

The background of the page is a mural titled "Where the West Still Lives" by Robert Walton. It depicts a rural scene with a white house on the left, several people, and two riders on horseback in the foreground. The scene is set in a grassy field with a fence and trees in the background. The sky is a mix of blue and yellow, suggesting a sunset or sunrise. The mural is partially obscured by a white box containing the title text.

City of Toppenish 2019 Budget

"Where the West Still Lives"

City of Toppenish 2019 Budget

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Toppenish
"Where the West Still Lives"

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"*

**2019
CITY OF TOPPENISH
OFFICIALS****CITY COUNCIL**

Position	Name	Term Expires
#1	Elpidia Saavedra	December 2021
#2	Blaine Thorington	December 2021
#3	Clara Jiménez, Mayor	December 2021
#4	Mark Oaks	December 2021
#5	Naila Prieto	December 2019
#6	J. Eligio Jiménez, Mayor Pro Tem	December 2019
#7	Gabriel Piñon	December 2019

ADMINISTRATIVE STAFF

Position	Held By
City Manager	Lance Hoyt
Finance Director/City Clerk	Debbie Zabell
Police Chief	Curt Ruggles
Fire Chief	Timothy Smith
Public Works Superintendent	Rocky Wallace
Community Development Director	William Rathbone
Recreation & Aquatics Director	James Cole
Community Television Manager	Judy Devall
City Attorney	Gary Cuillier
Accounting Manager	Jamison Horner
Executive Assistant/Deputy City Clerk	Heidi Riojas

<p>City of Toppenish - Boards, Commissions, and Committees</p>		<p>CIVIL SERVICE COMMISSION Meets: 2nd Wednesday, 7:00 PM 6-year term – Appointed by City Manager, No Council confirmation</p>																
<p>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.</p> <p><i>You are a valued member of the City family!</i></p>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Appt</th> <th style="width: 20%; text-align: center;">Term</th> </tr> </thead> <tbody> <tr> <td>★ Bonnie Kent-Walker</td> <td style="text-align: center;">10/2005</td> <td style="text-align: center;">12/2020</td> </tr> <tr> <td>★ John Cerna, Chair</td> <td style="text-align: center;">04/2004</td> <td style="text-align: center;">12/2022</td> </tr> <tr> <td>★ Eric Martinen</td> <td style="text-align: center;">09/2005</td> <td style="text-align: center;">12/2021</td> </tr> <tr> <td>★ Rosa Botello, Secretary-Examiner</td> <td></td> <td></td> </tr> </tbody> </table>				Appt	Term	★ Bonnie Kent-Walker	10/2005	12/2020	★ John Cerna, Chair	04/2004	12/2022	★ Eric Martinen	09/2005	12/2021	★ Rosa Botello, Secretary-Examiner		
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★ Eric Martinen	09/2005	12/2021																
★ Rosa Botello, Secretary-Examiner																		
<p>LODGING TAX ADVISORY COMMITTEE (LTAC) Meets: As needed Appointed by City Council, Membership Reviewed Annually</p>		<p>PARKS & RECREATION ADVISORY BOARD Meets: 2nd Thursday, 5:00 PM Appointed by City Council</p>																
<ul style="list-style-type: none"> ★ Clara Jiménez, Mayor (by position) ★ Nicholas Troy, Pres., Chamber (by position) ★ Linda Steinmetz, Yakima Valley Rail & Steam ★ Peter Nam, Toppenish Inn & Suites ★ Stephen Ting, Quality Inn & Suites ★ Heidi Riojas, Executive Assistant (staff) 	<ul style="list-style-type: none"> ★ Leanne Galaviz, President ★ Doug Deyo, Vice President ★ Al Hubert ★ Jeannie Sanchez ★ Brett Stauffer ★ Kara Supnet ★ Mary Thorington ★ James Cole, Recreation & Aquatics Director (staff) ★ Rocky Wallace, Public Works Superintendent (staff) 																	
<p>PLANNING COMMISSION Meets: 1st and 3rd Tuesday, 6:00 PM (if needed) Appointed by City Council</p>		<p>TOURISM FUND ADVISORY COMMITTEE Meets: As needed Appointed by City Council</p>																
<ul style="list-style-type: none"> ★ Anastasia Sanchez, Chair ★ Randy Cobb ★ Al Hubert ★ Jim Rathbun ★ Joe Omlin ★ Loren Belton ★ Derald Ortloff ★ William Rathbone, Bldg Official/Planner (staff) 	<ul style="list-style-type: none"> ★ Dan Johnson – Downtown Business ★ Roger O’Dell – Yakima Valley Rail & Steam ★ Curtis Parrish – Business at Large ★ Anna Sidwell – Community at Large ★ Karen Gulley-Wesselius – Mural Society ★ Kae Wood – Chamber of Commerce ★ Vacant – Outer Business Area ★ Vacant – Yakama Nation ★ Vacant – Community at Large ★ Heidi Riojas, Executive Assistant (staff) 																	

CITY OF TOPPENISH

21 West First Avenue
Toppenish, WA 98948

"Where the West Still Lives"

September 28, 2018

Mayor and Councilmembers

RE: 2019 Budget Message

I am pleased to submit for your consideration the proposed 2019 preliminary budget for the City of Toppenish. This letter serves to provide you with an outline of the recommended financial policies and programs which includes the relationship of the recommended appropriations to those policies and programs; and the reason for any significant changes from the previous year regarding revenues and expenditures.

City Staff and I have developed a preliminary budget that 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.

The estimated yield from retail sales and use taxes is \$750,000, which 20% higher than revenues for 2017, which is based on the State of Washington's Department of Revenues' sales tax forecast. It is difficult to predict sales tax revenue due to economic fluctuations and construction projects in process in the city, however, we have seen a decline in local retail business. The budget is balanced by a proposed property tax of \$835,000 for general fund purposes, \$129,200 from the EMS Levy and \$2,337,150 from utility taxes. The proposed changes for 2019 include the following:

PERSONNEL

The proposed budget includes funding for the new paid family medical leave that goes into effect January 1, 2019. Both the employer and the employee are required to pay into the State's new insurance program that provides for employees to have paid family leave. The amount to be paid is .04 of the employee's gross wages, with 63% coming from the employee and 37% from the employer or and additional cost of \$4,420 annually.

The proposed budget also includes the request for filling the firefighter position that was eliminated due to budget reductions 2011. If approved by Council, recruitment will begin in January 2019. The City is also currently recruiting for two police officers, (opened positions created by officers leaving to work for other jurisdictions).

The City is in negotiations with the FOP (uniformed police officers) for their collective bargaining agreement that expired December 31, 2017 and recently began negotiations with the IAFF (uniformed firefighters) for their agreement that expires December 31, 2018. The Teamsters (finance office staff and public works maintenance) collective bargaining was been negotiated earlier this year and that agreement goes until December 31, 2020.

LAW ENFORCEMENT, FIRE CONTROL AND COMMUNICATIONS

Total costs for law enforcement, fire control and communications are down 2.1 percent from \$2,438,034 to \$2,388,755.

GENERAL

The City has local and regional obligations which include the following:

- \$3,640 for the City's contribution to the air pollution control authority, up \$40 in 2019.
- \$4,000 for the regional planning commission.
- \$36,155 for animal control compared to \$37,960 for 2019.
- \$13,700 for public health and alcoholism programs.
- \$10,000 for LEAD (Law Enforcement Against Drugs) Task Force.

EQUIPMENT REPLACEMENT

Funding for equipment and vehicle replacement is a continuous process and includes the following:

- \$80,000 over the next 5 years is being transferred to the 510 Vehicle Replacement Fund for a 20 ton refuse truck,
- Staff began a police vehicle purchasing program where \$35,000 is transferred annually, which allows for one fully equipped patrol vehicle to be purchased every other year.
- The City was fortunate to receive partial funding (\$55,000) from the Yakama Nation Legends 2% program for a patrol vehicle that will be purchased in 2019.
- The Yakama Nation Legends 2% Program has also pledged a four-year payment allocation of \$225,000 towards the replacement/purchase of a 17-year-old ladder truck.

PUBLIC WORKS BUILDING FIRE

On August 23, 2017, the Public Works Department suffered a fire which resulting a complete loss of one of its buildings. The City will receive \$1,200,000 for building replacement and \$1,000,000 for contents. It is expected to take a year before a new PW building can be built and operational.

Many desirable capital improvements such as storm sewer, street resurfacing/rebuilding, and park improvements are not included in the 2019 budget. Hopefully, an increase in the city's tax base for 2018 and beyond will permit the inclusion of some of these essential projects.

SUMMARY

The previous five year's budget messages included the following cautionary statement: *"The City's property tax and sales tax base are not growing at the pace that keeps up with the increased cost of sustaining City services. The City will need to continue to examine service delivery option and determine what services can be provided in this environment."*

These low revenue concerns will continue. The Management Team will continuously work as a TEAM to use caution and fiscal conservatism in our 2019 budget. As TEAM Toppenish, we will successfully meet the budgetary challenges in 2019.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lance Hoyt". The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

Lance C. Hoyt
City Manager

2019 Budget Enhancement Requests

Department	Requested Amount	Status	Comment	Amount Approved
City Hall				
1 Carpet, Paint & Front Counter Remodel	\$50,000		<i>special projects fund</i>	\$50,000
	<u>\$50,000</u>			<u>\$50,000</u>
Police Department				
2 Lexipol	\$14,000		<i>general fund</i>	\$14,000
Total Police Requests	\$14,000			\$14,000
Fire Department				
3 New Firefighter	\$91,215		<i>general fund</i>	\$91,215
4 Replace fire engine	\$600,000		<i>general fund</i>	\$600,000
	<u>\$691,215</u>			<u>\$691,215</u>
Public Works				
5 Mini Excavator	\$90,000		<i>2/3 water & 1/3 sewer</i>	\$0
6 Street Name Sign Replacement	\$50,000		<i>Street</i>	\$33,500
7 Snow Plow	\$6,110		<i>Parks</i>	\$0
	<u>\$146,110</u>			<u>\$33,500</u>
Total Requested	<u>\$901,325</u>		Total Approved	<u>\$788,715</u>

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 1**

Program Title: Carpet, Paint, and Front Counter Remodel

Total Cost: \$50,000

Department/Division: City Hall

Status (check one): New Enhancement **Approved**

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

Description of program enhancement/expenditure:

City Hall is in need of new carpet and interior paint. Also, due to changes in technology and operating practices, the Finance Department front counter and cubicle set-up needs to be redesigned to optimize efficiency and safety.

Alternatives:

Continue working as-is

Advantages of Approval:

The space will not only look cleaner for customers, it will have a design that optimizes customer flow and work safety and efficiency.

Implications of Denial:

Customers and employees will continue to use a space that is aged, inefficient, and awkwardly designed.

Resources Required:

BARS No.

Wages & Benefits:	\$	-
Supplies:	-	
Services:	\$	-
Intergovernmental:	\$	-
Capital Outlay:	\$	50,000.00
Total	\$	50,000.00

Source of Funds:

External (list):			
	\$	50,000.00	Special Projects Fund
	\$	-	
	\$	-	
Total	\$	50,000.00	

Total Amount Unfunded \$ -

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 1**

Program Title: LEXIPOL

Total Cost: \$14,000

Department/Division: Police / All divisions

Status (check one): New Enhancement **Approved**

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

Description of program enhancement/expenditure:

Lexipol specializes in Risk Management for Police & Fire. Lexipol would review our current Policy and Procedure (P&P) Manual, revise it to bring current with case law and best practices, and continue the updates for the life of our subscription. The subscription provides us with training for updated policies, a records management system for tracking trainings, and a Daily Training Bulletin (DTB) which allows us to select specific topics on which to train and test employees. There is a one-time Professional Services fee of \$7,000 to cover costs of the initial review and update of the manual, and an annual subscription of \$7,100, of which WCIA will re-imburse \$1,000 per year as long as we use the DTBs with our subscription. This service will provide for insallations and technical support needs for the first year.

Alternatives:

None, continue status quo.

Advantages of Approval:

Our P&P Manual will be brought up to date with current case law and best practices, and will be maintained. We will have a database to track the training on updated P&Ps and DTBs. We will be able to publish the P&P manual on the department network to cut the cost of printing, binding, and maintaining the paper manuals.

Implications of Denial:

We continue to update Policies and Procedures manually and without legal assistance, running the risk of relying on outdated case law and best practices. We continue our training system with manual tracking and testing.

Resources Required:

BARS No.

Wages & Benefits:	\$	-
Supplies:	-	
Services:	\$	14,100.00
Intergovernmental:	\$	-
Capital Outlay:	\$	-
Total	\$	14,100.00

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-
Total Amount Unfunded	\$	(14,100.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status:** 2
Program Title: New Firefighter Position
Total Cost: \$91,215
Department/Division: Fire
Status (check one): New Enhancement **Approved**
Establishing (check one): On-going One-Time

Description of program enhancement/expenditure:

This is to reestablish the 6th firefighter position that was created in 2011. In 2014 this position was eliminated because of budget issues. With six funded positions, overtime was significantly reduced for minimum shift coverage.

Alternatives:

Continue with 5 firefighters and continue to see an increase in overtime and costs associated with our increase in emergency incidents.

Advantages of Approval:

Reduction of overtime. More personnel available for major incidents. Reduction in the work load of the other 5 firefighters. More two man coverage for shifts.

Implications of Denial:

Overtime hours for minium shift coverage will continue to rise and staffing levels for minium shift coverage will remain at the average of 1 firefighter per shift, which is a safety concern.

Resources Required:

BARS No.

Wages & Benefits:	\$ 88,215.00	Salary	53,100.00
Supplies:	\$ 3,000.00	Longevity	0.00
Services:		Vacation Cashout	1,346.00
Intergovernmental:	\$ -	CPR	0.00
Capital Outlay:	\$ -	Training Officer	0.00
Total	\$ 91,215.00	Total Wages	54,446.00
		FICA	789.47
Source of Funds:		Paid Family & Medical	80.58
External (list):		Retirement	2,956.42
	\$ -	Insurance	26,842.23
	\$ -	L & I	3,100.86
Revenue Enhancements	\$ -	Grand Total	88,215.56
Total	\$ -		

Total Amount Unfunded \$ (91,215.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 1**

Program Title: Fire Engine Replacement

Total Cost: \$600,000

Department/Division: Fire Engine Replacement

Status (check one): New Enhancement

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

**Approved: Subject to
Loan Approval**

Description of program enhancement/expenditure:

To replace our first out engine (#11) that is over 15 years old. #11 will be bumped to second out or reserve. Our current second out or reserve engine (#12) will be surplusd immediately upon receiving a new engine.

Alternatives:

None

Advantages of Approval:

New equipment and with new fire equipment technology. Dependable and reliable. Larger pump and water tank for increased fire flow. Less maintenance costs. Up to date with current fire equipment safety standards.

Implications of Denial:

Loss of Survey and Rating fire classification resulting in an increase in fire insurance for residents of Toppenish. Dramatic increase in repair and maintenance costs, and increased equipment down time for repairs.

Resources Required:

BARS No.

Wages & Benefits:	\$	-	
Supplies:	\$	-	
Services:	\$	-	
Intergovernmental:	\$	-	
Capital Outlay:	\$	600,000.00	
Total	\$	600,000.00	

Source of Funds:

External (list):

Vehicle Replacement Fund	\$	50,000.00	510 Fund
USDA-RD or LOCAL Loan	\$	550,000.00	
Revenue Enhancements	\$	-	
Total	\$	600,000.00	

Total Amount Unfunded \$ -

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 1**
Program Title: Mini Excavator, attachments, and trailer
Total Cost: \$90,000
Department/Division: Public Works
Status (check one): New Enhancement **Denied**
Establishing (check one): On-going One-Time

Description of program enhancement/expenditure:

Public Works is requesting to purchase a mini excavator with thumb, two digging buckets, vibratory plate compactor, asphalt grinder and a 15 thousand pound dump trailer.

Alternatives:

Purchase a new 4X4 backhoe with a extendahoe, thumb, and quick change bucket. Have Case modify our existing backhoe with a thumb, quick-change buckets, and quick-change vibratory plate compactor, and purchase a asphalt grinder attachment.

Advantages of Approval:

The mini excavator will be more efficient on fuel, less cost for repairs, and safer when digging in the work zone. The mini excavator will have greater visibility when digging and has a smaller footprint in the work zone (especially when working in the travel lane).

Implications of Denial:

The 1994 Case backhoe is at the end of its useful life cycle. The backhoe is ineffiicient on fuel, high down time due to repairs and breakdowns, and higher cost to keep the equipment in good working order.

Resources Required:

BARS No.

Wages & Benefits:	\$	-	
Supplies:	\$	-	
Services:			
Intergovernmental:	\$	90,000.00	2/3 water, 1/3 sewer
Capital Outlay:	\$	-	
Total	\$	90,000.00	

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-

Total Amount Unfunded \$ (90,000.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 2**
Program Title: Street Sign Replacement
Total Cost: \$50,000
Department/Division: 101 Street
Status (check one): New Enhancement
Establishing (check one): On-going One-Time **Approved for \$33,500**

Description of program enhancement/expenditure:

Replace the 20+ year old street name signs with new signs that meet the Federal Highway and ADA requirements. Replace non-compliant Stop signs with new signs that are larger, have anti-graffiti coating, and breakaway posts with new anchors.

Alternatives:

Maintain the current signs that do not comply with regulations.

Advantages of Approval:

Bring City street signs into compliance, enhancing the appearance and safety of the City.

Implications of Denial:

City street signs and stop signs that are not in compliance with regulations, are difficult to read, and can be dangerous to drivers.

Resources Required:

BARS No.

Wages & Benefits:	\$	-	
Supplies:	\$	-	
Services:	\$	-	
Intergovernmental:	\$	50,000.00	101 Street Fund
Capital Outlay:	\$	-	
Total	\$	50,000.00	

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-

Total Amount Unfunded \$ (50,000.00)

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2019 Budget **Priority Status: 3**
Program Title: Snow Plow for Parks 4x4 pickup
Total Cost: \$6,110
Department/Division: Parks
Status (check one): New Enhancement **Denied**
Establishing (check one): On-going One-Time

Description of program enhancement/expenditure:

Public Works would like a truck mounted plow to add efficiency to plowing the parking lots, pathway, and roadways to make snow removal faster and more efficient.

Alternatives:

Continue using current equipment and practices.

Advantages of Approval:

Improves the City's efficiency in snow removal in City Parks.

Implications of Denial:

Maintains current snow removal program.

Resources Required:

BARS No.

Wages & Benefits:	\$	-	
Supplies:	\$	-	
Services:	\$	-	
Intergovernmental:	\$	6,110.00	076-80 Parks
Capital Outlay:	\$	-	
Total	\$	6,110.00	

Source of Funds:

External (list):	\$	-
	\$	-
Revenue Enhancements	\$	-
Total	\$	-

Total Amount Unfunded \$ (6,110.00)

ORDINANCE 2018-09

**AN ORDINANCE ADOPTING THE 2019 BUDGET FOR
THE CITY OF TOPPENISH, WASHINGTON**

WHEREAS, the City Council of the City of Toppenish, Washington, did on the 26th day of November, 2018, approve a budget for the year 2019 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 2019 shows in detail the amount of revenues and expenditures, including salaries, and totals of various funds as follows:

001	General Fund	\$6,342,352.69
002	General Fund Capital Reserve Fund	\$612,525.34
003	Welcome Center Fund	\$21,206.71
004	Railroad Depot Facility Fund	\$109,070.00
006	Public Works Building Fund	\$3,250,000.00
021	Urban Development Action Grant (UDAG) Fund	\$31,926.03
030	Criminal Justice Fund	\$705,443.17
050	Special Projects Fund	\$172,610.60
071	Recreation Fund	\$132,641.17
101	Street Fund	\$493,391.02
103	Vehicle License Fee Fund	\$257,550.39
106	Tourism Development Fund	\$67,827.89
108	Cemetery Fund	\$211,112.86
119	Public Safety Grants Fund	\$505,000.00
129	Special Investigative Drug Account (SIDA) Fund	\$65,052.47
170	Housing Rehabilitation Fund	\$501,286.96
301	Municipal Capital Improvement Fund	\$704,231.11
302	Street Capital Fund	\$1,109,935.40
401	Water Fund	\$4,245,364.44
403	Wastewater Fund	\$4,893,419.32
405	Solid Waste Fund	\$1,564,996.78
410	Water Capital Fund	\$1,019,100.74
413	Wastewater Capital Fund	\$1,733,985.87
421	Public Works Trust Fund/DWSRF Loans Fund	\$405,005.00
427	DOE Centennial Sewer Loan Reserve Fund	\$192,482.66
457	Cable TV Fund	\$401,909.45
458	Cable TV Equipment Reserve Fund	\$116,283.41
510	Vehicle Replacement Fund	\$1,345,126.84
611	Pension Trust Fund	\$26,800.00
701	Perpetual Care Fund	\$299,009.02
	Total 2019 Budget	\$31,536,647.34

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

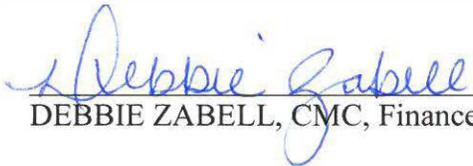
The final budget for the fiscal year 2019, a copy of which is attached hereto and is made a part hereof by reference, is adopted by the City of Toppenish, Washington. Said budget will be available for the public and may be obtained from the Clerk's office.

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 26, 2018.


CLARA R. JIMENEZ, Mayor

ATTEST:


DEBBIE ZABELL, CMC, Finance Director/City Clerk

APPROVED AS TO FORM:


GARY M. CUILLIER, City Attorney

City of Toppenish 2019 Budget Calendar

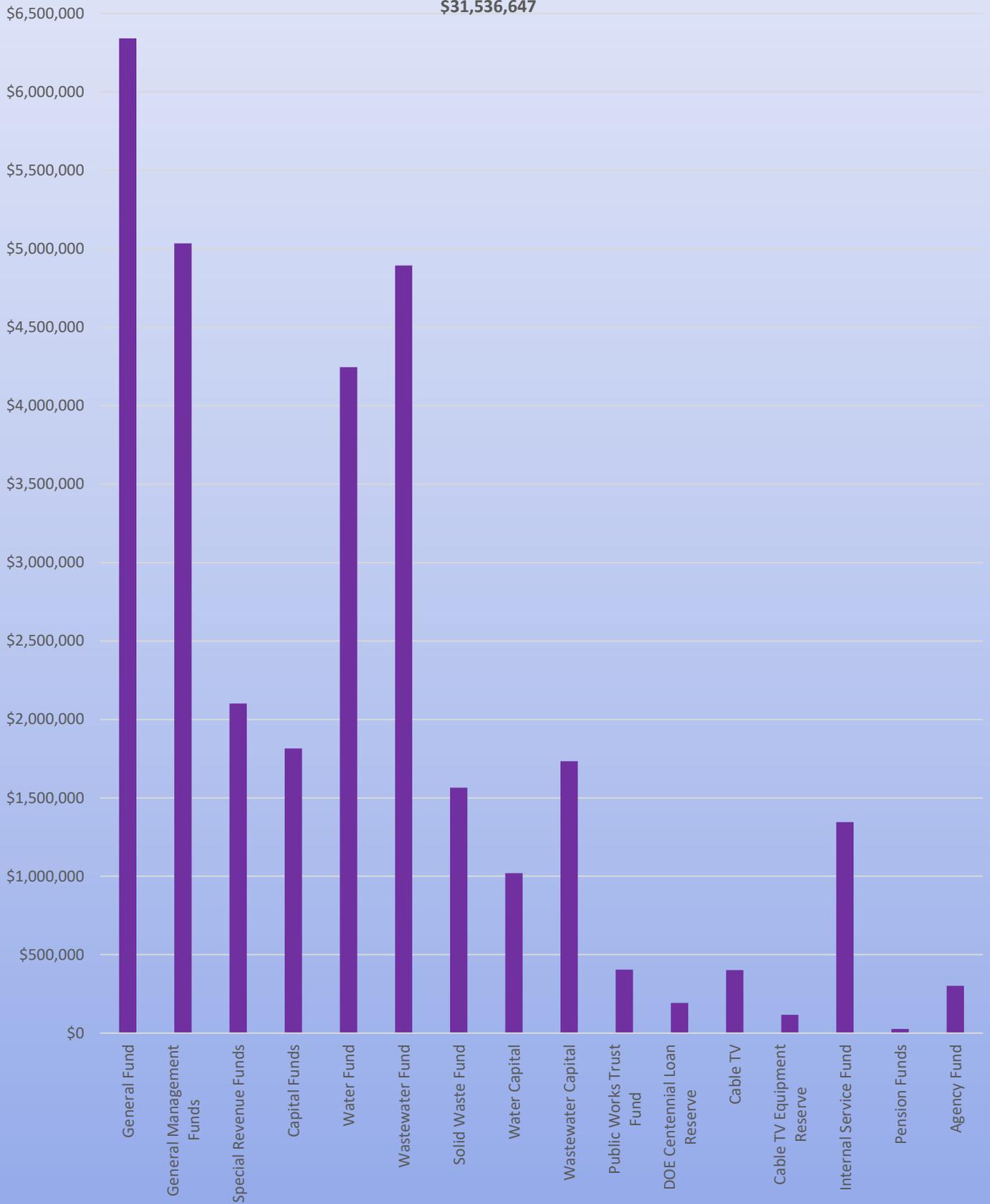
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|--|--|
| September 4 | Present Budget Calendar to City Council. |
| September 10 | <ul style="list-style-type: none"> • Budget request to all department managers and directors. • Department heads prepare estimates of revenues and expenditures. • Finance Director prepares estimates for debt service and all other estimates. |
| September 14 | Budget estimates from department managers and directors filed with Finance Director. |
| September 24 | Finance Director provides estimates filed by department managers and directors to City Manager showing complete financial program. |
| September 28 | City Manager prepares preliminary budget and budget message. Files with Finance Director. |
| October 1 | <ul style="list-style-type: none"> • City Manager provides City Council with estimates of revenues from all sources including estimates prepared by Finance Director for consideration of setting property tax levy. • Set the Public Hearing date for revenue sources and 2019 property tax levy. • Set the Public Hearing date for the Proposed 2019 Preliminary Budget. • Set the Public Hearing date for the Proposed 2019 Final Budget. |
| October 3 | City Council receives budget presentations. (dinner and roundtable) |
| October 22 | Continued budget presentations, if needed. |
| *October 29 | *Special Budget meeting, if needed |
| October 31
November 7 | City Clerk publishes notice of preliminary budget and final hearing. |
| November 13 | <ul style="list-style-type: none"> • Public hearing for preliminary budget. • Public hearing for revenue sources for levy setting. |
| November 9 | Preliminary budget available to public. |
| November 26 | <ul style="list-style-type: none"> • Public Hearing for final budget. • Adopt 2019 Budget. |

2015 - 2019 Fund Expenditure Summary

FUNDS & DEPARTMENTS	2015 Actual Revenue	2015 Actual Expenditures	2016 Actual Revenue	2016 Actual Expenditures	2017 Actual Revenue	2017 Actual Expenditures	2018 Actual Revenue	2018 Estimated Expenditures	2019 Proposed Revenue	2019 Proposed Expenditures
General Fund										
Ending Fund Balance		718,126		963,565		1,207,637		1,349,493		1,053,623
011.60 Legislative		40,641		39,130		35,370		48,610		56,785
012.50 Municipal Court		388,236		311,870		356,069		285,859		280,100
013.10 Executive		195,620		188,855		150,594		160,274		175,055
014.23 Financial Services		292,198		322,538		212,235		254,681		273,465
014.30 Records Services		77,331		89,207		74,121		84,823		89,095
015.30 Legal Services		67,479		70,493		61,716		9,062		25,010
017.20 Employee Benefit Prog		90,356		95,788		82,218		100,602		85,600
018.10 Personnel Services		71,413		73,070		137,268		171,184		135,685
018.30 Central Services		193,364		196,902		264,684		208,432		202,070
018.80 Information Technology		79,050		105,333		91,605		78,843		47,350
019.60 General Gov Services		61,804		61,415		210,014		565,752		474,870
021.10 Administration Law Enforcement		397,251		253,595		245,600		259,078		293,695
021.21 Police Investigation Services		321,999		195,519		113,546		115,546		115,665
021.22 Police Patrol Services		719,672		862,844		774,061		712,620		812,220
023.60 Care & Custody of Prisoners		403,090		413,434		0		216,853		196,600
021.80 Communications, Alarms & Dispatch		412,110		421,566		409,298		417,055		508,370
021.00 Animal Control		31,995		33,056		31,011		34,931		37,960
022.10 Fire Administration		115,664		107,901		118,838		113,587		118,800
022.20 Fire Suppression		491,214		543,594		550,813		556,126		642,095
022.21 Rescue & Emergency Aid		83,003		91,350		85,238		98,046		118,385
024.20 Protective Inspections		12,586		13,381		12,273		13,707		17,175
024.60 Code Enforcement		49,173		53,831		50,281		67,755		107,670
058.60 Planning & Comm. Development		49,203		51,094		54,633		67,592		68,130
076.20 Swimming Pools		125,180		155,332		211,388		183,399		185,425
076.80 Parks Services		198,602		188,221		248,705		197,729		221,455
Non-Revenues		0		0		180,880		0		0
Subtotal General Fund	5,719,629	5,686,361	5,902,033	5,902,883	5,970,096	5,970,096	6,371,641	6,371,641	6,342,353	6,342,353
General Management Funds										
002 General Fund Capital Reserve	574,859	574,859	579,783	579,783	584,171	584,171	555,675	555,675	612,525	612,525
003 Welcome Center	16,387	16,387	18,129	18,129	20,850	20,850	23,429	23,429	21,207	21,207
004 Railroad Depot Facility	5,319	5,319	13,468	13,468	483	483	12,198	12,198	109,070	109,070
006 Public Works Building Fund	0	0	0	0	0	0	689,155	689,155	3,250,000	3,250,000
021 Urban Dev't. Action Grant	31,109	31,109	31,255	31,255	31,558	31,558	31,926	31,926	31,926	31,926
023 Care & Custody of Prisoners	0	0	0	0	414,073	414,073	0	0	0	0
030 Criminal Justice	420,301	420,301	454,512	454,512	601,389	601,389	667,909	667,909	705,443	705,443
050 Special Projects	366,109	366,109	365,443	365,443	221,184	221,184	200,240	200,240	172,611	172,611
071 Recreation Services	0	0	94,367	94,367	127,903	127,903	131,930	131,930	132,641	132,641
Subtotal General Manage Fund	1,414,085	1,414,085	1,556,957	1,556,957	2,001,611	2,001,610	2,312,462	2,312,462	5,035,423	5,035,423
Restricted Funds										
101 Street Operations & Maintenance	377,770	377,770	407,096	407,096	421,759	421,759	425,092	425,092	493,391	493,391
103 Transportation Benefit District	190,915	190,915	255,942	255,942	377,252	377,252	317,474	317,474	257,550	257,550
106 Tourism Development	96,483	96,483	112,403	112,403	102,130	102,130	76,811	76,811	67,828	67,828
108 Cemetery Services	189,671	189,671	205,904	205,904	215,224	215,224	371,482	371,482	211,113	211,113
119 Public Safety Grants	28,982	28,982	101,472	101,472	219,225	219,225	318,451	318,451	505,000	505,000
129 Special Investigative Drug Acct.	124,864	124,864	68,428	68,428	72,649	72,649	70,698	70,698	65,052	65,052
170 Housing Rehabilitation	350,026	350,026	382,428	382,428	517,577	517,577	527,031	527,031	501,287	501,287
Subtotal Special Revenue Fund	1,358,710	1,358,710	1,533,673	1,533,673	1,925,816	1,925,815	2,107,040	2,107,040	2,101,222	2,101,222
Debt Service Fund										
225 Comm Econ. Development Loan	39,283	39,283	38,758	38,758	22,143	22,143	5,528	5,528	0	0
Subtotal Debt Service Fund	39,283	39,283	38,758	38,758	22,143	22,143	5,528	5,528	0	0
Capital Funds										
301 Municipal Capital Improvements	601,337	601,337	624,539	624,539	662,603	662,603	683,526	683,526	704,231	704,231
302 Street Capital Reserve	615,075	615,075	458,563	458,563	1,349,125	1,349,125	1,456,696	1,456,696	1,109,933	1,109,933
Subtotal Capital Funds	1,216,413	1,216,413	1,083,102	1,083,102	2,011,729	2,011,729	2,140,222	2,140,222	1,814,165	1,814,165
Enterprise Funds										
401 Water Operations & Maintenance	3,852,289	3,852,289	3,929,234	3,929,234	3,989,149	3,989,149	4,120,945	4,120,945	4,245,364	4,245,364
403 Wastewater Operations & Maint	4,030,863	4,030,863	4,239,620	4,239,620	4,590,441	4,590,441	4,691,806	4,691,806	4,893,419	4,893,419
405 Solid Waste Operations & Maint	1,262,267	1,262,267	1,353,391	1,353,391	1,456,249	1,456,249	1,486,116	1,486,116	1,564,997	1,564,997
410 Water Capital	1,696,809	1,696,809	1,090,116	1,090,116	694,649	694,649	1,213,981	1,213,981	1,019,101	1,019,101
413 Wastewater Capital	820,159	820,159	984,628	984,628	1,649,337	1,649,337	1,316,946	1,316,946	1,733,986	1,733,986
421 Public Works Trust Fund/DWSRF	297,866	297,866	279,436	279,436	277,083	277,083	338,283	338,283	405,005	405,005
427 DOE Centennial Loan/Sewer Reserve	192,483	192,483	192,483	192,483	192,483	192,483	192,483	192,483	192,483	192,483
457 Cable TV	315,606	315,606	342,192	342,192	341,385	341,385	368,725	368,725	401,909	401,909
458 Cable TV Equipment Reserve	71,474	71,474	84,957	84,957	96,933	96,933	112,833	112,833	116,283	116,283
Subtotal Enterprise Funds	12,539,816	12,539,816	12,496,056	12,496,056	13,287,707	13,287,707	13,842,117	13,842,117	14,572,548	14,572,548
Internal Service Fund										
510 Vehicle Replacement	855,596	855,596	995,110	995,110	1,219,686	1,219,686	1,207,627	1,207,627	1,345,127	1,345,127
Subtotal Internal Service Fund	855,596	855,596	995,110	995,110	1,219,686	1,219,686	1,207,627	1,207,627	1,345,127	1,345,127
PENSION TRUST FUND										
611 Firemen's Pension & Welfare	30,680	30,680	31,078	31,078	33,580	33,580	31,556	31,556	26,800	26,800
Subtotal Pension Fund	30,680	30,680	31,078	31,078	33,580	33,580	31,556	31,556	26,800	26,800
PERMANENT FUND										
701 Cemetery Trust	259,244	259,244	265,539	265,539	276,421	276,421	288,298	288,298	299,009	299,009
Subtotal Agency Fund	259,244	259,244	265,539	265,539	276,421	276,421	288,298	288,298	299,009	299,009
TOTAL BUDGET	23,433,455	23,400,187	23,902,307	23,903,156	26,748,788	26,748,786	28,306,491	28,306,491	31,536,647	31,536,647

