

Fund Expenditure Summary 2012 - 2015

FUNDS & DEPARTMENTS	2012 Actual Revenue	2012 Actual Expenditures	2013 Actual Revenue	2013 Actual Expenditures	2014 Budgeted Revenue	2014 Budgeted Expenditures	2015 Budgeted Revenue	2015 Budgeted Expenditures
000 GENERAL FUND								
508. Ending Fund Balance		\$845,558		\$293,198		\$272,780		\$260,020
011.60 Legislative		40,553		43,615		42,390		\$42,390
012.50 Municipal Court		175,969		271,648		277,590		\$417,690
013.10 Executive		180,915		157,520		178,700		\$183,740
014.23 Financial Services		271,579		311,191		310,610		\$308,710
014.30 Records Services		55,241		64,140		76,010		\$85,750
015.30 Legal Services		85,909		65,112		75,950		\$75,980
017.20 Employee Benefit Prog		124,068		107,325		84,000		\$92,800
018.10 Personnel Services		46,747		66,682		65,000		\$56,930
018.30 Central Services		185,921		180,896		196,950		\$194,670
018.80 Information Technology		118,362		62,755		75,000		\$81,330
019.60 General Gov Services		91,393		74,348		143,100		\$66,330
021.10 Administration Law Enforcement		223,353		225,037		228,240		\$233,370
021.21 Police Investigation Services		214,469		315,656		329,160		\$332,070
021.22 Police Patrol Services		963,135		950,927		955,670		\$814,500
021.30 Crime Prevention		94,532		0		0		\$0
021.60 Care & Custody of Prisoners		429,561		457,862		438,540		\$445,190
021.80 Communications, Alarms & Dispatch		419,104		450,426		456,000		\$408,360
021.00 Animal Control		32,852		31,390		32,350		\$33,720
022.10 Fire Administration		117,549		111,217		115,570		\$118,030
022.20 Fire Suppression		511,354		500,314		496,380		\$510,180
022.21 Rescue & Emergency Aid		85,409		82,144		87,610		\$88,400
024.20 Protective Inspections		49,434		49,320		52,060		\$52,740
024.60 Code Enforcement		13,283		11,882		13,580		\$15,030
058.60 Planning & Comm. Development		46,307		49,697		53,490		\$53,130
071.20 Recreation Services		103,113		102,936		106,360		\$104,540
076.20 Swimming Pools		128,322		138,216		131,330		\$132,390
076.80 General Parks		170,952		164,614		168,630		\$182,010
Total General Fund	5,837,008	5,824,944	5,340,758	5,340,068	5,465,650	5,463,050	5,390,000	5,390,000
General Management Funds								
002 General Fund Capital Reserve	705,678	705,678	706,120	706,120	502,600	502,600	575,600	575,600
003 Welcome Center	10,400	10,400	12,310	12,310	14,420	14,420	16,510	16,510
004 Railroad Depot Facility	8,334	8,334	8,730	8,730	8,730	8,730	10,200	10,200
030 Criminal Justice	443,648	443,648	374,220	374,220	346,060	346,060	404,480	404,480
Subtotal General Manage Fund	\$1,168,060	\$1,168,060	\$1,101,380	\$1,101,380	\$871,810	\$871,810	\$1,006,790	\$1,006,790

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RESTRICTED FUNDS

101	Street Operations & Maintenance	413,681	413,681	368,960	368,960	362,630	362,630	336,540	336,540
102	Street Capital Reserve	264,927	264,927	300,377	300,377	1,368,580	1,368,580	511,090	511,090
104	Trails & Path Services	124,854	124,854	0	0	0	0	0	0
106	Tourism Development	111,169	111,169	97,217	97,217	81,650	81,650	76,480	76,480
108	Cemetery Services	118,108	118,108	125,131	125,131	131,080	131,080	181,940	181,940
116	Municipal Capital Improvement	740,070	740,070	659,939	659,939	625,800	625,800	575,980	575,980
119	Public Safety Grants	125,887	125,887	111,579	111,579	7,500	7,500	0	0
121	Urban Dev't. Action Grant	30,978	30,978	31,020	31,020	31,050	31,050	31,100	31,100
129	Special Investigative Drug Acct.	45,943	45,943	93,271	93,271	76,140	76,140	98,970	98,970
150	Special Projects	619,323	619,323	426,536	426,536	308,810	308,810	350,640	350,640
170	Housing Rehabilitation	412,130	412,130	500,721	500,721	478,179	478,179	304,020	304,020
Subtotal Special Revenue Fund		\$3,007,070	\$3,007,070	\$2,714,751	\$2,714,751	\$3,471,419	\$3,471,419	\$2,466,760	\$2,466,760

