retirement

Rate of Contribution			
	City	Employee	Total
LEOFF I	0	0	0
LEOFF II	5.23%	8.41%	13.640%
PSERS	11.540%	6.59%	17.400%
PERS I	11.180%	6.00%	16.205%
PERS II	11.180%	6.12%	15.725%
*PERS III	10.205%	6.12%	15.205%

*Minimum 5% employee contribution

Medical Benefits:

The 2016 Budget reflects the following changes to insurance rates:

- 5% increase in medical premiums
- 0% increase in dental premiums
- 0% increase in vision premiums

The City pays 90% of the premiums for the medical portion and 100% for both dental and vision insurance for eligible employees and dependents.

The City provides \$20,000 of term life insurance for all full time employees. Other benefits for regular status full-time employees include vacation, one personal holiday, sick leave, and paid holidays. Employees may qualify for additional types of leave such as jury, administrative, and family medical leave.

Longevity:

The City provides longevity incentive to all employees who have worked two years or more. The amount ranges from \$20.00 to \$170.00 per month and is paid annually on December 15th.

Deferred Compensation Benefits:

Employees can contribute to a deferred compensation plan with tax-deferred dollars,

Police, Fire, Public Works, Clerical, and non-represented personnel can elect to participate in the City’s 457 Deferred Compensation Plan.

Retiree Contributions:

The City provides approved medical costs not covered by insurance to eight retired LEOFF I employees (police and fire). On October 1, 2013, eligible LEOFF 1 retirees were transferred to a new insurance plan which reduced the medical premium cost.

The City provides Fireman’s pension to one pre-LEOFF I and survivor’s benefits to two spouses.

LEOFF I Benefits	
Group	Yearly Amount
LEOFF I Retirees: Out of Pocket Medical	\$1,500
LEOFF I Retirees: Medical costs	\$89,000
Pre-LEOFF I Retiree: Fireman’s Pension plan	\$6,600
Pre-LEOFF I Survivor’s benefits (2 widows)	\$25,600

2016 Budgeted Salaries

Elected Officials, Appointed, Non-Represented, Teamsters, IAFF and
Police Officer’s Association Employee Classifications by Salary Range

Elected Officials

Position Title	Monthly Salary
Mayor	450
City Councilmember (6)	400

Appointed Positions

Position Title	Monthly Salary
City Manager	8,208

***Non-Represented Positions**

Position Title	Minimum Monthly Salary	Maximum Monthly Salary
Finance Director/City Clerk	5,752	7,191
Public Works Director	5,752	7,191
Police Chief	5,639	7,049
Fire Chief	5,639	7,049
Police Captain	5,232	6,540
Community Development Director	4,755	5,943
Parks & Recreation Director	4,755	5,943
Community TV Manager	4,755	5,943
Deputy Finance Dir./City Clerk	4,322	5,403
Public Works Supervisor	4,322	5,403
Executive Assistant/Deputy City Clerk	3,646	4,557
Recreation Assistant	2,953	3,692
Administrative Assistant	2,889	3,611

***Non-Represented Temporary Positions**

Position Title – Hourly Employees	Minimum Hourly Rate	Maximum Hourly Rate
Temporary Laborers	9.47	10.96
Cashier (current Minimum Wage)	9.47	10.96
Lifeguard (current Minimum Wage)	9.47	10.96
Water Safety Instructor (current Minimum Wage)	9.47	10.96
Aquatics Assistant Manager	9.58	11.09
Aquatics Manager	10.93	12.65

*Teamsters Positions		
Position Title	Minimum Monthly Salary	Maximum Monthly Salary
Part-Time Secretary (2015 Minimum Wage)	9.47 per hr	11.86 per hr
Rec. Program Coordinator (2015 Minimum Wage)	9.47 per hr	11.86 per hr
Secretary	2,425	3,032
Finance Technician	2,952	3,691
Court Clerk	2,952	3,691
Dispatchers/Clerk	2,952	3,691
Lead Finance Technician	3,246	4,058
Lead Dispatcher	3,246	4,058
Police Support Services Technician	3,246	4,058
Maintenance Technician	3,246	4,058
Grounds Maintenance Technician	3,246	4,048
WWTP Operator I	3,246	4,058
Lead Police Support Services Technician	3,646	4,559
Water Operator II	3,646	4,559
WWTP Operator II	3,646	4,559
Court Administrator	4,323	5,404