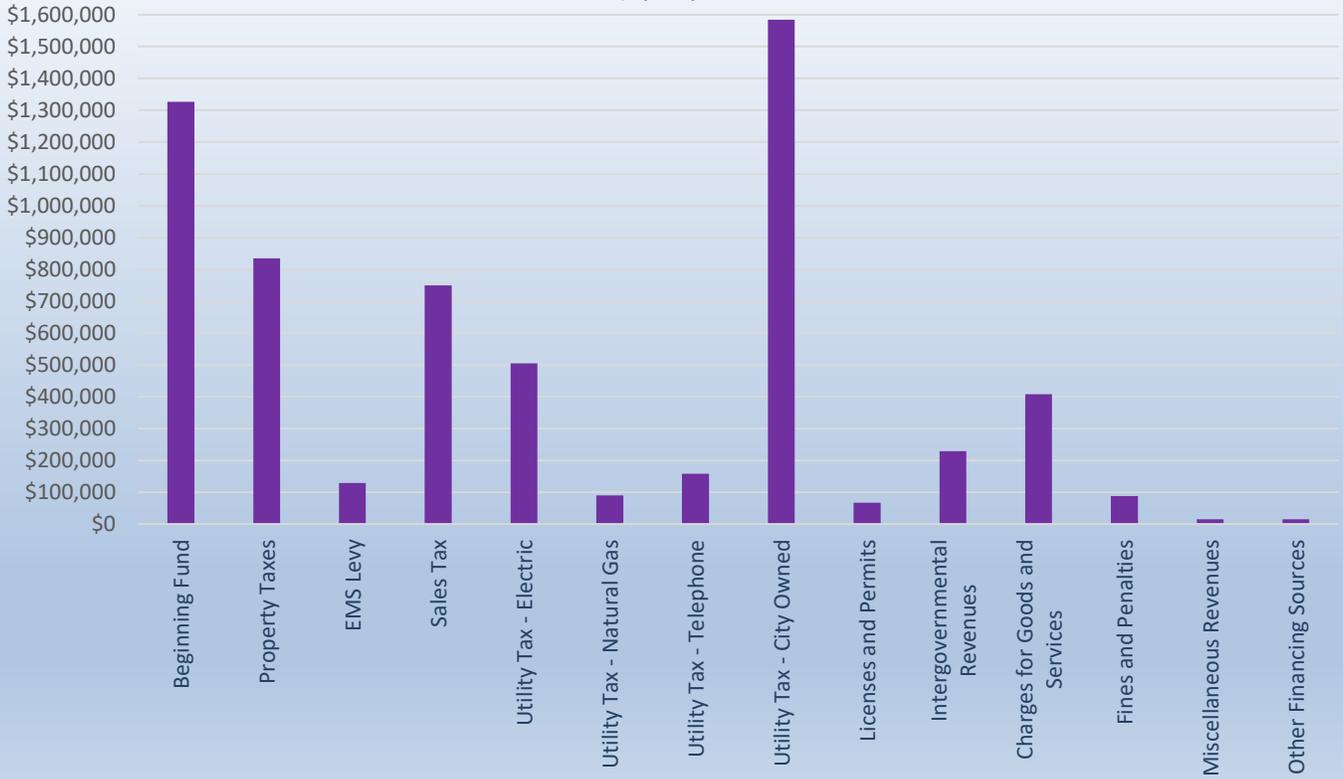
2019 Budget

\$31,536,647



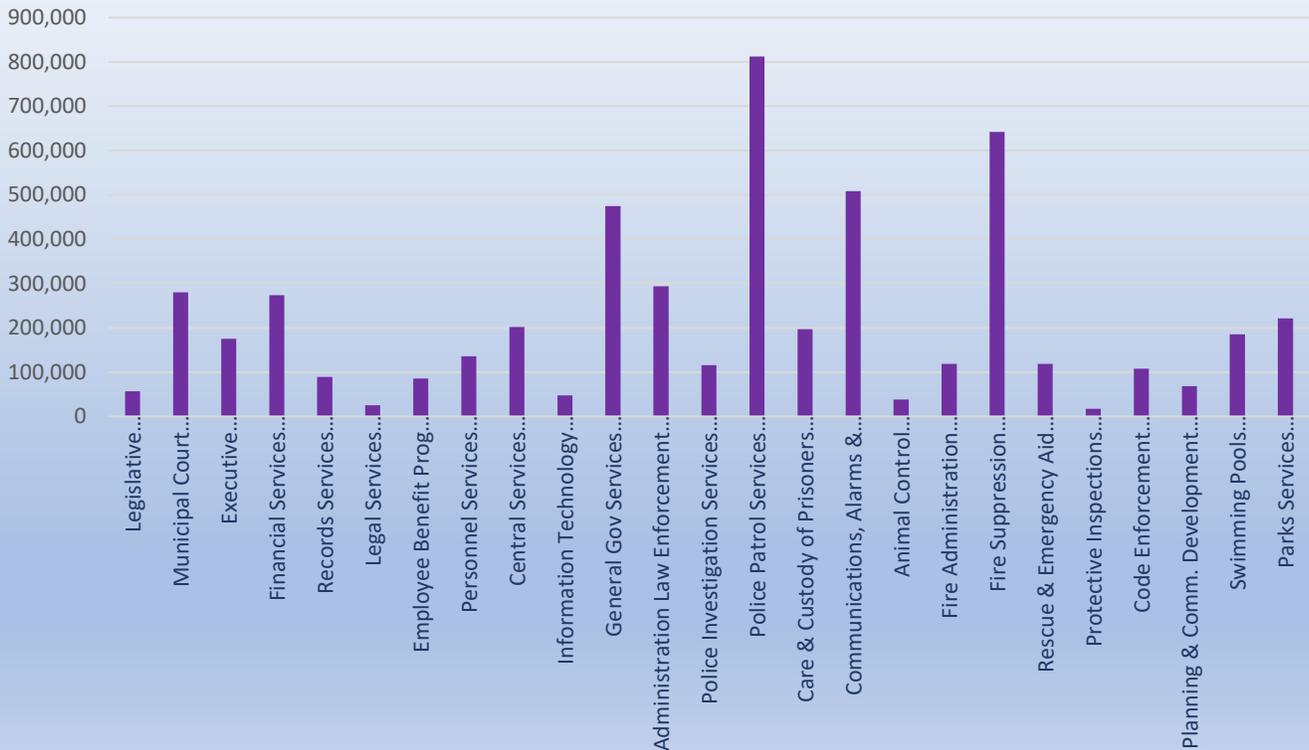
2019 General Fund Revenues

\$6,342,353



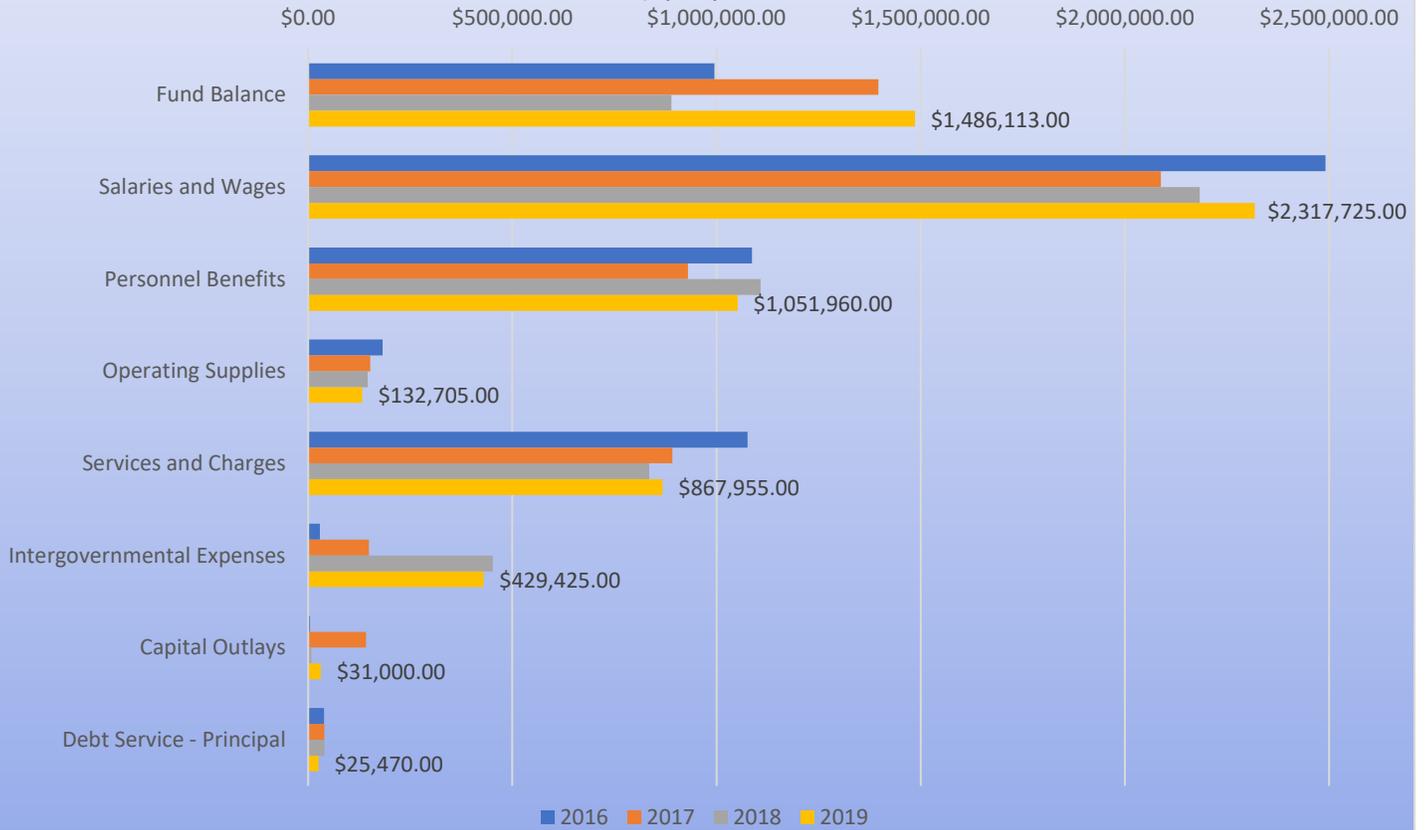
2019 General Fund Expenditures

\$6,342,353

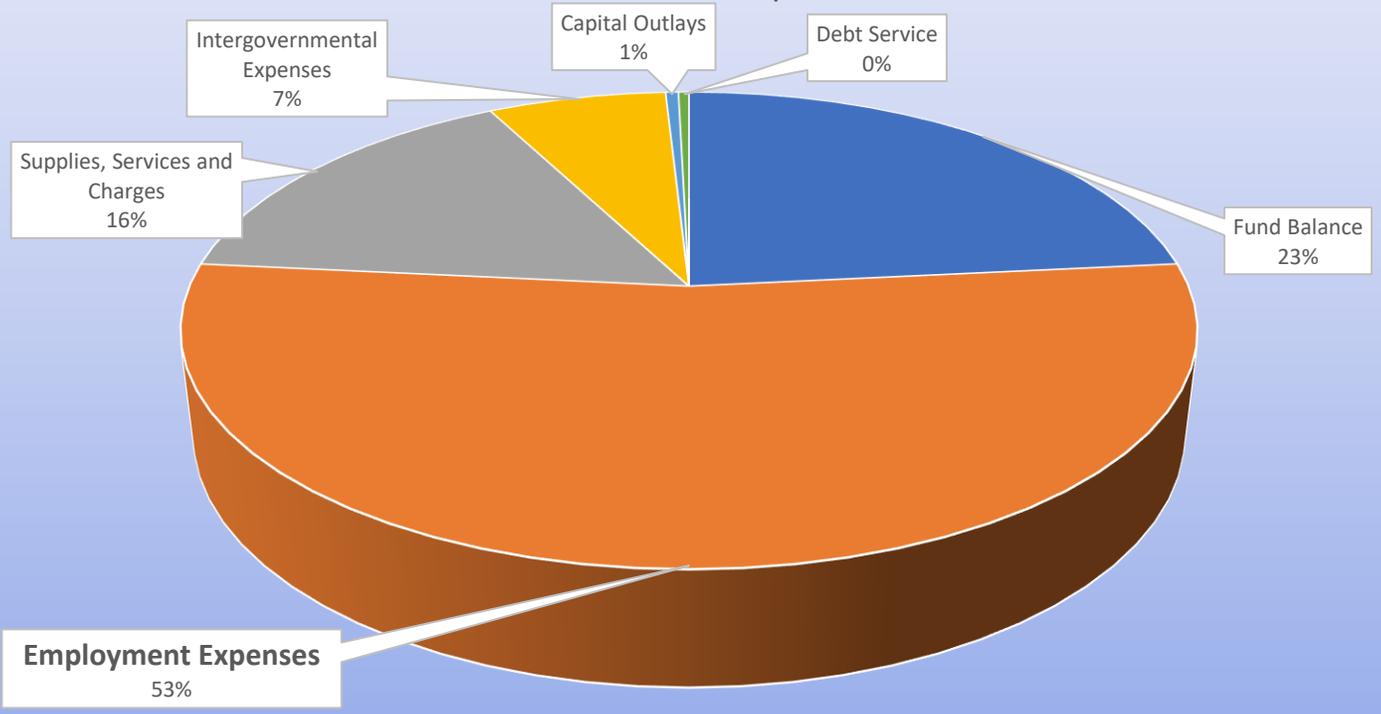


General Fund Expenditures by Cost Type

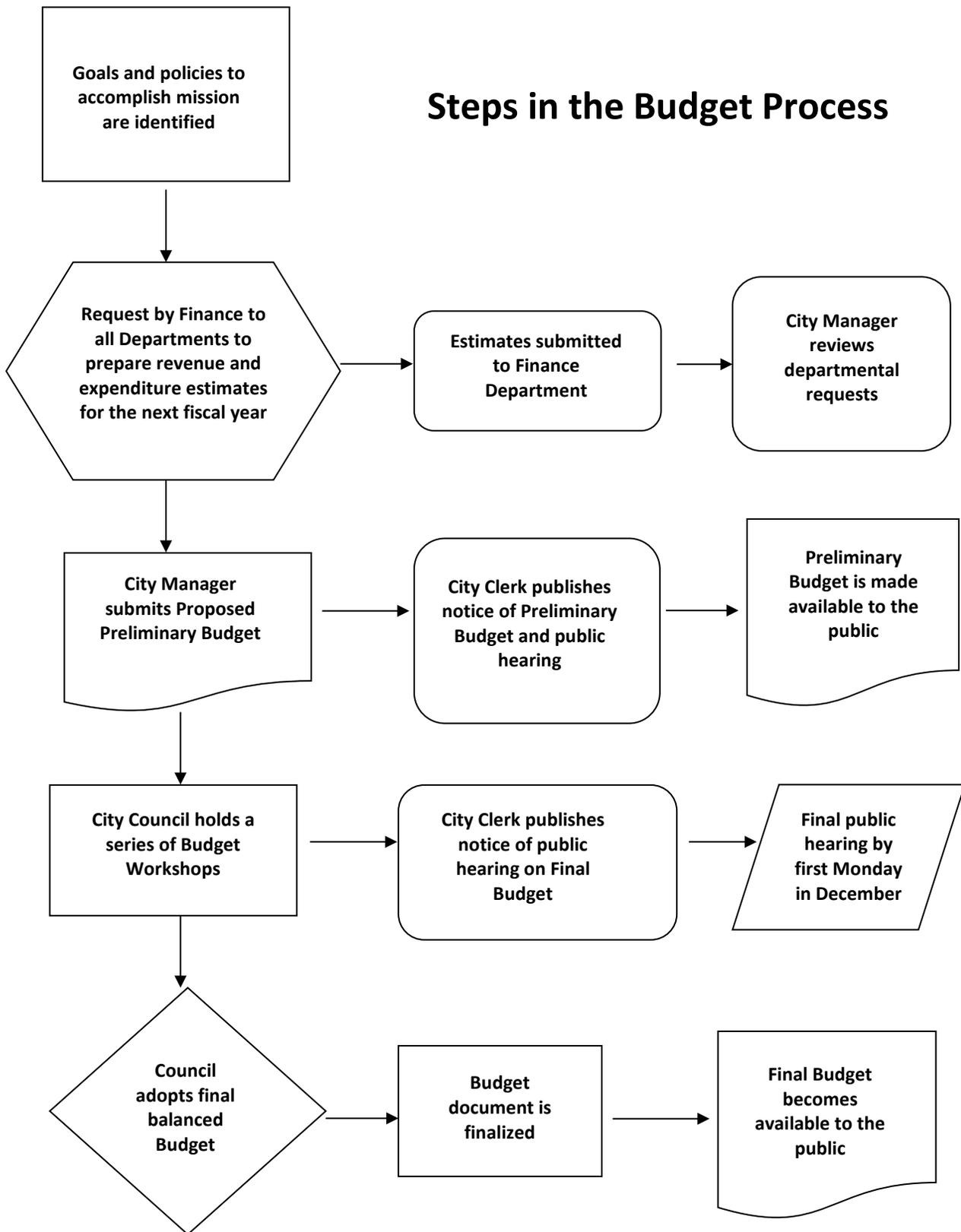
\$6,342,353



2019 General Fund Expenditures



Steps in the Budget Process



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, (contracted) judicial and administrative branches of the governmental entity for the benefit of the public or governmental body.

520 Public Safety

This account includes all Public Safety services including Police; Fire; (contracted) Corrections; Protective Inspections; 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 fund is used for Interfund Loan Disbursements; Redemption of Long-Term Debt for Proprietary Funds (utility funds); Agency type disbursements; and 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
021.80	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
103 Vehicle License Fee Fund
106 Tourism Development
108 Cemetery Services
116 Municipal Capital Improvement
119 Miscellaneous Grants
129 Special Investigative Drug Account
170 Housing Rehabilitation

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

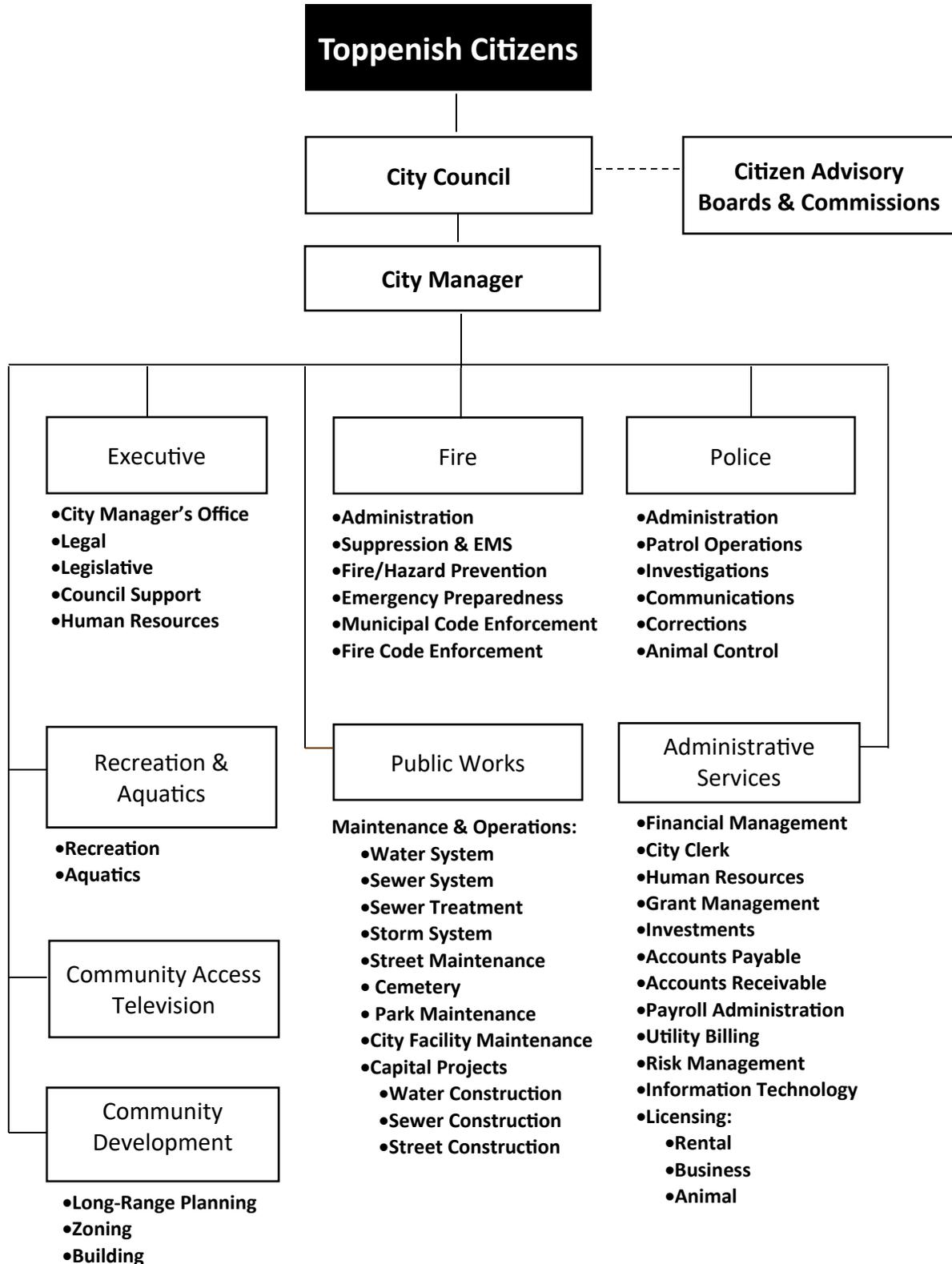
Trust Fund Details

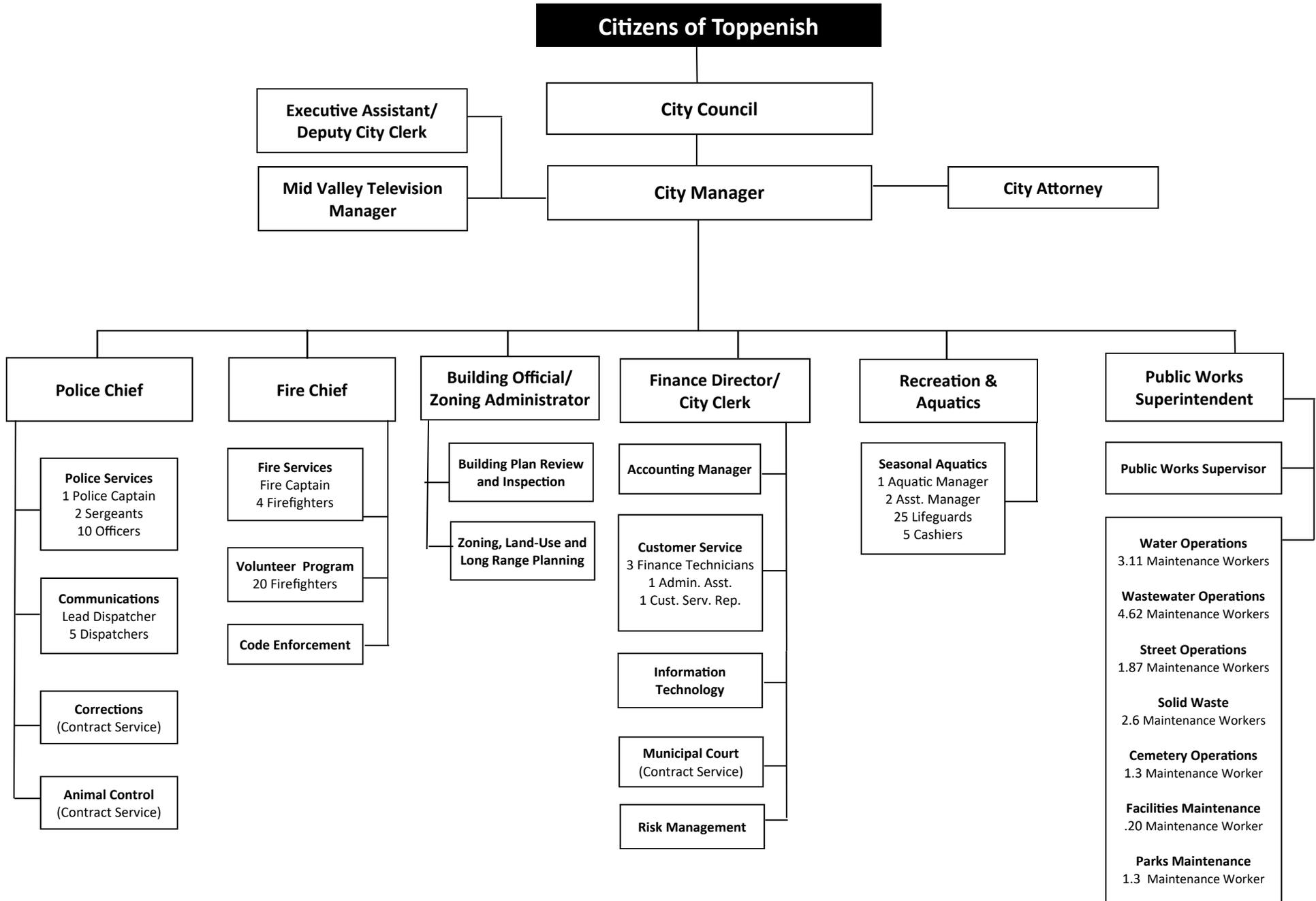
611 Firemen's Pension Trust

Permanent Fund Details

701 Cemetery Perpetual Care

City of Toppenish 2019 Organizational Chart





Personnel Information

The City of Toppenish is a full-service City that provides quality service and programs for its 9,085 residents with a responsive staff of 53 full-time employees, 20 volunteer firefighters and 33 summer seasonal employees. Due to budget deficiencies in 2010 three police officer positions and one fire fighter position were eliminated. The proposed 2019 budget includes filling the one fire fighter position.

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 2019 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.

Labor Relations:

Many City employees are eligible under state law to be represented by labor organizations. The City strives to work with the bargaining units in a manner consistent with all applicable law, and to promote policies that are mutually beneficial to management and employees. The collective bargaining agreements address issues of salary, leave time, health insurance, working conditions, and grievance procedures. City 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, and Dispatch.
- Toppenish Police Officers Association Fraternal Order of Police representing the uniformed Police Department personnel.

Retirement Benefits:

All City full-time and qualifying part-time employees participate in the statewide local government retirement systems administered by the Department of Retirement. The systems available to City staff are the Public Employees Retirement System (PERS) and the Law Enforcement Officer’s and Firefighter’s Retirement System (LEOFF). The contribution rates are as follows:

Rate of Contribution			
	City	Employee	Total
LEOFF II	5.23%	8.75%	13.980%
PERS I	12.830%	6.00%	18.830%
PERS II	12.830%	7.41%	20.240%
*PERS III	12.830%	7.41%	20.240%

*Minimum 5% employee contribution

Medical Benefits:

The health insurance benefits are negotiated by the labor relations organizations or provided for in the Personnel Policy Manual. The 2019 Budget reflects the following changes to insurance rates:

- 3.3% increase in medical premiums
- 0% increase in dental premiums
- 0% increase in vision premiums

The City also provides \$20,000 of term life insurance for all full-time employees.

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:

All City employees can contribute to the City’s 457 Deferred Compensation Plan with tax-deferred dollars. The companies providing plans for City employees are Nationwide and ICMA-RC

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

LEOFF I Benefits	
Group	Yearly Amount
LEOFF I Retirees: Out of Pocket Medical	\$12,000
LEOFF I Retirees: Medical costs	\$62,500
Pre-LEOFF I Retiree: Fireman’s Pension plan	\$155
Pre-LEOFF I Survivor’s benefits (2 widows)	\$26,600

Retiree Contributions:

The City provides approved medical costs not covered by insurance to seven 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.

2019 Budgeted Salaries

Elected Officials

Position Title	Monthly Salary
Mayor	150 / Mtg. up to 450 / month
Councilmember	133 / Mtg. up to 400 / month

Appointed Positions

Position Title	Monthly Salary
City Manager	9,073

Non-Represented Employees

Position Title	Monthly Salary	
	Minimum	Maximum
Finance Director/City Clerk; Public Works Director	5,810	7,263
Police Chief; Fire Chief	5,695	7,119
Police Captain, Public Works Superintendent	5,284	6,605
Community Development Director; Recreation & Aquatics Director; Community TV Manager	4,802	6,003
Accounting Manager; Public Works Supervisor	4,365	5,456
Executive Asst/Deputy City Clerk	3,682	4,603
Recreation Assistant	2,983	3,729
Administrative Assistant	2,918	3,648
Civil Service Secretary	Min. 134 per month up to 5 hours, 26.80 per hour thereafter	

**Non Represented Seasonal/Temporary Employees
Subject to 2019 Minimum Wage**

Position Title	Hourly Rate			
	Step 1	Step 2	Step 3	Step 4
Cashier (min wage)	12.00	12.60	13.23	13.89
Lifeguard (min wage)	12.00	12.60	13.23	13.89
Water Safety Instructor (min wage)	12.00	12.60	13.23	13.89
Assistant Aquatics Manager	12.14	12.75	13.39	14.06
Aquatics Manager	13.84	14.53	15.26	16.02

Assistant Aquatics Mgr is 1.012 x Water Safety Instructor Aquatics Mgr is 1.14 x Assistant Aquatics Mgr

**POLICE FOP
CBA expired December 31, 2017 - Under Negotiation**

Position Title	Monthly Rate 2017						
	Entry	12 Mth	24 Mth	36 Mth	48 Mth	60 Mth	72 Mth
Police Officer	4,129	4,335	4,552	4,780	4,900	5,023	5,174
Sergeant	4,542	4,769	5,007	5,257	5,388	5,523	5,689

FIREFIGHTERS - IAFF LOCAL #2328CBA through December 31, 2018

Position Title	Monthly Rate 2018		
	Step A 85% of Sr FF	Step B 90% of Sr FF	Step C Sr FF 100%
Firefighter	4,294	4,547	5,052
Fire Captain LEOFF pension: Battalion Chief equals Fire Captain Salary	Step C 110% of Sr FF 5,557	Step D, 115% of Sr FF 5,810	

**GENERAL TEAMSTERS - LOCAL UNION #760
1/1/18 thru 12/31/20 1% cola each January and each July**

Position Title	Monthly Rates January 2019						
	Entry	12 Mth	24 Mth	36 Mth	48 Mth	60 Mth	72 Mth
Part-Time Secretary; Rec. Program Coordinator (<i>hourly</i>)	11.86	12.45	13.07	13.72	14.06	14.41	14.84
Secretary	2,523	2,649	2,781	2,921	2,994	3,068	3,160
Customer Service Clerk	2,765	2,903	3,049	3,201	3,280	3,361	3,464
Administrative Assistant	3,006	3,156	3,314	3,479	3,566	3,656	3,765
Dispatcher/Clerk	3,072	3,225	3,386	3,556	3,645	3,735	3,846
Finance Technician	3,226	3,387	3,555	3,734	3,829	3,923	4,042
Lead Dispatcher/Clerk; Maintenance Technician; Grounds Maintenance Technician; WWTP Operator I; Lead Finance Technician	3,377	3,546	3,723	3,909	4,007	4,107	4,230
Water Operator II; WWTP Operator II	3,794	3,983	4,182	4,391	4,502	4,614	4,752

GENERAL TEAMSTERS - LOCAL UNION #760 Continued
1/1/18 thru 12/31/20 1% cola each January and each July

Monthly Rates July 2019

	Entry	12 Mth	24 Mth	36 Mth	48 Mth	60 Mth	72 Mth
Part-Time Secretary; Rec. Program Coordinator (<i>hourly</i>)	11.98	12.58	13.21	13.87	14.22	14.58	15.02
Secretary	2,548	2,675	2,809	2,949	3,023	3,099	3,192
Customer Service Clerk	2,793	2,932	3,079	3,233	3,313	3,394	3,499
Administrative Assistant	3,036	3,188	3,347	3,514	3,602	3,692	3,803
Dispatcher/Clerk	3,103	3,257	3,420	3,591	3,681	3,773	3,884
Finance Technician	3,258	3,421	3,591	3,771	3,867	3,962	4,082
Lead Dispatcher/Clerk; Maintenance Technician; Grounds Maintenance Technician; WWTP Operator I; Lead Finance Technician	3,411	3,581	3,760	3,948	4,047	4,148	4,272
Water Operator II; WWTP Operator II	3,832	4,023	4,224	4,435	4,547	4,660	4,801

2019 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	Accounting Manager	302	Finance	Non-Rep	1
6	Finance Technician	303	Finance	Teamsters	1
7	Finance Technician	304	Finance	Teamsters	1
8	Finance Technician	305	Finance	Teamsters	1
9	Administrative Assistant	1103	Finance	Teamsters	1
10	Customer Service Representative	306	Finance	Teamsters	1
11	Police Chief	501	Police	Non-Rep	1
12	Police Captain	502	Police	Non-Rep	1
13	Sergeant	503	Police	TPOA	1
14	Sergeant	504	Police	TPOA	1
15	Police Officer	505	Police	TPOA	1
16	Police Officer	506	Police	TPOA	1
17	Police Officer	507	Police	TPOA	1
18	Police Officer	508	Police	TPOA	1
19	Police Officer	509	Police	TPOA	1
20	Police Officer	510	Police	TPOA	1
21	Police Officer	511	Police	TPOA	1
22	Police Officer	512	Police	TPOA	1
23	Police Officer	513	Police	TPOA	1
24	Police Officer	514	Police	TPOA	1

	Position Title	Position Number	Department	Group	Employees
25	Lead Dispatcher	530	Police	Teamsters	1
26	Dispatcher/Clerk	531	Police	Teamsters	1
27	Dispatcher/Clerk	532	Police	Teamsters	1
28	Dispatcher/Clerk	533	Police	Teamsters	1
29	Dispatcher/Clerk	534	Police	Teamsters	1
30	Dispatcher/Clerk	535	Police	Teamsters	1
31	Fire Chief/Code Enforcement	601	Fire	Non-Rep	1
32	Fire Captain	602	Fire	IAFF	1
33	Firefighter	603	Fire	IAFF	1
34	Firefighter	604	Fire	IAFF	1
35	Firefighter	605	Fire	IAFF	1
36	Firefighter	606	Fire	IAFF	1
37	Firefighter	607	Fire	IAFF	0
38	Recreation & Aquatics Director	801	Recreation	Non-Rep	1
39	Public Works Superintendent	1117	Public Works	Non-Rep	1
40	Public Works Supervisor	1102	Public Works	Non-Rep	1
41	Maintenance Technician	1104	Public Works	Teamsters	1
42	Maintenance Technician	1105	Public Works	Teamsters	1
43	Maintenance Technician	1106	Public Works	Teamsters	1
44	Maintenance Technician	1107	Public Works	Teamsters	1
45	Maintenance Technician	1108	Public Works	Teamsters	1
46	Maintenance Technician	1109	Public Works	Teamsters	1
47	Maintenance Technician	1110	Public Works	Teamsters	1
48	Water Operator I	1116	Public Works	Teamsters	1
49	Maintenance Technician (Parks	802	Public Works	Teamsters	1
50	Wastewater Treat Plant Operator II	1111	Public Works	Teamsters	1
51	Wastewater Treat Plant Operator I	1112	Public Works	Teamsters	1
52	Wastewater Treat Plant Operator I	1113	Public Works	Teamsters	1
53	Community TV Manager	1601	MVTV	Non-Rep	1
S-1	Seasonal Aquatics Manager	N/A	Recreation	Non-Rep	0
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
V-1	Vacant Police Officer	515	Police	TPOA	0
V-2	Vacant Police Officer	516	Police	TPOA	0
V-3	Vacant Police Officer	517	Police	TPOA	0

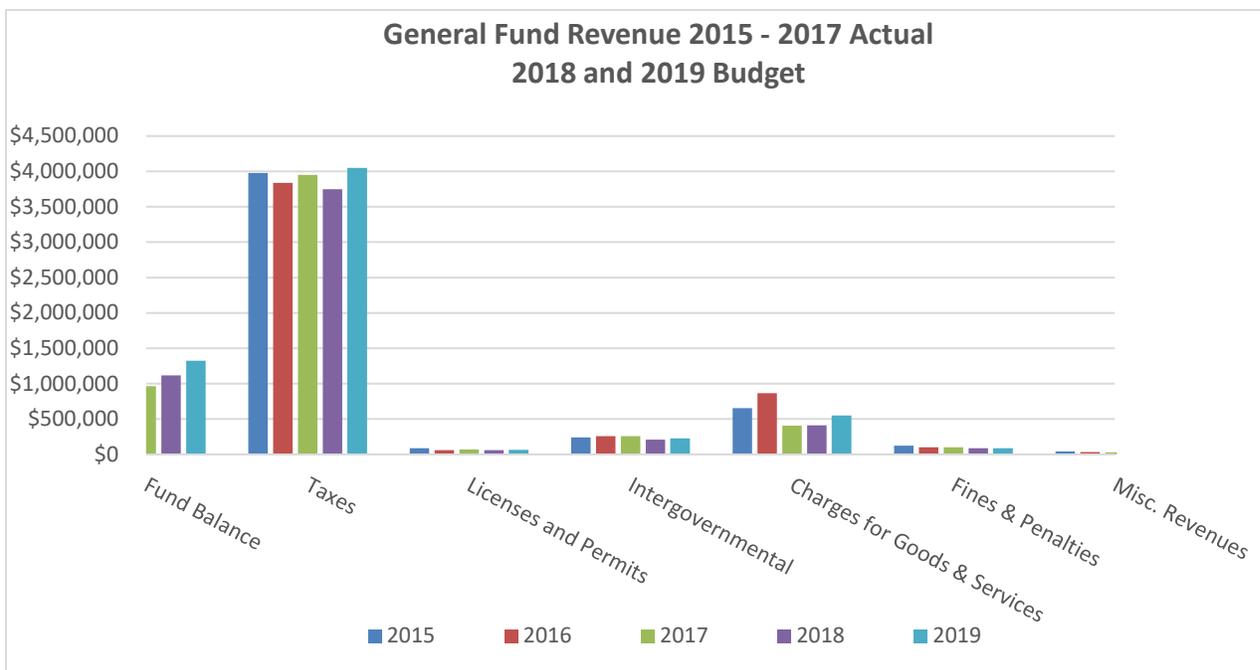
2019 Total Budgeted Personnel			
53 Full-Time Positions	3 Vacant Positions	20 Volunteer Firefighters	33 Seasonal Employees

General Fund Revenue

The City’s General Fund is the primary fund used to account for the City’s general-purpose revenues that are used the general-purpose services. The revenue types of the general fund revenue consist of:

- Taxes: utility, property and sales taxes
- Charges for Good/Services: administrative transfer, pool tickets, dispatch service
- State Shared Revenues: liquor profits/tax, city assistance, streamlined sales tax
- Fines & Penalties: court fines
- Licenses & Permits: building/plumbing/mechanical permits, business/rental/dog licenses
- Misc. Revenue: interest, donations, sale of scrap & junk
- Other Financing: transfers-in, insurance recoveries,