225	Comm Econ. Development Loan	39,215	39,215	39,240	39,240	39,210	39,210	39,260	39,260
Subtotal Debt Service Funds		39,215	39,215	39,240	39,240	39,210	39,210	39,260	39,260

ENTERPRISE FUNDS

401	Water Operations & Maintenance	2,596,455	2,596,455	2,833,567	2,833,567	3,066,660	3,066,660	2,929,620	2,929,620
403	Wastewater Operations & Maint	3,224,688	3,224,688	3,110,955	3,110,955	3,157,500	3,157,500	3,410,020	3,410,020
405	Solid Waste Operations & Maint	904,417	904,417	914,245	914,245	1,058,260	1,058,260	1,029,590	1,029,590
410	Water Capital	539,435	539,435	3,131,608	3,131,608	3,029,160	3,029,160	1,196,740	1,196,740
413	Wastewater Capital	377,505	377,505	576,973	576,973	742,010	742,010	1,158,480	1,158,480
421	Public Works Trust Fund/DWSRF	0	0	0	0	330,400	330,400	312,400	312,400
427	DOE Centennial Loan/Sewer Reserve	192,483	192,483	192,483	192,483	192,480	192,480	192,480	192,480
457	Cable TV	282,180	282,180	275,767	275,767	301,800	301,800	291,950	291,950
458	Cable TV Equipment Reserve	60,201	60,201	67,142	67,142	62,150	62,150	72,600	72,600
Subtotal Enterprise Funds		\$8,177,364	\$8,177,364	\$11,102,740	\$11,102,740	\$11,940,420	\$11,940,420	\$10,593,880	\$10,593,880

INTERNAL SERVICE FUNDS

510	Vehicle Replacement	818,023	818,023	898,308	898,308	731,000	731,000	859,050	859,050
Subtotal Internal Service Fund		\$818,023	\$818,023	\$898,308	\$898,308	\$731,000	\$731,000	\$859,050	\$859,050