IAFF Positions		
Position Title	Minimum Monthly Salary	Maximum Monthly Salary
Firefighter	3,755	4,694
Fire Captain	5,163	5,398

Police Officer's Association		
Position Title	Minimum Monthly Salary	Maximum Monthly Salary
Police Officer	3,930	4,924
Sergeant	4,323	5,416

2016 Position Listing

	Position Title	Position Number	Department	Group	Employees
1	City Manager	201	Executive	Non-Rep	1
2	Executive Asst/Deputy City Clerk	202	Executive	Non-Rep	1
3	Community Development Director	570	Community Dev	Non-Rep	1
4	Finance Director/City Clerk	301	Finance	Non-Rep	1
5	Deputy Finance Director/City Clerk	302	Finance	Non-Rep	1
6	Lead Finance Technician	303	Finance	Non-Rep	1
7	Finance Technician	304	Finance	Teamsters	1
8	Finance Technician	305	Finance	Teamsters	1
9	Finance Technician	306	Finance	Teamsters	1
10	Court Administrator	401	Municipal Court	Teamsters	1
11	Court Clerk	402	Municipal Court	Teamsters	1
12	Police Chief	501	Police	Non-Rep	1
13	Police Captain	502	Police	Non-Rep	1
14	Sergeant	503	Police	*TPOA	1
15	Sergeant	504	Police	TPOA	1
16	Police Officer	505	Police	TPOA	1
17	Police Officer	506	Police	TPOA	1
18	Police Officer	507	Police	TPOA	1
19	Police Officer	508	Police	TPOA	1
20	Police Officer	509	Police	TPOA	1
21	Police Officer	510	Police	TPOA	1
22	Police Officer	511	Police	TPOA	1
23	Police Officer	512	Police	TPOA	1
24	Police Officer	513	Police	TPOA	1
25	Police Officer	514	Police	TPOA	1
26	<i>Vacant</i>	515	Police	TPOA	1
27	<i>Vacant</i>	516	Police	TPOA	1
28	<i>Vacant</i>	517	Police	TPOA	1
29	Lead Dispatcher	530	Police	Teamsters	1
30	Dispatcher/Clerk	531	Police	Teamsters	1
31	Dispatcher/Clerk	532	Police	Teamsters	1
32	Dispatcher/Clerk	533	Police	Teamsters	1
33	Dispatcher/Clerk	534	Police	Teamsters	1
34	<i>Vacant</i>	535	Police	Teamsters	1
35	Lead Police Support Services Tech	550	Police	Teamsters	1
36	Police Support Services Technician	551	Police	Teamsters	1
37	Police Support Services Technician	552	Police	Teamsters	1
38	Police Support Services Technician	553	Police	Teamsters	1
39	Police Support Services Technician	554	Police	Teamsters	1
40	Fire Chief/Code Enforcement	601	Fire	Teamsters	0
41	Fire Captain	602	Fire	Non-Rep	1
42	Firefighter	603	Fire	IAFF	1
43	Firefighter	604	Fire	IAFF	1
44	Firefighter	605	Fire	IAFF	1
45	Firefighter	606	Fire	IAFF	1
46	<i>Vacant</i>	607	Fire	IAFF	1

CITY OF TOPPENISH

2016 ANNUAL BUDGET

	Position Title	Position Number	Department	Group	Employees
46	Recreation & Aquatics Director	607	Fire	IAFF	1
47	Public Works Director	801	Recreation	Non-Rep	1
48	Public Works Supervisor	1101	Public Works	Non-Rep	
49	Administrative Assistant	1102	Public Works	Non-Rep	1
50	Maintenance Technician	1103	Public Works	Non-Rep	1
51	Maintenance Technician	1104	Public Works	Teamsters	1
52	Maintenance Technician	1105	Public Works	Teamsters	1
53	Maintenance Technician	1106	Public Works	Teamsters	1
54	Maintenance Technician	1107	Public Works	Teamsters	1
55	Maintenance Technician	1108	Public Works	Teamsters	1
56	Maintenance Technician	1109	Public Works	Teamsters	1
57	Water Operator I	1110	Public Works	Teamsters	1
58	Maintenance Technician (Parks	1116	Public Works	Teamsters	1
60	Wastewater Treat Plant Operator II	801	Public Works	Teamsters	1
61	Wastewater Treat Plant Operator I	1111	Public Works	Teamsters	1
62	Wastewater Treat Plant Operator I	1112	Public Works	Teamsters	1
63	Community TV Manager	1113	Public Works	Teamsters	1
64	Seasonal Aquatics Manager	1601	MVTV	Non-Rep	1
S1	Seasonal Aquatics Asst Manager	N/A	Recreation	Non-Rep	1
S2-3	Seasonal Lifeguard	N/A	Recreation	Non-Rep	2
S4-28	Seasonal Cashier	N/A	Recreation	Non-Rep	25
S29-33		N/A	Recreation	Non-Rep	5