Revenues by Source	2015	2016	2017	2018	2019
Fund Balance	\$414,663.72	\$718,125.59	\$963,564.93	\$1,117,277.93	\$1,325,937.69
Taxes	\$3,976,774.04	\$3,838,690.69	\$3,953,093.85	\$3,747,139.00	\$4,051,350.00
Licenses and Permits	\$86,156.56	\$59,790.24	\$69,592.62	\$60,390.10	\$65,510.00
Intergovernmental	\$240,305.56	\$259,449.48	\$260,249.92	\$208,750.00	\$228,850.00
Charges for Goods & Services	\$654,684.34	\$864,560.89	\$408,219.56	\$411,865.00	\$550,555.00
Fines & Penalties	\$126,044.79	\$103,474.04	\$103,052.26	\$89,465.00	\$90,180.00
Misc. Revenues	\$42,700.03	\$35,554.34	\$31,081.34	\$26,710.00	\$14,650.00
Other Financing Sources	\$193,149.16	\$22,388.18	\$11,963.85	\$0.00	\$15,320.00
Non-Revenues			\$169,277.53		
Total General Fund Revenue	\$5,734,478.20	\$5,902,033.45	\$5,970,095.86	\$5,661,597.03	\$6,342,352.69



2019 Budget

General Fund	Description	2017 Actual	2018 Approved	2018 Estimated	2019 Requested
001-000-000-308-80-00-00	Unreserved Fund Balance	963,564.93	1,117,277.93	1,207,637.13	1,325,937.69
Taxes					
001-000-000-311-10-00-00	Real & Personal Property Taxes	825,286.69	822,000.00	819,055.21	835,000.00
001-000-000-311-11-00-00	EMS Levy	116,644.78	111,100.00	108,883.36	129,200.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	756,804.62	717,100.00	712,710.27	750,000.00
001-000-000-313-15-00-00	Public Safety Tax (.3% Sales Tax)	-	-	-	-
001-000-000-316-10-00-00	Utility Tax - Electric	535,555.39	424,200.00	492,933.51	505,000.00
001-000-000-316-11-00-00	Utility Tax - Natural Gas	88,203.88	111,100.00	92,606.17	90,000.00
001-000-000-316-12-00-00	Utility Tax - Telephone	149,631.48	156,550.00	154,475.74	158,000.00
001-000-000-316-41-00-00	Utility Tax - Water	489,303.52	471,037.00	625,000.00	602,550.00
001-000-000-316-42-00-00	Utility Tax - Sewer	702,849.18	668,702.00	850,000.00	693,600.00
001-000-000-316-43-00-00	Utility Tax - Solid Waste	258,466.07	229,495.00	275,000.00	252,500.00
001-000-000-316-43-00-01	Utility Tax - Solid Waste/Yakima	29,705.37	35,000.00	30,146.29	35,000.00
001-000-000-316-44-00-00	Utility Tax - Storm Drainage	395.55	505.00	505.00	500.00
001-000-000-317-20-00-00	Leasehold Excise Tax	247.32	350.00	350.00	
Total Taxes		3,953,093.85	3,747,139.00	4,161,665.55	4,051,350.00
Licenses and Permits					
001-000-000-321-99-00-01	Business Licenses	8,963.75	8,585.00	7,221.25	8,590.00
001-000-000-321-99-00-02	Rental Licenses	15,110.00	15,160.10	14,905.00	15,000.00
001-000-000-321-99-00-03	Yard Sale Permits	1,000.00	3,400.00	1,570.00	2,250.00
001-000-000-322-10-00-01	Building Permits - Buildings	36,089.77	25,000.00	33,159.47	30,000.00
001-000-000-322-10-00-02	Building Permits - Plumbing	1,791.50	1,400.00	1,356.50	2,000.00
001-000-000-322-10-00-03	Building Permits - Signs	424.75	400.00	369.05	500.00
001-000-000-322-10-00-04	Building Permits - Mechanical	1,537.00	1,500.00	1,262.75	2,000.00
001-000-000-322-10-00-05	Building Permits - Fire	346.85	500.00	580.24	500.00
001-000-000-322-30-00-00	Animal Licenses	3,833.00	3,535.00	4,465.50	3,750.00
001-000-000-322-90-00-00	Weapon Permit - City Portion	496.00	910.00	880.00	920.00
Total Licenses and Permits		69,592.62	60,390.10	65,769.76	65,510.00
Intergovernmental Revenues					
001-000-000-331-16-60-00	Bulletproof Vest Grant Program	3,435.73	1,200.00	-	-
001-000-000-334-04-90-00	State Department of Health Grant	1,270.00	1,300.00	1,222.00	1,300.00
001-000-000-336-00-98-00	City Assistance	116,997.37	90,000.00	93,600.00	95,000.00
001-000-000-336-00-99-00	Streamlined Sales Tax Mitigation Payments	16,496.60	9,500.00	8,588.54	9,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	43,622.21	44,600.00	44,600.00	45,000.00

General Fund	Description	2017 Actual	2018 Approved	2018 Estimated	2019 Requested
001-000-000-336-06-95-00	Liquor Board Profits (77%)	76,407.94	60,100.00	60,100.00	76,000.00
001-000-000-337-07-00-00	Interlocal - In Lieu Tax - Yakima Housing Authority	2,020.07	2,020.00	2,020.07	2,020.00
001-000-000-337-07-00-01	In Lieu Tax - DNR	-	30.00	30.00	30.00
001-000-000-339-11-67-00	ARRA COPS Grant	-	-	-	-
Total Intergovernmental Revenues		260,249.92	208,750.00	210,160.61	228,850.00
Charges for Goods and Services					
001-000-000-341-32-00-00	Court Records Services	-	-	-	-
001-000-000-341-33-00-01	Court Warrant Processing Fee	1,929.90	1,200.00	2,320.54	1,210.00
001-000-000-341-33-00-02	Court Deferred Prosecution	175.69	100.00	699.29	100.00
001-000-000-341-43-00-00	Utility Collection Fees	38,490.00	38,500.00	36,340.00	38,400.00
001-000-000-341-43-00-01	Administrative Service Fees	241,268.00	240,000.00	362,830.00	362,830.00
001-000-000-341-43-00-03	NSF Charges	1,130.00	-	555.00	-
001-000-000-341-71-00-01	Taxable Sales Concessions	4,369.42	5,000.00	6,619.31	6,000.00
001-000-000-341-71-00-03	Sale of Nontaxable Concessions	13,135.01	13,500.00	10,400.00	13,600.00
001-000-000-341-81-00-01	Police Records Search	2,435.32	2,200.00	1,891.39	2,300.00
001-000-000-341-81-00-02	General PDR Copies	88.95	75.00	29.44	75.00
001-000-000-341-81-00-04	Photocopies	20.85	20.00	21.15	20.00
001-000-000-341-96-00-01	Personnel Services	140.00	20.00	2,171.09	20.00
001-000-000-341-96-00-02	Employment Examination Fees	180.00	50.00	-	50.00
001-000-000-341-96-00-03	Notary Services	30.00	-	10.00	-
001-000-000-342-20-00-00	Fire Protection Permit - Sprinkler & Alarm Fees	-	-	439.47	500.00
001-000-000-342-33-00-00	Adult Probation Service Charges	4.00	-	404.00	-
001-000-000-342-36-00-00	Housing & Monitoring of Prisoners	-	-	650.51	-
001-000-000-342-80-00-01	Dispatch Services City of Zillah	23,549.96	33,500.00	41,079.09	36,180.00
001-000-000-345-81-00-00	Zoning & Subdivision Fees	1,025.00	750.00	100.00	500.00
001-000-000-345-83-00-01	Plan Check Fees	14,510.25	14,000.00	15,952.53	15,000.00
001-000-000-345-83-00-02	Plan Check Fees - Fire	195.56	200.00	1,322.61	1,000.00
001-000-000-345-89-00-00	Other Planning & Development Fees	25.00	250.00	2,357.50	250.00
001-000-000-347-30-00-01	Swim Pool Fees - Season Tickets	10,533.93	10,000.00	10,769.50	12,000.00
001-000-000-347-30-00-02	Swim Pool Fees - General Admission	20,576.40	20,000.00	23,429.07	28,000.00
001-000-000-347-30-00-03	Swim Pool Fees - Pool Party Rental	31,642.95	30,000.00	23,996.75	30,500.00
001-000-000-347-30-00-04	Swim Pool Fees - Discount Tickets	554.00	500.00	870.00	505.00
001-000-000-347-30-00-05	Park Use Fees	1,800.23	1,500.00	1,700.00	1,515.00
001-000-000-347-30-00-06	Park Use Fees - Outside City Rate	-	500.00	280.00	-
Total Charges for Goods and Services		408,219.56	411,865.00	547,238.24	550,555.00

General Fund	Description	2017 Actual	2018 Approved	2018 Estimated	2019 Requested
Fines and Penalties					
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance Penalty	484.05	350.00	350.00	350.00
001-000-000-353-10-00-00	Court Traffic Infraction Penalties	61,637.37	52,500.00	51,528.61	51,500.00
001-000-000-353-10-04-00	Legislative Assessment	3,376.63	2,850.00	2,963.45	2,700.00
001-000-000-353-70-00-00	Court Non-Traffic Infraction Penalties	999.45	500.00	2,823.21	800.00
001-000-000-354-00-00-00	Court Civil Parking Infraction Penalties	1,234.44	1,500.00	639.15	1,500.00
001-000-000-355-20-00-00	Court DUI Fines	3,869.02	2,000.00	3,620.88	3,500.00
001-000-000-355-80-00-00	Court Other Criminal Traffic Misdemeanor Fines	9,221.13	8,410.00	9,496.13	8,800.00
001-000-000-356-50-10-00	Crime Prevention Assessment	40.99	100.00	-	100.00
001-000-000-356-90-00-00	Court Other Criminal Non-Traffic Fines	7,363.35	8,170.00	7,448.42	7,500.00
001-000-000-357-33-00-00	Court Public Defense Cost	2,355.18	1,820.00	2,147.00	2,100.00
001-000-000-357-37-00-00	Court Cost Recoupments	4,958.65	4,345.00	2,774.71	4,390.00
001-000-000-359-00-00-01	Penalties on Business Licenses	600.00	760.00	1,150.00	770.00
001-000-000-359-00-00-02	Penalties on Rental Licenses	650.00	860.00	975.00	870.00
001-000-000-359-00-00-03	Penalties on Animal Licenses	212.00	250.00	207.50	200.00
001-000-000-359-90-00-00	False Alarm Fines	6,050.00	5,050.00	3,700.00	5,100.00
Total Fines and Penalties		103,052.26	89,465.00	89,824.06	90,180.00
Miscellaneous Revenues					
001-000-000-361-11-00-00	Investment Interest	8,994.19	9,945.00	4,258.00	7,500.00
001-000-000-361-40-00-00	Interest on Local Sales	884.86	705.00	894.22	800.00
001-000-000-361-40-01-00	Interest Collected by Municipal Court	5,816.17	7,070.00	-	-
001-000-000-367-11-00-03	Park & Pool Donations	4,100.00	4,140.00	19,794.28	4,000.00
001-000-000-367-11-00-04	Police Donations	-	-	1,000.00	-
001-000-000-367-11-00-05	AWC Wellness Grant	270.00	200.00	270.00	
001-000-000-369-10-00-00	Sale of Scrap and Junk	4,227.89	-	13,572.38	-
001-000-000-369-40-00-00	Judgments and Settlements	704.80	-	122.31	-
001-000-000-369-81-00-01	General Account Cash Over/Short	16.48	50.00	114.97	50.00
001-000-000-369-81-00-02	Cashier 1 Over/Short	(180.29)	50.00	67.41	50.00
001-000-000-369-81-00-03	Cashier 2 Over/Short	(148.39)	50.00	(9.58)	50.00
001-000-000-369-81-00-04	Cashier 3 Over/Short	1.46	50.00	(22.59)	50.00
001-000-000-369-81-00-05	Cashier 4 Over/Short	(56.90)	50.00	0.01	50.00
001-000-000-369-81-00-06	Cashier 5 Over/Short	(0.10)	50.00	(1.10)	50.00
001-000-000-369-81-00-07	Cashier 6 Over/Short	-	50.00	(1.00)	50.00
001-000-000-369-91-00-00	Other Miscellaneous Revenues	6,447.46	4,300.00	1,267.72	2,000.00
Total Miscellaneous Revenues		31,081.34	26,710.00	41,327.03	14,650.00

General Fund	Description	2017 Actual	2018 Approved	2018 Estimated	2019 Requested
Other Financing Sources					
001-000-000-397-22-00-01	Transfer-In from 119	-	-	34,239.11	-
001-000-000-397-22-00-03	Transfer-In from 225 (close out fund)	-	-	5,528.03	-
001-000-000-398-00-00-00	Insurance Recoveries	11,963.95	-	8,251.65	15,320.00
Total Other Financing Sources		11,963.95	-	48,018.79	15,320.00
Non Revenues		169,277.43			
Total General Fund Revenues		5,006,530.93	4,544,319.10	5,164,004.04	5,016,415.00
Total General Fund Revenues w/ Fund Balance		5,970,095.86	5,661,597.03	6,371,641.17	6,342,352.69

General Fund	Description	2017 Actual	2018 Approved	2018 Estimated	2019 Requested
General Fund Expenditure Summary					
	Ending Fund Balance	1,207,637.13	736,475.03	1,349,492.60	1,053,622.69
	Legislative	35,369.85	48,590.00	48,610.15	56,785.00
	Municipal Court	356,068.88	325,500.00	285,859.47	280,100.00
	Executive	150,593.97	157,680.00	160,274.36	175,055.00
	Finance	212,235.47	244,460.00	254,680.97	273,465.00
	Clerk	74,121.11	97,235.00	84,823.09	89,095.00
	EE Benefit Programs	82,218.24	96,050.00	100,602.31	85,600.00
	Personnel	137,267.58	136,150.00	171,184.19	135,685.00
	Central Services	264,684.34	219,735.00	208,432.47	202,070.00
	Information Technology	91,604.56	48,200.00	78,843.28	47,350.00
	Legal	61,715.78	70,070.00	9,061.59	25,010.00
	General Government	210,013.63	150,250.00	565,752.20	474,870.00
	PD Administration	245,599.68	314,783.00	259,078.46	293,695.00
	PD Investigations	113,546.36	122,735.00	115,546.27	115,665.00
	PD Patrol	774,061.17	803,230.00	712,619.95	812,220.00
	PD Corrections	-	228,320.00	216,852.62	196,600.00
	PD Communications	409,297.77	513,620.00	417,055.23	508,370.00
	PD Animal Control	31,011.00	36,155.00	34,931.00	37,960.00
	FD Administration	118,838.47	122,925.00	113,587.06	118,800.00
	FD Fire Suppression	550,812.81	560,740.00	556,125.82	642,095.00
	FD Rescue & Emerg Aid	85,237.54	101,695.00	98,046.23	118,385.00
	FD Code Enforcement	12,273.31	15,225.00	13,706.97	17,175.00
	Protective Inspections	50,280.68	70,370.00	67,755.26	107,670.00
	Planning	54,633.15	70,380.00	67,591.52	68,130.00
	Swimming Pool	211,388.29	175,735.00	183,398.97	185,425.00
	Parks	248,704.71	195,289.00	197,729.15	221,455.00
	Non Expenditures	180,880.38			
	Total Expenditures	4,762,458.73	4,925,122.00	5,022,148.57	5,288,730.00
	Total Expenditures w/ Fund Balance	5,970,095.86	5,661,597.03	6,371,641.17	6,342,352.69
	Beginning Fund Balance	963,564.93	1,117,277.93	1,207,637.13	1,325,937.69
	Revenue (less fund balance)	5,006,530.93	4,544,319.10	5,164,004.04	5,016,415.00
	Expenditure (less fund balance)	4,762,458.73	4,925,122.00	5,022,148.57	5,288,730.00
	Ending Fund Balance	1,207,637.13	736,475.03	1,349,492.60	1,053,622.69
	% Ending Fund Balance	0.25	0.15	0.27	0.20
	Difference Rev - Exp (use of fund balance)	244,072.20	(380,802.90)	141,855.47	(272,315.00)
	Beg. Fund Balance + Revenues	5,970,095.86	5,661,597.03	6,371,641.17	6,342,352.69
	End Fund Balance + Expenditures	5,970,095.86	5,661,597.03	6,371,641.17	6,342,352.69

Legislative

The legislative governing body for the City of Toppenish is the City Council. They are elected by the registered voters residing within Toppenish city limits. There are seven (7) elected City Council positions, each serving a four-year term. From the elected officials, the Council votes to select the Mayor and Mayor Pro-Tem, who each serve a two-year term. This election takes place at the first meeting of each appropriate year.

Functions:

The duties and functions of the Toppenish City Council are:

- To set the goals and policies for the City of Toppenish
- To adopt ordinances and resolutions to meet those goals and policies
- To levy taxes, and to set rates and fees for city services
- To adopt the Annual Budget
- To hire the City Manager and appoint members of boards, commissions, and committees
- To approve and sign contracts for the City

Position	Name	Term Expires
#1	Elpidia Saavedra	December 2021
#2	Blaine Thorington	December 2021
#3	Clara Jiménez, Mayor	December 2021
#4	Mark Oaks	December 2021
#5	Naila Prieto	December 2019
#6	J. Eligio Jiménez, Mayor Pro Tem	December 2019
#7	Gabriel Piñon	December 2019

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$34,200.00	\$32,983.35	\$29,344.00	\$34,200.00	\$34,200.00
Personnel Benefits	\$2,680.56	\$2,588.03	\$2,325.45	\$2,690.00	\$2,685.00
Operating Supplies	\$530.51	\$948.33	\$789.09	\$4,600.00	\$2,800.00
Services & Charges	\$3,229.66	\$2,610.46	\$2,911.31	\$7,100.00	\$17,100.00
Legislative Operating Budget	\$40,640.73	\$39,130.17	\$35,369.85	\$48,590.00	\$56,785.00

General Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Legislative				
001-000-011-511-60-10-01	Salaries & Wages	34,200.00	34,200.00	34,200.00
001-000-011-511-60-20-01	Social Security	2,620.00	2,434.67	2,620.00
001-000-011-511-60-20-09	Industrial Insurance	70.00	23.57	65.00
001-000-011-511-60-31-01	Office & Operating Supplies	4,300.00	5,723.37	2,500.00
001-000-011-511-60-31-02	Photocopies	300.00	208.55	300.00
001-000-011-511-60-41-01	Professional Services	2,000.00	5,560.00	9,600.00
001-000-011-511-60-42-01	Telephone	50.00	-	-
001-000-011-511-60-42-02	Postage	50.00	-	-
001-000-011-511-60-43-01	Travel	2,500.00	-	3,500.00
001-000-011-511-60-49-01	Miscellaneous Fees & Charges	-	(50.00)	
001-000-011-511-60-49-02	Memberships & Registrations	2,500.00	460.00	4,000.00
Total Legislative		48,590.00	48,560.15	56,785.00

Municipal Court

The Toppenish Municipal Court discontinued operation in September of 2017 due to the increasing cost to operate. The court services have been contracted out to the City of Sunnyside. Residents who use court services are able to attend court, pay tickets, and request court documents at the Sunnyside Municipal Court office at 401 Homer Street, Sunnyside, WA. Customers also have the ability to pay fines and tickets online.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$90,482.16	\$95,400.41	\$88,570.94	\$0.00	\$0.00
Personnel Benefits	\$50,589.14	\$44,303.21	\$41,865.83	\$40,400.00	\$0.00
Operating Supplies	\$2,401.67	\$1,401.34	\$871.41	\$0.00	\$0.00
Services & Charges	\$244,763.47	\$170,764.75	\$162,235.96	\$80,100.00	\$100,100.00
Intergovernmental Expenses	\$0.00	\$0.00	\$61,999.14	\$205,000.00	\$180,000.00
Capital Outlays	\$0.00	\$0.00	\$525.60	\$0.00	00.00
Municipal Court Operating Budget	\$388,236.44	\$311,869.71	\$356,068.88	\$325,500.00	\$280,100.00

Municipal Court	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-012-512-50-10-01	Salaries & Wages	-	3,856.78	
001-000-012-512-50-10-03	Longevity	-	10.01	
001-000-012-512-50-20-01	Social Security	-	295.81	
001-000-012-512-50-20-02	Unemployment Compensation	40,400.00	13,368.54	
001-000-012-512-50-20-03	Retirement/PERS	-	306.90	
001-000-012-512-50-20-06	Employee Medical Insurance	-	145.40	
001-000-012-512-50-20-09	Industrial Insurance	-	6.45	
001-000-012-512-50-41-13	Counsel for Indigents	80,000.00	104,625.00	100,000.00
001-000-012-512-50-49-01	Miscellaneous Fees & Charges	100.00	-	100.00
001-000-012-512-50-50-01	Court Services	205,000.00	163,244.58	180,000.00
Total Municipal Court		325,500.00	285,859.47	280,100.00

General Management

The role of the City Manager’s office is to implement the policy decisions set forth by the City Council. The City Manager has the sole responsibility and authority to designate department heads and appoint city staff.

Staffing:

- City Manager (.70 FTE)
- Executive Assistant/Deputy City Clerk (.50 FTE)

Functions:

- Providing the City Council with information regarding the state of the City
- Accounting for the City’s assets and finances
- Recommending to the Council any policies or projects that are in the best interest of the City
- Staffing the City with dedicated and quality employees to serve the citizens of Toppenish
- Working directly with department heads and labor unions to resolve contract negotiations
- Resolving employee disciplinary issues

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$140,005.44	\$132,794.17	\$103,317.37	\$106,480.00	\$115,950.00
Personnel Benefits	\$41,989.04	\$47,761.69	\$37,446.12	\$40,340.00	\$44,935.00
Operating Supplies	\$4,464.93	\$1,006.49	\$1,260.78	\$1,150.00	\$850.00
Services & Charges	\$9,160.64	\$7,292.58	\$8,569.70	\$9,710.00	\$13,320.00
Executive Operating Budget	\$195,620.05	\$188,854.93	\$150,593.97	\$157,680.00	\$175,055.00

Executive	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-013-513-10-10-01	Salaries & Wages	104,240.00	104,240.00	113,500.00
001-000-013-513-10-10-03	Longevity	2,240.00	2,240.00	2,450.00
001-000-013-513-10-20-01	Social Security	8,150.00	8,150.00	8,850.00
001-000-013-513-10-20-03	Retirement/PERS	13,180.00	13,180.00	14,500.00
001-000-013-513-10-20-06	Employee Medical Insurance	18,750.00	18,750.00	21,150.00
001-000-013-513-10-20-08	Paid Family Medical Leave	-	-	175.00
001-000-013-513-10-20-09	Industrial Insurance	260.00	260.00	260.00
001-000-013-513-10-31-01	Office & Operating Supplies	1,000.00	501.23	750.00
001-000-013-513-10-31-02	Photocopies	100.00	43.53	50.00
001-000-013-513-10-35-01	Small Tools & Minor Equipment	50.00	-	50.00
001-000-013-513-10-41-01	Professional Services	1,000.00	-	-
001-000-013-513-10-42-01	Telephone	2,500.00	3,045.21	3,000.00
001-000-013-513-10-42-02	Postage	30.00	-	-
001-000-013-513-10-43-01	Travel	2,000.00	2,130.74	2,500.00
001-000-013-513-10-45-26	Rentals	2,200.00	2,218.16	2,220.00
001-000-013-513-10-48-01	Service Repair/Maintenance Equipment	100.00	-	-
001-000-013-513-10-49-01	Miscellaneous Fees & Charges	30.00	-	50.00
001-000-013-513-10-49-02	Memberships & Registrations	1,850.00	5,515.50	5,550.00
Total Executive		157,680.00	160,274.36	175,055.00

Finance Services

The purpose of the City of Toppenish Finance Department is to provide accountability for all public funds and assets. Finance oversees and directs budgeting, accounting, debt management, financial planning, and customer service.

Staffing:

- Finance Director (.60 FTE)
- Accounting Manager (.80 FTE)
- Finance Technician/Accounts Payable (.65 FTE)

Department Functions:

- Providing financial services to the City to include payables, receivables, and payroll
- Issuing bills and collecting payment for the City’s water, sewer, and solid waste utilities
- Preparing and presenting the City’s Annual Budget
- Completing the Annual Financial Report
- Administering cemetery sales and burial arrangements for Elmwood Cemetery
- Processing City-required licenses for businesses, residential rental properties, and animals
- Providing exceptional customer service to all City residents, visitors, and business partners
- Risk Management Services providing bonds and insurance for City activities

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$182,504.85	\$169,375.34	\$125,160.40	\$133,610.00	\$143,570.00
Personnel Benefits	\$77,358.72	\$67,978.91	\$53,981.24	\$58,600.00	\$64,875.00
Operating Supplies	\$5,872.02	\$6,487.41	\$5,322.71	\$6,650.00	\$7,100.00
Services & Charges	\$25,837.45	\$78,135.39	\$20,757.81	\$44,950.00	\$57,260.00
Intergovernmental Expenses	\$624.79	\$560.86	\$668.31	\$650.00	\$660.00
Capital Outlays	\$0.00	\$0.00	\$6,345.00	\$0.00	\$0.00
Non-Revenues	\$0.00	\$0.00	\$180,880.00	\$0.00	\$0.00
Financial Services Operating Budget	\$292,197.83	\$322,537.91	\$393,115.47	\$244,460.00	\$273,465.00

Financial Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-014-514-23-10-01	Salaries & Wages	131,580.00	130,907.54	142,000.00
001-000-014-514-23-10-03	Longevity	1,830.00	1,875.35	1,370.00
001-000-014-514-23-10-11	Overtime	200.00	200.00	200.00
001-000-014-514-23-20-01	Social Security	10,300.00	9,882.84	11,000.00
001-000-014-514-23-20-03	Retirement/PERS	17,000.00	16,262.10	18,400.00
001-000-014-514-23-20-06	Employee Medical Insurance	30,800.00	28,969.61	34,750.00
001-000-013-513-10-20-08	Paid Family Medical Leave	-	-	225.00
001-000-014-514-23-20-09	Industrial Insurance	500.00	452.33	500.00
001-000-014-514-23-31-01	Office & Operating Supplies	6,000.00	4,808.31	5,000.00
001-000-014-514-23-31-02	Photocopies	650.00	2,058.84	2,100.00
001-000-014-514-23-41-01	Professional Services	100.00	20,000.00	7,500.00
001-000-014-514-23-41-02	Accounting & Auditing Services	25,750.00	15,000.00	25,750.00
001-000-014-514-23-41-04	Legal Services	1,500.00	150.00	1,500.00
001-000-014-514-23-42-01	Telephone	3,000.00	3,468.90	3,500.00
001-000-014-514-23-42-02	Postage	1,000.00	3,060.00	3,100.00
001-000-014-514-23-43-01	Travel	2,000.00	1,275.95	2,000.00
001-000-014-514-23-45-26	Rentals	4,400.00	4,263.48	4,400.00
001-000-014-514-23-48-01	Service Repair/Maintenance Equipment	250.00	212.06	250.00
001-000-014-514-23-49-01	Miscellaneous Fees & Charges	300.00	561.12	560.00
001-000-014-514-23-49-02	Memberships & Registrations	2,150.00	6,359.45	3,500.00
001-000-014-514-23-49-03	Banking Fees & Charges	2,500.00	4,283.31	4,200.00
001-000-014-514-23-49-09	Printing	2,000.00	-	1,000.00
001-000-014-514-23-49-99	Miscellaneous Expenditure - Refund Adm. Fee	650.00	-	-
001-000-014-514-23-53-01	Excise Taxes		629.81	660.00
Total Financial Services		244,460.00	254,680.97	273,465.00

City Clerk - Records Management

The City Clerk provides administrative support to the City Council, prepares agenda packets, meeting minutes, and is responsible for maintaining all official City records, advertising for and opening bids, administering oaths of office, and responding to and processing all requests for public records in accordance with the Public Records Act.

Staffing:

- Finance Director/City Clerk (.05 FTE)
- Deputy City Clerk/Executive Assistant (.50 FTE)
- Finance Technician/Accounts Payable (.05 FTE)
- Finance Technician/Utility Billing (.05 FTE)
- Finance Technician/Human Resources (.05)

Functions:

- Preparation of agenda packets for the City Council
- Preparation and preservation of official minutes of the City Council meetings
- Publication of all City Ordinances
- Codifying and publishing the Toppenish Municipal Code
- Responding to all public records requests within the five-day allowable period
- Overseeing the destruction of public records in compliance with the rules established by the State Archives
- Posting all required legal notices in the correct established newspapers

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$45,616.84	\$45,091.37	\$40,302.77	\$44,565.00	\$41,380.00
Personnel Benefits	\$20,629.96	\$20,443.81	\$18,839.35	\$22,730.00	\$20,385.00
Operating Supplies	\$380.08	\$524.05	\$526.59	\$600.00	\$550.00
Services & Charges	\$5,756.37	\$13,222.00	\$8,941.77	\$19,340.00	\$16,780.00
Intergovernmental Expenses	\$4,947.78	\$9,925.64	\$5,510.63	\$10,000.00	\$10,000.00
Records Services Operating Budget	\$77,331.03	\$89,206.87	\$74,121.11	\$97,235.00	\$89,095.00

Records Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-014-514-30-10-01	Salaries & Wages	43,250.00	43,250.00	40,250.00
001-000-014-514-30-10-03	Longevity	1,275.00	1,275.00	1,080.00
001-000-014-514-30-10-11	Overtime	40.00	40.00	50.00
001-000-014-514-30-20-01	Social Security	3,415.00	3,415.00	3,200.00
001-000-014-514-30-20-02	Unemployment Compensation	-	-	-
001-000-014-514-30-20-03	Retirement/PERS	5,660.00	5,660.00	5,200.00
001-000-014-514-30-20-06	Employee Medical Insurance	13,465.00	13,465.00	11,750.00
001-000-013-513-10-20-08	Paid Family Medical Leave	-	-	75.00
001-000-014-514-30-20-09	Industrial Insurance	190.00	190.00	160.00
001-000-014-514-30-31-01	Office & Operating Supplies	200.00	353.86	400.00
001-000-014-514-30-31-02	Photocopies	400.00	147.98	150.00
001-000-014-514-30-41-01	Professional Services	50.00	338.72	50.00
001-000-014-514-30-41-04	Legal Services	8,000.00	1,000.00	6,000.00
001-000-014-514-30-42-01	Telephone	500.00	-	-
001-000-014-514-30-42-02	Postage	1,500.00	100.00	100.00
001-000-014-514-30-43-01	Travel	2,400.00	1,007.81	2,400.00
001-000-014-514-30-44-01	Advertising	2,000.00	888.75	2,000.00
001-000-014-514-30-49-01	Miscellaneous Fees & Charges	30.00	-	30.00
001-000-014-514-30-49-02	Memberships & Registrations	1,660.00	2,700.00	3,000.00
001-000-014-514-30-49-08	Codification Services	3,200.00	981.62	3,200.00
001-000-014-514-40-51-01	Election Costs	10,000.00	10,009.35	10,000.00
Total Records Services		97,235.00	84,823.08	89,095.00

Legal Services

The Legal Services budget consists of contracted attorney services for legal representation for the City of Toppenish. The contracted City Attorney advises and supports the Toppenish City Council, City Manager, and City Departments, as well as preparing and reviewing legal documents for City business.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Operating Supplies	\$0.17	\$9.00	\$0.27	\$60.00	\$0.00
Services & Charges	\$67,478.80	\$70,483.83	\$61,715.51	\$70,010.00	\$25,010.00
Legal Services Operating Budget	\$67,478.97	\$70,492.83	\$61,715.78	\$70,070.00	\$25,010.00

Legal Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-015-515-30-31-01	Office & Operating Supplies	50.00	-	-
001-000-015-515-30-31-02	Photocopies	10.00	2.59	-
001-000-015-515-30-41-04	Legal Services - City Attorney	40,000.00	9,059.00	25,000.00
001-000-015-515-30-41-05	Legal Services - Prosecutor	30,000.00	-	-
001-000-015-515-30-42-02	Postage	10.00	-	10.00
Total Legal Services		70,070.00	9,061.59	25,010.00

Human Resources

The goal of Human Resources is to provide professional services that facilitate the recruitment and retention of well-qualified City Employees. Additionally, Human Resources facilitates the resolution of grievances and personnel issues while protecting the City from litigation and ensuring that employees are treated fairly.

Staffing:

- City Manager (.10 FTE)
- Finance Director (.35 FTE)
- Finance Technician/Human Resources (.65 FTE)
- Civil Service Secretary (as needed)

Functions:

- Recruitment and selection process for all open City positions
- Develop, maintain, and interpret personnel policies and procedures
- Labor Relations
- Compensation and Benefits Administration
- City’s Wellness Program
- Managing the LEOFF1 pension and medical programs

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
LEOFF1 Pension Benefits	\$85,105.02	\$89,668.58	\$77,880.03	\$87,750.00	\$75,500.00
Workers Comp Retro Program	\$5,250.71	\$5,849.22	\$2,779.38	\$5,500.00	\$7,000.00
Wellness Program Supplies	\$0.00	\$270.00	\$1,123.54	\$1,200.00	\$1,500.00
Wellness Program Services	\$0.00	\$0.00	\$435.29	\$1,600.00	\$1,600.00
Employee Benefits Operating Budget	\$90,355.73	\$95,787.80	\$82,218.24	\$96,050.00	\$85,600.00

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$21,583.04	\$17,375.13	\$70,884.24	\$77,240.00	\$78,260.00
Personnel Benefits	\$8,780.76	\$9,241.83	\$37,175.81	\$33,010.00	\$33,195.00
Operating Supplies	\$1,572.00	\$1,267.62	\$734.24	\$650.00	\$660.00
Services & Charges	\$39,476.70	\$45,185.56	\$28,473.29	\$25,250.00	\$23,570.00
Personnel Services Operating Budget	\$71,412.50	\$73,070.14	\$137,267.58	\$136,150.00	\$135,685.00

Employee Benefit Programs	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-017-517-20-20-25	Medical Insurance/Police Retirees	48,350.00	48,350.00	39,600.00
001-000-017-517-20-20-26	Medical Insurance/Fire Retirees	35,900.00	33,781.00	23,900.00
001-000-017-517-20-20-27	LEOFF Out Pocket Medical	3,500.00	9,909.84	12,000.00
001-000-017-517-60-20-19	Workers Comp Retro Program	5,500.00	6,916.47	7,000.00
001-000-017-517-90-31-03	Wellness Program Supplies	1,200.00	1,200.00	1,500.00
001-000-017-517-90-31-05	Wellness Program Travel	1,000.00	445.00	1,000.00
001-000-017-517-90-41-06	Wellnes Program Prof Services	500.00	-	500.00
001-000-017-517-90-49-03	Wellness Program Registrations	100.00	-	100.00
Total Benefit Program		96,050.00	100,602.31	85,600.00

Personnel Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-018-518-10-10-01	Salaries & Wages	74,560.00	71,891.01	75,500.00
001-000-018-518-10-10-02	Salaries & Wages Part-Time	2,000.00	3,607.95	2,000.00
001-000-018-518-10-10-03	Longevity	500.00	498.18	580.00
001-000-018-518-10-10-11	Overtime	180.00	180.00	180.00
001-000-018-518-10-20-01	Social Security	5,900.00	5,678.64	6,000.00
001-000-018-518-10-20-02	Unemployment	-	795.08	-
001-000-018-518-10-20-03	Retirement/PERS	9,600.00	9,193.32	9,800.00
001-000-018-518-10-20-06	Employee Medical Insurance	17,200.00	17,044.49	17,000.00
001-000-018-518-10-20-08	Paid Family Medical Leave	-	-	120.00
001-000-018-518-10-20-09	Industrial Insurance	310.00	260.54	275.00
001-000-018-518-10-31-01	Office & Operating Supplies	450.00	446.26	460.00
001-000-018-518-10-31-02	Photocopies	200.00	200.00	200.00
001-000-018-518-10-41-01	Professional Services		2,525.00	2,500.00
001-000-018-518-10-41-03	Pre-Employment Services	5,500.00	5,500.00	5,500.00
001-000-018-518-10-41-04	Legal Services	15,000.00	46,650.00	10,000.00
001-000-018-518-10-42-02	Postage	-	150.00	150.00
001-000-018-518-10-43-01	Travel	750.00	750.00	750.00
001-000-018-518-10-43-03	Wellness Program Travel		-	-
001-000-018-518-10-44-01	Advertising	2,000.00	3,645.94	2,500.00
001-000-018-518-10-49-01	Miscellaneous Fees & Charges	-	167.79	150.00
001-000-018-518-10-49-02	Memberships & Registrations	2,000.00	2,000.00	2,020.00
Total Personnel Services		136,150.00	171,184.19	135,685.00

Central Services

The Central Services budget is responsible for assisting City Departments with facilities maintenance and support, including repairs, janitorial services, and general maintenance for City buildings and fixed assets not maintained by another fund. The City contracts out janitorial services and the Public Works department provides maintenance support.