PENSION TRUST FUNDS

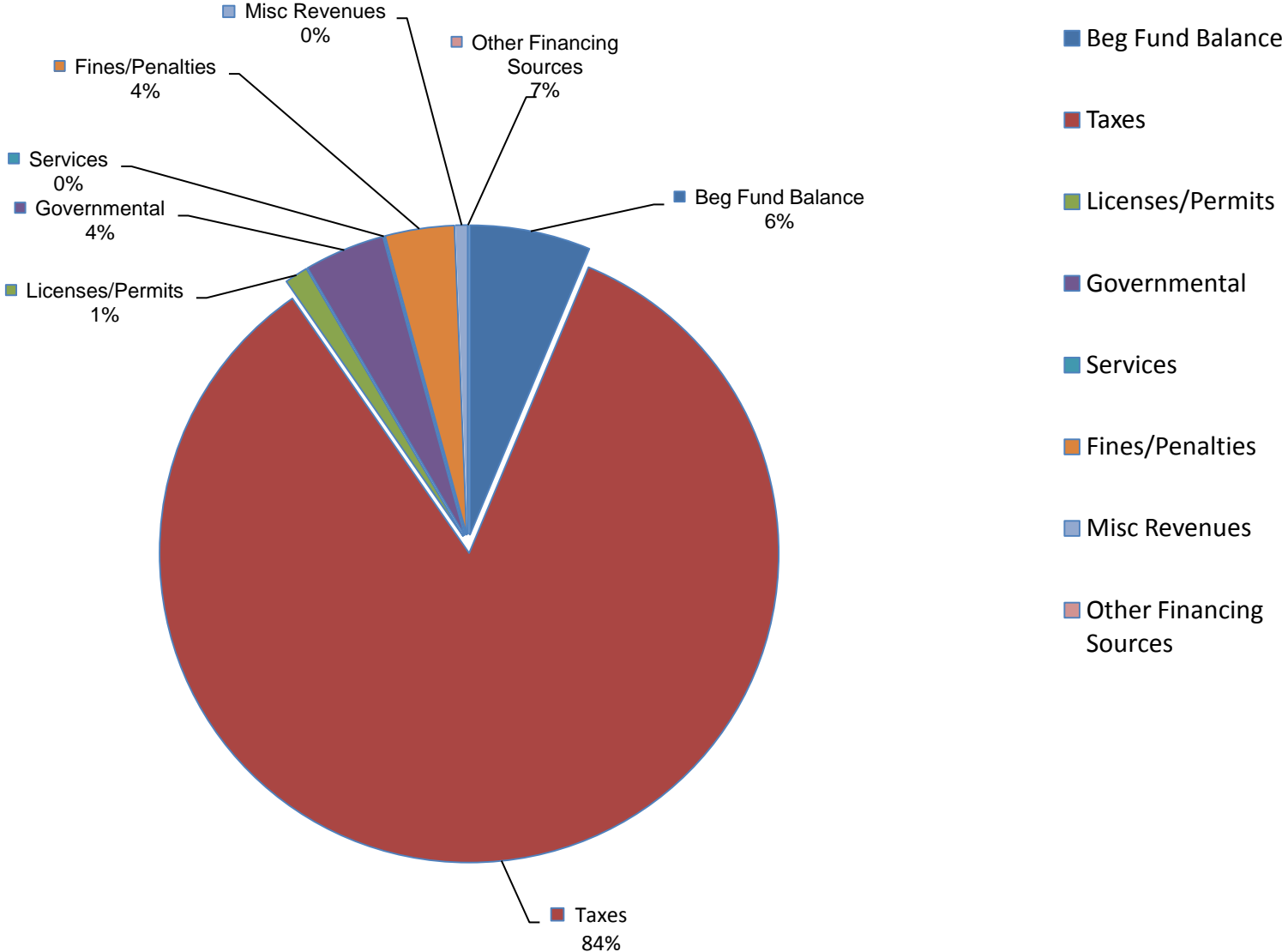
611	Firemen's Pension & Welfare	33,543	33,543	30,890	30,890	31,290	31,290	30,590	30,590
Subtotal Pension Funds		\$33,543	\$33,543	\$30,890	\$30,890	\$31,290	\$31,290	\$30,590	\$30,590

