

**Personnel Services**

The City of Toppenish is a full service City that provides quality service and programs for its \*8,949 residents with a responsive staff of 63 full-time employees, 18 volunteer firefighters and 36 seasonal employees. At this time, four full-time positions (three police officers and one dispatcher) remain unfilled due to budget constraints. However, the 2015 Budget funds the filling of the vacant Corrections Officer in the Police Department and the Maintenance Technician in the Public Works Department.

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. Seasonal staff is employed through a staffing agency.

*\*Office of Financial Management 2010 Census*

**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 2015 Budget the unfilled position was 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 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

<b>Rate of Contribution</b>			
	<b>City</b>	<b>Employee</b>	<b>Total</b>
LEOFF I	0	0	0
LEOFF II	5.23%	8.41%	13.640%
PSERS	11.040%	6.36%	17.400%
PERS I	10.205%	6.00%	16.205%
PERS II	10.205%	5.52%	15.725%
*PERS III	10.205%	5.00%	15.205%

\*Minimum 5% employee contribution

**Medical Benefits:**

The 2015 Budget reflects the following changes to insurance rates:

- 5% increase in medical premiums
- 6% increase in dental premiums
- 5% 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 15<sup>th</sup>.

**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.

<b>LEOFF I Benefits</b>	
<b>Group</b>	<b>Yearly Amount</b>
LEOFF I Retirees: Insurance costs	\$1,500
LEOFF I Retirees: Medical costs	\$86,300
Pre-LEOFF I Retiree: Fireman's Pension plan	\$6,470
Pre-LEOFF I Survivor's benefits (2 widows)	\$24,120

**2015 Budgeted Salaries**

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

**Elected Officials**

<b>Position Title</b>	<b>Monthly Salary</b>
Mayor	450
City Councilmember (6)	400

**Appointed Positions**

<b>Position Title</b>	<b>Monthly Salary</b>
City Manager	7,435

**\*Non-Represented Positions**

<b>Position Title</b>	<b>Minimum Monthly Salary</b>	<b>Maximum Monthly Salary</b>
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**

<b>Position Title – Hourly Employees</b>	<b>Minimum Hourly Rate</b>	<b>Maximum Hourly Rate</b>
Cashier (2013 Minimum Wage)	9.19	10.64
Lifeguard (2013 Minimum Wage)	9.19	10.64
Aquatics Manager	10.61	12.28
Aquatics Assistant Manager	9.30	10.77
Lifeguard (Water Safety Certified)	9.19	10.64
Lifeguard	9.19	10.64
Cashier	9.19	10.64
Temporary Laborers	9.27	10.73

**\*Teamsters Positions**

<b>Position Title</b>	<b>Minimum Monthly Salary</b>	<b>Maximum Monthly Salary</b>
Part-Time Secretary (per hour)	9.25 per hr	11.57 per hr
Recreation Program Coordinator (per hour)	9.25 per hr	11.57 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**

<b>Position Title</b>	<b>Minimum Monthly Salary</b>	<b>Maximum Monthly Salary</b>
Firefighter	3,755	4,694
Fire Captain	5,163	5,398

**Police Officer's Association**

<b>Position Title</b>	<b>Minimum Monthly Salary</b>	<b>Maximum Monthly Salary</b>
Police Officer	3,930	4,924
Sergeant	4,323	5,416

**2015 Position Listing**

	<b>Position Title</b>	<b>Position Number</b>	<b>Department</b>	<b>Group</b>	<b>Employees</b>
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	Vacant	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	Police Officer	515	Police	TPOA	1
27	Vacant	516	Police	TPOA	1
28	Vacant	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	Vacant	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	Vacant	607	Fire	IAFF	1
47	Parks & Recreation Director (6 mos.)	801	Recreation	Non-Rep	0
48	Grounds Maintenance Technician	803	Recreation	Teamster	1

**CITY OF TOPPENISH****2015 BUDGET**

	Position Title	Position Number	Department	Group	Employees
49	Public Works Director	1101	Public Works	Non-Rep	1
50	Public Works Supervisor	1102	Public Works	Non-Rep	1
51	Administrative Assistant	1103	Public Works	Non-Rep	1
52	Maintenance Technician	1104	Public Works	Teamsters	1
53	Maintenance Technician	1105	Public Works	Teamsters	1
54	Maintenance Technician	1106	Public Works	Teamsters	1
55	Maintenance Technician	1107	Public Works	Teamsters	1
56	Maintenance Technician	1108	Public Works	Teamsters	1
57	Maintenance Technician	1109	Public Works	Teamsters	1
58	Water Operator I	1116	Public Works	Teamsters	1
59	Maintenance Technician	1117	Public Works	Teamsters	1
60	Wastewater Treat Plant Operator II	1111	Public Works	Teamsters	1
61	Wastewater Treat Plant Operator I	1112	Public Works	Teamsters	1
62	Wastewater Treat Plant Operator I	1113	Public Works	Teamsters	1
63	Community TV Manager	1601	MVTV	Non-Rep	1
S1	Seasonal Aquatics Manager	N/A	Recreation	Non-Rep	1
S2-3	Seasonal Aquatics Asst Manager	N/A	Recreation	Non-Rep	2
S4-28	Seasonal Lifeguard	N/A	Recreation	Non-Rep	25
S29-33	Seasonal Cashier	N/A	Recreation	Non-Rep	5