Staffing:

- Public Works Superintendent (.05 FTE)
- Public Works Supervisor (.05 FTE)
- Maintenance Technician (.10 FTE)
- Accounting Manager (.20 FTE)

Functions:

- Covers utility costs for City facilities maintained by the General Fund
- Pays for service repair and maintenance for City buildings and fixed assets not maintained by another fund
- Janitorial and alarm monitoring services

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$2,623.90	\$2,744.72	\$13,506.08	\$14,550.00	\$13,030.00
Personnel Benefits	\$1,180.90	\$1,253.92	\$6,518.80	\$7,185.00	\$6,015.00
Operating Supplies	\$1,977.37	\$3,178.18	\$5,416.67	\$3,400.00	\$5,250.00
Services & Charges	\$187,581.48	\$189,724.99	\$239,242.79	\$194,600.00	\$177,775.00
Central Services Operating Budget	\$193,363.65	\$196,901.81	\$264,684.34	\$219,735.00	\$202,070.00

Central Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-018-518-30-10-01	Salaries & Wages	14,100.00	13,562.34	12,400.00
001-000-018-518-30-10-03	Longevity	250.00	240.20	320.00
001-000-018-518-30-10-11	Overtime	200.00	188.40	310.00
001-000-018-518-30-20-01	Social Security	1,100.00	3,683.28	990.00
001-000-018-518-30-20-03	Retirement/PERS	1,850.00	1,767.81	1,700.00
001-000-018-518-30-20-06	Employee Medical Insurance	4,100.00	3,877.98	3,050.00
001-000-018-518-30-20-08	Paid Family Medical Leave	-	-	25.00
001-000-018-518-30-20-09	Industrial Insurance	135.00	147.30	150.00
001-000-018-518-30-20-20	Uniforms	-	-	50.00
001-000-018-518-30-20-22	Personal Protective Equipment	-	41.40	50.00
001-000-018-518-30-31-01	Office & Operating Supplies	100.00	106.23	250.00
001-000-018-518-30-31-02	Fuel Vehicles	50.00	-	-
001-000-018-518-30-31-03	Operating/Maintenance Supplies - General	3,250.00	4,592.71	4,500.00
001-000-018-518-30-35-01	Small Tools & Minor Equipment	-	-	500.00
001-000-018-518-30-41-01	Professional Services	5,000.00	250.00	250.00
001-000-018-518-30-41-07	Janitorial Services - City Hall	9,600.00	9,600.00	9,600.00
001-000-018-518-30-41-08	Janitorial Services - Police Dept	9,600.00	9,600.00	9,600.00
001-000-018-518-30-41-09	Alarm Monitoring - Library	180.00	195.75	200.00
001-000-018-518-30-41-10	Alarm Monitoring	900.00	252.00	260.00
001-000-018-518-30-42-01	Telephone	220.00	116.57	120.00
001-000-018-518-30-42-02	Postage	10.00	29.32	30.00
001-000-018-518-30-45-26	Rentals	260.00	262.47	280.00
001-000-018-518-30-46-01	Insurance	87,000.00	86,748.87	90,000.00
001-000-018-518-30-47-01	Fuel for Heating - Library	500.00	409.82	500.00
001-000-018-518-30-47-02	Fuel for Heating - City Hall	14,750.00	866.72	7,000.00
001-000-018-518-30-47-03	Electricity - Library	-	622.07	650.00
001-000-018-518-30-47-04	Electricity - City Hall	31,000.00	15,737.10	16,000.00
001-000-018-518-30-47-05	City Utility Services - City Hall	10,750.00	6,113.91	6,500.00
001-000-018-518-30-47-08	Recycling Services	-	210.24	220.00
001-000-018-518-30-48-01	Service Repair/Maintenance Equipment	-	-	500.00
001-000-018-518-30-48-05	Service Repair/Maintenance City Hall Bldg	10,000.00	11,000.00	7,500.00
001-000-018-518-30-48-06	Service Repair/Maintenance Fire Bldg	3,500.00	4,200.00	3,500.00
001-000-018-518-30-48-07	Service Repair/Maintenance Library Bldg	1,000.00	2,100.00	10,000.00

Central Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-018-518-30-48-08	Service Repair/Maintenance Police Bldg	10,000.00	29,700.00	12,500.00
001-000-018-518-30-48-09	Service Repair/Maintenance Recreation Bldg	-	10.00	250.00
001-000-018-518-30-48-10	Service Repair/Maintenance Safe Haven Bldg.	-	100.00	250.00
001-000-018-518-30-49-02	Memberships & Registration	330.00	2,100.00	2,065.00
001-000-018-518-90-48-02	Service Repair/Maintenance Vehicles - Adm	-	-	-
Total Central Services		219,735.00	208,432.47	202,070.00

Technology Services

The Technology Services budget is responsible for implementation and maintenance of the City’s voice and data networks, hardware, and software. Technology support, including help-desk, hardware, and software maintenance is contracted out to Vision Municipal Services.

Functions:

- Voice and data network set-up and maintenance
- Technology maintenance for software and hardware
- Oversight of system management, network, and PC support

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Operating Supplies	\$3,536.53	\$5,187.57	\$0.00	\$3,000.00	\$0.00
Services & Charges	\$60,218.11	\$94,952.41	\$71,843.40	\$40,000.00	\$33,350.00
Intergovernmental Services	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
Debt Service – Principal	\$0.00	\$4,306.64	\$4,710.08	\$4,950.00	\$0.00
Debt Service – Expenses	\$34.53	\$886.22	\$670.53	\$250.00	\$0.00
Capital Outlays	\$15,261.28	\$0.00	\$14,380.55	\$0.00	\$10,000.00
Technology Services Operating Budget	\$79,050.45	\$105,332.84	\$91,604.56	\$48,200.00	\$47,350.00

Information Technology	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-018-518-81-31-01	Office & Operating Supplies	3,000.00	-	-
001-000-018-518-81-41-01	Professional Services - City Website		1,500.00	3,000.00
001-000-018-518-81-41-41	IT Services - General	14,660.00	3,500.00	3,500.00
001-000-018-518-81-41-42	IT Services - Finance	750.00	2,000.00	2,000.00
001-000-018-518-81-41-43	IT Services - Fire	150.00	1,100.00	1,100.00
001-000-018-518-81-41-44	IT Services - Administration	240.00	500.00	500.00
001-000-018-518-81-41-45	IT Services - Police	9,000.00	4,500.00	6,000.00
001-000-018-518-81-41-46	IT Services - Swim Pool	25.00	50.00	50.00
001-000-018-518-81-41-47	IT Services - Community Dev	125.00	200.00	200.00
001-000-018-518-81-41-49	IT Services - Legislative	25.00	200.00	200.00
001-000-018-518-81-41-50	IT Services - Parks	25.00	1,100.00	800.00
001-000-018-518-81-48-11	Software License & Maint Agreements	15,000.00	16,000.00	16,000.00
001-000-018-518-81-51-04	Yakima County Internet		3,000.00	4,000.00
001-000-018-591-18-79-00	Redemption of L-T Debt Principal: Local Loan	4,950.00	4,946.00	-
001-000-018-592-18-83-00	Interest & Other Debt Services: Local Loan	250.00	247.28	-
001-000-018-594-18-64-01	Capital Purchase - Equipment	-	35,000.00	5,000.00
001-000-018-594-18-64-02	Capital Purchase - Software	-	5,000.00	5,000.00
001-000-018-597-18-00-01	Computer Replacement Program (move to 019)	-	-	-
Total Information Technology		48,200.00	78,843.28	47,350.00

General Government Services

General Government Services Funds pay for Community Support Services and transfers out of the General Fund to support other programs. Community Support Services primarily account for the City's share of expenses for County programs such as voter registration costs, emergency management, and the 2% Alcoholism Program, but also provide 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.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Services & Charges	\$16,164.00	\$14,115.00	\$15,465.00	\$26,930.00	\$27,840.00
Intergovernmental Expenses	\$15,697.93	\$16,025.50	\$15,421.56	\$15,000.00	\$14,540.00
Transfers	\$29,942.07	\$31,274.82	\$179,127.07	\$108,320.00	\$432,490.00
General Government Services Operating Budget	\$61,804.00	\$61,415.32	\$210,013.63	\$150,250.00	\$474,870.00

General Government Services	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-019-511-60-49-03	Association of WA Cities	5,750.00	5,898.00	6,230.00
001-000-019-511-60-49-07	Chamber of Commerce	500.00	550.00	550.00
001-000-019-521-30-49-08	Community Safety Network	500.00	500.00	500.00
001-000-019-521-30-49-09	Toppenish Chamber - Miss Toppenish Cont/Grant		-	500.00
001-000-019-558-70-49-04	YVCOG	6,430.00	6,429.00	6,510.00
001-000-019-558-70-49-05	Yakima Basin Management Plan	550.00	550.00	550.00
001-000-019-558-70-49-06	New Vision	2,000.00	1,800.00	1,800.00
001-000-019-558-70-49-07	Law Enforcement Against Drug Task Force	10,000.00	10,000.00	10,000.00
001-000-019-525-60-51-00	Emergency Preparedness	9,000.00	8,994.15	8,500.00
001-000-019-554-90-51-00	Clean Air Authority Assessment	3,600.00	3,620.00	3,640.00
001-000-019-557-30-44-02	Tourism Advertising (MVTV)	1,200.00	1,200.00	1,200.00
001-000-019-566-10-51-00	2% Alcohol Distribution	2,400.00	2,461.05	2,400.00
Total General Government		41,930.00	42,002.20	42,380.00
001-000-019-597-10-00-00	Transfer-Out to 101 Street Fund	25,000.00	25,000.00	110,000.00
001-000-019-597-17-00-00	Transfer-Out to 611 Pension Fund	29,095.00	25,172.00	20,460.00
001-000-019-597-18-00-00	Transfer-Out to 004 RR Depot Facility Fund	1,270.00	12,198.00	109,070.00
001-000-019-597-18-00-01	Transfer-Out to 002 City Facility Repair	-	50,000.00	50,000.00
001-000-019-597-18-00-02	Transfer-Out to 006 Public Works Building Fund		250,000.00	-
001-000-019-597-18-00-02	Transfer-Out to 510 Computer Replacement	5,000.00	5,000.00	5,000.00
001-000-019-597-21-00-00	Transfer-Out to 510 Police Vehicles		52,635.00	35,000.00
001-000-019-597-22-00-00	Transfer-Out to 510 Fire Vehicles		50,000.00	50,000.00
001-000-019-597-71-00-00	Transfer-Out to 071 Recreation	47,955.00	53,745.00	52,960.00
Total Transfer Out		108,320.00	523,750.00	432,490.00
Total General Government		150,250.00	565,752.20	474,870.00

Law Enforcement Department

The Toppenish Police Department is dedicated to providing quality service and professionalism to our citizens, and committed to improving the overall quality of life through community education, enforcement of laws, and crime prevention.

Staffing:

- Chief of Police: Administration
- Police Captain: Administration
- Two Sergeants: Patrol
- Five Police Officers: Patrol
- One Police Officer: Investigations
- Six Dispatchers: Communications

Law Enforcement Administration Functions:

- Oversees the daily operations of the Police Department
- Oversees the finance and budget of the Police Department
- Plans, researches, and develops police programs and grants
- Coordinates department training
- Handles all Law Enforcement related public and media relation

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$158,719.27	\$160,961.42	\$111,501.51	\$166,140.00	\$178,060.00
Personnel Benefits	\$67,624.82	\$58,601.20	\$42,242.66	\$78,985.00	\$64,885.00
Operating Supplies	\$3,086.20	\$2,028.23	\$1,328.28	\$3,850.00	\$2,500.00
Services & Charges	\$4,073.71	\$3,340.31	\$5,169.54	\$5,340.00	\$22,780.00
Law Enforcement Administration Operating Budget	\$233,504.00	\$224,931.16	\$160,241.99	\$254,315.00	\$268,225.00

Law Enforcement Investigation Functions:

- Responsible for investigating crimes against citizens and property
- Uses all available resources to solve crime and develop prosecutable cases

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$208,799.16	\$136,440.76	\$78,968.72	\$78,390.00	\$66,990.00
Personnel Benefits	\$102,576.16	\$49,283.25	\$27,764.36	\$30,800.00	\$37,515.00
Operating Supplies	\$4,500.84	\$1,932.59	\$1,454.48	\$4,700.00	\$3,000.00
Services & Charges	\$6,123.05	\$7,862.42	\$5,358.80	\$8,845.00	\$8,160.00
Law Enforcement Investigations Operating Budget	\$321,999.21	\$195,519.02	\$113,546.36	\$122,735.00	\$115,665.00

Law Enforcement Patrol Functions:

- Responsible for enforcement of state, federal, and local laws
- Crime prevention and education
- Initiating case reports and preliminary investigations

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$435,081.20	\$553,888.34	\$475,963.63	\$481,200.00	\$480,850.00
Personnel Benefits	\$216,495.89	\$255,141.31	\$217,816.77	\$241,830.00	\$238,620.00
Operating Supplies	\$36,152.38	\$27,342.87	\$35,864.66	\$39,400.00	\$35,300.00
Services & Charges	\$31,942.79	\$26,471.41	\$44,416.11	\$40,800.00	\$57,450.00
Law Enforcement Patrol Operating Budget	\$719,672.26	\$862,843.93	\$774,061.17	\$803,230.00	\$812,220.00

Law Enforcement Corrections Functions:

- Effective September 1, 2017, Corrections functions have been contracted out to the City of Sunnyside. The City of Toppenish will no longer provide jail services as of the 2018 Budget.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved*	2019 Requested
Salaries & Wages	\$158,639.24	\$154,268.77	\$149,321.14	\$0.00	\$0.00
Personnel Benefits	\$95,058.60	\$94,829.95	\$88,045.32	\$32,720.00	\$0.00
Operating Supplies	\$76,342.79	\$74,733.55	\$47,288.24	\$0.00	\$0.00
Services & Charges	\$72,999.97	\$89,569.01	\$129,385.56	\$45,600.00	\$50,600.00
Intergovernmental Expenses	\$49.25	\$32.95	\$32.37	\$150,000.00	\$146,000.00
Law Enforcement Corrections Operating Budget	\$403,089.85	\$413,434.23	\$414,072.63	\$228,320.00	\$196,600.00

*2017 Approved Budget located in management fund 023

Law Enforcement Dispatch Functions:

- Responsible for dispatching emergency calls and answering non-emergency lines
- Maintains, retains, and disseminates records to the City’s Records Clerk

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$259,792.71	\$262,977.83	\$250,696.19	\$296,450.00	\$302,000.00
Personnel Benefits	\$105,228.82	\$113,839.18	\$109,135.02	\$162,670.00	\$160,770.00
Operating Supplies	\$3,888.69	\$3,181.02	\$5,172.14	\$5,300.00	\$3,500.00
Services & Charges	\$43,199.88	\$41,568.27	\$21,519.47	\$25,150.00	\$25,350.00
Intergovernmental Expenses	\$0.00	\$0.00	\$22,774.95	\$24,050.00	\$16,750.00
Law Enforcement Dispatch Operating Budget	\$412,110.10	\$421,566.30	\$409,297.77	\$513,620.00	\$508,370.00

Law Enforcement Animal Control Functions:

- Animal Control functions are contracted with the Humane Society of Central Washington, whose staff works closely with the Police and Finance Departments.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Operating Supplies	\$95.76	\$98.36	\$98.42	\$100.00	\$100.00
Services & Charges	\$31,899.23	\$32,957.75	\$30,912.58	\$36,055.00	\$37,860.00
Law Enforcement Animal Control Operating Budget	\$31,994.99	\$33,056.11	\$31,011.00	\$36,155.00	\$37,960.00

Law Enforcement Other Miscellaneous Expenses:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Debt Service – Principal	\$14,627.53	\$18,557.28	\$20,951.75	\$22,000.00	\$23,100.00
Debt Service – Expenses	\$631.04	\$5,441.23	\$4,515.24	\$3,468.00	\$2,370.00
Capital Expenditures	\$148,488.55	\$4,665.07	\$59,890.70	\$0.00	\$0.00
Fund Transfers	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00
Law Enforcement Debt Service and Capital Expenses Operating Budget	\$163,747.12	\$28,663.58	\$85,357.69	\$60,468.00	\$25,470.00

Total Police	\$2,288,132.53	\$2,200,030.33	\$1,989,605.61	\$2,018,843.00	\$1,964,510.00
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Administration - Law Enforcement	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-521-10-10-01	Salaries & Wages	164,100.00	161,091.26	176,000.00
001-000-021-521-10-10-03	Longevity	2,040.00	2,039.97	2,060.00
001-000-021-521-10-20-01	Social Security	12,710.00	12,220.98	13,600.00
001-000-021-521-10-20-05	Retirement/LEOFF	9,020.00	8,728.71	9,700.00
001-000-021-521-10-20-06	Employee Medical Insurance	51,000.00	33,781.05	35,250.00
001-000-021-521-10-20-08	Paid Family Medical Leave	-	-	275.00
001-000-021-521-10-20-09	Industrial Insurance	4,030.00	3,419.90	3,780.00
001-000-021-521-10-20-20	Uniforms & Clothing	2,200.00	2,620.65	2,200.00
001-000-021-521-10-20-21	Uniform Cleaning	25.00	88.14	80.00
001-000-021-521-10-31-01	Office & Operating Supplies	1,350.00	940.54	1,000.00
001-000-021-521-10-32-02	Fuel Vehicles	2,500.00	811.20	1,500.00
001-000-021-521-10-41-01	Professional Services	-	-	1,000.00
001-000-021-521-10-42-01	Telephone	1,440.00	711.26	720.00
001-000-021-521-10-42-02	Postage	-	56.81	60.00
001-000-021-521-10-43-01	Travel	2,000.00	4,000.00	2,000.00
001-000-021-521-10-49-02	Memberships & Registrations	1,900.00	3,100.00	19,000.00
Total Administration - Law Enforcement		254,315.00	233,610.46	268,225.00
Debt Service				
001-000-021-591-21-79-00	Redemption of L-T Debt Principal - Law-Enforcement	22,000.00	22,000.00	23,100.00
001-000-021-592-21-83-00	Interest & Other Debt Service - Law Enforcement	3,468.00	3,468.00	2,370.00
Total Debt Service		25,468.00	25,468.00	25,470.00
Transfer Out				
001-000-021-597-21-00-01	Vehicle Replacement Program (moved to 019)	35,000.00	-	-
Total Transfer Out		35,000.00	-	-
Total Administration - Law Enforcement		314,783.00	259,078.46	293,695.00

Investigation	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-521-21-10-01	Salaries & Wages	68,650.00	61,313.25	58,750.00
001-000-021-521-21-10-03	Longevity	1,740.00	622.44	240.00
001-000-021-521-21-10-11	Overtime	8,000.00	6,863.07	8,000.00
001-000-021-521-21-20-01	Social Security	6,000.00	5,097.98	5,150.00
001-000-021-521-21-20-05	Retirement/LEOFF	4,260.00	3,650.51	3,700.00
001-000-021-521-21-20-06	Employee Medical Insurance	16,740.00	21,509.22	25,500.00
001-000-021-521-21-20-08	Paid Family Leave	-	-	120.00
001-000-021-521-21-20-09	Industrial Insurance	2,250.00	1,648.04	2,020.00
001-000-021-521-21-20-20	Uniforms & Clothing	1,500.00	440.27	1,000.00
001-000-021-521-21-20-21	Uniform Cleaning	50.00	-	25.00
001-000-021-521-21-31-01	Office & Operating Supplies	1,000.00	1,009.94	1,000.00
001-000-021-521-21-31-04	Operating/Maintenance Supplies - Vehicles	200.00	-	-
001-000-021-521-21-32-02	Fuel Vehicles	3,000.00	1,576.81	1,500.00
001-000-021-521-21-35-01	Small Tools & Minor Equipment	500.00	500.00	500.00
001-000-021-521-21-41-01	Professional Services	500.00	3,100.00	500.00
001-000-021-521-21-42-01	Telephone	720.00	651.26	500.00
001-000-021-521-21-42-02	Postage	250.00	660.78	660.00
001-000-021-521-21-43-01	Travel	2,000.00	3,850.00	2,000.00
001-000-021-521-21-48-02	Service Repair/Maintenance Vehicles	2,000.00	2,083.19	2,000.00
001-000-021-521-21-48-11	Software License & Maint Agreements	875.00	-	-
001-000-021-521-21-49-02	Memberships & Registrations	2,500.00	969.52	2,500.00
Total Investigation		122,735.00	115,546.27	115,665.00

Patrol	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-521-22-10-01	Salaries & Wages	441,900.00	382,654.47	442,250.00
001-000-021-521-22-10-03	Longevity	7,300.00	5,640.05	6,600.00
001-000-021-521-22-10-11	Overtime	32,000.00	36,458.58	32,000.00
001-000-021-521-22-20-01	Social Security	36,820.00	31,517.34	36,800.00
001-000-021-521-22-20-05	Retirement/LEOFF	26,130.00	22,021.85	26,150.00
001-000-021-521-22-20-06	Employee Medical Insurance	157,800.00	119,788.94	154,750.00
001-000-021-521-22-20-08	Paid Family Medical Leave	-	-	725.00
001-000-021-521-22-20-09	Industrial Insurance	15,030.00	10,437.15	14,120.00
001-000-021-521-22-20-20	Uniforms & Clothing	6,000.00	7,110.09	6,000.00
001-000-021-521-22-20-21	Uniform Cleaning	50.00	73.56	75.00
001-000-021-521-22-31-01	Office & Operating Supplies	4,000.00	2,300.00	2,500.00
001-000-021-521-22-31-04	Operating/Maintenance Supplies - Vehicles	1,400.00	100.00	800.00
001-000-021-521-22-31-07	Range Supplies	6,000.00	6,000.00	6,000.00
001-000-021-521-22-31-08	Community Policing Supplies	500.00	1,500.00	500.00
001-000-021-521-22-32-02	Fuel Vehicles	27,000.00	25,354.45	25,000.00
001-000-021-521-22-35-01	Small Tools & Minor Equipment	500.00	502.28	500.00
001-000-021-521-22-41-01	Professional Services	3,000.00	3,000.00	2,600.00
001-000-021-521-22-42-01	Telephone	7,000.00	8,180.00	8,000.00
001-000-021-521-22-42-02	Postage	50.00	156.25	150.00
001-000-021-521-22-43-01	Travel	3,000.00	5,000.00	3,200.00
001-000-021-521-22-47-02	Fuel for Heating - Police		5,591.26	5,700.00
001-000-021-521-22-47-04	Electricity - Police		1,916.90	2,000.00
001-000-021-521-22-47-05	City Utility Service - Police		571.48	1,500.00
001-000-021-521-22-47-08	Recycling Services		139.25	150.00
001-000-021-521-22-48-01	Service Repair/Maintenance Equipment	1,500.00	1,506.06	1,500.00
001-000-021-521-22-48-02	Service Repair/Maintenance Vehicles	23,000.00	32,000.00	26,000.00
001-000-021-521-22-49-02	Memberships & Registrations	3,250.00	3,100.00	3,250.00
001-000-021-521-22-49-99	Police Academy Costs	-	-	3,400.00
Total Patrol		803,230.00	712,619.95	812,220.00

Care and Custody of Prisoners	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-523-60-20-02	Unemployment Compensation	32,720.00	30,978.30	-
001-000-021-523-60-41-01	Professional Services		600.00	600.00
001-000-021-523-60-41-05	Medical Services	45,000.00	50,844.09	50,000.00
001-000-021-523-60-49-01	Miscellaneous Fees & Charges	600.00		-
001-000-012-512-50-50-01	Corrections Services/Sunnyside	150,000.00	131,430.23	140,000.00
001-000-012-512-50-50-02	Corrections Services/Yakima County	-	3,000.00	6,000.00
Total Care and Custody of Prisoners		228,320.00	216,852.62	196,600.00

Communications, Alarms and Dispatch	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-528-80-10-01	Salaries & Wages	264,450.00	218,533.74	269,800.00
001-000-021-528-80-10-03	Longevity	7,000.00	6,960.02	7,200.00
001-000-021-528-80-10-11	Overtime	25,000.00	34,396.97	25,000.00
001-000-021-528-80-20-01	Social Security	22,680.00	19,276.04	23,500.00
001-000-021-528-80-20-02	Unemployment Compensation	500.00	-	-
001-000-021-528-80-20-03	Retirement/PERS	33,450.00	30,735.41	36,000.00
001-000-021-528-80-20-06	Employee Medical Insurance	103,570.00	62,221.14	98,500.00
001-000-021-528-80-20-08	Paid Family Medical Leave	-	-	450.00
001-000-021-528-80-20-09	Industrial Insurance	2,250.00	1,138.20	2,100.00
001-000-021-528-80-20-20	Uniforms & Clothing	200.00	100.00	200.00
001-000-021-528-80-20-21	Uniforms Cleaning	20.00	-	20.00
001-000-021-528-80-31-01	Office & Operating Supplies	5,000.00	900.00	3,000.00
001-000-021-528-80-31-02	Photocopies	250.00	280.00	450.00
001-000-021-528-80-35-01	Small Tools & Minor Equipment	50.00	2,814.77	50.00
001-000-021-528-80-41-01	Professional Services	400.00	-	-
001-000-021-528-80-42-01	Telephone	13,000.00	13,101.37	13,200.00
001-000-021-528-80-42-02	Postage	150.00	25.00	50.00
001-000-021-528-80-43-01	Travel	1,500.00	-	1,500.00
001-000-021-528-80-43-02	Volunteer Training	1,500.00	-	-
001-000-021-528-80-45-26	Rentals	8,000.00	5,800.00	5,000.00
001-000-021-528-80-48-01	Service Repair/Maintenance Equipment	-	4,424.23	5,000.00
001-000-021-528-80-49-02	Memberships & Registrations	600.00	100.00	600.00
001-000-021-528-80-51-03	City of Yakima IPSS	21,750.00	15,498.36	16,000.00
001-000-021-528-80-51-04	Yakima County Internet	2,300.00	750.00	750.00
Total Communications, Alarms and Dispatch		513,620.00	417,055.23	508,370.00

Animal Control	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-021-554-30-31-01	Office & Operating Supplies	100.00	-	100.00
001-000-021-554-30-41-01	Professional Services	36,055.00	34,931.00	37,860.00
Total Animal Control		36,155.00	34,931.00	37,960.00

Fire Department

The Toppenish Fire Department is responsible for responding to citizen safety needs as well as performing life and safety inspections of each City of Toppenish business annually.

Staffing:

- Fire Chief: Administration
- Fire Captain: 90% Suppression – 10% Rescue and Aid
- Five Firefighters: 90% Suppression – 10% Rescue and Aid

Volunteer Firefighters:

- Twenty volunteers

2018 Achievements:

- Secured funding with the Yakama Nation Legends Casino to receive \$900,000 in grants over the next four years to replace the Ladder truck.
- Maintained EMS services with no reductions in response with a call volume that has increased more than 30% in the last two years.

2019 Goals:

- Continue to provide prompt, reliable service to our customers during any emergency and will train appropriately, respond rapidly, and adequately equip ourselves to mitigate all incidents.
- Continue mutual aid with surrounding fire departments

Fire Administration Functions:

- Oversees the daily operations of the Fire Department
- Along with the Finance Department, oversees the finance and budget of the department

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$79,290.22	\$79,613.38	\$80,710.03	\$82,400.00	\$87,680.00
Personnel Benefits	\$22,036.70	\$22,939.72	\$22,493.49	\$24,275.00	\$25,020.00
Operating Supplies	\$1,553.26	\$1,052.85	\$804.93	\$2,350.00	\$2,100.00
Services & Charges	\$2,783.74	\$4,294.89	\$4,830.02	\$3,900.00	\$4,000.00
Fire Administration Operating Budget	\$105,663.92	\$107,900.84	\$108,838.47	\$112,925.00	\$118,800.00

Fire Suppressions Functions:

- Responds to fire emergencies with a focus on protecting life and property
- Rigorously trains all professional and volunteer Firefighters

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$328,634.04	\$376,465.88	\$344,686.00	\$368,060.00	\$417,000.00
Personnel Benefits	\$122,112.82	\$124,782.30	\$150,864.19	\$134,650.00	\$151,450.00
Operating Supplies	\$4,982.74	\$9,536.98	\$12,923.35	\$11,465.00	\$12,610.00
Services & Charges	\$35,484.81	\$32,808.76	\$22,018.81	\$23,815.00	\$32,635.00
Intergovernmental Expenses	\$0.00	\$0.00	\$20,320.46	\$22,750.00	\$28,400.00
Fire Suppression Operating Budget	\$491,214.41	\$543,593.92	\$550,812.81	\$560,740.00	\$642,095.00

Fire Rescue and Emergency Aid Functions:

- Responds to medical emergencies and provides necessary treatment
- Rigorously trains all professional and volunteer emergency responders

Rescue and Emergency Aid Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$48,628.57	\$54,406.54	\$45,938.17	\$55,340.00	\$67,985.00
Personnel Benefits	\$12,957.50	\$13,551.90	\$13,665.36	\$15,205.00	\$17,750.00
Operating Supplies	\$3,617.39	\$4,424.88	\$4,436.76	\$5,850.00	\$4,500.00
Services & Charges	\$17,800.01	\$18,966.59	\$1,215.62	\$2,550.00	\$1,150.00
Intergovernmental Expenses	\$0.00	\$0.00	\$19,981.63	\$22,750.00	\$27,000.00
Fire Rescue and Emergency Aid Operating Budget	\$83,003.47	\$91,349.91	\$85,237.54	\$101,695.00	\$118,385.00

Total Fire	\$679,881.80	\$742,844.67	\$744,888.82	\$775,630.00	\$879,280.00
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Administration - Fire	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-022-522-10-10-01	Salaries & Wages	80,550.00	82,563.11	85,820.00
001-000-022-522-10-10-03	Longevity	1,850.00	1,851.23	1,860.00
001-000-022-522-10-20-01	Social Security	1,195.00	1,201.16	1,280.00
001-000-022-522-10-20-05	Retirement/LEOFF	4,475.00	4,457.78	4,780.00
001-000-022-522-10-20-06	Employee Medical Insurance	15,550.00	15,427.56	16,000.00
001-000-022-522-10-20-08	Paid Family Medical Leave	-	-	150.00
001-000-022-522-10-20-09	Industrial Insurance	2,555.00	2,309.61	2,310.00
001-000-022-522-10-20-20	Uniforms & Clothing	500.00	500.00	500.00
001-000-022-522-10-31-01	Office & Operating Supplies	1,850.00	1,500.00	1,500.00
001-000-022-522-10-32-02	Fuel Vehicles	500.00	453.10	600.00
001-000-022-522-10-41-01	Professional Services	1,000.00	1,000.00	1,000.00
001-000-022-522-10-42-01	Telephone	700.00	696.53	750.00
001-000-022-522-10-43-01	Travel	500.00	79.00	500.00
001-000-022-522-10-45-26	Rentals	600.00	648.00	650.00
001-000-022-522-10-48-02	Service Repair/Maintenance Vehicles	200.00	-	200.00
001-000-022-522-10-49-02	Memberships & Registrations	900.00	900.00	900.00
Total Administration - Fire		112,925.00	113,587.06	118,800.00
Transfer Out				
001-000-022-597-22-00-02	Vehicle Replacement Program (moved to 019)	10,000.00	-	
Total Transfer Out		10,000.00	-	
Total Administration - Fire		122,925.00	113,587.06	118,800.00

Fire Suppression	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-022-522-20-10-01	Salaries & Wages	301,230.00	297,425.42	352,000.00
001-000-022-522-20-10-03	Longevity	7,830.00	8,303.16	6,000.00
001-000-022-522-20-10-09	Salaries & Wages - Volunteers	13,000.00	13,000.00	15,000.00
001-000-022-522-20-10-11	Overtime	46,000.00	56,000.00	44,000.00
001-000-022-522-20-20-01	Social Security	5,130.00	5,562.90	5,720.00
001-000-022-522-20-20-05	Retirement/LEOFF	19,210.00	18,611.54	21,380.00
001-000-022-522-20-20-06	Employee Medical Insurance	88,100.00	81,560.96	97,700.00
001-000-022-522-20-20-08	Paid Family Medical Leave	-	-	600.00
001-000-022-522-20-20-09	Industrial Insurance	18,010.00	14,271.45	19,050.00
001-000-022-522-20-20-10	Volunteer Insurance	700.00	680.00	500.00
001-000-022-522-20-20-20	Uniforms & Clothing	3,500.00	3,455.85	6,500.00
001-000-022-522-20-31-01	Office & Operating Supplies	1,450.00	481.37	1,000.00
001-000-022-522-20-31-02	Photocopies	15.00	0.22	10.00
001-000-022-522-20-31-03	Operating/Maintenance Supplies - General	1,400.00	1,874.27	1,500.00
001-000-022-522-20-31-04	Operating/Maintenance Supplies - Vehicles	800.00	285.65	500.00
001-000-022-522-20-31-09	Fire Prevention Supplies	500.00	-	500.00
001-000-022-522-20-31-10	Protective Clothing	3,500.00	3,419.18	5,000.00
001-000-022-522-20-32-02	Fuel Vehicles	800.00	1,156.69	1,100.00
001-000-022-522-20-35-01	Small Tools & Minor Equipment	3,000.00	33.43	3,000.00
001-000-022-522-20-41-05	Medical Services	350.00	350.00	200.00
001-000-022-522-20-42-01	Telephone	2,500.00	3,489.38	4,000.00
001-000-022-522-20-42-02	Postage	15.00	-	15.00
001-000-022-522-20-43-01	Travel	500.00	76.00	500.00
001-000-022-522-20-43-02	Volunteer Training	200.00	-	200.00
001-000-022-522-20-45-26	Rentals	600.00	648.00	650.00
001-000-022-522-20-47-02	Fuel for Heating - Fire		2,341.45	2,500.00
001-000-022-522-20-47-04	Electricity - Fire		820.34	1,200.00
001-000-022-522-20-47-05	City Utility Service - Fire		2,535.62	3,370.00
001-000-022-522-20-48-01	Service Repair/Maintenance Equipment	6,000.00	4,221.46	6,000.00
001-000-022-522-20-48-02	Service Repair/Maintenance Vehicles	9,000.00	8,169.43	9,000.00
001-000-022-522-20-48-11	Service Repair/Maintenance Software	2,650.00	2,850.51	3,000.00
001-000-022-522-20-49-02	Memberships & Registrations	2,000.00	1,753.46	2,000.00
001-000-022-522-20-50-11	Dispatch Services	21,000.00	21,416.35	27,000.00

Fire Suppression	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-022-522-20-50-12	City of Yakima IPSS	1,000.00	1,331.75	1,400.00
001-000-022-522-20-50-13	Yakima County Internet	750.00		
Total Fire Suppression		560,740.00	556,125.82	642,095.00

Rescue and Emergency Aid	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-022-522-21-10-01	Salaries & Wages	33,470.00	33,046.95	43,285.00
001-000-022-522-21-10-03	Longevity	870.00	921.96	700.00
001-000-022-522-21-10-09	Salaries & Wages - Volunteers	15,000.00	15,000.00	16,000.00
001-000-022-522-21-10-11	Overtime	6,000.00	8,000.00	8,000.00
001-000-022-522-21-20-01	Social Security	570.00	617.69	650.00
001-000-022-522-21-20-05	Retirement/LEOFF	2,135.00	2,067.69	2,400.00
001-000-022-522-21-20-06	Employee Medical Insurance	9,800.00	9,062.30	11,975.00
001-000-022-522-21-20-08	Paid Family Medical Leave	-	-	85.00
001-000-022-522-21-20-09	Industrial Insurance	2,000.00	1,585.74	2,140.00
001-000-022-522-21-20-10	Volunteer Insurance	700.00	630.00	500.00
001-000-022-522-21-31-03	Operating/Maintenance Supplies - General	2,550.00	1,864.51	1,000.00
001-000-022-522-21-32-02	Fuel Vehicles	2,800.00	3,121.12	3,000.00
001-000-022-522-21-35-01	Small Tools & Minor Equipment	500.00	-	500.00
001-000-022-522-21-42-01	Telephone	500.00	120.00	-
001-000-022-522-21-45-26	Rentals	600.00	630.00	650.00
001-000-022-522-21-48-01	Service Repair/Maintenance Equipment	250.00	-	250.00
001-000-022-522-21-48-02	Service Repair/Maintenance Vehicles	1,000.00	-	100.00
001-000-022-522-21-49-02	Memberships & Registrations	200.00	-	150.00
001-000-022-522-21-50-11	Dispatch Services	21,000.00	21,378.28	27,000.00
001-000-022-522-21-50-12	City of Yakima IPSS	1,000.00	-	-
001-000-022-522-20-50-13	Yakima County Internet	750.00		
Total Rescue and Emergency Aid		101,695.00	98,046.23	118,385.00

Community Development

The Community Development Department is responsible for planning, land use, building code administration, management of special projects, and enforcement of City Code in respect to all fire, life, and safety codes.