PERMANENT FUNDS

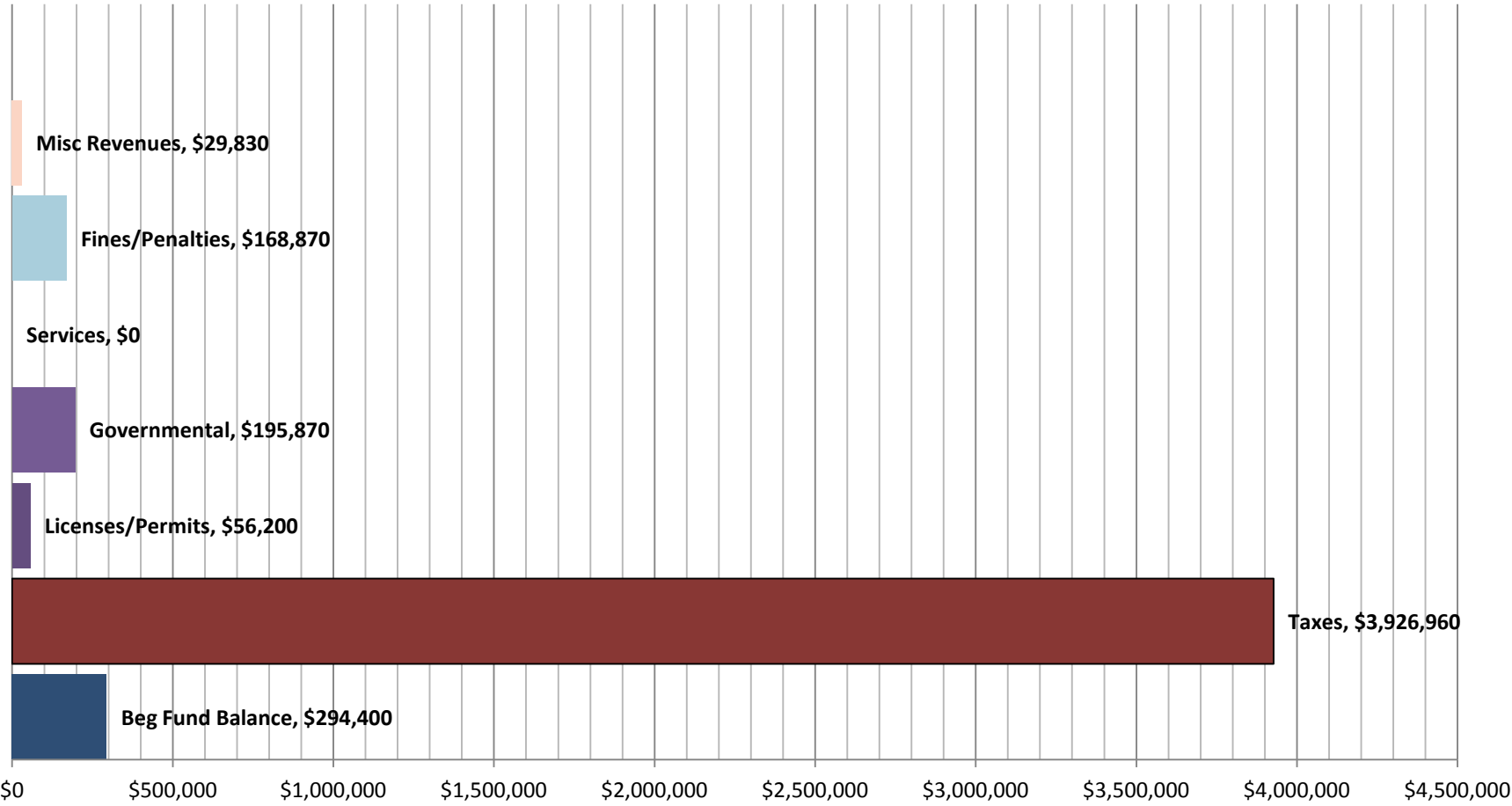
701	Cemetery Trust	267,312	267,312	273,873	273,873	277,520	277,520	254,950	254,950
Subtotal Agency Funds		\$267,312	\$267,312	\$273,873	\$273,873	\$277,520	\$277,520	\$254,950	\$254,950