2015 Total Budgeted Personnel			
64 Full-Time Positions	5 Vacant Positions	27 Volunteer Firefighters	33 Seasonal Employees

City of Toppenish
2016 Equipment Replacement Schedule

- Revised December 2015* -

Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (see below)	Condition	Priority Code (see below)	2016 ACTION	Estimated Replacement Year	Kelley Blue Book	Mileage	Location	Vehicle License Number
		Finance	2005	Chrysler Van	2010		Good					137,258	PW YARD	51829D
EQ		Cable TV	2004	Chev Cargo Van	2004	20	new			2024	\$18,000	44,000	MVTV Yard	37443D
Eq	313	Code Enforce	2003	Toyota Pickup	2011	15	fiar	P6		2018	\$8,000	72,305	City Lot	51884D
Eq	1097	Cemetery	89	Chev pickup S10	1989	17	fair	P5	B	2006	\$2,450	64,782	Cemetery	04324D
Eq	1098	Cemetery	88	Ford 1910 Tractor	1988	26	fair	P5		2014	\$2,500	712.8	Cemetery	N/A
Eq	1272	Cemetery	2006	JD F14635 Tractor/Mower	2006	20	new			2026	\$18,000	2,647.40	PW Facility	N/A
Eq	310	Fire Dept	91	E-ONE	1991	20	good	P6		2011	\$75,000	35,394	FD Facility	12302D
Eq	1228	Fire Dept	00	HME Ladder	2000	20	excellent	P6		2020	\$350,000	11,963	FD Facility	28720D
Eq	318	Fire Dept	26	Howard Cooper	1926	100	Antique	P4			Antique	N/A	FD Facility	D7806
Eq	1254	Fire Dept	03	HME Engine	2003	25	excellent	P6		2028	\$200,000	40,480	FD Facility	35234D
Eq	1273	Fire Dept	2004	Ford F-350 HD	2004	10	excellent	P6		2014	\$20,000	39,673	FD Facility	37444D
		Fire Dept	2011	Chevy Tahoe	2011	10	excellent	P6		2021	\$35,000	23,200	FD Facility	51881D
	20	Police Dept	2011	Dodge Charger LX	2011	10	Excellent	P6		as needed	\$30,000	24,910	PD Facility	AGD2306
7799	32	Police Dept	2010	Ford Crown Victoria	2010	5	fair	P5		2015	\$45,000	49,442	PD Facility	51804D
5656	41	Police Dept	2004	Chevrolet Van	2004	10	good	P6		as needed	\$12,000	3,290	PD Facility	37446D
4626	43	Police Dept	2006	Ford Van	2006	10	good	P6		as needed	\$15,000	46,282	PD Facility	40709D
4607	16	Police Dept	2006	Ford Expedition	2006	10	fair	P5		as needed	\$12,000	82,286	PD Facility	011VCU
	30	Police Dept	2013	Dodge Charger	2013	5	good	p6		2018	\$45,000	16,489	PD Facility	54859D
	35	Police Dept	2015	Ford Interceptor Utility	2015	5	Excellent	P6		2020	\$42,000	1,897	PD Facility	58087D
1047	34	Police Dept	2015	Ford Interceptor Utility	2015	5	Excellent	P6		2020	\$42,000	932	PD Facility	58088D
3588	33	Police Dept	2013	Dodge Charger	2013	5	good	P6		2018	\$45,000	22,455	PD Facility	53785D
0206	24	Police Dept	2009	Dodge Avenger (Blue)	2009	10	fair	P5		as needed	\$9,000	127,049	PD Facility	APS6106
0205	21	Police Dept	2009	Dodge Avenger (Tan)	2009	10	good	P6		as needed	\$9,000	70,631	PD Facility	AQD4106
3589	45	Police Dept	2008	Ford CV (EXP)	2008	5	fair	P5			\$30,000	35,874	PD Facility	46564D
2410	18	Police Dept	2004	Chevy Impala	2004	5	fair	P5		as needed	\$3,000	96,579	PD Facility	027TLV
	19	Police Dept	2014	Chevy Impala	2014	10	Excellent	P6		as needed	\$26,000	1,624	PD Facility	56067D
	40	Police Dept	1991	Ford F-150	2008	1	fair	P4		as needed	\$4,000	166,363	PD Facility	B35833H
Eq	1250	Parks	84	Ford R10 Pickup	1984	25	good	P5	D	2009	\$2,640	42,700	PW Facility	29656D
Eq	1081	Parks	95	Ford F150 Pickup	1995	25	excellent	P5		2020	\$7,210	80,105	PW Facility	16367D
	0001	Parks	08	Hustler Super Z #1	2008	6	excellent	P6		2014	N/A	1065.8 HR	PW Facility	3617307611 SN
	0002	Parks	08	Hustler Super Z #2	2008	6	excellent	P6		2014	N/A	1518.1 HR	PW Facility	3708566361 SN
	0001	Parks	2015	Gravely Diesel # 1	2015	6	excellent	P6		2021	N/A	150.2	PW Facility	16698SN
	0002	Parks	2015	Gravely Diesel # 2	2015	6	excellent	P6		2021	N/A	227.5	PW Facility	4EQ7261SN
Eq	1275	Parks	2006	Chev 1/2 ton Pickup	2006	10	good	P6		2016	\$18,000	47,076	PW Facility	41294D

Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (see below)	Condition	Priority Code (see below)	2016 ACTION	Estimated Replacement Year	Kelley Blue Book	Mileage	Location	Vehicle License Number
	1000	Parks		Jimmy Jeep (flower watering)		10	fair	P5		2020	\$2,500	45,341.0	PW Facility	49964D
	1285	Parks	????	John Deere 650 tractor	199?	20	good			2015	\$2,000	2,539.90	PK Building	N/A
Eq	1243	Street	02	Schwarz Sweeper	2002	10	excellent	P6		2012	\$80,000	40,177	PW Facility	35259D
Eq	1057	Street	70	Spread HI-WAY		40	fair	P5			\$2,000	N/A	PW Facility	N/A
Eq	1058	Street	76	Miller Asph Pave/Layton Box	1976	30	fair	P5		2006	N/A	N/A	PW Facility	N/A
Eq	1253	Street		Vibrating Roller	2015						\$15,905	851.2	PW Facility	101880001710
Eq	1060	Street	95	Crack Sealer	1995	15	good	P5		2010	N/A	N/A	PW Facility	18354D
Eq	1074	Street	94	Ford Truck Pickup	1994	20	good	P5		2014	\$5,990	130,872	PW Facility	35260D
Eq	1276	Street	73	IH 20' Bed Dump	2004	20	good	P-6		2024	\$6,500	40,252	PW Facility	38726D
Eq	1277	Street	99	Toyota Forklift	2005	25	good	P-6		2029	\$12,500	1031.1 HR	PW Facility	N/A
Eq	1268	Street	91	Champion Grader	2005	30	good	P-5		2021	\$20,000	5553 HR	PW Facility	38763D-2
Eq	1267	Street	93	Int. 5yd Dump Truck	2005	20	good	P5		2013	\$25,000	322,992.0	PW Facility	41287D
Eq	1271	Street	2005	John Deere Tractor w/loader	2005	30	new	P-6		2036	\$20,000	75.1	PW Facility	N/A
Eq	1278	Street	2005	B8' Bushhog mower	2005	15	new	P6		2021	\$1,800	N/A	PW Facility	N/A
Eq	1279	Street	97	Chev 3500 Bucket Truck	2005	25	good	P-5		2022	\$25,000	128,165	PW Facility	41258D
Eq	1280	Street	2006	3/4 Ton Chev PU	2006	10	new	P6		2016	\$19,000	30,268	PW Facility	41292D
Eq	1281	Street	2006	18' Tilt Trailer	2006	20	new	P6		2026	\$6,500	N/A	PW Facility	41288D
Eq	1282	Street	2005	Sand Baging Machine	2005	20	new	P6		2025	\$18,000	N/A	PW Facility	8903PV
Eq	1287	Street	2010	300 Gal. spray tank w/5.5 HP	2010		new	P6			\$7,014	N/A	PW Facility	N/A
Eq	1288	Street	2010	JD 5055D UTILITY TRACTOR	2010		new	P6			\$15,008	175.2	PW Facility	N/A
Eq	1085	Solid Waste	82	White Brush Truck	1982	25	fair	P5		2007	N/A	153,748	PW Facility	49966D
Eq	1089	Solid Waste	96	Peterbilt RR Refuse	1996	8	fair	P4	B		\$75,000	5075 HR	PW Facility	18351D
	750	Solid Waste	2007	Peterbilt RR Refuse	2008	8	good	P6			\$250,000	71,259	PW Facility	46597D
Eq	1270	Solid Waste	2004	Peterbilt RR Refuse	2004	8	good	P6		2012	\$200,000	103,955	PW Facility	38764D
	1247	Solid Waste	2014	Peterbilt RR Refuse	2013	30	good	P6		2013	\$289,829	22,000	PW Facility	55362D
Eq		Solid Waste		Ingersoll Rand Air Compressor 185		20	good	P6			\$2,500	1017 HR	PW Facility	18354D
Eq	1092	Water	96	Ford Ranger	1996	20	fair	P6		2016	\$5,725	297,654	PW Facility	18378D
Eq	1076	Water	98	Chev Pickup	1998	12	good	P6		2010	\$8,795	75,373	TP Facility	24168D
Eq	1249	Water	03	Chevrolet S-10 PU	2003	10	new	P6		2013	\$15,455	35,903	PW Facility	35263D
Eq	1241	Water	02	Chev Silverado p/u	2002	10	good	P6		2012	\$22,000	75,940	PW Facility	30590D
Eq	1069	Water	88	Chev PU 1 T	1988	20	good	P5		2008	\$4,090	65,348	PW Facility	02373D
Eq	1068	Water	88	JD Loader 444E	1988	20	fair	P2		2008	\$19,000	8564 HR	PW Facility	02380D
Eq	1073	Water	94	Case Hoe 580 SK	1994	20	good	P5		2014	\$22,000	5342 HR	PW Facility	N/A
Eq	1238	Water	91	Int. 5yd Dump Truck	2001	20	good	P5		2011	\$25,000	126,393	PW Facility	30584D
Eq	1283	Water	2006	Chev 1/2 ton	2006	20	new	P-6		2026	\$18,000	38,676	PW Facility	41295D
Eq	1286	Water	1995	Int. Water Truck	2008	20	excellent	P-5		2025	\$31,180	271,607	PW Facility	46549D
Eq		Water	2005	Wacker LT4 Light Plant	2009	20	good	P-5		2026	\$9,000	4171.2 HR	PW Facility	
Eq	1242	Water	2011	F150 Supercab 4X2 PU	2011	20	excellent	P6			\$21,794	21,522	PW Facility	51882D
Eq	1244	Water	2012	Case Hoe 580 SN (new)	2012	20	excellent	P-6			\$85,781	488	PW Facility	

Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (see below)	Condition	Priority Code (see below)	2016 ACTION	Estimated Replacement Year	Kelley Blue Book	Mileage	Location	Vehicle License Number
Eq	1245	Water	2013	2013 F250 Pick UP-Ken (new	2013	20	excellent	P-6			\$25,535	13,542	PW Facility	54861D
	1251	Water/Sewer	2014	Grizzly Rock Screen	2014		excellent	P-6			\$12,196	N/A	PW Facility	N/A
Eq	1248	Water	2014	2014 F150 Supercab PU-Art'	2014	20	excellent	P-6			21,701.54	4596	PW Facility	55365D
Eq	1082	Waste Water	96	Ford 1 Ton Truck	1996	15	good	P6		2011	\$8,145	51,093	PW Facility	18379D
	1252	Waste Water	95	GMC Sewer Van	2014	10	good	P7			\$9,610	84,298	PW Facility	55366D
Eq	1224-1	Waste Water	98	Ford Jet Vac	1998	12	good	P6		2010	\$75,000	70,941	PW Facility	28372D
Eq	1249	Waste Water	03	Chev Silverado p/u	2003	10	new	P6		2013	\$25,755	61,417	PW Facility	35262D
Eq	1155	Waste Water	89	Tract/Mower JD 430	1989	20	good	P5		2009	N/A	1064.2	TP Facility	N/A
Eq	1284	Waste Water	2006	Chev 1/2 ton	2006	10	new	P6		2016	\$17,000	58,980	TP Facility	41293D
Eq	1083	Depot	71	Ford Dump Truck	1971	40	poor	P2		2011	\$8,000	11,060.0	WWTP	D22579