Staffing:

- Community Development Director: (.50 FTE) Protective Inspections & (.50 FTE) Planning
- Customer Service Representative Protective Inspections (.50 FTE)
- Fire Chief/Code Enforcement: Code Enforcement (.0925 FTE)

Protective Inspections:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$35,913.45	\$35,976.20	\$36,351.15	\$42,420.00	\$67,200.00
Personnel Benefits	\$10,543.52	\$11,031.36	\$11,204.47	\$21,850.00	\$31,220.00
Operating Supplies	\$1,759.91	\$3,846.29	\$1,933.05	\$3,150.00	\$3,400.00
Services & Charges	\$956.55	\$2,977.13	\$792.01	\$2,950.00	\$2,850.00
Capital Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Protective Inspections Operating Budget	\$49,173.43	\$53,830.98	\$50,280.68	\$70,370.00	\$107,670.00

Code Enforcement:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$8,081.78	\$8,114.62	\$8,226.47	\$8,400.00	\$8,950.00
Personnel Benefits	\$2,245.97	\$2,304.07	\$2,292.75	\$2,425.00	\$2,525.00
Operating Supplies	\$396.69	\$952.00	\$476.20	\$1,200.00	\$2,700.00
Services & Charges	\$1,861.85	\$2,009.90	\$1,277.89	\$3,200.00	\$3,000.00
Code Enforcement Operating Budget	\$12,586.29	\$13,380.59	\$12,273.31	\$15,225.00	\$17,175.00

Planning and Land Use:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$35,913.55	\$35,975.80	\$36,351.35	\$42,420.00	\$43,750.00
Personnel Benefits	\$10,543.43	\$11,031.47	\$11,204.61	\$21,850.00	\$13,645.00
Operating Supplies	\$291.24	\$564.34	\$467.55	\$1,050.00	\$1,050.00
Services & Charges	\$2,454.55	\$3,522.61	\$6,609.64	\$5,060.00	\$6,685.00
Capital Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Planning and Land Use Operating Budget	\$49,202.77	\$51,094.22	\$54,633.15	\$70,380.00	\$68,130.00

Protective Inspections	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-024-524-20-10-01	Salaries & Wages	42,000.00	42,000.00	66,750.00
001-000-024-524-20-10-03	Longevity	420.00	420.00	450.00
001-000-024-524-20-20-01	Social Security	3,270.00	3,351.06	5,150.00
001-000-024-524-20-20-03	Retirement/PERS	5,500.00	5,777.94	8,650.00
001-000-024-524-20-20-06	Employee Medical Insurance	12,960.00	12,960.00	17,100.00
001-000-024-524-20-20-08	Paid Family Medical Leave	-	-	100.00
001-000-024-524-20-20-09	Industrial Insurance	120.00	121.14	220.00
001-000-024-524-20-31-01	Office & Operating Supplies	1,800.00	1,987.57	2,000.00
001-000-024-524-20-31-02	Photocopies	100.00	64.81	100.00
001-000-024-524-20-32-02	Fuel Vehicles	250.00	327.20	300.00
001-000-024-524-20-35-01	Small Tools & Minor Equipment	1,000.00	-	1,000.00
001-000-024-524-20-41-01	Professional Services	1,000.00	-	1,000.00
001-000-024-524-20-42-01	Telephone	550.00	745.54	750.00
001-000-024-524-20-42-02	Postage	50.00	-	50.00
001-000-024-524-20-43-01	Travel	300.00	-	300.00
001-000-024-524-20-44-01	Advertising	100.00	-	-
001-000-024-524-20-48-01	Service Repair/Maintenance Equipment	300.00	-	250.00
001-000-024-524-20-48-02	Service Repair/Maintenance Vehicles	500.00	-	250.00
001-000-024-524-20-49-02	Memberships & Registrations	150.00	-	250.00
001-000-024-524-20-00-01	Permitting Software (1/5 of purchase)	-	-	3,000.00
Total Protective Inspections		70,370.00	67,755.26	107,670.00

Code Enforcement	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-024-524-60-10-01	Salaries & Wages	8,210.00	8,926.98	8,750.00
001-000-024-524-60-10-03	Longevity	190.00	200.49	200.00
001-000-024-524-60-20-01	Social Security	120.00	129.90	130.00
001-000-024-524-60-20-05	Retirement/LEOFF	455.00	482.94	485.00
001-000-024-524-60-20-06	Employee Medical Insurance	1,590.00	1,572.48	1,650.00
001-000-024-524-60-20-08	Paid Family Medical Leave	-	-	20.00
001-000-024-524-60-20-09	Industrial Insurance	260.00	235.44	240.00
001-000-024-524-60-31-01	Office & Operating Supplies	500.00	500.00	2,000.00
001-000-024-524-60-32-02	Fuel Vehicles	500.00	375.44	500.00
001-000-024-524-60-35-01	Small Tools & Minor Equipment	200.00	-	200.00
001-000-024-524-60-41-01	Professional Services	800.00	-	800.00
001-000-024-524-60-42-01	Telephone	300.00	355.65	350.00
001-000-024-524-60-42-02	Postage	100.00	-	-
001-000-024-524-60-43-01	Travel	400.00	-	500.00
001-000-024-524-60-44-01	Advertising	200.00	-	200.00
001-000-024-524-60-45-26	Rentals	700.00	643.83	650.00
001-000-024-524-60-48-01	Service Repair/Maintenance Equipment	200.00	-	-
001-000-024-524-60-48-02	Service Repair/Maintenance Vehicles	300.00	243.82	300.00
001-000-024-524-60-49-02	Memberships & Registrations	200.00	40.00	200.00
Total Code Enforcement		15,225.00	13,706.97	17,175.00

Planning and Community Development	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-058-558-60-10-01	Salaries & Wages	42,000.00	42,000.00	43,300.00
001-000-058-558-60-10-03	Longevity	420.00	420.00	450.00
001-000-058-558-60-20-01	Social Security	3,270.00	3,270.00	3,350.00
001-000-058-558-60-20-03	Retirement/PERS	5,500.00	5,500.00	5,610.00
001-000-058-558-60-20-06	Employee Medical Insurance	12,960.00	12,960.00	4,500.00
001-000-058-558-60-20-08	Paid Family Medical Leave	-	-	75.00
001-000-058-558-60-20-09	Industrial Insurance	120.00	120.00	110.00
001-000-058-558-60-31-01	Office & Operating Supplies	500.00	273.89	500.00
001-000-058-558-60-31-02	Photocopies	200.00	82.71	200.00
001-000-058-558-60-32-02	Fuel Vehicles	100.00	44.31	100.00
001-000-058-558-60-35-01	Small Tools & Minor Equipment	250.00	-	250.00
001-000-058-558-60-41-01	Professional Services	1,500.00	162.00	1,500.00
001-000-058-558-60-41-02	Engineering Plan Review Fees (reimbursed)		1,627.00	1,500.00
001-000-058-558-60-41-04	Legal Services		532.50	500.00
001-000-058-558-60-42-01	Telephone	300.00	227.86	225.00
001-000-058-558-60-42-02	Postage	10.00	-	10.00
001-000-058-558-60-43-01	Travel	300.00	-	300.00
001-000-058-558-60-44-01	Advertising	2,000.00	311.25	2,000.00
001-000-058-558-60-48-01	Service Repair/Maintenance Equipment	300.00	-	250.00
001-000-058-558-60-48-02	Service Repair/Maintenance Vehicles	500.00	-	250.00
001-000-058-558-60-49-02	Memberships & Registrations	150.00	60.00	150.00
001-000-058-558-60-00-01	Permitting Software (1/5 of purchase)	-	-	3,000.00
Total Planning and Community Development		70,380.00	67,591.52	68,130.00

Aquatics

The City of Toppenish operates an aquatics center from the months of June through August. Activities at the pool include swimming lessons, lifeguard training, and recreational swimming.

Staffing:

- Recreation and Aquatics Manager: .80 FTE Recreation & .20 FTE Aquatics
- One Seasonal Aquatics Manager
- Two Seasonal Aquatics Assistance Managers
- Twenty-Four Seasonal Lifeguards
- Five Seasonal Pool Cashiers

Functions:

- Recreational swimming including water aerobics, adult swim, and family swim
- Lessons and training for Lifeguards and beginning swimmers
- Provides a venue for private pool party rentals, the local swim team, and swim meets
- Operates a concession stand for pool patrons

2018 Achievements:

- The Aquatics Department raised \$15,000 to enlarge the concession stand at the pool
- 32,000 attendants came to the pool in 2018 for swimming, parties, swim meets, and classes
- The City worked with the School District for Water Fitness classes and Girls Swim practice

2019 Goals:

- Install sun shades on the shallow end of the pool and around the concession stand
- Continue working with the School District to utilize the facilities before and after the season

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$68,025.25	\$85,295.53	\$94,815.88	\$95,960.00	\$98,190.00
Personnel Benefits	\$13,098.99	\$18,422.23	\$19,041.76	\$16,705.00	\$20,190.00
Operating Supplies	\$15,993.03	\$18,720.77	\$32,009.38	\$31,000.00	\$28,300.00
Services & Charges	\$27,839.19	\$32,136.65	\$26,777.43	\$31,570.00	\$30,970.00
Intergovernmental Expenses	\$223.09	\$756.86	\$721.75	\$500.00	\$775.00
Capital Outlays	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
Aquatics Operating Budget	\$125,179.55	\$155,332.04	\$173,366.20	\$175,735.00	\$185,425.00

Swimming Pools	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-076-576-20-10-01	Salaries & Wages	13,780.00	13,888.43	14,250.00
001-000-076-576-20-10-02	Salaries & Wages Part-Time (33 staff)	81,500.00	81,399.31	83,000.00
001-000-076-576-20-10-03	Longevity	330.00	273.24	340.00
001-000-076-576-20-10-11	Overtime	350.00	599.69	600.00
001-000-076-576-20-20-01	Social Security	5,745.00	9,622.86	9,500.00
001-000-076-576-20-20-03	Retirement/PERS	1,790.00	1,749.72	1,900.00
001-000-076-576-20-20-06	Employee Medical Insurance	3,350.00	3,400.01	3,550.00
001-000-076-576-20-20-08			-	150.00
001-000-076-576-20-20-09	Industrial Insurance	4,820.00	6,460.73	3,890.00
001-000-076-576-20-20-20	Lifeguard Uniforms	1,000.00	878.30	1,200.00
001-000-076-576-20-31-01	Office & Operating Supplies	500.00	708.31	500.00
001-000-076-576-20-31-02	Photocopies	300.00	-	300.00
001-000-076-576-20-31-03	Operating/Maintenance Supplies - General	9,200.00	1,253.74	2,500.00
001-000-076-576-20-31-05	Chemicals	12,500.00	11,739.65	15,000.00
001-000-076-576-20-34-01	Concession Supplies	8,500.00	7,932.04	10,000.00
001-000-076-576-20-41-10	Alarm Monitoring	270.00	270.75	270.00
001-000-076-576-20-42-01	Telephone	600.00	481.18	500.00
001-000-076-576-20-43-01	Travel	500.00	54.28	-
001-000-076-576-20-47-01	Fuel for Heating - Swimming Pool	12,500.00	10,289.82	12,500.00
001-000-076-576-20-47-02	Electricity - Swimming Pool	7,800.00	6,945.13	7,800.00
001-000-076-576-20-47-05	City Utility Services - Swimming Pool	3,500.00	3,921.48	4,500.00
001-000-076-576-20-48-03	Service Repair/Maintenance Pool Facility	6,000.00	5,805.00	5,000.00
001-000-076-576-20-49-02	Memberships & Registrations	400.00	-	400.00
001-000-076-576-20-51-01	Pool/Concession Permits	500.00	502.00	525.00
001-000-076-576-20-53-01	Excise Taxes	-	223.32	250.00
001-000-076-594-76-62-02	Capital Improvements - Concession Stand (through donations)	-	15,000.00	7,000.00
Total Operating Expenditures		175,735.00	183,398.97	185,425.00

Swimming Pool Revenues - Admissions	71,005.00
Swimming Pool Revenues - Concession Stand	<u>19,600.00</u>
Total Revenue	90,605.00

Parks Department

The Parks Department provides for the care and beautification of the City’s 24 parks and open areas that are enjoyed by the residents and visitors of Toppenish.

Staffing:

- Public Works Superintendent (.10 FTE)
- Public Works Supervisor (.10 FTE)
- Administrative Assistant (.10 FTE)
- Grounds Maintenance Technician (1 FTE)

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$51,080.91	\$51,238.95	\$53,078.78	\$55,605.00	\$72,680.00
Personnel Benefits	\$21,387.27	\$22,067.43	\$23,868.85	\$25,795.00	\$33,780.00
Operating Supplies	\$11,912.12	\$13,370.59	\$38,931.40	\$15,185.00	\$14,935.00
Services & Charges	\$82,201.46	\$91,119.18	\$100,387.98	\$80,660.00	\$90,760.00
Intergovernmental Expenses	\$1,205.62	\$1,192.87	\$1,171.75	\$1,200.00	\$1,300.00
Debt Service – Principal	\$0.00	\$7,656.25	\$8,373.48	\$8,800.00	\$0.00
Debt Service – Expenses	\$61.40	\$1,575.49	\$670.53	\$44.00	\$0.00
Capital Outlays	\$30,753.12	\$0.00	\$60,244.03	\$8,000.00	\$8,000.00
Parks Operating Budget	\$198,601.90	\$188,220.76	\$286,726.80	\$195,289.00	\$221,455.00

General Parks	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-076-576-80-10-01	Salaries & Wages	53,870.00	52,863.63	70,700.00
001-000-076-576-80-10-03	Longevity	975.00	971.93	1,160.00
001-000-076-576-80-10-11	Overtime	760.00	60.47	820.00
001-000-076-576-80-20-01	Social Security	4,255.00	4,047.45	5,560.00
001-000-076-576-80-20-03	Retirement/PERS	7,065.00	6,844.86	9,330.00
001-000-076-576-80-20-06	Employee Medical Insurance	11,525.00	10,825.05	15,770.00
001-000-076-576-80-20-08	Paid Family Medical Leave	-	-	120.00
001-000-076-576-80-20-09	Industrial Insurance	1,750.00	1,403.45	1,650.00
001-000-076-576-80-20-20	Uniforms & Clothing	350.00	235.42	350.00
001-000-076-576-80-20-21	Uniform Cleaning	350.00	359.08	350.00
001-000-076-576-80-20-22	Personal Protection Equipment	500.00	628.51	650.00
001-000-076-576-80-31-01	Office & Operating Supplies	175.00	121.66	175.00
001-000-076-576-80-31-02	Photocopies	10.00	-	10.00
001-000-076-576-80-31-03	Operating/Maintenance Supplies - General	7,000.00	8,177.41	7,000.00
001-000-076-576-80-31-04	Operating/Maintenance Supplies - Vehicles	1,000.00	2,847.63	1,000.00
001-000-076-576-80-31-05	Chemicals	2,000.00	1,010.64	1,750.00
001-000-076-576-80-32-02	Fuel Vehicles	4,000.00	3,047.16	4,000.00
001-000-076-576-80-35-01	Small Tools & Minor Equipment	1,000.00	812.41	1,000.00
001-000-076-576-80-41-01	Professional Services	34,000.00	39,400.00	40,000.00
001-000-076-576-80-41-10	Alarm Monitoring		212.00	250.00
001-000-076-576-80-42-01	Telephone	820.00	632.79	600.00
001-000-076-576-80-42-02	Postage	10.00	-	10.00
001-000-076-576-80-43-01	Travel	150.00	-	150.00
001-000-076-576-80-45-01	Railroad Depot Lease (28% of city portion) Due July Annually (city 45% /rail & steam 55%)	2,830.00	3,594.00	2,000.00
001-000-076-576-80-45-26	Rentals (Budget Septic)	5,000.00	7,457.07	6,500.00
001-000-076-576-80-47-02	Electricity - Parks	7,500.00	5,500.00	5,600.00
001-000-076-576-80-47-05	City Utility Services - Parks	26,250.00	18,427.43	26,250.00
001-000-076-576-80-48-01	Service Repair/Maintenance Equipment	-	1,167.74	1,000.00
001-000-076-576-80-48-02	Service Repair/Maintenance Vehicles	2,400.00	-	1,400.00
001-000-076-576-80-48-04	Service Repair/Maintenance Parks	1,200.00	3,000.00	5,000.00
001-000-076-576-80-48-05	Service Repair/Maintenance Park Signs	-	1,500.00	1,500.00
001-000-076-576-80-49-01	Miscellaneous fees & charges	250.00	3,675.00	250.00

General Parks	Description	2018 Approved	2018 Estimated	2019 Requested
001-000-076-576-80-49-02	Memberships & Registrations	250.00	122.77	250.00
001-000-076-576-80-53-02	Property Taxes	1,200.00	1,330.81	1,300.00
001-000-076-591-76-79-00	Redemption of L-T Debt Principal: Local Loan	8,800.00	8,793.00	-
001-000-076-592-76-83-00	Interest & Other Debt Service: Local Loan	44.00	659.80	-
001-000-076-594-76-64-02	Capital Purchase - Playground Safety Improvements	8,000.00	8,000.00	8,000.00
Total Parks Maintenance Fund		195,289.00	197,729.15	221,455.00

Criminal Justice Fund

Fund 030

Functions:

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

Staffing:

- Four Police Officers

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$106,668.21	\$196,757.84	\$260,771.21	\$233,524.64	\$299,618.17
Salaries & Wages	\$201,327.12	\$167,837.92	\$198,443.69	\$244,920.00	\$246,680.00
Personnel Benefits	\$111,212.39	\$88,807.10	\$109,947.34	\$126,515.00	\$137,895.00
Operating Supplies	\$908.93	\$0.00	\$0.00	\$2,000.00	\$500.00
Services & Charges	\$184.47	\$1,109.18	\$30,246.88	\$19,000.00	\$20,750.00
Capital Outlays	\$0.00	\$0.00	\$1,980.00	\$0.00	\$0.00
Criminal Justice Operating Budget	\$420,301.12	\$454,512.04	\$601,389.12	\$625,959.64	\$705,443.17

Criminal Justice Fund	Description	2018 Approved	2018 Estimated	2019 Requested
030-000-000-308-80-00-00	Unreserved Fund Balance	215,079.64	260,771.21	288,523.17
Taxes				
030-000-000-313-15-00-00	Public Safety Tax (.3% Sales Tax)	220,000.00	220,000.00	222,200.00
030-000-000-313-71-00-00	Criminal Justice Tax	122,000.00	122,000.00	123,220.00
Total Taxes		342,000.00	342,000.00	345,420.00
Intergovernmental Revenues				
030-000-000-331-16-60-00	Bulletproof Vest Grant Program	880.00	-	880.00
030-000-000-333-20-61-00	X52 DUI Grant	2,500.00	-	2,500.00
030-000-000-333-20-62-00	X52 Seatbelt Emphasis	1,000.00	-	1,000.00
030-000-000-336-06-95-00	Liquor Board Profits (23%)	15,200.00	15,200.00	17,060.00
030-000-000-336-06-20-00	Criminal Justice - High Crime	35,000.00	35,000.00	35,000.00
030-000-000-336-06-21-00	Criminal Justice-Population	2,800.00	2,800.00	3,000.00
030-000-000-336-06-26-00	Criminal Justice-Special Programs	9,600.00	9,600.00	9,910.00
030-000-000-336-06-51-00	DUI-Cities	1,400.00	1,400.00	1,400.00
Total Intergovernmental Revenues		68,380.00	64,000.00	70,750.00
Miscellaneous Revenues				
030-000-000-361-11-00-00	Investment Interest	500.00	1,137.95	750.00
Total Miscellaneous Revenues		500.00	1,137.95	750.00
Total Criminal Justice Fund		625,959.64	667,909.16	705,443.17

Criminal Justice Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Criminal Justice Fund Expenditures				
030-000-000-508-80-00-00	Unreserved Ending Fund Balance	233,524.64	266,563.17	299,618.17
Patrol Expenditures				
030-000-000-521-22-10-01	Salaries & Wages	221,340.00	209,478.81	222,500.00
030-000-000-521-22-10-03	Longevity	580.00	479.81	1,180.00
030-000-000-521-22-10-11	Overtime	23,000.00	25,620.75	23,000.00
030-000-000-521-22-20-01	Social Security	18,740.00	17,202.42	18,900.00
030-000-000-521-22-20-05	Retirement/LEOFF	13,300.00	12,585.89	13,400.00
030-000-000-521-22-20-06	Employee Medical Insurance	80,220.00	90,108.98	90,800.00
030-000-000-521-22-20-08	Paid Family Medical Leave	-	-	370.00
030-000-000-521-22-20-09	Industrial Insurance	8,730.00	7,717.26	8,300.00
030-000-000-521-22-20-20	Uniforms & Clothing	5,500.00	12,415.08	6,100.00
030-000-000-521-22-20-21	Uniform Cleaning	25.00	-	25.00
030-000-000-521-22-31-01	Office & Operating Supplies	2,000.00	800.00	500.00
030-000-000-521-22-41-30	Administrative Service Fee	19,000.00	19,500.00	19,500.00
030-000-000-521-22-43-01	Travel	-	1,150.00	250.00
030-000-000-521-22-49-02	Memberships & Registrations	-	1,100.00	1,000.00
030-000-000-521-22-49-99	Police Academy Costs		3,187.00	
Total Patrol Expenditures		392,435.00	401,345.99	405,825.00
Total Criminal Justice Fund		625,959.64	667,909.16	705,443.17

Special Projects Fund

Fund 050

Functions:

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. Expenditures from this fund are authorized by the City's Community Development Block Grant Re-Use Plan, which was adopted in 2018.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$322,711.46	\$184,404.08	\$186,215.85	\$139,874.08	\$47,385.60
Operating Supplies	\$119.26	\$18.56	\$0.00	\$0.00	\$2,500.00
Service & Charges	\$3,860.98	\$26,530.84	\$4,450.81	\$2,100.00	\$115,225.00
Capital Outlays	\$39,417.78	\$154,489.55	\$30,516.84	\$65,000.00	\$57,500.00
Special Projects Fund Operating Budget	\$366,109.48	\$365,443.03	\$221,183.50	\$206,974.08	\$172,610.60

Special Projects Fund	Description	2018 Approved	2018 Estimated	2019 Requested
050-000-000-308-80-00-00	Unreserved Fund Balance	185,374.08	186,215.85	152,610.60
Miscellaneous Revenues				
050-000-000-345-29-00-00	Abatement Charges	-	3.36	-
050-000-000-361-11-00-00	Investment Interest	1,600.00	2,252.46	-
050-000-000-361-40-00-00	Interest on Notes & Loans	2,000.00	465.27	2,000.00
050-000-000-367-41-00-03	Graffiti Program Donation	-	768.00	-
050-000-000-369-91-00-00	Other Miscellaneous Revenues	-	80.00	-
Total Miscellaneous Revenues		3,600.00	3,569.09	2,000.00
Nonrevenues				
050-000-000-389-90-00-01	Notes Receivable - Principal - HSG I	9,000.00	4,055.29	9,000.00
050-000-000-389-90-00-02	Notes Receivable - Principal - HSG I Deferred	9,000.00	6,400.00	9,000.00
050-000-000-389-90-00-03	Notes Receivable - Principal - Revolving Loan	-	-	-
Total Nonrevenues		18,000.00	10,455.29	18,000.00
Total Revenues		21,600.00	14,024.38	20,000.00
Total Special Projects Fund		206,974.08	200,240.23	172,610.60

Special Projects Fund	Description	2018 Approved	2018 Estimated	2019 Requested
050-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
050-000-000-508-80-00-00	Unreserved Ending Fund Balance	139,874.08	152,610.60	85,385.60
Community Services				
050-000-000-557-20-31-03	Operating/Maintenance Supplies - General	-	-	-
050-000-000-557-20-41-01	Professional Services	100.00	50.00	100.00
050-000-000-594-18-31-03	LED Reader Sign	-	-	-
Total Community Services		100.00	50.00	38,100.00
Housing and Community Development				
050-000-000-559-30-31-04	Graffiti Program Supplies		1,787.99	2,500.00
050-000-000-559-30-49-01	Miscellaneous Fees & Charges	-	-	125.00
050-000-000-559-30-49-04	Abatement Charges	2,000.00	791.64	2,000.00
050-000-000-559-30-49-09	Downtown Revitalization Grant Program	-	-	-
Total Housing and Community Development		2,000.00	2,579.63	4,625.00
Capital Improvement Facilities				
050-000-000-594-18-41-01	Professional Service - Capital City Hall Remodel	-	-	50,000.00
050-000-000-594-76-41-01	Professional Service - Park Plan			25,000.00
050-000-000-594-18-64-01	Capital Purchase - IT Equipment	25,000.00	45,000.00	7,500.00
Total Capital Improvement Facilities		25,000.00	45,000.00	82,500.00
Capital Improvements Police Department				
050-000-000-594-21-62-01	Capital Improvements - Police Department	40,000.00	-	-
Total Capital Improvements Police Department		40,000.00	-	-
Total Special Projects Expenditures		67,100.00	47,629.63	125,225.00
Total Special Projects Fund		206,974.08	200,240.23	172,610.60

Recreation

The City of Toppenish provides a variety of youth sports activities throughout the year, including soccer, t-ball, coach-pitch baseball, and basketball. The salary and benefits for the Director of Recreation and Aquatics are an equally shared expense between the Toppenish School District and the City of Toppenish, to provide City activities and school intramural activities.

Staffing:

- Recreation and Aquatics Manager (.80 FTE)

Functions:

- Winter Basketball
- Spring T-Ball and Coach-Pitch Baseball
- Summer and Fall Soccer
- Year-round Cardio Dance and Cruz into Fitness workout programs

2018 Achievements:

- Added an adult fitness class Mondays, Wednesdays, Thursdays, and Fridays
- Continued working successfully with the Toppenish School District and the Yakama Nation

2019 Goals:

- To continue working with other community organizations to ensure the availability of recreation for the citizens of Toppenish and the surrounding areas.

Expenditure Summary	2015 Actual*	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$43,901.77	\$24,285.88	\$17,663.20	\$1.60	\$1.17
Salaries & Wages	\$55,172.89	\$57,548.02	\$57,167.65	\$58,115.00	\$58,320.00
Personnel Benefits	\$22,724.39	\$24,581.42	\$24,699.21	\$26,585.00	\$26,525.00
Operating Supplies	\$1,178.52	\$784.56	\$10,618.98	\$20,950.00	\$13,150.00
Services & Charges	\$18,893.17	\$28,082.24	\$17,754.21	\$15,895.00	\$34,645.00
Recreation Operating Budget	\$141,870.74	\$135,282.12	\$127,903.25	\$121,546.60	\$132,641.17

*Actuals from 2015 are split between General Fund and Recreation Fund

Recreation Fund	Description	2018 Approved	2018 Estimated	2019 Requested
071-000-000-308-80-00-00	Unreserved Beginning Fund Balance	1.60	1.60	1.17
Recreation Fund Revenues				
071-000-000-347-60-00-01	Recreation League Fees - Inside	-	-	
071-000-000-347-60-00-02	Recreation Program Fees - Inside	-	2,349.50	2,000.00
071-000-000-347-60-00-03	Swimming Lesson Fees - Inside	7,280.00	6,978.00	7,280.00
071-000-000-347-60-00-04	Basketball Program Fees - Inside	1,810.00	2,184.00	2,200.00
071-000-000-347-60-00-05	Baseball Program Fees - Inside	710.00	945.00	1,000.00
071-000-000-347-60-00-06	Soccer Program Fees - Inside	5,030.00	4,246.00	5,500.00
071-000-000-347-60-00-09	Lifeguard Certification/Recertification	2,560.00	1,598.23	2,500.00
071-000-000-347-60-00-12	Recreation Program Fees - Outside	-	1,005.00	900.00
071-000-000-347-60-00-13	Swimming Lesson Fees - Outside	2,100.00	4,216.00	3,500.00
071-000-000-347-60-00-14	Basketball Program Fees - Outside	4,680.00	3,175.00	3,200.00
071-000-000-347-60-00-15	Baseball Program Fees - Outside	710.00	1,259.00	1,000.00
071-000-000-347-60-00-16	Soccer Program Fees - Outside	3,960.00	2,625.00	2,000.00
071-000-000-347-90-00-00	Culture & Recreation - School District	37,660.00	37,644.72	38,400.00
071-000-000-361-11-00-00	Investment Interest	150.00	209.71	200.00
071-000-000-367-11-00-01	United Way Contributions	5,050.00	9,177.95	9,000.00
071-000-000-367-11-00-03	Recreation Donations	1,890.00	569.97	1,000.00
Total Revenues		73,590.00	78,183.08	79,680.00
Recreation Fund Nonrevenues				
071-000-000-397-71-00-00	Transfer-In from 001 General Fund	47,955.00	53,745.00	52,960.00
Total Recreation Fund Nonrevenues		47,955.00	53,745.00	52,960.00
Total Recreation Fund		121,546.60	131,929.68	132,641.17

Recreation Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Recreation Fund Expenditures				
071-000-000-508-80-00-00	Unreserved Ending Fund Balance	1.60	1.17	1.17
071-000-071-571-20-10-01	Salaries & Wages	56,795.00	56,795.00	57,000.00
071-000-071-571-20-10-03	Longevity	1,320.00	1,320.00	1,320.00
071-000-071-571-20-20-01	Social Security	4,445.00	4,445.00	4,500.00
071-000-071-571-20-20-03	Retirement/PERS	7,380.00	7,380.00	7,500.00
071-000-071-571-20-20-06	Employee Medical Insurance	14,560.00	14,560.00	14,250.00
071-000-071-571-20-20-08	Paid Family Medical Leave	-	-	100.00
071-000-071-571-20-20-09	Industrial Insurance	200.00	200.00	175.00
071-000-071-571-20-31-01	Office & Operating Supplies	400.00	40.64	400.00
071-000-071-571-20-31-02	Photocopies	400.00	112.12	100.00
071-000-071-571-20-31-03	Operating/Maintenance Supplies - General	150.00	1,000.00	150.00
071-000-071-571-20-31-04	Recreation Program Supplies	20,000.00	10,500.00	12,500.00
071-000-071-571-20-41-01	Professional Services	-	168.00	-
071-000-071-571-20-41-02	IT Services - Recreation	50.00	511.16	100.00
071-000-071-571-20-41-10	Alarm Monitoring	180.00	268.48	180.00
071-000-071-571-20-42-01	Telephone	1,710.00	1,718.49	1,710.00
071-000-071-571-20-42-02	Postage	10.00	-	10.00
071-000-071-571-20-43-01	Travel	-	54.28	-
071-000-071-571-20-47-02	Fuel for Heating - Recreation	-	617.34	650.00
071-000-071-571-20-47-04	Electricity - Recreation	-	240.00	250.00
071-000-071-571-20-47-05	City Utility Services - Recreation	-	361.98	300.00
071-000-071-571-20-48-01	Service Repair/Maintenance Equipment	100.00	-	100.00
071-000-071-571-20-48-09	Service Repair/Maintenance 50% Rec Bldg	500.00	436.02	500.00
071-000-071-571-20-49-01	Miscellaneous Fees & Charges	50.00	25.00	50.00
071-000-071-571-20-49-02	Memberships & Registrations	100.00	-	100.00
071-000-071-571-20-49-09	Recreation Program Costs	9,685.00	12,985.00	12,500.00
071-000-071-571-41-41-30	Administrative Service Fee	3,510.00	18,190.00	18,195.00
Total Recreation Fund Expenditures		121,545.00	131,928.51	132,640.00
Total Recreation Fund Expenditures w/ Fund Balance		121,546.60	131,929.68	132,641.17

Public Works - Street Maintenance and Operations

Public Works provides for the proper care and maintenance of the City’s streets.

Staffing:

- Public Works Superintendent: (.10 FTE)
- Public Works Supervisor (.10 FTE)
- Administrative Assistant (.10 FTE)
- Customer Service Rep. (.10 FTE)
- Maintenance Technician (.34 FTE)
- Maintenance Technician (.90 FTE)
- Maintenance Technician (.33 FTE)

Functions:

- Maintenance of the City’s more than 28 miles of streets and roads
- Snow and ice removal
- Maintenance of traffic signals and street signs

Fund Balance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$142,413.64	\$144,268.76	\$108,356.96	\$66,673.37	\$1,096.02

Roadway:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$5,860.26	\$4,676.38	\$6,600.45	\$6,825.00	\$105,295.00
Personnel Benefits	\$2,213.97	\$2,224.51	\$2,676.33	\$2,935.00	\$55,875.00
Operating Supplies	\$14,057.41	\$11,642.81	\$36,037.72	\$41,010.00	\$50,530.00
Services & Charges	\$47,411.18	\$75,682.52	\$70,492.74	\$84,145.00	\$98,435.00
Intergovernmental Expenses	\$75.14	\$43.33	\$43.81	\$60.00	\$60.00
Roadway Operating Budget	\$69,617.96	\$94,269.55	\$115,851.05	\$134,975.00	\$312,387.04

Street Lighting:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Services & Charges	\$101,368.99	\$104,405.58	\$115,350.32	\$117,700.00	\$115,000.00

Traffic Control Devices:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$1,044.00	\$885.30	\$942.28	\$1,095.00	\$0.00
Personnel Benefits	\$533.87	\$388.42	\$442.18	\$470.00	\$0.00
Operating Supplies	\$7,947.57	\$9,713.08	\$18,275.02	\$11,000.00	\$33,500.00
Services & Charges	\$407.74	\$268.06	\$1,343.29	\$1,500.00	\$1,500.00
Traffic Control Devices Operating Budget	\$9,933.18	\$11,254.86	\$21,002.77	\$14,065.00	\$35,000.00

Snow and Ice Control:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$2,623.90	\$2,744.72	\$2,795.89	\$2,770.00	\$0.00
Personnel Benefits	\$1,180.90	\$1,253.92	\$1,189.56	\$1,340.00	\$0.00
Operating Supplies	\$4,257.40	\$3,520.88	\$11,165.08	\$5,000.00	\$5,000.00
Snow and Ice Control Operating Budget	\$8,062.20	\$7,519.52	\$15,150.53	\$9,110.00	\$5,000.00

Street Cleaning:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$20,532.83	\$20,654.01	\$17,831.70	\$17,340.00	\$0.00
Personnel Benefits	\$11,200.98	\$11,874.29	\$8,229.32	\$12,110.00	\$0.00
Operating Supplies	\$4,865.01	\$2,529.20	\$7,583.27	\$3,750.00	\$4,500.00
Services & Charges	\$9,775.01	\$10,320.55	\$7,402.97	\$8,520.00	\$9,600.00
Street Cleaning Operating Budget	\$46,373.83	\$45,378.05	\$41,047.26	\$41,720.00	\$14,100.00

Transfers and Capital Purchases:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Capital Outlays	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Transfer to 510 Vehicle Replacement Fund	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$10,000.00
Transfers and Capital Purchases Operating Budget	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$13,000.00

Total Street	\$377,769.80	\$407,096.32	\$421,758.89	\$389,243.37	\$493,391.02
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Street Fund	Description	2018 Approved	2018 Estimated	2019 Requested
101-000-000-308-10-00-00	Reserved Beginning Fund Balance	78,276.96	78,894.62	58,258.02
101-000-000-308-80-00-00	Unreserved Fund Balance	28,831.41	29,462.34	16,323.00
Licenses and Permits				
101-000-000-322-40-00-00	Street Cuts	1,500.00	1,182.00	1,200.00
101-000-000-322-40-00-01	Driveway Permits	100.00	450.00	450.00
101-000-000-322-40-00-02	ROW Permits	100.00	100.00	150.00
101-000-000-322-40-00-03	Sidewalk Permits	500.00	250.00	300.00
Total Licenses and Permits		2,200.00	1,982.00	2,100.00
Intergovernmental Revenues				
101-000-000-336-00-71-00	Multimodal Transportation	6,000.00	9,392.61	12,550.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax-City	188,000.00	185,200.25	188,350.00
101-000-000-336-00-87-01	Motor Vehicle Fuel Tax-City (Increase)	8,320.00	8,320.00	11,000.00
Total Intergovernmental Revenues		202,320.00	202,912.86	211,900.00
Charges for Goods and Services				
101-000-000-343-10-00-00	Storm Drainage Fees	1,200.00	1,249.15	1,200.00
101-000-000-343-10-00-01	General Services - Storm Drain Fee	395.00	1,691.66	395.00
101-000-000-344-10-00-01	Contribution From TBD - Maintenance	50,000.00	50,000.00	50,000.00
Total Charges for Goods and Services		51,595.00	52,940.81	51,595.00
Miscellaneous Revenues				
101-000-000-361-11-00-00	Investment Interest	1,020.00	1,127.08	1,000.00
101-000-000-369-10-00-00	Sale of Scrap and Junk	-	5,110.61	-
101-000-000-369-91-00-00	Other Miscellaneous Revenues	-	5.00	-
Total Miscellaneous Revenues		1,020.00	6,242.69	1,000.00
Other Financing Sources				
101-000-000-397-00-00-01	Transfer-In from General Fund	25,000.00	25,000.00	110,000.00
101-000-000-398-00-00-00	Insurance Reimbursement	-	27,656.42	42,215.00
Total Other Financing Sources		25,000.00	52,656.42	152,215.00
Total Revenues		282,135.00	316,734.78	418,810.00
Total Street Fund		389,243.37	425,091.74	493,391.02