TOTALBUDGET		\$19,347,595	\$19,335,531	\$21,501,940	\$21,501,250	\$22,828,319	\$22,825,719	\$20,641,280	\$20,641,280
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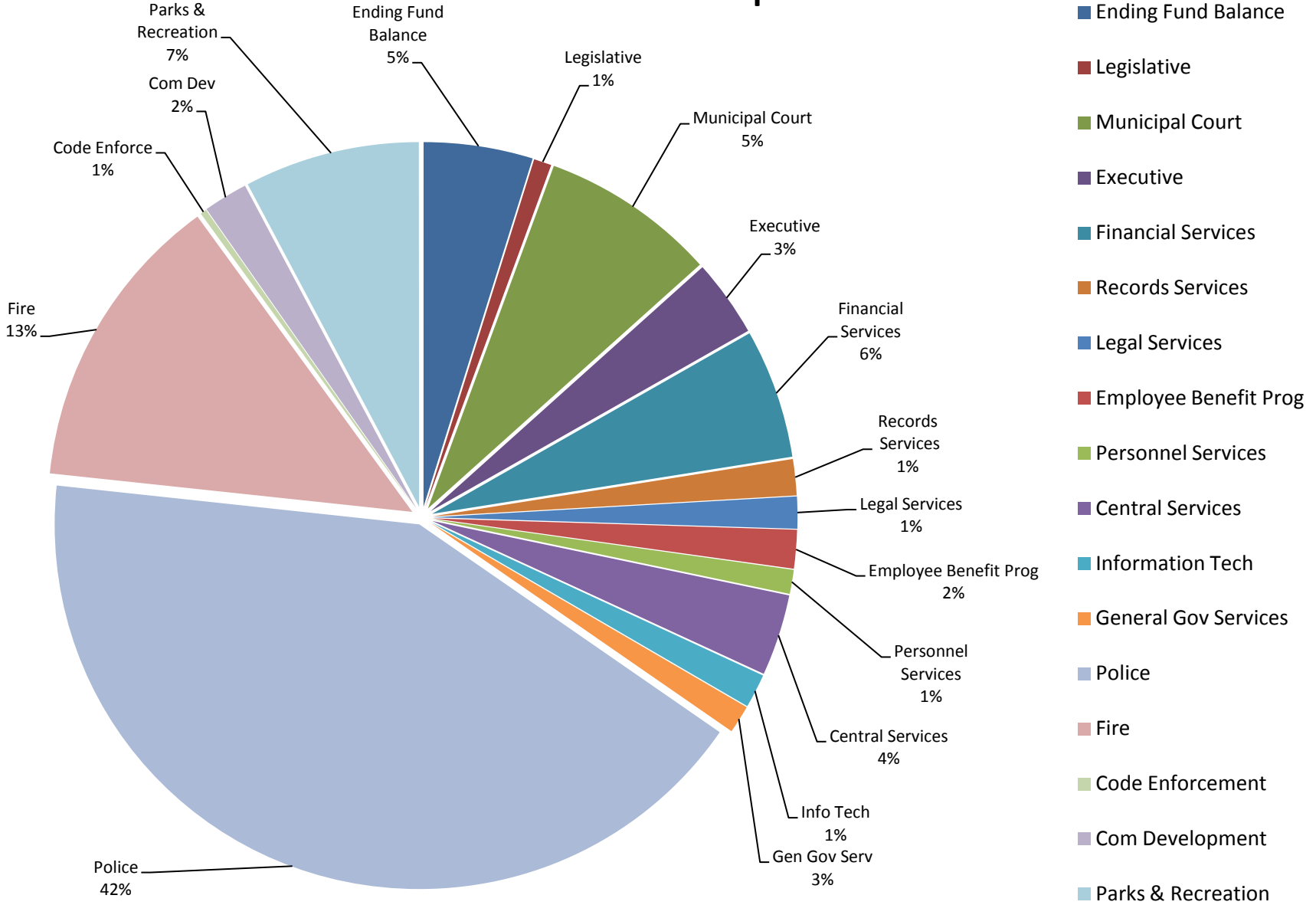
2015 General Fund Revenue