<b>2015 Total Budgeted Personnel</b>		
63 Full-Time Employees	18 Volunteer Firefighters	33 Seasonal Employees

**City of Toppenish**  
**2015 Equipment Replacement Schedule**  
- Revised December 2011\* -

Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (years)	Condition	Priority Code (see below)	2010 Action	Estimated Replacement Year	Kelley Blue Book Value	Mileage	Location	Vehicle License Number
		Admin	2005	Chrysler Town & Country Van	2010	10	good	P1		2020	\$10,000	128,959	City Hall	51829D
Eq	313	Building	1997	Crown Victoria	2003	10	poor	P3		2007	\$3,000	49,220	City Hall	35261D
Eq		Cable TV	2004	Chev Cargo Van	2004	20	new			2024	\$18,000	29,004	MVTV	37443D
Eq	1097	Cemetery	1989	Chev pickup S10	1989	17	fair	P5	Backup	2006	\$2,450	63,713	Cemetery	04324D
Eq	1098	Cemetery	1988	Ford 1910 Tractor	1988	26	fair	P5		2014	\$2,500	4155 Hrs.	Cemetery	N/A
Eq	1272	Cemetery	2006	JD F14635 Tractor/Mower	2006	20	new			2026	\$18,000	1636 hrs	PW Shop	N/A
Eq	1083	Depot	1971	Ford Dump Truck	1971	40	poor	P2		2011	\$8,000	110,322	WWTP	D22579
Eq	324	Fire	1975	Ford Van Pelt	1974	20	poor	P1	Backup		\$15,000	35,233	Fire	D22154
Eq	310	Fire	1991	E-ONE	1991	20	good	P6		2011	\$75,000	34,000	Fire	12302D
Eq	1228	Fire	2000	HME Ladder	2000	20	excellent	P6		2020	\$350,000	10,696	Fire	28720D
Eq	318	Fire	1926	Howard Cooper	1926	100	antique	P4			Antique	N/A	Fire	D7806
Eq	1254	Fire	2003	HME Engine	2003	25	excellent	P6		2028	\$200,000	29,583	Fire	35234D
Eq	1273	Fire	2004	Ford F-350 HD	2004	10	excellent	P6		2014	\$20,000	33,822	Fire	37444D
Eq		Fire	2011	Chevrolet Tahoe	2011	10	new	P6		2021	\$35,000	489	Fire	51881D
Eq	1250	Parks & Rec	1984	Ford R10 Pickup	1984	25	good	P5		2009	\$2,640	41,476	PW Shop	29656D
Eq	1081	Parks & Rec	1995	Ford F150 Pickup	1995	25	excellent	P5		2020	\$7,210	71,592	PW Shop	16367D
Eq	1096	Parks & Rec	1992	Toro Grd Master	1993	6	poor	P5	Backup		N/A	2750 Hrs	PW Shop	N/A
Eq	1274	Parks & Rec	1999	Toro grd master	1999	6	bad part out	P6	Dispose	2005	N/A	2946 Hrs	PW Shop	N/A
	0001	Parks & Rec	2008	Hustler Super Z #1	2008	6	excellent	P6		2014	N/A	519 Hrs	PW Shop	3617307611 SN
	0002	Parks & Rec	2008	Hustler Super Z #2	2008	6	excellent	P6		2014	N/A	855 Hrs	PW Shop	3708566361 SN
Eq	1275	Parks & Rec	2006	Chev 1/2 ton Pickup	2006	10	good	P6		2016	\$18,000	27,599	PW Shop	41294D
	1000	Parks & Rec		Jimmy Jeep (flower watering)		10	fair	P5		2020	\$2,500	45,341	PW Shop	49964D
	1285	Parks & Rec	199x	John Deere 650 tractor	199x	20	good			2015	\$2,000	2540 Hrs	Park Shop	N/A

Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (years)	Condition	Priority Code (see below)	2010 Action	Estimated Replacement Year	Kelley Blue Blook Value	Mileage	Location	Vehicle License Number
57LS	40	Police	2000	Dodge P/U	2010	5	fair	P4		as needed	\$3,500	115,532	Police	49967D
7797	**	Police	2010	Ford Crown Victoria	2010	5	excellent	P6		2015	\$45,000	8,786	Police	49968D
7799	**	Police	2010	Ford Crown Victoria	2010	5	excellent	P6		2015	\$45,000	5,440	Police	TBA
4090	35	Police	2005	Ford Explorer	2005	5	fair	P6		as needed	\$10,000	39321	Police	38776D
7798	31	Police	2005	Ford Crown Victoria	2005	5	fair	P5		2011	\$10,000	63,711	Police	38779D
5656	41	Police	2004	Chevrolet Van	2004	10	good	P6		as needed	\$12,000	2,547	Police	37446D
4626	43	Police	2006	Ford Van	2006	10	good	P6		as needed	\$15,000	11,090	Police	40709D
4607	16	Police	2006	Ford Expedition	2006	10	good	P6		as needed	\$12,000	47,185	Police	011VCU
3587	29	Police	2008	Ford Crown Victoria	2008	5	good	P6		2013	\$30,000	34,069	Police	46563D
1047	34	Police	2010	Ford Crown Victoria	2010	5	new	P6		2015	\$45,000	9,662	Police	49969D
3588	33	Police	2008	Ford Crown Victoria	2008	5	good	P6		2013	\$38,000	30,271	Police	46562D
0206	24	Police	2009	Dodge Avenger	2009	10	good	P6		as needed	\$9,000	57,280	Police	896ZAF
0205		Police	2009	Dodge Avenger	2009	10	good	P6		as needed	\$9,000	35,542	Police	027YXF
3589	30	Police	2008	Ford Crown Victoria	2008	5	good	P6		2013	\$30,000	17,461	Police	46564D
2410	20	Police	2004	Chevy Impala	2004	5	fair	P5		as needed	\$3,000	67,298	Police	127TLV
5651	18	Police	1998	Ford Crown Victoria	1998	5	fair	P4		as needed	\$2,000	87,710	Police	075NZV
	UC	Police	2004	Pontiac Grand Am	2008	1	fair	P4		as needed	\$2,000	82,057	Police	489YGF
	UC	Police	1991	Ford F-150	2008	1	fair	P4		as needed	\$4,000	160,780	Police	B35833H
Eq	1084	Solid Waste	1975	Inter Refuse Trk	1979	30	poor	P4	Backup		N/A	81,453	PW Shop	D11865
Eq	1085	Solid Waste	1982	White Brush Truck	1982	25	fair	P5		2007	N/A	152,571	PW Shop	49966D
Eq	1089	Solid Waste	1996	Peterbilt RR Refuse	1996	8	fair	P4	Backup		\$75,000	35,784	PW Shop	18351D
	750	Solid Waste	2007	Peterbilt RR Refuse	2008	8	good	P6			\$250,000	31,188	PW Shop	46597D
Eq	1270	Solid Waste	2004	Peterbilt RR Refuse	2004	8	good	P6		2012	\$200,000	67,477	PW Shop	38764D
Eq		Solid Waste		Ingersoll Rand Air Compressor 185		20	good	P6			\$2,500	834 Hrs	PW Shop	18354D