Street Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Street Fund Expenditures				
101-000-000-508-10-00-00	Reserved Ending Fund Balance	49,280.88	58,258.02	521.70
101-000-000-508-80-00-00	Unreserved Ending Fund Balance	17,392.49	16,323.00	574.32
Roadway				
101-000-000-542-30-10-01	Salaries & Wages	6,705.00	6,711.12	100,045.00
101-000-000-542-64-10-01	Salaries & Wages	970.00	969.38	
101-000-000-542-66-10-01	Salaries & Wages	2,540.00	2,559.04	
101-000-000-542-67-10-01	Salaries & Wages	16,650.00	13,515.00	
101-000-000-542-30-10-03	Longevity	120.00	121.09	2,250.00
101-000-000-542-64-10-03	Longevity	5.00	5.09	
101-000-000-542-66-10-03	Longevity	110.00	112.96	
101-000-000-542-67-10-03	Longevity	80.00	80.24	
101-000-000-542-64-10-11	Overtime	120.00	120.97	3,000.00
101-000-000-542-30-10-11	Overtime		-	
101-000-000-542-66-10-11	Overtime	120.00	125.60	
101-000-000-542-67-10-11	Overtime	570.00	573.09	
101-000-000-542-30-20-01	Social Security	530.00	532.30	8,100.00
101-000-000-542-64-20-01	Social Security	90.00	88.30	
101-000-000-542-66-20-01	Social Security	220.00	218.35	
101-000-000-542-67-20-01	Social Security	1,320.00	1,322.72	
101-000-000-542-30-20-02	Unemployment Compensation	-	784.08	-
101-000-000-542-30-20-03	Retirement/PERS	870.00	880.49	13,500.00
101-000-000-542-64-20-03	Retirement/PERS	140.00	141.79	
101-000-000-542-66-20-03	Retirement/PERS	350.00	355.62	
101-000-000-542-67-20-03	Retirement/PERS	2,200.00	2,222.47	
101-000-000-542-30-20-06	Employee Medical Insurance	1,320.00	1,328.60	30,500.00
101-000-000-542-64-20-06	Employee Medical Insurance	200.00	202.50	
101-000-000-542-66-20-06	Employee Medical Insurance	680.00	678.68	
101-000-000-542-67-20-06	Employee Medical Insurance	7,160.00	7,166.46	
101-000-000-543-30-20-08	Paid Family Medical Leave	-	-	175.00
101-000-000-542-30-20-09	Industrial Insurance	165.00	164.39	

Street Fund	Description	2018 Approved	2018 Estimated	2019 Requested
101-000-000-542-64-20-09	Industrial Insurance	40.00	43.48	2,500.00
101-000-000-542-66-20-09	Industrial Insurance	90.00	93.97	
101-000-000-542-67-20-09	Industrial Insurance	680.00	651.95	
101-000-000-542-30-20-19	Uniforms	-	-	250.00
101-000-000-542-67-20-20	Uniforms	250.00	250.00	
101-000-000-542-30-20-20	Uniforms	-	1.40	
101-000-000-542-30-20-21	Uniform Cleaning	-	167.80	700.00
101-000-000-542-67-20-21	Uniform Cleaning	450.00	449.66	
101-000-000-542-30-20-25	Personal Protective Equipment	50.00	150.00	150.00
101-000-000-542-67-20-25	Personal Protective Equipment	50.00	52.50	
101-000-000-542-30-31-01	Office & Operating Supplies	-	11.39	20.00
101-000-000-542-30-31-02	Photocopies	10.00	-	10.00
101-000-000-542-30-31-03	Operating/Maintenance Supplies: General	5,000.00	23,256.63	12,000.00
101-000-000-542-30-31-04	Operating Maint/Supplies: Veh/Equip	2,500.00	4,067.59	5,000.00
101-000-000-542-30-31-05	Chemicals	5,000.00	1,200.00	5,000.00
101-000-000-542-30-31-06	Operating/Maint Supplies: Crack Seal	25,000.00	23,000.00	25,000.00
101-000-000-542-30-32-02	Fuel Vehicles	3,500.00	3,000.03	3,500.00
101-000-000-542-30-41-01	Professional Services	38,000.00	15,000.00	37,000.00
101-000-000-542-67-41-02	IT Services - Street	20.00	1,720.00	500.00
101-000-000-542-30-41-04	Legal Fees	-	25.00	300.00
101-000-000-542-30-41-10	Alarm Monitoring	-	214.27	250.00
101-000-000-542-30-41-30	Administrative Service Fee	8,750.00	26,890.00	26,890.00
101-000-000-542-30-41-31	Utility Tax - General Services	-	1,690.00	1,500.00
101-000-000-542-30-42-01	Telephone	600.00	266.86	600.00
101-000-000-542-30-42-02	Postage	20.00	-	20.00
101-000-000-542-30-43-01	Travel	225.00	172.67	225.00
101-000-000-542-30-44-01	Advertising	150.00	212.50	150.00
101-000-000-542-30-46-01	Insurance	7,700.00	7,679.22	8,000.00
101-000-000-542-67-47-05	City Utility Services	40.00	-	100.00
101-000-000-542-30-48-01	Service Repair/Maintenance Equipment	500.00	688.47	1,000.00
101-000-000-542-30-48-02	Service Repair/Maintenance Vehicles	1,500.00	500.00	1,500.00

Street Fund	Description	2018 Approved	2018 Estimated	2019 Requested
101-000-000-542-30-48-13	Service Repair/Maintenance Roadway	25,000.00	25,936.45	18,000.00
101-000-000-542-30-49-01	Miscellaneous Fees & Charges	-	3,675.00	
101-000-000-542-30-49-02	Memberships & Registrations	1,700.00	3,519.10	3,000.00
101-000-000-542-30-53-01	Excise Taxes	60.00	41.21	60.00
Total Roadway		170,120.00	185,607.48	310,795.00
Street Lighting				
101-000-000-542-63-47-02	Electricity	117,700.00	117,506.13	115,000.00
Total Street Lighting		117,700.00	117,506.13	115,000.00
Traffic Control Devices				
101-000-000-542-64-31-03	Operating/Maintenance Supplies - Street Signs/Paint	11,000.00	13,729.55	33,500.00
101-000-000-542-64-48-01	Repair & Maintenance Equipment	1,500.00	682.00	1,500.00
Total Traffic Control Devices		12,500.00	14,411.55	35,000.00
Snow And Ice Control				
101-000-000-542-66-31-03	Operating/Maintenance Supplies - General	5,000.00	2,250.00	5,000.00
Total Snow And Ice Control		5,000.00	2,250.00	5,000.00
Street Cleaning				
101-000-000-542-67-31-03	Operating/Maintenance Supplies - General	250.00	3,507.85	2,000.00
101-000-000-542-67-32-02	Fuel Vehicles	3,500.00	2,522.41	2,500.00
101-000-000-542-67-41-01	Professional Services	1,500.00	-	-
101-000-000-542-67-48-01	Repair & Maintenance Equipment	-	200.37	1,500.00
101-000-000-542-67-49-08	Dump Fees - Street Sweeping	7,000.00	5,000.00	7,500.00
Total Street Cleaning		12,250.00	11,230.63	13,500.00
Capital Purchase				
101-000-000-594-42-64-00	Permitting Software (1/5 of purchase)	-	-	3,000.00
101-000-000-594-42-64-01	Capital Purchase - Equipment	-	14,504.93	-
Total Capital Expenditures		-	14,504.93	3,000.00
Transfer Out				
101-000-000-597-55-00-01	Transfer-Out to 510 Vehicle Replacement	5,000.00	5,000.00	10,000.00
Total Transfer Out		5,000.00	5,000.00	10,000.00
Total Operating Expenditures		322,570.00	350,510.72	492,295.00
Total Street Fund		389,243.37	425,091.74	493,391.02

Tourism

The Tourism budget covers the costs associated with the Tourism Fund Advisory Committee (TFAC) and the Lodging Tax Advisory Committee (LTAC). The purpose of the two committees is to research and recommend to the City Council the best use of available funds to promote tourism in the City of Toppenish.

Staffing:

- Staff: Executive Assistant/Deputy City Clerk
- Five Volunteer Members of the LTAC
- Nine Volunteer Members of the TFAC (three positions currently vacant)

Functions:

- Solicit, review, and recommend RFPs (Requests for Proposals) from non-profit organizations that will promote and enhance tourism in the City of Toppenish
- Increase economic activity and tourism in the City of Toppenish
- Work in conjunction with the Toppenish Chamber of Commerce and the Mural Society

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$44,267.19	\$38,532.14	\$25,777.67	\$13,072.14	\$9,863.89
Salaries & Wages	\$5,107.53	\$5,227.92	\$5,326.77	\$0.00	\$0.00
Personnel Benefits	\$2,453.78	\$2,553.82	\$2,564.80	\$0.00	\$0.00
Operating Supplies	\$4,517.21	\$6,726.64	\$128.46	\$70.00	\$70.00
Services & Charges	\$40,137.33	\$59,362.51	\$68,332.04	\$63,630.00	\$57,894.00
Tourism Fund Operating Budget	\$96,483.04	\$112,403.03	\$102,129.74	\$76,772.14	\$67,827.89

Tourism Development Fund	Description	2018 Approved	2018 Estimated	2019 Requested
106-000-000-308-10-00-00	Reserved Beginning Fund Balance	10,870.70	14,902.54	9,618.82
106-000-000-308-80-00-00	Unreserved Fund Balance	8,601.44	10,875.13	5,409.07
Taxes				
106-000-000-313-31-00-00	Hotel/Motel Tax	32,000.00	25,083.79	27,500.00
Total Taxes		32,000.00	25,083.79	27,500.00
Other Business Licenses and Permits				
106-000-000-321-99-00-01	Business Licenses	25,000.00	25,675.00	25,000.00
Total Other Business Licenses and Permits		25,000.00	25,675.00	25,000.00
Miscellaneous Revenues				
106-000-000-361-11-00-00	Investment Interest	300.00	274.43	300.00
Total Miscellaneous Revenues		300.00	274.43	300.00
Total Revenues		57,300.00	51,033.22	52,800.00
Total Tourism Development Fund		76,772.14	76,810.89	67,827.89

Tourism Development Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Tourism Development Fund Expenditure				
106-000-000-508-10-00-00	Reserved Ending Fund Balance	7,300.32	9,618.82	5,137.44
106-000-000-508-80-00-00	Unreserved Ending Fund Balance	5,771.82	5,409.07	4,726.45
Tourism				
106-000-000-557-30-31-01	Office & Operating Supplies	50.00	-	50.00
106-000-000-557-30-31-02	Photocopies	20.00	4.00	20.00
106-000-000-557-30-41-01	Professional Services	350.00	349.00	360.00
106-000-000-557-30-41-02	IT Services	50.00	-	50.00
106-000-000-557-30-41-21	Tourism Contract - Toppenish Chamber	42,000.00	42,000.00	43,000.00
106-000-000-557-30-41-23	Tourism Contract - Y.V. Rail and Steam	5,500.00	5,500.00	5,500.00
106-000-000-557-30-41-24	Tourism Contract - CW Junior Livestock Show	2,000.00	2,000.00	-
106-000-000-557-30-41-26	Tourism Contract - Y.V. Visitor's & Convention Bureau	8,000.00	8,000.00	5,000.00
106-000-000-557-30-42-02	Postage	20.00	20.00	20.00
106-000-000-557-30-44-02	Tourism Advertising	50.00	50.00	100.00
106-000-000-557-30-48-02	Repair & Maintenance - Vehicles	500.00	500.00	500.00
106-000-000-557-30-48-15	Repair & Maintenance - Tourism Signs	1,800.00	-	-
106-000-000-557-30-49-01	Miscellaneous Fees & Charges	3,360.00	3,360.00	3,364.00
Total Tourism		63,700.00	61,783.00	57,964.00
Total Tourism Development Fund		76,772.14	76,810.89	67,827.89

Public Works - Cemetery Maintenance and Operations

Public Works is responsible for the maintenance and operation of the City’s Elmwood Cemetery, while 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.

Staffing:

- Public Works Superintendent (.05 FTE)
- Public Works Supervisor (.05 FTE)
- Administrative Assistant (.20 FTE)
- Maintenance Technician (1 FTE)

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$142,716.11	\$145,933.72	\$136,902.88	\$101,523.72	\$63,484.86
Salaries & Wages	\$14,373.28	\$13,686.47	\$25,020.84	\$26,985.00	\$63,650.00
Personnel Benefits	\$8,230.83	\$9,143.00	\$13,745.10	\$20,420.00	\$30,920.00
Operating Supplies	\$8,932.76	\$11,185.96	\$9,622.23	\$13,335.00	\$13,410.00
Services & Charges	\$14,869.56	\$18,467.77	\$28,014.50	\$19,925.00	\$39,048.00
Intergovernmental Expenses	\$548.55	\$500.94	\$599.63	\$570.00	\$600.00
Capital Outlays	\$0.00	\$6,986.25	\$1,318.66	\$0.00	\$0.00
Cemetery Fund Operating Budget	\$189,671.09	\$205,904.11	\$215,223.84	\$182,758.72	\$211,112.86

Cemetery Fund	Description	2018 Approved	2018 Estimated	2019 Requested
108-000-000-308-10-00-00	Reserved Beginning Fund Balance		-	-
108-000-000-308-80-00-00	Unreserved Fund Balance	123,258.72	294,196.35	140,167.86
Charges for Goods and Services				
108-000-000-343-60-00-01	Open/Close Fees	16,000.00	20,126.82	17,500.00
108-000-000-343-60-00-02	Liner Sales	12,000.00	16,339.91	14,275.00
108-000-000-343-60-00-04	Setting Fees	9,100.00	10,100.24	10,000.00
108-000-000-343-60-00-05	Sale of Grave Site	15,000.00	21,734.80	20,400.00
108-000-000-343-60-00-06	Saturday Service Fee	1,200.00	2,409.44	2,420.00
Total Charges for Goods and Services		53,300.00	70,711.21	64,595.00
Miscellaneous Revenues				
108-000-000-361-11-00-00	Investment Interest	1,200.00	1,383.61	1,350.00
108-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	5,000.00	5,000.00	5,000.00
108-000-000-369-10-00-00	Sale of Scrap and Junk	-	191.25	-
Total Miscellaneous Revenues		6,200.00	6,574.86	6,350.00
Total Revenues		59,500.00	77,286.07	70,945.00
Total Cemetery Fund		182,758.72	371,482.42	211,112.86

Cemetery Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Cemetery Fund Expenditure				
108-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
108-000-000-508-80-00-00	Unreserved Ending Fund Balance	101,523.72	284,288.33	63,484.86
Cemetery				
108-000-000-536-50-10-01	Salaries & Wages	26,300.00	26,300.00	62,500.00
108-000-000-536-50-10-03	Longevity	75.00	75.00	530.00
108-000-000-536-50-10-11	Overtime	610.00	610.00	620.00
108-000-000-536-50-20-01	Social Security	2,065.00	2,065.00	4,900.00
108-000-000-536-50-20-03	Retirement/PERS	3,425.00	3,425.00	8,170.00
108-000-000-536-50-20-06	Employee Medical Insurance	13,300.00	13,300.00	15,530.00
108-000-000-536-50-20-08	Paid Family Medical Leave	-	-	100.00
108-000-000-536-50-20-09	Industrial Insurance	1,005.00	1,005.00	1,520.00
108-000-000-536-50-20-20	Uniforms & Clothing	175.00	-	175.00
108-000-000-536-50-20-21	Uniform Cleaning	300.00	203.06	350.00
108-000-000-536-50-20-25	Personal Protective Equipment	150.00	166.37	175.00
108-000-000-536-50-31-02	Photocopies	10.00	3.66	10.00
108-000-000-536-50-31-03	Operating/Maintenance Supplies - General	3,500.00	3,363.30	3,500.00
108-000-000-536-50-31-04	Operating/Maintenance Supplies - Vehicles	700.00	634.43	700.00
108-000-000-536-50-31-05	Chemicals	700.00	698.07	750.00
108-000-000-536-50-32-02	Fuel Vehicles	725.00	850.37	750.00
108-000-000-536-50-34-02	Liners & Markers	7,200.00	5,651.08	7,200.00
108-000-000-536-50-35-01	Small Tools & Minor Equipment	500.00	450.00	500.00
108-000-000-536-50-41-01	Professional Services	7,000.00	3,148.78	13,500.00
108-000-000-536-50-41-02	IT Services - Cemetery	20.00	817.81	20.00
108-000-000-536-50-41-10	Alarm Monitoring	1,000.00	156.14	200.00
108-000-000-536-50-41-30	Administrative Service Fee	1,870.00	15,043.00	15,043.00
108-000-000-536-50-42-01	Telephone	600.00	706.26	600.00
108-000-000-536-50-42-02	Postage	10.00	10.00	10.00
108-000-000-536-50-45-26	Rentals	150.00	275.15	300.00
108-000-000-536-50-46-01	Insurance	2,650.00	2,448.49	2,650.00
108-000-000-536-50-47-01	Fuel for Heating	350.00	291.05	350.00

Cemetery Fund	Description	2018 Approved	2018 Estimated	2019 Requested
108-000-000-536-50-47-03	Irrigation Water	1,400.00	1,652.00	1,400.00
108-000-000-536-50-47-04	Electricity	1,700.00	1,339.28	1,750.00
108-000-000-536-50-47-05	City Utility Services	175.00	178.94	175.00
108-000-000-536-50-48-01	Repair & Maintenance Equipment	3,000.00	1,175.67	3,000.00
108-000-000-536-50-49-01	Miscellaneous Fees & Charges	-	17.52	50.00
108-000-000-536-50-53-01	Excise Taxes	570.00	613.33	600.00
Total Cemetery		81,235.00	86,673.76	147,628.00
Capital Expenditures				
108-000-000-594-36-64-01	Capital Purchase - Equipment	-	520.33	-
Total Capital Expenditures		-	520.33	-
Total Operating Expenditures		81,235.00	87,194.09	147,628.00
Total Cemetery Fund		182,758.72	371,482.42	211,112.86

Special Investigation Drug Account Fund

Fund 129

Functions:

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.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$66,266.35	\$59,277.40	\$68,015.37	\$45,930.76	\$53,532.12
Operating Supplies	\$90.47	\$568.73	\$0.00	\$150.00	\$150.00
Services & Charges	\$10,034.58	\$8,206.39	\$4,596.48	\$9,600.00	\$11,500.00
Intergovernmental Expenses	\$0.00	\$0.00	\$37.37	\$0.00	\$200.00
Transfers Out	\$364.20	\$375.00	\$0.00	\$0.00	\$0.00
Capital Outlays	\$48,108.05	\$0.00	\$0.00	\$0.00	\$0.00
Special Investigation Drug Account Operating Budget	\$124,863.65	\$68,427.52	\$72,649.22	\$55,680.76	\$65,382.12

Special Investigative Drug Account (SIDA) Fund	Description	2018 Approved	2018 Estimated	2019 Requested
129-000-000-308-10-00-00	Reserved Beginning Fund Balance	21,561.00	53,174.44	48,525.73
129-000-000-308-80-00-00	Unreserved Beginning Fund Balance	31,869.76	14,840.44	13,426.74
Fines and Penalties			-	
129-000-000-356-50-00-01	Investigative Fund Assessment (Seized)	-	-	-
129-000-000-356-50-00-02	Investigative Fund Assessment - SIDA	1,500.00	2,057.47	2,000.00
Total Fines and Penalties		1,500.00	2,057.47	2,000.00
Miscellaneous Revenues				
129-000-000-361-11-00-00	Investment Interest	250.00	625.69	600.00
129-000-000-369-30-00-01	Forfeit Property - Local	500.00	-	500.00
Total Miscellaneous Revenues		750.00	625.69	1,100.00
Total Revenues		2,250.00	2,683.16	3,100.00
Total Special Investigative Drug Account (SIDA) Fund		55,680.76	70,698.04	65,052.47
Special Investigative Drug Account Fund Expenditures				
129-000-000-508-10-00-00	Reserved Ending Fund Balance	30,602.51	48,525.73	34,324.17
129-000-000-508-80-00-00	Unreserved Ending Fund Balance	15,328.25	13,426.74	18,878.30
Police Operations				
129-000-000-521-21-31-01	Office & Operating Supplies	150.00	-	150.00
129-000-000-521-21-41-01	Professional Services	1,500.00	2,525.00	2,000.00
129-000-000-521-21-43-01	Travel	1,200.00	1,185.00	1,200.00
129-000-000-521-21-45-01	Leases	2,300.00	3,050.00	4,100.00
129-000-000-521-21-46-01	Insurance	1,500.00	1,045.07	1,100.00
129-000-000-521-21-49-01	Miscellaneous Fees & Charges	2,500.00	340.00	2,500.00
129-000-000-521-21-49-02	Memberships & Registrations	600.00	400.00	600.00
Total Police Operations		9,750.00	8,545.07	11,650.00
Agency Type Disbursements				
129-000-000-586-00-00-06	Drug Forfeited Property - State Portion	-	200.50	200.00
Total Agency Type Disbursements		-	200.50	200.00
Total Operating Expenditures		9,750.00	8,745.57	11,850.00
Total Special Investigative Drug Account (SIDA) Fund		55,680.76	70,698.04	65,052.47

Housing Rehabilitation Fund

Fund 170

Functions:

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. Expenditures from this fund are authorized by the City’s Community Development Block Grant Re-Use Plan, which was adopted in 2018.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$184,808.84	\$307,929.63	\$443,453.94	\$436,805.15	\$172,136.96
Operating Supplies	\$2.03	\$0.00	\$1.01	\$5.00	\$10.00
Services & Charges	\$25,106.81	\$7.09	\$20,491.20	\$21,910.00	\$29,140.00
Capital Outlays	\$0.00	\$30,011.24	\$53,630.70	\$18,000.00	\$50,000.00
Transfer Funds to PW Building Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Housing Rehabilitation Operating Budget	\$209,917.68	\$382,428.12	\$517,576.85	\$476,720.15	\$501,286.96

Housing Rehabilitation Fund	Description	2018 Approved	2018 Estimated	2019 Requested
170-000-000-308-10-00-00	Reserved Beginning Fund Balance	387,041.56	432,101.18	447,182.90
170-000-000-308-80-00-00	Unreserved Beginning Fund Balance	37,578.59	11,352.76	12,094.06
Miscellaneous Revenues				
170-000-000-361-11-00-00	Investment Interest	1,000.00	2,304.11	1,000.00
170-000-000-361-40-00-00	Interest on Notes & Loans	2,500.00	984.70	1,500.00
170-000-000-369-91-00-00	Other Miscellaneous Revenues	1,100.00	626.72	1,010.00
Total Miscellaneous Revenues		4,600.00	3,915.53	3,510.00
Nonrevenues				
170-000-000-389-90-00-01	Notes Receivable -Principal - HSG II	25,000.00	11,755.46	15,000.00
170-000-000-389-90-00-02	Notes Receivable - Principal - HSG II Deferred	5,000.00	48,513.80	5,000.00
170-000-000-389-90-00-03	Notes Receivable - Principal - HSG III	7,500.00	11,757.39	8,500.00
170-000-000-389-90-00-04	Notes Receivable - Principal - HSG IV	10,000.00	7,635.00	10,000.00
Total Nonrevenues		47,500.00	79,661.65	38,500.00
Total Revenues		52,100.00	83,577.18	42,010.00
Total Housing Rehabilitation Fund		476,720.15	527,031.12	501,286.96

Housing Rehabilitation Fund	Description	2018 Approved	2018 Estimated	2019 Requested
Housing Rehabilitation Fund Expenditures				
170-000-000-508-10-00-00	Reserved Ending Fund Balance	398,150.73	447,182.90	172,136.96
170-000-000-508-80-00-00	Unreserved Ending Fund Balance	38,654.42	12,094.06	
Housing and Community Development				
170-000-000-559-30-31-02	Photocopies	5.00	-	10.00
170-000-000-559-30-41-01	Professional Services	20,550.00	20,550.00	20,750.00
170-000-000-559-30-41-03	Professional Services - Loan Defaults	780.00	2,230.16	790.00
170-000-000-559-30-41-04	Legal Services	210.00	300.00	250.00
170-000-000-559-30-41-30	Administrative Service Fee		6,980.00	6,980.00
170-000-000-559-30-42-02	Postage	70.00	105.81	70.00
170-000-000-559-30-49-01	Miscellaneous Fees & Charges	300.00	260.69	300.00
Total Housing and Community Development		21,915.00	30,426.66	29,150.00
Other Expenditures				
170-000-000-594-22-63-01	Capital Improvements - Fire Station	18,000.00	-	-
170-000-230-597-18-00-00	Transfer-Out to 005 Public Works Building	-	-	250,000.00
170-000-000-594-76-41-01	Pioneer Park - Grant Application Assistance	-	31,488.50	-
170-000-000-595-61-41-01	Safe Routes to School - Grant Application Assistance	-	5,789.00	-
170-000-000-595-61-41-04	Safe Routes to School - Grant Application Legal	-	50.00	-
170-000-000-595-30-63-01	West 4th Ave Overlay	-	-	50,000.00
Total Other Expenditures		18,000.00	37,327.50	300,000.00
Total Expenditures		39,915.00	67,754.16	329,150.00
Total Housing Rehabilitation Fund		476,720.15	527,031.12	501,286.96

Street Capital Fund

Fund 302

Functions:

The Street Capital Fund is used to track and pay for all current and new street related capital improvements. Specific project information is available in the Transportation Improvement Plan.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Ending Fund Balance	\$173,212.64	\$113,056.40	\$178,458.00	\$154,340.07	\$273,730.40
Services & Charges	\$108,136.16	\$59,552.38	\$499,000.00	\$260,984.67	\$90,100.00
Capital Outlays	\$333,726.67	\$285,953.89	\$1,185,037.00	\$933,800.51	\$746,105.00
Street Capital Fund Operating Budget	\$615,075.47	\$458,562.67	\$1,862,495.00	\$1,349,125.25	\$1,109,935.40

Street Capital Fund	Description	2018 Approved	2018 Estimated	2019 Requested
302-000-000-308-10-00-00	Reserved Beginning Fund Balance	99,483.27	153,324.22	191,302.63
302-000-000-308-80-00-00	Unreserved Fund Balance	163.13	1,015.85	1,015.85
Revenues				
302-000-000-344-10-00-01	Contribution From TBD - Project Match	150,000.00	150,000.00	150,000.00
302-000-000-361-11-00-00	Investment Interest	600.00	-	-
Total Miscellaneous Revenues		150,600.00	150,000.00	150,000.00
302-000-180-333-20-20-00	Jackson Street Project	-	4,325.00	4,325.00
302-000-200-333-14-22-00	Lincoln Ave - CDBG	-	-	-
302-000-200-333-20-20-00	Lincoln/Dayton - STPUS	35,450.00	11,692.86	73,525.00
302-000-200-334-03-82-00	Lincoln/Dayton - TIB Fuel Tax Grant	-	-	-
302-000-200-391-80-00-01	Lincoln/Dayton - DWSRF	-	-	-
302-000-210-334-03-60-01	W 1st Ave Sidewalk - State DOT Grant	-	-	-
302-000-210-334-03-82-00	W 1st Ave Sidewalk - TIB Funding	155,783.75	-	-
302-000-210-367-11-00-95	W 1st Ave Sidewalk - Casino Grant	-	-	-
302-000-219-334-03-82-00	2nd Ave Reconst (Bolin-Div) TIB Fuel Tax Grant	1,010,242.00	935,126.80	-
302-000-220-334-03-82-00	2nd Ave Reconst (SR22-Bolin) - TIB Fuel Tax Grant	-	100,784.22	-
302-000-223-334-03-82-00	West First Ave Resurfacing - TIB Fuel Tax Grant	-	52,332.55	390,060.00
302-00-224-334-03-82-00	Mural Route Sidewalk Impr - TIB Fuel Tax Grant	-	20,544.81	144,480.00
302-00-224-336-03-82-02	W 1st Avenue Sidewalk Improvements	-	27,550.00	155,225.00
Total Grant Revenues		1,201,475.75	1,152,356.24	767,615.00
Total Revenues		1,352,075.75	1,302,356.24	917,615.00
Total Street Capital Fund		1,451,722.15	1,456,696.31	1,109,933.48
Street Capital Fund				
302-000-000-508-10-00-00	Reserved Ending Fund Balance	33,793.18	191,302.63	272,712.63
302-000-000-508-80-00-00	Unreserved Ending Fund Balance	133.97	1,015.85	1,015.85
302-000-180-595-30-41-01	Jackson Street - Eng Services	5,000.00	6,250.74	5,000.00
302-000-180-595-30-44-01	Jackson Street - Advertising	-	-	-

Street Capital Fund	Description	2018 Approved	2018 Estimated	2019 Requested
302-000-180-595-30-63-01	Jackson Street - Construction	-	-	-
302-000-200-588-10-00-00	Lincoln/Dayton - Prior Period Adjustment	-	-	-
302-000-200-595-30-41-01	Lincoln/Dayton/Beech - Prof Services	-	7,815.56	85,100.00
302-000-200-595-30-44-01	Lincoln/Dayton/Beech - Advertising	-	-	-
302-000-200-595-30-44-02	Lincoln/Dayton/Beech - ROW Acquisition	41,000.00	-	-
302-000-200-595-30-63-01	Lincoln/Dayton - Construction	-	3,251.52	-
302-000-210-595-61-41-01	W 1st Ave Sidewalk - Eng Services	49,100.00	27,550.00	-
302-000-210-595-61-44-01	W 1st Ave Sidewalk - Advertising	500.00	-	-
302-000-210-595-61-63-01	W 1st Ave Sidewalk - Construction	133,675.00	-	-
302-000-219-595-30-41-01	2nd Ave Reconst (Bolin-Div) - Eng Services	-	51,556.00	-
302-000-219-595-30-41-04	3rd Ave Reconst (Bolin-Div) - Legal Services	-	137.50	-
302-000-219-595-30-63-01	2nd Ave Reconst (Bolin-Div) - Construction	1,188,520.00	972,698.54	-
302-000-220-595-30-41-01	2nd Ave Reconst (SR22-Bolin) - Eng Services	-	-	-
302-000-220-595-30-44-01	2nd Ave Reconst (SR22-Bolin) - Advertising	-	337.60	-
302-000-220-595-30-63-01	2nd Ave Reconst (SR22-Bolin) - Construction	-	122,340.37	-
302-000-223-595-30-41-01	West First Avenue Resurfacing - Eng Services	-	47,690.00	-
302-000-223-595-30-44-01	West First Avenue Resurfacing - Advertising	-	-	-
302-000-223-595-30-63-01	West First Avenue Resurfacing - Construction	-	-	433,400.00
302-000-224-595-30-41-01	Mural Route Sidewalk Improvements-Eng	-	24,700.00	-
302-000-224-595-30-41-04	Mural Route Sidewalk Improvements-Legal	-	50.00	-
302-000-224-595-30-44-01	Mural Route Sidewalk Improvements-Advertise	-	-	-
302-000-224-595-30-63-01	Mural Route Sidewalk Improvements-Const	-	-	157,480.00
302-000-336-595-30-63-03	W 1st Avenue Sidewalk Improvements	-	-	155,225.00
Total Expenditures		1,417,795.00	1,264,377.83	836,205.00
Total Street Capital Fund		1,451,722.15	1,456,696.31	1,109,933.48

Public Works - Utilities Maintenance and Operations

The Public Works Department provides for the proper care and maintenance of the City’s property and infrastructure. The Public Works department is responsible for the City’s water, sewer, and solid waste utilities; City streets, parks, trails, and pathways; Elmwood Cemetery and all City-owned buildings. There are fourteen positions that are funded from water, sewer, solid waste, street, cemetery, central services and parks maintenance.

Staffing:

Position	Water Operations	Water Billing	Sewer Collection	Sewer Billing	Sewer Treatment	Refuse	Refuse Billing
City Manager	.10 FTE		.10 FTE				
Administrative Assistant	.20 FTE		.10 FTE		.10 FTE	.20 FTE	
Public Works Superintendent	.25 FTE		.15 FTE		.10 FTE	.20 FTE	
Public Works Supervisor	.25 FTE		.15 FTE		.15 FTE	.20 FTE	
Wastewater Operator II					1 FTE		
Wastewater Operator I					1 FTE		
Wastewater Operator I					1 FTE		
Water Operator I	1 FTE						
Maintenance Technician	.75 FTE		.25 FTE				
Maintenance Technician							
Maintenance Technician	.33 FTE		.33 FTE				
Maintenance Technician	.33 FTE		.34 FTE				
Maintenance Technician						1 FTE	
Maintenance Technician						1 FTE	
Finance Technician/Utility Billing		.32 FTE		.32 FTE			.32 FTE
Customer Service Representative		.20 FTE		.20 FTE			
Finance Technician/Accounts Payable		.10 FTE		.10 FTE			.10 FTE
Finance Technician/Human Resource		.10 FTE		.10 FTE			.10 FTE

Water Functions:

- Installation and maintenance of the City’s Class 1 water system and six wells
- Provides safe potable water in compliance with all state regulations

Water Fund Balance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$1,845,585.79	\$1,734,940.71	\$1,744,437.04	\$1,755,151.71	\$1,727,161.94

Water Administration:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$64,553.82	\$55,471.82	\$82,712.04	\$85,420.00	\$0.00
Personnel Benefits	\$29,306.04	\$27,953.40	\$35,734.22	\$40,179.00	\$0.00
Operating Supplies	\$296.72	\$1,015.03	\$846.74	\$400.00	\$0.00
Services & Charges	\$5,349.71	\$6,737.39	\$8,454.21	\$7,200.00	\$0.00
Administration Operating Budget	\$99,506.29	\$91,177.64	\$127,747.21	\$133,199.00	\$0.00

Water Maintenance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$68,344.62	\$68,373.65	\$80,781.28	\$81,840.00	\$0.00
Personnel Benefits	\$37,694.51	\$39,206.21	\$46,691.87	\$54,560.00	\$0.00
Operating Supplies	\$8,682.05	\$10,280.60	\$46,411.71	\$37,000.00	\$0.00
Services & Charges	\$384.51	\$3,603.26	\$871.26	\$11,500.00	\$0.00
Maintenance Operating Budget	\$115,105.69	\$121,463.72	\$174,756.12	\$184,900.00	\$0.00

Water Customer Service:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$0.00	\$0.00	\$0.00	\$31,855.00	\$23,530.00
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$19,285.00	\$10,130.00
Operating Supplies	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00
Services & Charges	\$0.00	\$0.00	\$0.00	\$8,400.00	\$8,710.00
Customer Service Operating Budget	\$0.00	\$0.00	\$0.00	\$61,040.00	\$43,370.00

Water Operations:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$98,216.24	\$102,666.47	\$101,988.24	\$67,385.00	\$203,550.00
Personnel Benefits	\$54,057.11	\$57,468.11	\$59,449.80	\$42,610.00	\$125,380.00
Operating Supplies	\$60,364.09	\$77,779.83	\$118,459.67	\$83,800.00	\$124,800.00
Services & Charges	\$841,300.63	\$1,002,578.98	\$830,340.89	\$900,177.00	\$1,116,622.50
Intergovernmental Expenses	\$105,587.20	\$106,169.56	\$123,677.28	\$98,520.00	\$122,550.00
Operations Operating Budget	\$1,159,525.27	\$1,346,662.95	\$1,233,915.88	\$1,192,492.00	\$1,692,902.50

Water Debt Services and Capital Expenditures:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Debt Service - Principal	\$185,487.39	\$187,569.66	\$233,494.54	\$142,240.00	\$142,240.00
Debt Service - Expenses	\$25,241.09	\$21,771.91	\$33,194.15	\$15,115.00	\$15,115.00
Capital Outlays	\$0.00	\$21,497.34	\$12,151.81	\$7,000.00	\$3,000.00
Transfers Out	\$421,837.68	\$404,149.82	\$429,452.12	\$482,664.00	\$621,575.00
Debt & Capital Operating Budget	\$632,566.16	\$634,988.73	\$708,292.62	\$647,019.00	\$781,930.00

Sewer Functions:

- Provides uninterrupted wastewater services to businesses and residents
- Maintains the City’s sanitary sewer system
- Operates the City’s storm and under-drain systems
- Operates the City’s Wastewater Treatment Plant

Sewer Fund Balance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$1,351,087.38	\$1,653,343.58	\$1,768,509.93	\$1,940,123.58	\$1,635,004.32

Sewer Administration:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$70,414.60	\$56,780.21	\$86,003.29	\$88,890.00	\$0.00
Personnel Benefits	\$31,372.67	\$28,412.33	\$36,942.13	\$41,395.00	\$0.00
Operating Supplies	\$204.40	\$922.06	\$1,034.27	\$620.00	\$0.00
Services & Charges	\$6,280.12	\$6,546.56	\$9,101.69	\$8,170.00	\$0.00
Administration Operating Budget	\$108,271.79	\$92,661.16	\$133,081.38	\$139,075.00	\$0.00

Sewer Maintenance (Sewer Collection):

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$147,739.53	\$148,132.28	\$150,052.65	\$156,270.00	\$88,240.00
Personnel Benefits	\$72,469.93	\$77,470.25	\$82,970.09	\$90,120.00	\$56,890.00
Operating Supplies	\$6,543.56	\$9,282.53	\$34,255.34	\$12,000.00	\$14,620.00
Services & Charges	\$0.00	\$1,568.48	\$5,211.63	\$6,500.00	\$26,270.00
Maintenance Operating Budget	\$226,753.02	\$236,453.54	\$272,489.71	\$264,890.00	\$186,020.00

Sewer Customer Service:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$0.00	\$0.00	\$0.00	\$31,855.00	\$23,530.00
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$19,285.00	\$5,015.00
Operating Supplies	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00
Services & Charges	\$0.00	\$0.00	\$0.00	\$8,400.00	\$8,710.00
Customer Service Operating Budget	\$0.00	\$0.00	\$0.00	\$61,040.00	\$38,255.00