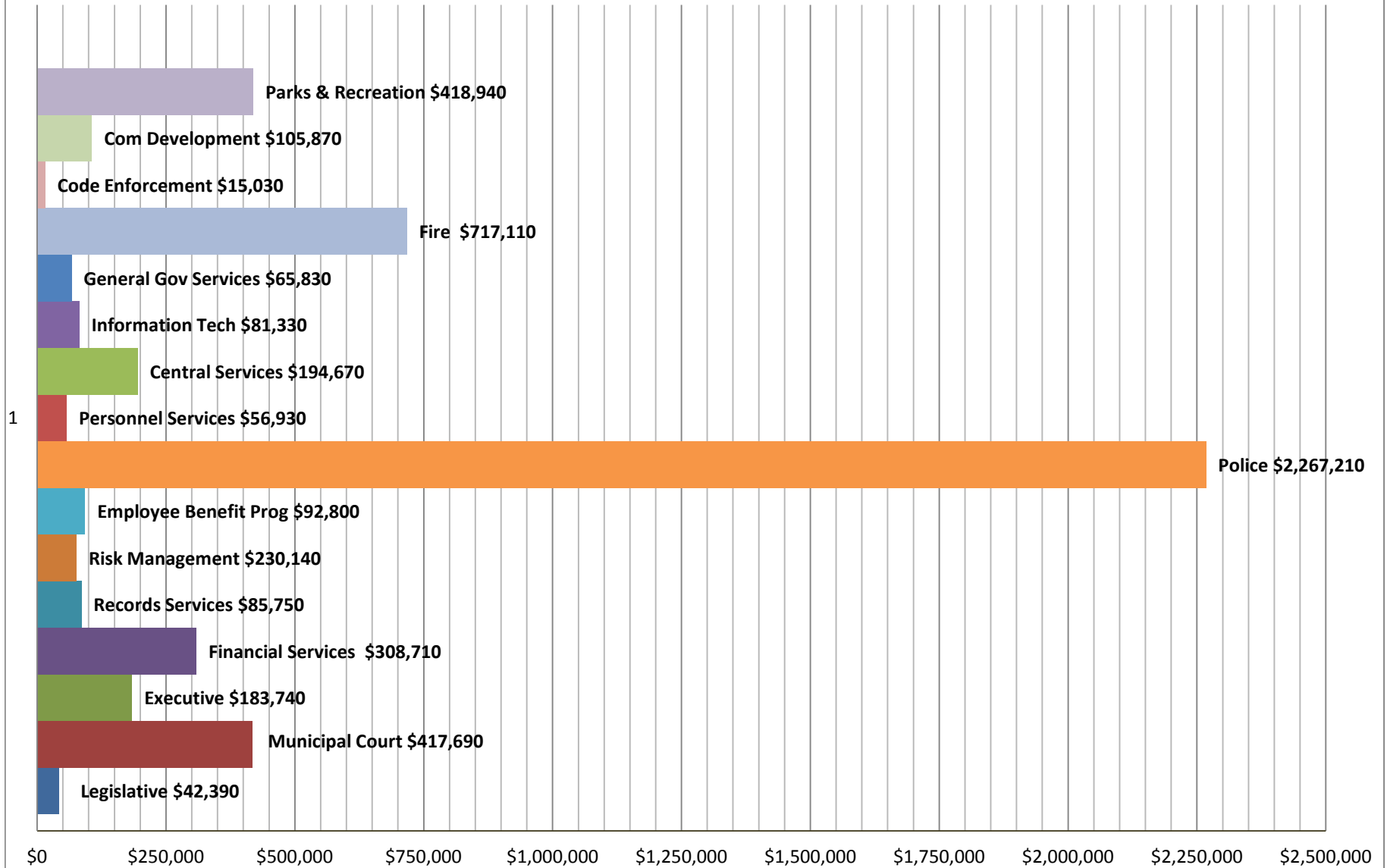
2015 General Fund Revenue



2015 General Fund Expenditures



2015 General Fund Expenditures



CITY OF TOPPENISH

2015 Interfund Charges Distribution Calculation Based upon Department Budget Estimates

2015 Estimated Distribution:

1st Distribution:

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

	Estimated Budget
001-513.10 Executive Services	183,740
001-514.23 Finance/Accounting Services	308,710
001-514.30 Clerk Services	85,750
001-518 Technology Services	<u>81,330</u>
	659,530

2nd Distribution:

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

	Interfund Charges Total	3rd Distribution	Total Distribution Prior to Adjustment	2013 Budget Vs. Actual Adjustments	Final Amounts Used for Budget Purpose	Final Amounts Rounded as Presented in the Budget Document
001 Current Expense 45%	296,789		296,789			
457 Cable TV 10% of Budget	29,195		29,195	(1,584)	27,611	\$27,620
401 Water 31%	204,454	4,509	208,963	(53,152)	155,811	\$155,820
403 Wastewater 19%	125,311	5,602	130,913	(16,374)	114,539	\$114,540
405 Solid Waste 5%	<u>32,977</u>	<u>3,552</u>	<u>36,529</u>	<u>(9,674)</u>	26,855	\$26,860
	688,725	13,663	702,388	(80,784)	324,816	\$324,840

3rd Distribution:

Identifies General Fund Services Distributed Based Upon Percentage of Employees

	Estimated Budget	24% 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
2013 Interfund Charges Distribution Adjustment Calculation Based upon Department Budget Actuals To Be Applied To 2015

2013 Budget vs Actuals Adjustment Distribution

1st Distribuion		Estimated Budget	Actual Budget								
001-514.30 Clerk Services		89,120	58,350								
001-514.23 Finance/Accounting Services		309,180	311,190								
001-518 Technology Services		75,000	62,760								
		473,300	432,300								