Vehicle Number	Unit	Department	Vehicle Year	Vehicle Description	Year Purchased	Estimated Life (years)	Condition	Priority Code (see below)	2010 Action	Estimated Replacement Year	Kelley Blue Blook Value	Mileage	Location	Vehicle License Number
Eq	1243	Street	2002	Schwarz Sweeper	2002	10	excellent	P6		2012	\$80,000	31,835	PW Shop	35259D
Eq	1054	Street	1979	White Flush Truck	1979	30	fair	P5	Dispose Replace Surplus	2009	N/A	26,171	PW Shop	D15652
Eq	1057	Street	1970	Spread HI-WAY		40	fair	P5			\$2,000	N/A	PW Shop	N/A
Eq	1058	Street	1976	Miller Asph Pave/Layton Box	1976	30	fair	P5		2006	N/A	N/A	PW Shop	N/A
Eq	1059	Street	1985	Beuthling Roller	1985	25	good	P5		2010	N/A	787 Hrs	PW Shop	N/A
Eq	1060	Street	1995	Crack Sealer	1995	15	good	P5		2010	N/A	N/A	PW Shop	18354D
Eq	1074	Street	1994	Ford Truck Pickup	1994	20	good	P5		2014	\$5,990	87,507	PW Shop	35260D
Eq	1276	Street	1973	IH 20' Bed Dump	2004	20	good	P-6		2024	\$6,500	40,252	PW Shop	38726D
Eq	1277	Street	1999	Toyota Forklift	2005	25	good	P-6		2029	\$12,500	9932 Hrs	PW Shop	N/A
Eq	1268	Street	1991	Champion Grader	2005	30	good	P-5		2021	\$20,000	5463 Hrs	PW Shop	38763D-2
Eq	1267	Street	1993	Int. 5yd Dump Truck	2005	20	good	P5		2013	\$25,000	320,109	PW Shop	41287D
Eq	1271	Street	2005	John Deere Tractor w/loader	2005	30	new	P-6		2036	\$20,000	844 Hrs	PW Shop	N/A
Eq	1278	Street	2005	B8' Bushhog mower	2005	15	new	P6		2021	\$1,800	N/A	PW Shop	N/A
Eq	1279	Street	1997	Chev 3500 Bucket Truck	2005	25	good	P-5		2022	\$25,000	127,289	PW Shop	41258D
Eq	1280	Street	2006	3/4 Ton Chev PU	2006	10	new	P6		2016	\$19,000	17,012	PW Shop	41292D
Eq	1281	Street	2006	18' Tilt Trailer	2006	20	new	P6		2026	\$6,500	N/A	PW Shop	41288D
Eq	1282	Street	2005	Sand Baging Machine	2005	20	new	P6		2025	\$18,000	N/A	PW Shop	46549D
Eq	1061	Water	1969	Ford P/U 1 Ton (yellow spray?)	1969	40	fair	P5		2009	N/A	87,647	PW Shop	00941D
Eq	1071	Water	1992	Ford Ranger	1992	20	fair	P5	Backup	2012	\$2,375	89,229	PW Shop	08359D
Eq	1092	Water	1996	Ford Ranger	1996	20	fair	P6		2016	\$5,725	293,419	PW Shop	18378D
Eq	1076	Water	1998	Chev Pickup	1998	12	good	P6		2010	\$8,795	70,874	PW Shop	24168D
Eq	1249	Water	2003	Chevrolet S-10 PU	2003	10	new	P6		2013	\$15,455	30,464	PW Shop	35263D
Eq	1241	Water	2002	Chev Silverado p/u	2002	10	good	P6		2012	\$22,000	57,156	PW Shop	30590D
Eq	1069	Water	1988	Chev PU 1 T	1988	20	good	P5		2008	\$4,090	65,322	PW Shop	02373D
Eq	1068	Water	1988	JD Loader 444E	1988	20	fair	P2		2008	\$19,000	7780 Hrs	PW Shop	02380D
Eq	1073	Water	1994	Case Hoe 580 SK	1994	20	good	P5		2014	\$22,000	4775 Hrs	PW Shop	N/A
Eq	1238	Water	1991	Int. 5yd Dump Truck	2001	20	good	P5		2011	\$25,000	122,219	PW Shop	30584D

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Eq	1283	Water	2006	Chev 1/2 ton	2006	20	new	P-6		2026	\$18,000	26,622	PW Shop	41295D
Eq	1286	Water	1995	Water Truck	2008	20	excellent	P-5		2025	\$31,180	271,045	PW Shop	46549D
Ep		Water	2005	Wacker LT4 Light Plant	2009	20	good	P-5		2026	\$9,000	4043 Hrs	PW Shop	
Eq	1242	Water	2011	Ford 150 Supercab 4X2 P/U	2011	20	new	P-6		2031	\$21,794	213	PW Shop	51882D
Eq	1082	Wastewater	1996	Ford 1 Ton Truck	1996	15	good	P6		2011	\$8,145	49,339	WWTP	18379D
Eq	1224-1	Wastewater	1998	Ford Jet Vac	1998	12	good	P6		2010	\$75,000	51,172	WWTP	28372D
Eq	1249	Wastewater	2003	Chev Silverado p/u	2003	10	new	P6		2013	\$25,755	44,906	WWTP	35262D
Eq	1155	Wastewater	1989	Tract/Mower JD 430	1989	20	good	P5		2009	N/A	1018 Hrs	WWTP	N/A
Eq	1284	Wastewater	2006	Chev 1/2 ton	2006	10	new	P6		2016	\$17,000	39,782	WWTP	41293D

**Priority Codes:**

- P1** Worn out, obsolete; down time, costs may serious impact user departments; parts may be unavaible
- P2** Worn out, obsolete; needs replacment; less likely to impact user department then P1
- P3** Worn, parts are available, shop can keep unit functional; costs down time may be excessie; 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** Function, good working condition

**Action Codes:**

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

**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.