Sewer Operations (Sewer Treatment):

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$116,784.69	\$120,386.69	\$115,365.26	\$84,385.00	\$179,970.00
Personnel Benefits	\$59,587.36	\$64,044.45	\$66,566.81	\$48,570.00	\$102,870.00
Operating Supplies	\$34,115.40	\$44,774.75	\$50,516.54	\$57,700.00	\$53,500.00
Services & Charges	\$986,393.26	\$899,889.43	\$1,067,282.34	\$1,019,610.00	\$1,093,805.00
Intergovernmental Expenses	\$73,523.30	\$68,850.50	\$81,732.48	\$87,000.00	\$89,065.00
Operations Operating Budget	\$1,270,404.01	\$1,197,945.82	\$1,381,463.43	\$1,297,265.00	\$1,519,210.00

Sewer Debt Service and Capital Expenditure:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Interfund Loan Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Principal	\$817,899.22	\$824,204.31	\$825,279.26	\$804,579.00	\$810,545.00
Debt Service - Expenses	\$28,117.47	\$21,544.29	\$19,591.12	\$15,145.00	\$13,805.00
Capital Outlays	\$54,707.71	\$39,232.93	\$35,358.91	\$3,500.00	\$3,000.00
Transfers Out	\$173,622.53	\$174,233.97	\$154,667.14	\$187,210.00	\$674,580.00
Debt & Capital Operating Budget	\$1,074,346.93	\$1,059,215.50	\$1,034,896.43	\$1,010,434.00	\$1,514,930.00

Solid Waste Functions:

- Collection and disposal of the City's refuse and compost

Solid Waste Fund Balance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$305,937.93	\$369,906.91	\$389,930.71	\$458,492.17	\$211,591.78

Solid Waste Administration:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$20,557.26	\$18,383.77	\$22,357.96	\$23,080.00	\$0.00
Personnel Benefits	\$10,151.49	\$9,980.64	\$10,619.55	\$12,155.00	\$0.00
Operating Supplies	\$202.55	\$922.11	\$903.75	\$600.00	\$0.00
Services & Charges	\$409.48	\$566.42	\$2,430.64	\$2,000.00	\$0.00
Solid Waste Administration Operating Budget	\$31,320.78	\$29,852.94	\$36,311.90	\$37,835.00	\$0.00

Solid Waste Maintenance:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$18,711.85	\$17,312.07	\$18,176.79	\$19,130.00	\$0.00
Personnel Benefits	\$9,962.35	\$10,699.66	\$13,327.51	\$12,545.00	\$0.00
Operating Supplies	\$3,591.94	\$2,710.00	\$13,528.12	\$4,600.00	\$0.00
Services & Charges	\$0.00	\$97.72	\$4,505.68	\$6,500.00	\$0.00
Solid Waste Maintenance Operating Budget	\$32,266.14	\$30,819.45	\$49,538.10	\$42,775.00	\$0.00

Solid Waste Customer Service:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$0.00	\$0.00	\$0.00	\$31,855.00	\$23,180.00
Personnel Benefits	\$0.00	\$0.00	\$0.00	\$19,285.00	\$11,885.00
Operating Supplies	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00
Services & Charges	\$0.00	\$0.00	\$0.00	\$8,400.00	\$8,710.00
Solid Waste Customer Service Operating Budget	\$0.00	\$0.00	\$0.00	\$61,040.00	\$44,775.00

Solid Waste Operations:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Salaries & Wages	\$146,350.71	\$144,402.16	\$143,126.17	\$109,340.00	\$145,160.00
Personnel Benefits	\$76,988.30	\$84,250.68	\$77,080.11	\$59,345.00	\$74,875.00
Operating Supplies	\$25,805.05	\$21,240.25	\$38,733.53	\$38,425.00	\$44,500.00
Services & Charges	\$495,188.98	\$527,603.30	\$541,391.83	\$546,595.00	\$630,480.00
Intergovernmental Expenses	\$50,471.59	\$48,114.58	\$58,075.38	\$53,750.00	\$54,615.00
Solid Waste Operations Operating Budget	\$794,804.63	\$825,610.97	\$858,407.02	\$807,455.00	\$949,630.00

Solid Waste Debt Service and Capital Expenditures:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Capital Outlays	\$27,937.58	\$27,200.26	\$52,061.18	\$32,500.00	\$29,000.00
Transfers Out	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$330,000.00
Debt & Capital Operating Budget	\$97,937.58	\$97,200.26	\$122,061.18	\$102,500.00	\$359,000.00

Water Capital Fund:

The Water Capital Fund is used to track and pay for all current and new water related capital improvements. Specific project information is available in the Water Comprehensive Plan.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$569,523.55	\$567,095.63	\$454,209.19	\$585,829.63	\$3,480.74
Services and Charges	\$259,412.91	\$181,525.96	\$30,342.68	\$35,000.00	\$25,000
Capital Outlays	\$867,872.89	\$341,494.23	\$210,096.63	\$0.00	\$990,620.00
Water Capital Operating Budget	\$1,696,809.35	\$1,090,115.82	\$694,648.50	\$620,829.63	\$1,019,100.74

Sewer Capital Fund:

The Sewer Capital Fund is used to track and pay for all current and new sewer related capital improvements. Specific project information is available in the Sewer Comprehensive Plan.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$787,312.85	\$923,194.64	\$652,841.38	\$251,734.64	\$83,985.87
Services and Charges	\$25,367.56	\$61,433.43	\$107,344.82	\$0.00	\$1,650,000.00
Capital Outlays	\$7,478.15	\$0.00	\$889,150.38	\$0.00	\$0.00
Sewer Capital Operating Budget	\$820,158.56	\$984,628.07	\$1,649,336.58	\$251,734.64	\$1,733,985.87

Public Works Trust Fund:

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

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Debt Service – Principal	\$235,319.20	\$235,319.23	\$235,319.22	\$279,070.00	\$348,570.00
Debt Service – Expenses	\$62,546.86	\$44,116.57	\$41,763.33	\$47,730.00	\$56,435.00
Public Works Trust Fund Operating Budget	\$297,866.06	\$279,435.80	\$277,082.55	\$326,800.00	\$405,005.00

Department of Ecology Reserve 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.

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$192,482.66	\$192,482.66	\$192,482.66	\$192,483.00	\$192,482.66

Water Fund	Description	2018 Approved	2018 Estimated	2019 Request
401-000-000-308-10-00-00	Reserved Beginning Fund Balance	-		
401-000-000-308-80-00-00	Unreserved Fund Balance	1,784,636.71	1,744,437.04	1,769,022.44
Charges for Goods and Services				
401-000-000-341-96-00-01	Personnel Services	-	5,368.39	-
401-000-000-342-40-00-00	Water Main Improvement Inspection Fee	500.00	200.00	-
401-000-000-343-40-00-01	Water Sales Residential 3% rate increase	1,275,500.00	1,290,660.00	1,329,380.00
401-000-000-343-40-00-02	Water Sales Commercial	225,750.00	221,280.00	227,920.00
401-000-000-343-40-00-03	Water Sales Commercial Fire Sprinklers	630.00	756.00	780.00
401-000-000-343-40-00-04	Water Sales Public Authorities	46,893.00	44,400.00	45,732.00
401-000-000-343-40-00-05	Water Sales City	36,068.00	51,600.00	53,148.00
401-000-000-343-40-00-06	General Services - Water Sales	523,527.00	625,000.00	643,752.00
401-000-000-343-40-00-07	Water Hydrant Sales	1,607.00	-	1,610.00
401-000-000-343-40-00-08	Water Turn Off Fees	12,880.00	16,830.00	14,500.00
401-000-000-343-40-00-09	Water Meter Connection Fees	8,840.00	8,563.13	8,840.00
401-000-000-343-40-00-11	Hydrant Use Permit	7,180.00	294.00	7,180.00
Total Charges for Goods and Services		2,139,375.00	2,264,951.52	2,332,842.00
Miscellaneous Revenues				
401-000-000-361-11-00-00	Investment Interest	10,755.00	14,748.43	12,500.00
401-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	39,035.00	27,365.60	28,000.00
401-000-000-369-10-00-00	Sale of Scrap and Junk	-	3,807.50	-
401-000-000-369-91-00-00	Other Miscellaneous Revenue	-	65.00	-
401-000-000-369-91-00-01	Misc. Revenues - Admin Fee Refund	-	-	-
Total Miscellaneous Revenues		49,790.00	45,986.53	40,500.00
Other Financing Sources				
401-000-000-398-10-00-00	Insurance Recoveries	-	65,570.00	103,000.00
Total Other Financing Sources		-	65,570.00	103,000.00
Total Revenues		2,189,165.00	2,376,508.05	2,476,342.00
Total Water Fund		3,973,801.71	4,120,945.09	4,245,364.44

Water Fund	Description	2018 Approved	2018 Estimated	2019 Request
Water Fund Expenditures				
401-000-000-508-10-00-00	Reserved Ending Fund Balance	-		-
401-000-000-508-80-00-00	Unreserved Ending Fund Balance	1,755,151.71	1,769,022.44	1,727,161.94
Water Operations				
401-000-000-534-10-10-01	Salaries & Wages	83,485.00	83,486.87	192,750.00
401-000-000-534-50-10-01	Salaries & Wages	78,340.00	74,844.12	
401-000-000-534-80-10-01	Salaries & Wages	63,160.00	63,177.62	
401-000-000-534-10-10-03	Longevity	1,935.00	1,938.01	3,700.00
401-000-000-534-50-10-03	Longevity	1,410.00	1,412.13	
401-000-000-534-80-10-03	Longevity	1,725.00	1,732.58	
401-000-000-534-10-10-11	Overtime	-	-	7,100.00
401-000-000-534-50-10-11	Overtime	2,090.00	2,092.65	
401-000-000-534-80-10-11	Overtime	2,500.00	2,508.64	
401-000-000-534-10-20-01	Social Security	6,535.00	6,541.82	15,600.00
401-000-000-534-50-20-01	Social Security	6,265.00	6,269.87	
401-000-000-534-80-20-01	Social Security	5,080.00	5,082.24	
401-000-000-534-50-20-02	Unemployment Compensation	-	544.50	-
401-000-000-534-80-20-02	Unemployment Compensation	-	-	
401-000-000-534-10-20-03	Retirement/PERS	10,800.00	10,816.57	26,100.00
401-000-000-534-50-20-03	Retirement/PERS	10,395.00	10,398.41	
401-000-000-534-80-20-03	Retirement/PERS	8,435.00	8,438.02	
401-000-000-534-10-20-06	Employee Medical Insurance	21,110.00	21,116.10	74,670.00
401-000-000-534-50-20-06	Employee Medical Insurance	32,820.00	32,823.48	
401-000-000-534-80-20-06	Employee Medical Insurance	27,100.00	27,101.70	
401-000-000-534-80-21-08	Paid Family Medical Leave	-	-	310.00
401-000-000-534-10-20-09	Industrial Insurance	1,434.00	1,437.03	4,100.00
401-000-000-534-50-20-09	Industrial Insurance	2,780.00	2,780.82	
401-000-000-534-80-20-09	Industrial Insurance	1,995.00	1,998.63	
401-000-000-534-10-20-20	Uniforms & Clothing	300.00	-	1,100.00
401-000-000-534-50-20-20	Uniforms & Clothing	800.00	800.00	
401-000-000-534-50-20-21	Uniform Cleaning	1,000.00	450.00	1,500.00
401-000-000-534-10-20-22	Personal Protective Equipment	-	-	2,000.00
401-000-000-534-50-20-22	Personal Protective Equipment	500.00	3,603.63	
401-000-000-534-80-20-22	Personal Protective Equipment	-	1,000.00	

Water Fund	Description	2018 Approved	2018 Estimated	2019 Request
401-000-000-534-10-31-01	Office & Operating Supplies	400.00	500.00	1,500.00
401-000-000-534-80-31-01	Office & Operating Supplies	3,500.00	507.44	
401-000-000-534-10-31-02	Photocopies	300.00	231.82	300.00
401-000-000-534-50-31-03	Operating/Maintenance Supplies - General	8,000.00	5,800.00	60,000.00
401-000-000-534-80-31-03	Operating/Maintenance Supplies - General	45,000.00	29,250.00	
401-000-000-534-50-31-04	Hydrant/Valve Replacement Supplies	25,000.00	10,000.00	25,000.00
401-000-000-534-80-31-04	Operating/Maintenance Supplies - Vehicles	-	532.01	1,500.00
401-000-000-534-80-31-05	Chemicals	18,000.00	13,650.00	15,000.00
401-000-000-534-80-32-02	Fuel Vehicles	13,000.00	10,485.45	13,500.00
401-000-000-534-50-35-01	Small Tools & Minor Equipment	4,000.00	3,629.48	8,000.00
401-000-000-534-80-35-01	Small Tools & Minor Equipment	4,000.00	19,145.54	
401-000-000-534-10-41-01	Professional Services	-	-	80,000.00
401-000-000-534-50-41-01	Professional Services	-	-	
401-000-000-534-80-41-01	Professional Services	40,000.00	79,408.01	
401-000-000-534-80-41-02	IT Services - Water	500.00	3,532.59	1,500.00
401-000-000-534-10-41-04	Legal Services	-	375.00	500.00
401-000-000-534-80-41-10	Alarm Monitoring	3,600.00	2,875.80	3,600.00
401-000-000-534-80-41-20	Cross Connection Program	29,000.00	23,678.50	29,000.00
401-000-000-534-80-41-30	Administrative Service Fee	90,000.00	97,150.00	97,150.00
401-000-000-534-80-41-31	Utility Tax - General Services	523,527.00	625,000.00	683,522.50
401-000-000-534-10-42-01	Telephone	5,000.00	4,260.37	10,000.00
401-000-000-534-80-42-01	Telephone	3,100.00	3,348.81	
401-000-000-534-10-42-02	Postage	-	-	500.00
401-000-000-534-80-42-02	Postage	500.00	100.00	
401-000-000-534-80-42-03	Internet Service - PW	-	175.00	600.00
401-000-000-534-10-43-01	Travel	500.00	254.13	1,000.00
401-000-000-534-80-43-01	Travel	800.00	200.00	
401-000-000-534-10-44-01	Advertising	-	-	500.00
401-000-000-534-80-44-01	Advertising	500.00	250.00	
401-000-000-534-50-45-26	Rentals	-	339.72	3,600.00
401-000-000-534-80-45-26	Rentals	250.00	3,273.57	
401-000-000-534-80-46-01	Insurance	48,000.00	67,704.47	68,000.00
401-000-000-534-80-47-02	Fuel for Heating	7,800.00	3,129.96	7,800.00
401-000-000-534-80-47-04	Electricity	93,200.00	91,084.04	93,200.00

Water Fund	Description	2018 Approved	2018 Estimated	2019 Request
401-000-000-534-80-47-05	City Utility Services	2,100.00	2,113.06	2,300.00
401-000-000-534-80-47-07	Irrigation Water	350.00	233.75	350.00
401-000-000-534-10-48-01	Repair & Maintenance Equipment	-	-	15,000.00
401-000-000-534-50-48-01	Repair & Maintenance Equipment	6,500.00	-	
401-000-000-534-80-48-01	Repair & Maintenance Equipment	15,000.00	4,073.00	
401-000-000-534-10-48-02	Service Repair/Maintenance Vehicle	500.00	4,500.00	6,000.00
401-000-000-534-80-48-10	Hydrant Installation Services	35,000.00	12,057.03	6,000.00
401-000-000-534-50-48-14	Repair & Maintenance P.W. Facility	5,000.00	6.52	-
401-000-000-534-10-49-01	Miscellaneous Fees & Charges	-	320.19	1,500.00
401-000-000-534-80-49-01	Miscellaneous Fees & Charges	450.00	3,936.85	
401-000-000-534-10-49-02	Memberships & Registrations	1,200.00	433.33	5,000.00
401-000-000-534-80-49-02	Memberships & Registrations	6,500.00	3,569.54	
401-000-000-534-80-51-01	Well Permits - Yakama Nation	12,000.00	10,025.00	6,000.00
401-000-000-534-80-51-02	Operating Permits	4,000.00	3,354.20	3,500.00
401-000-000-534-80-53-01	Excise Taxes	82,500.00	102,000.00	113,030.00
401-000-000-534-80-53-02	Property Taxes	20.00	21.10	20.00
Total Water Operations		1,510,591.00	1,618,910.72	1,692,902.50
Customer Service				
401-000-000-534-70-10-01	Salaries & Wages	31,500.00	31,501.95	23,350.00
401-000-000-534-70-10-03	Longevity	105.00	107.51	50.00
401-000-000-534-70-10-11	Overtime	250.00	251.47	130.00
401-000-000-534-70-20-01	Social Security	2,435.00	2,435.16	1,800.00
401-000-000-534-70-20-03	Retirement/PERS	4,040.00	4,041.98	280.00
401-000-000-534-70-20-06	Employee Medical Insurance	12,610.00	12,611.33	7,890.00
401-000-000-534-70-20-08	Paid Family Medical Leave	-	-	40.00
401-000-000-534-70-20-09	Industrial Insurance	200.00	199.05	120.00
401-000-000-534-70-31-01	Office & Operating Supplies	1,500.00	771.55	1,000.00
401-000-000-534-70-41-01	Professional Services	4,250.00	23,267.72	4,260.00
401-000-000-534-70-41-02	IT Services - Customer Service	-	1,119.13	250.00
401-000-000-534-70-42-02	Postage	4,150.00	4,166.93	4,200.00
Total Customer Service		61,040.00	80,473.78	43,370.00
Total Expenditures				
Redemption of Long Term Debt - Governmental Funds				
401-000-000-591-34-78-03	Intergovernmental Loan Principal - PWTF #8	7,100.00	7,099.70	7,100.00

Water Fund	Description	2018 Approved	2018 Estimated	2019 Request
401-000-000-591-34-78-04	Intergovernmental Loan Principal - PWTF #9	135,140.00	135,136.48	135,140.00
401-000-000-591-34-78-07	Intergovernmental Loan Principal - PWTF #12	-	-	-
Total Redemption Of Long-Term Debt - Governmental Funds		142,240.00	142,236.18	142,240.00
Interest And Other Debt Service Costs				
401-000-000-592-34-83-00	Interest & Other Debt Service - Local Loan	-	-	-
401-000-000-592-34-83-03	Intergovernmental Loan Interest - PWTF #8	250.00	248.49	250.00
401-000-000-592-34-83-04	Intergovernmental Loan Interest - PWTF #9	14,865.00	14,865.01	14,865.00
401-000-000-592-34-83-07	Intergovernmental Loan Interest: PWTF #12	-	-	-
Total Interest And Other Debt Service Costs		15,115.00	15,113.50	15,115.00
Total Principal, Interest And Other Debt Service Costs		157,355.00	157,349.68	157,355.00
Capital Expenditures				
401-000-000-594-34-62-00	Permitting Software (1/5 of purchase)	-	-	3,000.00
401-000-000-594-34-62-01	Capital Purchase - Building	-	-	-
401-000-000-594-34-64-01	Capital Purchase - Equipment	7,000.00	1,040.32	-
Total Capital Expenditures		7,000.00	1,040.32	3,000.00
Transfer Out				
401-000-000-597-34-00-01	Transfer-Out to 410 Water Capital Fund	100,000.00	100,000.00	160,000.00
401-000-000-597-34-00-02	Transfer-Out 1% to 410 Water Capital Fund	15,864.00	15,865.15	16,570.00
401-000-000-597-34-00-03	Vehicle Replacement Program	40,000.00	40,000.00	40,000.00
401-000-000-597-34-00-04	Transfer-Out to 421 DWSRF/PWTF Debt Service	326,800.00	338,283.00	405,005.00
Total Transfer Out		482,664.00	494,148.15	621,575.00
Total Operating Expenditures		2,218,650.00	2,351,922.65	2,518,202.50
Total Water Fund		3,973,801.71	4,120,945.09	4,245,364.44

Wastewater Fund	Description	2018 Approved	2018 Estimated	2019 Request
403-000-000-308-10-00-00	Reserved Beginning Fund Balance	-		-
403-000-000-308-80-00-00	Unreserved Fund Balance	1,811,701.58	1,768,509.93	1,925,234.32
Charges for Goods and Services				
403-000-000-341-96-00-01	Personnel Services	-	1,830.65	-
403-000-000-342-40-00-00	Sewer Inspection Fee	340.00	350.00	350.00
403-000-000-343-50-00-01	Sewer Sales Residential 2% increase	1,853,085.00	1,860,000.00	1,897,200.00
403-000-000-343-50-00-02	Sewer Sales Commercial	329,919.00	303,912.00	309,900.00
403-000-000-343-50-00-03	Sewer Sales Public Authorities	29,162.00	30,000.00	30,600.00
403-000-000-343-50-00-04	Sewer Sales City	8,935.00	10,200.00	10,500.00
403-000-000-343-50-00-05	General Services - Sewer Sales	666,330.00	680,000.00	693,600.00
403-000-000-343-50-00-06	Sewer Sales Yakama Indian Nation	440.00	9,724.86	9,920.00
403-000-000-343-50-00-07	Sewer Service Assistance Fees	160.00	-	165.00
403-000-000-343-50-00-08	Side Sewer Connection Fees	755.00	750.00	780.00
Total Charges for Goods and Services		2,889,126.00	2,896,767.51	2,953,015.00
Miscellaneous Revenues				
403-000-000-361-11-00-00	Investment Interest	12,000.00	15,036.33	10,000.00
403-000-000-369-10-00-00	Sale of Scrap and Junk	-	2,389.72	-
403-000-000-369-91-00-00	Other Miscellaneous Revenue	-	65.00	-
Total Miscellaneous Revenues		12,000.00	17,491.05	10,000.00
Other Financing Sources				
403-000-000-398-00-00-00	Insurance Recoveries	-	9,037.09	5,170.00
Total Other Financing Sources		-	9,037.09	5,170.00
Total Revenues		2,901,126.00	2,923,295.65	2,968,185.00
Total Wastewater Fund		4,712,827.58	4,691,805.58	4,893,419.32

Wastewater Fund	Description	2018 Approved	2018 Estimated	2019 Request
Wastewater Fund Expenditures				
403-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
403-000-000-508-80-00-00	Unreserved Ending Fund Balance	1,940,123.58	1,925,234.32	1,635,004.32
Sewer Collections (-50-)				
403-000-000-535-10-10-01	Salaries & Wages	86,945.00	86,945.00	86,700.00
403-000-000-535-50-10-01	Salaries & Wages	148,360.00	148,360.00	
403-000-000-535-10-10-03	Longevity	1,945.00	1,376.81	820.00
403-000-000-535-50-10-03	Longevity	4,565.00	2,296.76	
403-000-000-535-10-10-11	Overtime	-	-	720.00
403-000-000-535-50-10-11	Overtime	3,345.00	2,973.49	
403-000-000-535-10-20-01	Social Security	6,800.00	4,547.58	6,760.00
403-000-000-535-50-20-01	Social Security	11,955.00	6,746.76	
403-000-000-535-10-20-03	Retirement/PERS	11,240.00	7,701.67	11,270.00
403-000-000-535-50-20-03	Retirement/PERS	19,845.00	11,458.52	
403-000-000-535-50-20-02	Unemployment Compensation	-	544.50	-
403-000-000-535-10-20-06	Employee Medical Insurance	21,530.00	14,021.55	33,340.00
403-000-000-535-50-20-06	Employee Medical Insurance	50,500.00	26,567.08	
403-000-000-535-10-20-08	Paid Family Medical Leave			150.00
403-000-000-535-10-20-09	Industrial Insurance	1,525.00	894.45	1,570.00
403-000-000-535-50-20-09	Industrial Insurance	4,970.00	2,361.70	
403-000-000-535-10-20-20	Uniforms & Clothing	300.00	-	
403-000-000-535-50-20-20	Uniforms & Clothing	950.00	85.42	
403-000-000-535-50-20-21	Uniform Cleaning	1,400.00	1,164.58	1,800.00
403-000-000-535-50-20-22	Personal Protection Equipment	500.00	1,168.82	2,000.00
403-000-000-535-10-31-01	Office & Operating Supplies	400.00	198.72	400.00
403-000-000-535-10-31-02	Photocopies	220.00	124.39	220.00
403-000-000-535-50-31-03	Operating/Maintenance Supplies - General	9,000.00	4,348.76	9,000.00
403-000-000-535-50-31-04	Operating/Maintenance Supplies - Vehicles	500.00	1,200.00	2,500.00
403-000-000-535-50-35-01	Small Tools & Minor Equipment	2,500.00	1,675.79	2,500.00
403-000-000-535-10-41-01	Professional Services	-	-	5,000.00
403-000-000-535-50-41-01	Professional Services	-	-	
403-000-000-535-10-41-04	Legal Services	-	183.67	200.00
403-000-000-535-10-42-01	Telephone	6,500.00	4,406.46	6,700.00
403-000-000-535-10-42-02	Postage	20.00	-	20.00

Wastewater Fund	Description	2018 Approved	2018 Estimated	2019 Request
403-000-000-535-50-45-26	Rentals	-	2,754.70	3,600.00
403-000-000-535-10-43-01	Travel	500.00	268.80	500.00
403-000-000-535-10-48-01	Repair & Maintenance Equipment	-	-	3,000.00
403-000-000-535-50-48-01	Repair & Maintenance Equipment	-	-	
403-000-000-535-10-48-02	Repair & Maintenance Vehicles	400.00	-	5,000.00
403-000-000-535-50-48-14	Repair & Maintenance P.W. Facility	6,500.00	6.51	-
403-000-000-535-10-49-01	Miscellaneous Fees & Charges	-	500.00	1,500.00
403-000-000-535-10-49-02	Memberships & Registrations	750.00	576.88	750.00
Total Collections		403,965.00	335,459.37	186,020.00
Waste Water Treatment (-80-)				
403-000-000-535-80-10-01	Salaries & Wages	80,320.00	61,200.00	174,800.00
403-000-000-535-80-10-03	Longevity	2,605.00	10,000.00	4,600.00
403-000-000-535-80-10-11	Overtime	1,460.00	1,273.18	570.00
403-000-000-535-80-20-01	Social Security	6,460.00	13,650.00	15,000.00
403-000-000-535-80-20-03	Retirement/PERS	10,725.00	6,256.66	23,200.00
403-000-000-535-80-20-06	Employee Medical Insurance	28,830.00	17,366.41	60,200.00
403-000-000-535-80-20-08	Paid Family Medical Leave	-	-	270.00
403-000-000-535-80-20-09	Industrial Insurance	2,555.00	1,270.87	4,200.00
403-000-000-535-80-31-01	Office & Operating Supplies	3,500.00	7.44	500.00
403-000-000-535-80-31-03	Operating/Maintenance Supplies - General	18,000.00	20,000.00	20,000.00
403-000-000-535-80-31-04	Operating/Maintenance Supplies - Vehicles	-	600.00	1,500.00
403-000-000-535-80-31-05	Chemicals	25,000.00	20,000.00	25,000.00
403-000-000-535-80-32-02	Fuel Vehicles	9,200.00	7,300.00	3,500.00
403-000-000-535-80-35-01	Small Tools & Minor Equipment	2,000.00	4,500.00	3,000.00
403-000-000-535-80-41-01	Professional Services	45,000.00	33,000.00	50,000.00
403-000-000-535-80-41-02	IT Services - Sewer	500.00	6,671.16	500.00
403-000-000-535-80-41-10	Alarm Monitoring	3,500.00	994.95	2,000.00
403-000-000-535-80-41-30	Administrative Service Fee	105,000.00	109,925.00	109,925.00
403-000-000-535-80-41-31	Utility Tax - General Services	666,330.00	680,000.00	693,600.00
403-000-000-535-80-42-01	Telephone	3,400.00	1,960.32	3,400.00
403-000-000-535-80-42-02	Postage	500.00	154.09	500.00
403-000-000-535-80-42-03	Internet Service - PW	-	48.22	600.00
403-000-000-535-80-43-01	Travel	800.00	8.55	800.00
403-000-000-535-80-44-01	Advertising	100.00	-	100.00

Wastewater Fund	Description	2018 Approved	2018 Estimated	2019 Request
403-000-000-535-80-46-01	Insurance	60,000.00	59,651.54	60,000.00
403-000-000-535-80-47-02	Fuel for Heating	3,200.00	1,163.41	3,200.00
403-000-000-535-80-47-04	Electricity	84,000.00	82,500.00	84,000.00
403-000-000-535-80-47-05	City Utility Services	3,200.00	2,695.30	4,100.00
403-000-000-535-80-47-07	Irrigation Water	180.00	159.08	180.00
403-000-000-535-80-48-01	Repair & Maintenance Equipment	18,000.00	606.83	18,000.00
403-000-000-535-80-48-02	Repair & Maintenance WWTP Buildings	-	-	35,900.00
403-000-000-535-80-49-01	Miscellaneous Fees & Charges	-	8.75	-
403-000-000-535-80-49-02	Memberships & Registrations	1,400.00	716.83	2,000.00
403-000-000-535-80-49-11	Biosolids Removal Program	24,500.00	15,000.00	25,000.00
403-000-000-535-80-51-02	Operating Permits	12,000.00	-	12,000.00
403-000-000-535-80-53-01	Excise Taxes	75,000.00	76,800.00	77,065.00
Total Treatment		1,297,265.00	1,235,488.59	1,519,210.00
Customer Service				
403-000-000-535-70-10-01	Salaries & Wages	31,500.00	31,500.00	23,350.00
403-000-000-535-70-10-03	Longevity	105.00	105.00	50.00
403-000-000-535-70-10-11	Overtime	250.00	250.00	130.00
403-000-000-535-70-20-01	Social Security	2,435.00	2,435.00	1,800.00
403-000-000-535-70-20-03	Retirement/PERS	4,040.00	4,040.00	2,280.00
403-000-000-535-70-20-06	Employee Medical Insurance	12,610.00	12,610.00	780.00
403-000-000-535-70-20-08	Paid Family Medical Leave	-	-	35.00
403-000-000-535-70-20-09	Industrial Insurance	200.00	200.00	120.00
403-000-000-535-70-31-01	Office & Operating Supplies	1,500.00	761.20	1,000.00
403-000-000-535-70-41-01	Professional Services	4,250.00	23,267.72	4,260.00
403-000-000-535-70-41-02	IT Services - Customer Service	-	1,036.36	250.00
403-000-000-535-70-42-02	Postage	4,150.00	2,023.63	4,200.00
Total Customer Service		61,040.00	78,228.91	38,255.00
Redemption Of Long-Term Debt - Governmental Funds				
403-000-000-591-35-78-01	Intergovernmental Loan Principal - PWTF #4	64,070.00	154,725.08	64,070.00
403-000-000-591-35-78-02	Intergovernmental Loan Principal - PWTF #5	70,522.00	70,521.67	70,525.00
403-000-000-591-35-78-03	Intergovernmental Loan Principal - PWTF #7	41,047.00	41,046.51	41,075.00
403-000-000-591-35-78-04	Intergovernmental Loan Principal - DOE Cent.	181,995.00	182,673.89	184,735.00
403-000-000-591-35-78-05	Intergovernmental Loan Principal - Ecology	446,945.00	446,945.22	446,950.00
403-000-000-591-35-78-06	Intergovernmental Loan Principal - Ecology EL150107	-	2,145.30	3,190.00

Wastewater Fund	Description	2018 Approved	2018 Estimated	2019 Request
Total Redemption Of Long-Term Debt - Governmental Funds		804,579.00	898,057.67	810,545.00
Interest And Other Debt Service Costs				
403-000-000-592-35-83-01	Intergovernmental Loan Interest - PWTF #4	1,285.00	1,281.36	965.00
403-000-000-592-35-83-02	Intergovernmental Loan Interest - PWTF #5	1,765.00	1,763.04	1,415.00
403-000-000-592-35-83-03	Intergovernmental Loan Interest - PWTF #7	1,645.00	1,641.86	1,645.00
403-000-000-592-35-83-04	Intergovernmental Loan Interest - DOE Centen.	10,450.00	10,488.80	7,750.00
403-000-000-592-35-83-06	Intergovernmental Loan Interest - Ecology EL150107	-	460.10	2,030.00
Total Interest And Other Debt Service Costs		15,145.00	15,635.16	13,805.00
Total Principal, Interest And Other Debt Service Costs		819,724.00	913,692.83	824,350.00
Capital Expenditures				
403-000-000-594-35-64-00	Permitting Software (1/5 of purchase)	-	-	3,000.00
403-000-000-594-35-64-01	Capital Purchase - Equipment	3,500.00	16,553.67	-
Total Capital Expenditures		3,500.00	16,553.67	3,000.00
Transfer Out				
403-000-000-597-35-00-01	Transfer-Out to 413 Sewer Capital Fund	115,000.00	115,000.00	115,000.00
403-000-000-597-35-00-02	Transfer-Out 1% to 413 Sewer Capital Fund	22,210.00	22,147.89	22,580.00
403-000-000-597-35-00-03	Transfer -Out to 413 Sewer Capital Fund (City Share of USDA RD Loan)	-	-	500,000.00
403-000-000-597-35-00-03	Vehicle Replacement Program	50,000.00	50,000.00	50,000.00
Total Transfer Out		187,210.00	187,147.89	687,580.00
Total Operating Expenditures		2,772,704.00	2,766,571.26	3,258,415.00
Total Wastewater Fund		4,712,827.58	4,691,805.58	4,893,419.32

Solid Waste Fund	Description	2018 Approved	2018 Estimated	2019 Request
405-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
405-000-000-308-80-00-00	Unreserved Fund Balance	432,902.17	389,930.71	468,246.78
Charges for Goods and Services				
405-000-000-343-70-00-01	Solid Waste Services 1% rate increase	772,000.00	767,400.00	779,700.00
405-000-000-343-70-00-02	Solid Waste Services City	5,500.00	8,400.00	5,560.00
405-000-000-343-70-00-03	General Services - Solid Waste	264,495.00	270,000.00	267,140.00
405-000-000-343-70-00-04	Solid Waste Services Extra Hauls	24,000.00	24,000.00	24,000.00
405-000-000-343-70-00-05	Solid Waste Services Yard Waste	8,500.00	7,200.00	8,500.00
Total Charges for Goods and Services		1,074,495.00	1,077,000.00	1,084,900.00
Miscellaneous Revenues				
405-000-000-361-11-00-00	Investment Interest	2,700.00	3,503.27	2,780.00
405-000-000-369-91-00-00	Other Miscellaneous Revenue	-	248.40	-
Total Miscellaneous Revenues		2,700.00	3,751.67	2,780.00
Other Financing Sources				
405-000-000-398-00-00-00	Insurance Recoveries	-	15,433.50	9,070.00
Total Other Financing Sources		-	15,433.50	9,070.00
Total Revenues		1,077,195.00	1,096,185.17	1,096,750.00
Total Solid Waste Fund		1,510,097.17	1,486,115.88	1,564,996.78

Solid Waste Fund	Description	2018 Approved	2018 Estimated	2019 Request
Solid Waste Fund Expenditures				
405-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
405-000-000-508-80-00-00	Unreserved Ending Fund Balance	458,492.17	468,246.78	211,591.78
Administration - General				
405-000-000-537-10-10-01	Salaries & Wages	22,440.00	22,440.00	140,000.00
405-000-000-537-50-10-01	Salaries & Wages	18,510.00	18,510.00	
405-000-000-537-80-10-01	Salaries & Wages	105,670.00	105,670.00	
405-000-000-537-10-10-03	Longevity	640.00	640.00	3,510.00
405-000-000-537-50-10-03	Longevity	240.00	240.00	
405-000-000-537-80-10-03	Longevity	2,210.00	2,210.00	
405-000-000-537-10-10-11	Overtime	-	-	1,650.00
405-000-000-537-50-10-11	Overtime	380.00	380.00	
405-000-000-537-80-10-11	Overtime	1,460.00	1,460.00	
405-000-000-537-10-20-01	Social Security	1,765.00	1,765.00	11,100.00
405-000-000-537-50-20-01	Social Security	1,465.00	1,465.00	
405-000-000-537-80-20-01	Social Security	8,370.00	8,370.00	
405-000-000-537-10-20-03	Retirement/PERS	2,930.00	2,930.00	18,620.00
405-000-000-537-50-20-03	Retirement/PERS	2,430.00	2,430.00	
405-000-000-537-80-20-03	Retirement/PERS	13,895.00	13,895.00	
405-000-000-537-10-20-06	Employee Medical Insurance	7,080.00	7,080.00	39,680.00
405-000-000-537-50-20-06	Employee Medical Insurance	6,230.00	6,230.00	
405-000-000-537-80-20-06	Employee Medical Insurance	33,500.00	33,500.00	
405-000-000-537-10-20-08	Paid Family Medical Leave	-	-	215.00
405-000-000-537-10-20-09	Industrial Insurance	380.00	380.00	3,260.00
405-000-000-537-50-20-09	Industrial Insurance	670.00	670.00	
405-000-000-537-80-20-09	Industrial Insurance	3,580.00	3,580.00	
405-000-000-537-10-20-20	Uniforms & Clothing	-	-	500.00
405-000-000-537-50-20-20	Uniforms & Clothing	500.00	500.00	
405-000-000-537-50-20-21	Uniform Cleaning	750.00	750.00	1,000.00
405-000-000-537-50-20-22	Personal Protective Equipment	500.00	500.00	500.00
405-000-000-537-10-31-01	Office & Operating Supplies	400.00	400.00	800.00
405-000-000-537-80-31-01	Office & Operating Supplies	750.00	750.00	
405-000-000-537-10-31-02	Photocopies	200.00	200.00	200.00
405-000-000-537-50-31-03	Operating/Maintenance Supplies - General	3,000.00	3,000.00	