2nd Distribution	Interfund Charges Total	Public Works Budget Actuals	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	101,181				101,181						
457 Cable TV 10% of Budget	27,577				27,577			27,577	29,161	-1,584	
401 Water	101,181	2,833,570	41.31%	303,543	125,403	125,403	23,785	-	149,188	163,004	-13,816
403 Wastewater	101,181	3,110,960	45.36%	303,543	137,679	137,679	25,424	-	163,104	180,251	-17,147
405 Solid Waste	101,181	914,250	13.33%	303,543	40,461	40,461	22,310	-	62,771	72,445	-9,674
410 Water Capital	-	-	-	-	-	-	-	31,316	31,316	70,652	-39,336
413 Sewer Capital	-	-	-	-	-	-	-	5,770	5,770	4,997	773
	432,300	6,858,780	100.00%		303,543	432,301	71,519	37,086	439,725	520,510	-80,785

3rd Distribution	Estimated Budget	% of Cost Determined to be Allocated to Public	Water	Sewer	Solid Waste			
001-513 Executive Serv 35%	157,520	55,132	18,377	18,377	18,377		Before Adjust	520,510
001-514.70 Risk	1,030	249	82	107	60		Summary Prior Yr Adjust	-152,034
001-516 Human Resource	66,690	16,139	5,326	6,940	3,873		Calculations Final Used	368,476
	225,240	71,520	23,785	25,424	22,310			

4th Distribution	Estimated Budget	% of Capital Projects Budget	Distribution Allocation
410 Water Capital	3,131,610	0.01	31,316
413 Sewer Capital	576,980	0.01	5,770

1st Distr: The three departments within the General Fund which support the General Fund, Water, Sewer, Garbage, and Cable Funds are listed above in the 1st Distribution.
2nd Distr: The total estimated 2013 Budget amounts as shown in the 1st Distribution are divided by 4 as shown in the 2nd Distribution, with 10% of Cable Budget charged.
3rd Distr: This distrib shows the 3 deparats within the General Fund that are calculated on a percentage of budget, amount of dedicated time to PWor based on percentage of employees.
4th Distr: The final Distrib represents the Water and Sewer Capital Funds contributions which are based upon 1% of capital projects.
Budget Vs. Actual Adjustments: This calculation represents a 10% (+/-) of past budget vs actual budget and appropriately adjusts for those amounts. Totals rounded-up to the nearest 10th.

2015 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	\$5,165,800	\$59,671	\$160,460	\$258	\$10,323,728	\$16,815	44.55	\$916	\$2,062,464	\$10,670	\$88,330
Street	101-000-542-30-46-0	\$336,540	\$3,887	\$86,328	\$139	\$318,362	\$519	0.57	\$12	\$445,166	\$2,303	\$6,860
Cemetery	108-000-536-50-46-0	\$153,510	\$1,773	\$40,325	\$65	\$143,770	\$234	0.65	\$13	\$3,600	\$19	\$2,104
SIDA	129-000-521-21-46-0	\$98,970	\$1,143	\$0	\$0	\$0	\$0	0.00	\$0	\$98,850	\$511	\$1,655
Water	401-000-534-80-46-0	\$2,928,830	\$33,831	\$289,805	\$467	\$2,470,010	\$4,023	4.89	\$100	\$189,026	\$978	\$39,400
Wastewater	403-000-535-80-46-0	\$3,754,100	\$43,364	\$199,169	\$321	\$5,609,365	\$9,136	6.19	\$127	\$263,721	\$1,364	\$54,313
Solid Waste	405-000-537-80-46-0	\$1,053,190	\$12,166	\$0	\$0	\$99,041	\$161	3.95	\$81	\$946,977	\$4,899	\$17,307
MidValley Cable TV	457-000-557-20-46-0	\$291,950	\$3,372	\$0	\$0	\$142,202	\$232	1.00	\$21	\$30,000	\$155	\$3,780
TOTAL		\$13,782,890	\$159,208	\$776,086	\$1,250	\$19,106,478	\$31,120	61.80	\$1,270	\$4,039,803	\$20,900	\$213,748