Priority

-
- P1 Worn out, obsolete: down time/costs may seriously impact user departments; parts may be unavailable
 - P2 Worn out, obsolete: needs replacement; less likely to impact user departments then P1
 - P3 Worn, parts are available, shop can keep unit functional; costs/down time may be excessive; less user impact
 - P4 Worn and old but mechanically fair condition or usage is minimal
 - P5 Past age for replacement but sound mechanically and quite adequate for job being done
 - P6 Functional, good working condition

Action Code

-
- D Dispose
 - R Replace
 - S Surplus
 - B Backup

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Glossary of Terms

Accounting System:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

Ad Valorem Taxes: A tax levied on the assessed value of real property, commonly known as Property Taxes.

Agency Fund: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

Allocation: To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Debt Service: The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding, and (2) principal of all bonds then outstanding.

Annual Financial Report: The official annual report of a government. It includes five basic categories of relevant information including (1) Information concerning short-term financial resources; (2) Information concerning financial condition of the governmental unit; (3) Information concerning compliance with legal, contractual and fiduciary requirements; (4) Information useful for planning and budgeting, and (5) Information concerning managerial and organizational performance.

Appropriation: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying the annual property taxes.

Assets: Property owned by a government, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management’s internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and result 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 and
- Ascertain the stewardship of officials responsible for governmental resources.

Auditor’s Report: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor’s opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BARS: The State of Washington prescribed **Budgeting, Accounting, Reporting System** Manual required for all governmental entities in the state of Washington.

Base Budget: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond: (Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal of face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Anticipation Notes: (BANS) Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

Bond Registrar: The fiscal agency of the State of Washington in either Seattle, Washington, or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

Budget Amendment: An appropriation approved by the Council after the initial budget appropriation.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year), and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the Finance Department and supporting staff for the City Manager which presents the proposed budget to the City Council.

Budget Message: The opening section of the budget, prepared by the City Manager, which

provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and recommendations regarding the financial policy for the coming period.

Budget Policies: General and specific guidelines that govern financial plan preparation and administration.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Asset: Assets of significant value, and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures, and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based upon the Capital Improvement Plan (CIP).

Capital Improvements Program: A plan of proposed capital expenditures to be incurred each year over a period of future years setting forth each capital project, identifying the expected beginning and ending date of each project the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

Capital Projects: Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

Cash Basis Accounting: The method of accounting under which revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by law.

CDBG: An acronym for Community Development Block Grants – grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.

Centennial Clean Water Program: (CCWP) In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.

COLA: Cost of Living Allowance.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation, and voted bonds 2.5 percent.

CPI: (Consumer Price Index) An index by the Federal Dept of Labor that is a measure of the change in prices paid over time for a fixed

market basket of goods and services. Toppenish uses the Seattle-Tacoma-Bremerton index.

Current Expense Fund: This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the General Fund.

Debt: Debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Limitation: Indebtedness for general municipal purposes with non-voted (Councilmanic) debt is limited to 1.5% of the value of taxable property within the City. Indebtedness for general purposes with a 3/5 vote of the people within the City is limited up to 1% of the value of taxable property. The debt limitation for general purposes is 2.5% combined voted and non-voted debt. Indebtedness for utility purposes with a 3/5 vote may issue up to an additional 2.5% and an additional 2.5% for open space and parks facilities.

Debt Service: Payment of interest and repayment of principal to holders of the City's debt instruments.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: The excess of expenditures over revenues during a single accounting period.

Department: A major administrative division of the City, which indicates overall management responsibility for an operation or group of related operations with a functional area.

Ending Fund Balance: The cash balance remaining at the end of the fiscal year available for appropriation in future years.

Enterprise Fund: A proprietary governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. It is the intent of the City that the costs of providing services to the general public be financed or recovered primarily through use charges.

Enterprise Fund cont: The rate schedules for these services should be established to ensure that user revenues are adequate to meet all necessary expenditures.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The cost of goods received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the goods or services are made.

Fiduciary Fund Type: Fiduciary funds account for assets held by the City of Toppenish in a trustee capacity or as an agent on behalf of others.

Fiscal Year: A twelve (12) month time period designated as the operating year by an entity. The City of Toppenish has specified January 1 through December 31 as its fiscal year.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or used, such as land, building, improvements, and equipment. The City has defined such assets as those with an acquisition cost of \$1,000 or more and an estimated life of two years or more.

Float: The amount of money represented by checks outstanding and in the process of collection.

FTE: Full-time equivalent employee.

Fund: The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

Fund Balance: The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund: This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the Current Expense Fund.

General Obligation Bonds: Bonds for which the full faith and credit of the insuring government are pledged for payment, these bonds are also known as GO Bonds.

Goals: The objective of specific tasks and endeavors.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

Guaranty Fund: A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues. Normally used for local improvement districts (LIDs).

ISTEA: Inter-modal Surface Transportation Efficiency Act.

Infrastructure: The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

Interfund Payments: Expenditures made to other funds for services rendered.

Intergovernmental Services: Intergovernmental purchases of those specialized services typically performed by local governments.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Levy: The total amount of taxes, special assessments or service charges imposed for the support of government activities.

Levy Lid: A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LID: Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-Term Debt: Debt with a maturity of more than one-year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Non-operating Expense: An expense which is not directly related to the provision of the services, i.e., debt service.

Non-Operating Revenue: Revenue which is generated from other sources, i.e., interest, and is not directly related to service activities.

Object: As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures).

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Ordinance: A statute or regulation enacted by City Council.

Other Services and Charges: A basic classification for services, other than personnel services which are needed by the City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, insurance, public utility services, repairs and maintenance.

Parity Bond: Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

PERS: Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

Personnel Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Personnel Costs: Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

Proclamation: An official act by the Mayor made through a public forum.

Program: A specific and distinguishable unit of work or service performed.

Program Enhancement: Programs, activities or personnel requested to improve or add to the current baseline services.

Program Revenue: These are revenues, which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to specific use (i.e. grants, taxes or debt funds).

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

PSERS: Public Safety Employees Retirement System.

Public Facilities: The capital owned or operated by the City or other governmental entities.

PWTF: The Public Works Trust Fund is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or

improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. Interest rates vary from one-half to three percent, depending on the match.

RCW: (Revised Code of Washington) Laws of the State of Washington enacted by the State Legislature.

REET: (Real Estate Excise Tax) A tax levied upon the sale of real property from one person or company to another. These funds must be spent for capital facilities that are included in the City's capital facilities plan.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resolution: A formal statement of a decision or expression of an opinion of the City Council.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in a fund and which are not reserved for any specific purpose.

Revenue: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

Revenue Bonds: Bond issued pledging future revenues, usually water, sewer, or drainage charges, to cover debt payments in addition to operating costs.

Revenue Estimates: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against loss in the most economical method.

Salaries and Wages: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts.

Single Audit: An audit performed in accordance with the Single Audit Act of 1984 and office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Six-year TIP: (Transportation Improvement Program) A TIP is required to be prepared annually which prioritizes transportation projects for funding for a six-year period.

Special Revenue Fund Types: Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

STP: Surface Transportation Program.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

Tax: Charge levied by a government to finance services performed for the common benefit.

Tax Rate Limit: The tax rate limit is the maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TIB: (Transportation Improvement Board) The purpose of the TIB is to administer funding for local governments for transportation projects. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

Trust Fund: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and /or other funds.

ULID: (Utility Local Improvement Districts) Created only for improvement to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

WCIA: (Washington Cities Insurance Authority) Is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverage.

WSDOT: Washington State Department of Transportation.

YVCOG: (Yakima Valley Conference of Governments) Serves as a liaison committee to develop and promote communication, understanding, and cooperation among Yakima County and the cities, towns, communities and other governmental subdivisions within Yakima County on matters common to, and affecting the public served by the participants in the Conference.

Yield: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price of redemption value of the investment.

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