Solid Waste Fund	Description	2018 Approved	2018 Estimated	2019 Request
405-000-000-537-80-31-03	Operating/Maintenance Supplies - General	1,500.00	1,500.00	4,500.00
405-000-000-537-50-31-04	Operating/Maintenance Supplies - Vehicles	600.00	600.00	11,000.00
405-000-000-537-80-31-04	Operating/Maintenance Supplies - Vehicles	10,500.00	3,500.00	
405-000-000-537-80-32-02	Fuel Vehicles	25,500.00	25,500.00	27,000.00
405-000-000-537-50-35-01	Small Tools & Minor Equipment	1,000.00	1,000.00	1,000.00
405-000-000-537-80-35-01	Small Tools & Minor Equipment	175.00	175.00	
405-000-000-537-10-41-01	Professional Services	-	-	10,000.00
405-000-000-537-80-41-01	Professional Services	3,500.00	3,500.00	
405-000-000-537-80-41-02	IT Services - Solid Waste	500.00	2,113.25	500.00
405-000-000-537-10-41-04	Legal Services	-	146.16	150.00
405-000-000-537-80-41-10	Alarm Monitoring	1,200.00	500.00	1,500.00
405-000-000-537-80-41-30	Administrative Service Fee	45,000.00	59,430.00	59,430.00
405-000-000-537-80-41-31	Utility Tax - General Services	264,495.00	269,475.21	322,200.00
405-000-000-537-10-42-01	Telephone	500.00	5,800.00	1,600.00
405-000-000-537-80-42-01	Telephone	2,700.00	61,200.00	
405-000-000-537-10-42-02	Postage	-	-	500.00
405-000-000-537-80-42-02	Postage	500.00	20.00	
405-000-000-537-80-42-03	Internet Service - PW	-	425.00	500.00
405-000-000-537-10-43-01	Travel	200.00	70.21	300.00
405-000-000-537-80-43-01	Travel	100.00	1.90	
405-000-000-537-80-44-01	Advertising	100.00	-	0.00
405-000-000-537-80-45-01	Leases	5,000.00	5,000.00	5,000.00
405-000-000-537-50-45-26	Rentals	-	3,503.05	3,600.00
405-000-000-537-80-46-01	Insurance	20,750.00	20,750.00	20,750.00
405-000-000-537-80-47-02	Fuel for Heating	600.00	26.36	500.00
405-000-000-537-80-47-04	Electricity	550.00	163.20	550.00
405-000-000-537-80-47-05	City Utility Services	200.00	191.54	200.00
405-000-000-537-10-48-01	Repair & Maintenance Equipment	-	-	500.00
405-000-000-537-50-48-01	Repair & Maintenance Equipment	-	-	
405-000-000-537-80-48-01	Repair & Maintenance Equipment	21,200.00	2,600.00	
405-000-000-537-10-48-02	Repair & Maintenance - Vehicles	500.00	6,000.00	21,200.00
405-000-000-537-50-48-14	Repair & Maintenance P.W. Facility	6,500.00	10.00	0.00
405-000-000-537-10-49-01	Miscellaneous Fees & Charges	-	-	500.00
405-000-000-537-80-49-01	Miscellaneous Fees & Charges	-	3,675.00	

Solid Waste Fund	Description	2018 Approved	2018 Estimated	2019 Request
405-000-000-537-10-49-02	Memberships & Registrations	800.00	-	1,000.00
405-000-000-537-80-49-02	Memberships & Registrations	200.00	603.31	
405-000-000-537-80-49-08	Dump Site Fees	180,000.00	75,000.00	180,000.00
405-000-000-537-80-53-01	Excise Taxes	53,750.00	53,500.00	54,615.00
Total Administration - General		888,065.00	845,924.19	949,630.00
Customer Service				
405-000-000-537-70-10-01	Salaries & Wages	31,500.00	31,500.00	23,000.00
405-000-000-537-70-10-03	Longevity	105.00	105.00	50.00
405-000-000-537-70-10-11	Overtime	250.00	250.00	130.00
405-000-000-537-70-20-01	Social Security	2,435.00	2,435.00	1,770.00
405-000-000-537-70-20-03	Retirement/PERS	4,040.00	4,040.00	2,250.00
405-000-000-537-70-20-06	Employee Medical Insurance	12,610.00	12,610.00	7,710.00
405-000-000-537-70-20-08	Paid Family Medical Leave	-	-	35.00
405-000-000-537-70-20-09	Industrial Insurance	200.00	200.00	120.00
405-000-000-537-70-31-01	Office & Operating Supplies	1,500.00	761.20	1,000.00
405-000-000-537-70-41-01	Professional Services	4,250.00	23,250.00	4,260.00
405-000-000-537-70-41-02	IT Services - Customer Service	-	603.39	250.00
405-000-000-537-70-42-02	Postage	4,150.00	4,150.00	4,200.00
Total Customer Service		61,040.00	79,904.59	44,775.00
Total Operating Expenditures		949,105.00	925,828.78	994,405.00
Capital Expenditures				
405-000-000-594-37-64-01	Capital Purchase - Equipment	3,500.00	3,540.32	0.00
405-000-000-594-37-64-02	Capital Purchase - Containers	29,000.00	18,500.00	29,000.00
Total Capital Expenditures		32,500.00	22,040.32	29,000.00
Transfer Out				
405-000-000-597-37-00-01	Vehicle Replacement Program	70,000.00	70,000.00	80,000.00
405-000-000-597-37-00-02	Transfer PW Building Fund	-	-	250,000.00
Total Transfer Out		70,000.00	70,000.00	330,000.00
Total Operating Expenditures		1,051,605.00	1,017,869.10	1,353,405.00
Total Solid Waste Fund		1,510,097.17	1,486,115.88	1,564,996.78

Water Capital Fund	Description	2018 Approved	2018 Estimated	2019 Request
410-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
410-000-000-308-80-00-00	Unreserved Fund Balance	481,405.63	454,209.19	86,610.74
Miscellaneous Revenues				
410-000-000-343-34-00-00	Water Facility Charge	20,000.00	6,000.00	8,000.00
410-000-000-361-11-00-00	Investment Interest	3,560.00	4,290.55	4,300.00
Total Miscellaneous Revenues		23,560.00	10,290.55	12,300.00
Other Financing Sources				
410-000-000-397-34-60-01	Transfer-In from 401 Water	100,000.00	100,000.00	160,000.00
410-000-000-397-34-60-02	Transfer-In 1% from 401 Water	15,864.00	15,864.00	16,570.00
Total Other Financing Sources		115,864.00	115,864.00	176,570.00
Well #5 Project				
410-000-220-391-80-00-01	Well #5 DWSRF/WSDOH Loan	-	633,617.00	743,620.00
Total Well #5 Project		-	633,617.00	743,620.00
Total Operating Revenues		139,424.00	759,771.55	932,490.00
Total Water Capital Fund		620,829.63	1,213,980.74	1,019,100.74
Water Capital Fund Expenditures				
410-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
410-000-000-508-80-00-00	Unreserved Ending Fund Balance	585,829.63	86,610.74	3,480.74
Operations - General				
410-000-000-594-34-41-01	Professional Services (Well #8)	35,000.00	-	22,000.00
Total Operations - General		35,000.00	-	22,000.00
Capital - Well #9 Project				
410-000-219-594-34-41-01	1st & 2nd Ave Water Main (2nd Ave Recon) - Eng Services	-	80,000.00	-
410-000-219-594-34-63-01	1st & 2nd Ave Water Main (2nd Ave Recon) - Construction	-	400,000.00	-
Total Capital - Well #9 Project		-	480,000.00	-
Water Capital Fund				
410-000-220-594-34-41-01	Well #5 Improvement - Engineering	-	167,370.00	3,000.00
410-000-220-594-34-44-01	Well #5 Improvement - Advertising	-	-	-
410-000-220-594-34-63-01	Well #5 Improvement - Construction	-	480,000.00	740,620.00
401-000-000-597-34-00-05	Transfer to PW Building Fund	-	-	250,000.00
Total Water Capital Fund		-	647,370.00	993,620.00
Water Capital Fund Expenditures		35,000.00	1,127,370.00	1,015,620.00
Total Water Capital Fund		620,829.63	1,213,980.74	1,019,100.74

Wastewater Capital Fund	Description	2018 Approved	2018 Estimated	2019 Request
413-000-000-308-10-00-00	Reserved Beginning Fund Balance	-		
413-000-000-308-80-00-00	Unreserved Fund Balance	107,524.64	652,841.38	1,084,905.87
Miscellaneous Revenues				
413-000-000-343-35-00-00	Sewer Facility Fee (Sewer Main Connection Charge)	4,000.00	2,000.00	8,000.00
413-000-000-361-11-00-00	Investment Interest	3,000.00	3,002.73	3,500.00
Total Miscellaneous Revenues		7,000.00	5,002.73	11,500.00
Other Financing Sources				
413-000-000-397-35-60-01	Transfer-In from 403 Sewer	115,000.00	115,000.00	615,000.00
413-000-000-397-35-60-02	Transfer-In 1% from 403 Sewer	22,210.00	22,210.00	22,580.00
Total Other Financing Sources		137,210.00	137,210.00	637,580.00
Other Financing Sources				
413-000-170-333-66-45-00	Ecology SRF Forgivable Loan -Penny Lane Lift Station & Collection Sewers	-	206,002.06	-
413-000-170-391-80-00-03	Ecology SRF Loan - Penny Lift Station	-	308,529.00	-
413-000-200-333-66-45-00	Ecology SRF Forgivable Loan - Sewer Plan/Camera Van	-	3,680.26	-
413-000-200-391-80-00-03	Ecology SRF Loan - Sewer Plan/Cam Van	-	3,680.27	-
Total Other Financing Sources		-	521,891.59	-
Total Wastewater Capital Fund Revenues		144,210.00	664,104.32	649,080.00
Total Wastewater Capital Fund		251,734.64	1,316,945.70	1,733,985.87

Wastewater Capital Fund	Description	2018 Approved	2018 Estimated	2019 Request
Wastewater Capital Fund Expenditures				
413-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
413-000-000-508-80-00-00	Unreserved Ending Fund Balance	251,734.64	1,084,905.87	83,985.87
Capital - YIN Easement Survey				
413-000-140-594-35-41-01	Engineering Services YIN Easement Survey	-	10,956.00	-
Total Capital - YIN Easement Survey				
		-	10,956.00	-
Pressurized Sewer Replacement Project				
413-000-160-594-35-63-01	Pressureized Sewer Replacement	-	-	-
Total Pressurized Sewer Replacement Project				
		-	-	-
Penny Lane Lift Station Project				
413-000-170-594-35-41-01	Penny Lane Lift Station & Collection Sewers - Engineering	-	-	-
413-000-170-594-35-44-01	Penny Lane Lift Station & Collection Sewers - Advertising	-	-	-
413-000-170-594-35-63-01	Penny Lane Lift Station & Collection Sewers - Construction	-	197,451.17	-
Total Penny Lane Lift Station Project				
		-	197,451.17	-
413-000-210-594-35-41-01	2017 Waste Water Collection-Design	-	-	
413-000-210-594-35-60-01	2017 Waste Water Collection - Construction	-	-	
413-000-220-594-35-41-01	2017 Sewer System Improvements - Engineering	-	23,632.66	1,400,000.00
413-000-220-594-35-41-02	2017 Sewer System Improvements - Environmental	-	-	
413-000-220-594-35-44-01	2017 Sewer System Improvements - Advertising	-	-	
413-000-220-594-35-63-01	2017 Sewer System Improvements - Construction	-	-	
413-000-000-597-37-00-02	Transfer PW Building Fund	-	-	250,000.00
Total General Sewer Plan				
		-	23,632.66	1,650,000.00
Total Wastewater Capital Fund Expenditures				
		-	232,039.83	1,650,000.00
Total Wastewater Capital Fund				
		251,734.64	1,316,945.70	1,733,985.87

Works Trust Fund/DWSRF	Description	2018 Approved	2018 Estimated	2019 Request
Other Financing Sources				
421-000-000-397-34-00-04	Transfer-In DWSRF/PWTF - Water	326,800.00	338,283.00	405,005.00
Total Other Financing Sources		326,800.00	338,283.00	405,005.00
Total Revenues		326,800.00	338,283.00	405,005.00
Public Works Trust Fund/DWSRF Expenditures				
421-000-000-591-34-78-99	Intergovernmental Loan Principal - PWTF #13	-	-	69,500.00
421-000-000-591-34-78-01	Intergovernmental Loan Principal - PWTF #10	59,415.00	59,412.57	59,415.00
421-000-000-591-34-78-02	Intergovernmental Loan Principal - PWTF #11	175,910.00	175,906.67	175,910.00
421-000-000-591-34-78-03	Intergovernmental Loan Principal - PWTF #12	43,745.00	43,742.33	43,745.00
421-000-000-592-34-83-99	Intergovernmental Loan Interest - PWTF #13	-	11,500.00	11,500.00
421-000-000-592-34-83-01	Intergovernmental Loan Interest - PWTF #10	9,510.00	9,506.29	8,915.00
421-000-000-592-34-83-02	Intergovernmental Loan Interest - PWTF #11	29,905.00	29,904.11	28,145.00
421-000-000-592-34-83-03	Intergovernmental Loan Interest - PWTF #12	8,315.00	8,311.03	7,875.00
Total Public Works Trust Fund/DWSRF Loans Fund		326,800.00	338,283.00	405,005.00

Centennial Sewer Loan Reserve	Description	2018 Approved	2018 Estimated	2019 Request
427-000-000-308-10-00-00	Reserved Beginning Fund Balance	192,482.66	192,482.66	192,482.66
427-000-000-308-80-00-00	Unreserved Fund Balance	-	-	-
Total DOE Centennial Sewer Loan Reserve Fund		192,482.66	192,482.66	192,482.66
DOE Centennial Sewer Loan Reserve Fund Expenditures				
427-000-000-508-10-00-00	Reserved Ending Fund Balance	192,483.00	192,482.66	192,482.66
427-000-000-508-80-00-00	Unreserved Ending Fund Balance	-	-	-
Transfer Out				
427-000-000-597-35-00-03	Transfer-Out to 403 Sewer Fund	-	-	-
Total Transfer Out		192,483.00	192,482.66	192,482.66
Total Operating Expenditures		192,483.00	192,482.66	192,482.66
Total DOE Centennial Sewer Loan Reserve Fund		192,482.66	192,482.66	192,482.66

Community Access Television

The MidValley Television mission is to provide public, educational, and government access television to the residents of Toppenish, Wapato, Zillah, and Granger. MVTV broadcasts channels 192 and 194 on Charter Digital Cable, maintains city websites for Toppenish and Zillah, and maintains FCC compliance for Toppenish, Wapato, Zillah, and Granger.

Staffing:

- Judy Devall, CATV Manager

Functions:

- Broadcasting city council meetings for Toppenish, Wapato, Zillah, and Granger
- Providing community programming, including public service announcements and local events

2018 Achievements:

- MVTV Manager served as Washington State Telecommunications President and the chapter was recognized by the national organization as Chapter of the Year for 2018
- Launched the Toppenish City Government Facebook page

2019 Goals:

- Improve communication with local nonprofit organizations to offer Community Access TV

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$162,918.13	\$171,670.46	\$205,928.23	\$163,585.46	\$261,759.45
Salaries & Wages	\$74,766.69	\$74,727.46	\$75,423.58	\$76,225.00	\$77,640.00
Personnel Benefits	\$21,447.08	\$22,364.42	\$22,724.73	\$24,330.00	\$25,430.00
Operating Supplies	\$2,260.08	\$1,672.82	\$615.74	\$1,810.00	\$2,310.00
Services & Charges	\$42,047.14	\$51,757.28	\$18,598.92	\$32,770.00	\$29,765.00
Intergovernmental Expenses	\$0.14	\$0.05	\$0.19	\$5.00	\$5.00
Capital Outlays	\$0.00	\$0.00	\$1,843.21	\$0.00	\$2,500.00
Transfers to 510 and 458	\$12,166.67	\$20,000.00	\$16,250.00	\$15,000.00	\$2,500.00
Mid-Valley TV Operating Budget	\$315,605.93	\$342,192.49	\$341,384.60	\$313,725.46	\$401,909.45

Cable TV Equipment Reserve:

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$69,612.89	\$84,957.21	\$96,933.41	\$115,862.21	\$116,283.41
Capital Outlays	\$1,861.50	\$0.00	\$0.00	\$0.00	\$0.00
Cable TV Equipment Reserve Operating Budget	\$71,474.39	\$84,957.21	\$96,933.41	\$115,862.21	\$116,283.41

Cable TV Fund	Description	2018 Approved	2018 Estimated	2019 Request
457-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
457-000-000-308-80-00-00	Unreserved Fund Balance	171,090.46	205,928.23	225,819.45
Taxes				
457-000-000-316-46-00-01	Franchise Fees - Toppenish	38,125.00	37,162.25	37,200.00
457-000-000-316-46-00-02	B&O Tax - Toppenish	33,875.00	31,098.44	32,700.00
Total Taxes		72,000.00	68,260.69	69,900.00
Charges for Goods and Services				
457-000-000-341-81-00-00	Video Reprints	10.00	40.00	40.00
457-000-000-345-70-00-01	Interlocal Franchise Fee - Granger	13,135.00	12,672.83	12,800.00
457-000-000-345-70-00-02	Interlocal Franchise Fee - Wapato	16,715.00	15,241.79	15,750.00
457-000-000-345-70-00-03	Interlocal Franchise Fee - Zillah	23,685.00	23,778.23	24,100.00
457-000-000-345-70-00-04	Interlocal B&O Tax - Granger	4,280.00	8,935.00	11,850.00
457-000-000-345-70-00-05	Interlocal B&O Tax - Wapato	2,690.00	12,050.00	15,150.00
457-000-000-345-70-00-06	Interlocal B&O Tax - Zillah	6,225.00	17,781.00	22,500.00
457-000-000-345-70-00-07	Webhosting Services	2,400.00	2,400.00	2,400.00
Total Charges for Goods and Services		69,140.00	92,898.84	104,590.00
Miscellaneous Revenues				
457-000-000-361-11-00-00	Investment Interest	1,495.00	1,637.62	1,600.00
Total Miscellaneous Revenues		1,495.00	1,637.62	1,600.00
Total Revenues		142,635.00	162,797.15	176,090.00
Total Cable TV Fund		313,725.46	368,725.38	401,909.45

Cable TV Fund	Description	2018 Approved	2018 Estimated	2019 Request
Cable TV Fund Expenditures			-	
457-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
457-000-000-508-80-00-00	Unreserved Ending Fund Balance	163,585.46	225,819.45	261,759.45
Community Services				
457-000-000-557-20-10-01	Salaries & Wages	74,185.00	73,421.31	75,600.00
457-000-000-557-20-10-03	Longevity	2,040.00	2,040.00	2,040.00
457-000-000-557-20-20-01	Social Security	5,835.00	5,656.70	6,100.00
457-000-000-557-20-20-03	Retirement/PERS	9,680.00	9,407.81	10,150.00
457-000-000-557-20-20-06	Employee Medical Insurance	8,580.00	8,526.16	8,850.00
457-000-000-557-20-20-08	Paid Family Medical Leave	-	-	120.00
457-000-000-557-20-20-09	Industrial Insurance	235.00	240.91	210.00
457-000-000-557-20-31-01	Office & Operating Supplies	1,000.00	662.07	1,000.00
457-000-000-557-20-31-02	Photocopies	10.00	0.06	10.00
457-000-000-557-20-31-03	Operating/Maintenance Supplies - General	100.00	-	100.00
457-000-000-557-20-31-04	Operating/Maintenance Supplies - Vehicles	100.00	-	600.00
457-000-000-557-20-32-02	Fuel Vehicles	500.00	154.80	500.00
457-000-000-557-20-35-01	Small Tools & Minor Equipment	100.00	-	100.00
457-000-000-557-20-41-01	Professional Services	500.00	-	-
457-000-000-557-20-41-02	IT Services - MVTV	500.00	595.21	500.00
457-000-000-557-20-41-04	Legal Services	5,000.00	2,000.00	5,000.00
457-000-000-557-20-41-10	Alarm Monitoring	400.00	405.00	400.00
457-000-000-557-20-41-30	Administrative Service Fee	13,500.00	9,725.00	9,725.00
457-000-000-557-20-42-01	Telephone	650.00	550.40	600.00
457-000-000-557-20-42-02	Postage	20.00	-	20.00
457-000-000-557-20-43-01	Travel	1,000.00	757.85	2,000.00
457-000-000-557-20-45-01	Leases	2,300.00	2,300.00	2,300.00
457-000-000-557-20-45-26	Rentals	-	210.59	220.00
457-000-000-557-20-46-01	Insurance	4,300.00	3,684.34	4,300.00
457-000-000-557-20-47-02	Fuel for Heating	1,000.00	699.62	800.00
457-000-000-557-20-47-04	Electricity	1,500.00	1,368.00	1,500.00
457-000-000-557-20-47-05	City Utility Services	200.00	192.00	200.00
457-000-000-557-20-48-01	Repair & Maintenance Equipment	500.00	-	500.00
457-000-000-557-20-48-02	Repair & Maintenance Vehicles	500.00	-	500.00
457-000-000-557-20-48-10	Service Repair/Maintenance MVTV Bldg	500.00	87.83	500.00

Cable TV Fund	Description	2018 Approved	2018 Estimated	2019 Request
457-000-000-557-20-49-02	Memberships & Registrations	400.00	1,033.86	700.00
457-000-000-557-20-53-01	Excise Taxes	5.00	0.29	5.00
Total Community Services		135,140.00	123,719.79	135,150.00
Transfer Out				
457-000-000-594-57-64-01	Capital Purchase - Equipment	-	4,186.14	2,500.00
457-000-000-597-57-00-01	Transfer-Out to 458 Cable Equipment Reserve	15,000.00	15,000.00	2,500.00
Total Transfer Out		15,000.00	19,186.14	5,000.00
Total Operating Expenditures		150,140.00	142,905.93	140,150.00
Total Cable TV Fund		313,725.46	368,725.38	401,909.45

Cable TV Equipment Re	Description	2018 Approved	2018 Estimated	2019 Request
458-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
458-000-000-308-80-00-00	Unreserved Fund Balance	96,933.41	96,933.41	112,833.41
Interest and Other Earnings				
458-000-000-361-11-00-00	Investment Interest	455.00	900.00	950.00
Total Interest and Other Earnings		455.00	900.00	950.00
Other Financing Sources				
458-000-000-397-57-00-00	Transfer-In from 457 Cable TV	15,000.00	15,000.00	2,500.00
Total Other Financing Sources		15,000.00	15,000.00	2,500.00
Total Revenues		15,455.00	15,900.00	3,450.00
Total Cable TV Equipment Reserve Fund		112,388.41	112,833.41	116,283.41
Cable TV Equipment Reserve Fund Expenditures				
458-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
458-000-000-508-80-00-00	Unreserved Ending Fund Balance	115,862.21	112,833.41	116,283.41
Total Operating Expenditures		-	-	-
Total Cable TV Equipment Reserve Fund		115,862.21	112,833.41	116,283.41

Vehicle Replacement Fund

Financing for the City’s fleet and computer equipment is through transfers from the respective funds into the Vehicle Replacement Fund. Vehicles currently purchased through this fund include:

- Computer and Server Replacement – an annual transfer from the General Fund to the Vehicle and Equipment Replacement Fund allows for future IT upgrades that occur every five years
- Patrol Cars – an annual transfer from the General Fund to the Vehicle and Equipment Replacement Fund allows for one patrol vehicle to be purchased every two years.
- Fire Trucks – an annual transfer from the General Fund to the Vehicle and Equipment Replacement Fund is being used to save for a replacement fire engine.
- Street Vehicles – an annual transfer from the Street fund to the Vehicle and Equipment Replacement Fund allows for the purchase of replacement street vehicle and heavy-duty equipment
- Street Vehicles and Equipment – an annual transfer from the Street fund to the Vehicle and Equipment Replacement Fund allows for the purchase of replacement street vehicles and heavy-duty equipment
- Water Vehicles and Equipment – an annual transfer from the Water fund to the Vehicle and Equipment Replacement Fund allows for the purchase of replacement water vehicles and heavy-duty equipment
- Sewer Vehicles and Equipment – an annual transfer from the Sewer fund to the Vehicle and Equipment Replacement

Expenditure Summary	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2019 Requested
Fund Balance	\$821,187.87	\$987,619.57	\$850,354.49	\$902,069.57	\$
Capital Purchase - Water Equipment	\$14,120.29	\$0.00	\$22,545.61	\$75,000.00	\$
Capital Purchase - Sewer Equipment	\$14,120.28	\$0.00	\$10,860.85	\$150,000.00	\$
Capital Purchase - Solid Waste Equipment	\$6,167.58	\$7,490.75	\$321,681.58	\$0.00	\$0.00
Capital Purchase - Streets	\$0.00	\$0.00	\$4,641.00	\$0.00	
Capital Purchase - Parks	\$0.00	\$0.00	\$9,602.88	\$0.00	
Vehicle Replacement Fund Operating Budget	\$855,596.02	\$995,110.32	\$1,219,686.41	\$1,127,069.57	\$

Vehicle Replacement Fund	Description	2018 Approved	2018 Estimated	2019 Request
510-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
510-000-000-308-80-00-00	Unreserved Fund Balance	906,569.57	840,751.61	1,067,626.84
Miscellaneous Revenues				
510-000-000-361-11-00-00	Investment Interest	5,500.00	7,422.79	7,500.00
510-000-000-369-10-00-00	Sale of Scrap and Junk	-	71,301.99	-
Total Miscellaneous Revenues		5,500.00	78,724.78	7,500.00
Other Financing Sources				
510-000-000-397-18-00-01	Transfer-In from General Fund Computer Replacement Program	5,000.00	5,000.00	5,000.00
510-000-000-397-21-00-01	Transfer-In from Police Department	35,000.00	35,000.00	35,000.00
510-000-000-397-22-00-02	Transfer-In from Fire Department	10,000.00	50,000.00	50,000.00
510-000-000-397-34-00-03	Transfer-In from Water Fund	40,000.00	40,000.00	40,000.00
510-000-000-397-35-00-03	Transfer-In from Sewer Fund	50,000.00	50,000.00	50,000.00
510-000-000-397-37-00-01	Transfer-In from Solid Waste Fund	70,000.00	70,000.00	80,000.00
510-000-000-397-55-00-01	Transfer-In from Street Fund	5,000.00	5,000.00	10,000.00
510-000-000-398-10-00-00	Insurance Recoveries	-	33,150.45	-
Total Other Financing Sources		215,000.00	288,150.45	270,000.00
Total Revenues		220,500.00	366,875.23	277,500.00
Total Vehicle Replacement Fund		1,127,069.57	1,207,626.84	1,345,126.84
Vehicle Replacement Fund Expenditures				
510-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
510-000-000-508-80-00-00	Unreserved Ending Fund Balance	902,069.57	1,067,626.84	1,275,126.84
Capital Expenditures				
510-000-000-594-48-64-01	Capital Purchase - Water Equipment	75,000.00	70,000.00	-
510-000-000-594-48-64-02	Capital Purchase - Sewer Equipment	150,000.00	70,000.00	-
510-000-000-594-21-64-02	Capital Purchase - Police Vehicle	-	-	70,000.00
Total Capital Expenditures		225,000.00	140,000.00	70,000.00
Total Operating Expenditures		225,000.00	140,000.00	70,000.00
Total Vehicle Replacement Fund		1,127,069.57	1,207,626.84	1,345,126.84

Miscellaneous Funds**FUND 002: General Fund Capital Reserve Fund - \$612,525**

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: Welcome Center - \$21,207

The Welcome Center Fund was established for 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: Railroad Depot Facility - \$109,070

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

FUND 006: Public Works Building Facility - \$3,250,000

The Public Works Building Fund is being proposed to manage the costs of replacing the Public Works building that was destroyed in a 2017 fire. This fund would hold the insurance recovery funds and contributions from the specific funds that were housed in the building. This fund will keep the new building as a General Fund asset and collect rent from the various other funds and utilities in proportion to the space occupied.

FUND 021: Urban Development Action Grant - \$31,926

This fund is established by RCW 35.54.010, Local Improvements-Guaranty Funds, for the purpose of guaranteeing, to the extent of the fund, the payment of its local improvement bonds and warrants issued to pay for any local improvement ordered in the city.

FUND 103: Vehicle License Fee - \$257,550

The Vehicle License Fee Fund was established by Council (Ordinance 2016-07) as authorized by RCW 36.73.065 and RCW 82.80.140 for authorized revenues, and expenditures related to the administration and furtherance of the programs and activities of the Toppenish Transportation Benefit District (TBD). Council adopted Ordinance 2016-06 wherein the City assumed the rights, powers, immunities, functions and obligations of the TBD.

FUND 119: Miscellaneous Public Safety Grants - \$505,000

The Miscellaneous Grants Fund was established to account for funds received as grants for public safety purposes. Grants accounted for in this account are received specifically for the Police and Fire Departments.

FUND: 225 Community Economic Revitalization Board Grant/Loan \$0

This fund was established to account for the project that was initiated after Del Monte Foods and Silgan Container Corporation. The City obtained funding from the Community Economic Rehabilitation Board (CERB) Program to fund part of the improvements (\$750,000) and the final payment was made in January 2017 and has met all financial obligations. The remaining balance of \$5,528.03 was the result of interest income that had been earned by the fund was transferred to the General Fund in 2018.

FUND 301: Municipal Capital Improvements - \$704,231

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: Firemen's Pension & Welfare - \$26,800

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 one retired firefighter and to two 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 640, 645, and 650: Closed Trust Funds - \$0

The Municipal Court and Inmate Welfare Trust Funds closed in 2017 following outsourcing of services to the City of Sunnyside. The TBD Fund was assumed by the City and is now Fund 103.

FUND 701: Cemetery Trust - \$300,973

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 Fund Capital Reserve Fund	Description	2018 Approved	2018 Estimated	2019 Requested
002-000-000-308-80-00-00	Unreserved Fund Balance	455,301.84	500,584.34	555,675.34
Miscellaneous Revenues				
002-000-000-361-11-00-00	Investment Interest	3,750.00	5,091.00	6,850.00
002-000-000-361-30-00-00	Gains/Losses on Sale of Investments	2,500.00	-	-
002-000-000-397-00-01	Transfer-In Building Repairs	-	50,000.00	50,000.00
Total Capital Reserve Revenue		6,250.00	55,091.00	56,850.00
Total General Fund Capital Reserve Fund		461,551.84	555,675.34	612,525.34
General Fund Capital Reserve Fund				
002-000-000-508-80-00-00	Unreserved Ending Fund Balance	461,551.84	555,675.34	612,525.34
Capital Expenditures				
002-000-000-594-18-64-01	Capital Purchase - Equipment	-	-	-
002-000-000-594-21-64-01	Capital Purchase - Equipment PD	-	-	-
Total Capital Expenditures		-	-	-
Total General Fund Capital Reserve Fund		461,551.84	555,675.34	612,525.34

Welcome Center Fund	Description	2018 Approved	2018 Estimated	2019 Requested
003-000-000-308-10-00-00	Reserved Beginning Fund Balance	-		-
003-000-000-308-80-00-00	Unreserved Fund Balance	20,095.03	20,253.31	18,031.71
Miscellaneous Revenues				
003-000-000-361-11-00-00	Investment Interest	145.00	175.32	175.00
003-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	3,000.00	3,000.00	3,000.00
Total Revenues		3,145.00	3,175.32	3,175.00
Total Welcome Center Fund		23,240.03	23,428.63	21,206.71
Welcome Center Fund Expenditures				
003-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
003-000-000-508-80-00-00	Unreserved Ending Fund Balance	22,490.03	18,031.71	19,206.71
Expenditures				
003-000-000-518-30-31-03	Operating/Maintenance Supplies - General	-	269.15	250.00
003-000-000-518-30-48-12	Service Repair/Maintenance Welcome Center Bldg	750.00	5,127.77	1,750.00
Total Expenditures		750.00	5,396.92	2,000.00
Total Welcome Center Fund		23,240.03	23,428.63	21,206.71

Railroad Depot Facility Fund	Description	2018 Approved	2018 Estimated	2019 Requested
004-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	-	-
004-000-000-308-80-00-00	Unreserved Fund Balance	620.00	-	-
Miscellaneous Revenues				
004-000-000-362-50-00-00	Space & Facilities Rental (Long-Term)	5,550.00	-	-
Total Miscellaneous Revenues		5,550.00	-	-
Other Financing Sources				
004-000-000-397-18-00-00	Transfer-In from 001 General Fund	1,270.00	12,198.00	109,070.00
Total Other Financing Sources		1,270.00	12,198.00	109,070.00
Total Railroad Depot Facility Fund		7,440.00	12,198.00	109,070.00
Railroad Depot Facility Expenditures				
004-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
004-000-000-508-80-00-00	Unreserved Ending Fund Balance	-	-	-
Expenditures				
004-000-000-518-30-31-03	Operating/Maint Supplies-General	-	-	-
004-000-000-518-30-45-02	Railroad Depot Lease (72% of city portion) Due July Annually (city 45% /rail & steam 55%)	7,270.00	7,956.00	4,000.00
004-000-000-518-30-48-13	Service Repair/Maintenance Depot Facility	100.00	4,172.00	105,000.00
004-000-000-518-30-53-02	Property Taxes	70.00	70.00	70.00
Total Operating Expenditures		7,440.00	12,198.00	109,070.00
Total Railroad Depot Facility Fund		7,440.00	12,198.00	109,070.00

Public Works Building	Description	2018 Approved	2018 Estimated	2019 Requested	2020 Proposed
006-000-000-308-80-00-00	Unreserved Fund Balance			689,154.00	
Other Financing Sources					
006-000-000-362-50-00-01	Space & Facilities Rentals (Long-Term) Water	based on # FTE			20,555.00
006-000-000-362-50-00-02	Space & Facilities Rentals (Long-Term) Sewer	based on # FTE			8,395.00
006-000-000-362-50-00-03	Space & Facilities Rentals (Long-Term) Solid Waste	based on # FTE			17,185.00
006-000-000-362-50-00-04	Space & Facilities Rentals (Long-Term) Cemetery	based on # FTE			8,590.00
006-000-000-397-00-00-01	Transfer-In General Fund	based on # FTE	250,000.00	-	22,275.00
006-000-000-397-00-00-02	Transfer-In CDBG 170			250,000.00	
006-000-000-397-00-00-02	Transfer-In Water Contribution	-		250,000.00	-
006-000-000-397-00-00-03	Transfer-In Sewer Contribution	-		250,000.00	-
006-000-000-397-00-00-04	Transfer-In Solid Waste Contribution	-		250,000.00	-
006-000-000-398-00-00-00	Insurance Recoveries	-	439,154.53	760,846.00	-
006-000-000-391-00-00-01	Construction Loan	-	-	800,000.00	-
Total Other Financing Sources Revenue		-	689,154.53	2,560,846.00	77,000.00
Total Public Works Building Fund		-	689,154.53	3,250,000.00	77,000.00
			-		
Public Works Building Fund			-		
006-000-000-508-80-00-00	Unreserved Ending Fund Balance	-	689,154.53	-	
Redemption Of Long-Term Debt - Governmental Funds			-		
006-000-000-591-35-78-01	Loan Principal		-	-	65,000.00
006-000-000-592-35-83-00	Loan Interest		-	-	12,000.00
Total Redemption Of Long-Term Debt - Governmental Funds		-	-	-	77,000.00
Capital Expenditures			-		
006-000-000-594-37-62-01	Capital Construction - Building		-	3,250,000.00	
Total Capital Expenditures		-	-	3,250,000.00	-
Total Operating Expenditures		-	689,154.53	3,250,000.00	77,000.00

Urban Development Action Grant (UDAG) Fund	Description	2018 Approved	2018 Estimated	2019 Requested
021-000-000-308-10-00-00	Reserved Beginning Fund Balance	-		-
021-000-000-308-80-00-00	Unreserved Fund Balance	31,544.74	31,557.85	31,926.03
Miscellaneous Revenues				
021-000-000-361-11-00-00	Investment Interest	300.00	368.18	-
Total Miscellaneous Revenues		300.00	368.18	-
Total Urban Development Action Grant (UDAG) Fund		31,844.74	31,926.03	31,926.03
Urban Development Action Grant (UDAG) Fund Expenditures				
021-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
021-000-000-508-80-00-00	Unreserved Ending Fund Balance	31,844.74	31,926.03	31,926.03
Total Urban Development Action Grant (UDAG) Fund		31,844.74	31,926.03	31,926.03

Vehicle License Fee Fund	Description	2018 Approved	2018 Estimated	2019 Requested
103-000-000-308-10-00-00	Reserved Beginning Fund Balance	170,780.98	176,733.70	117,387.26
103-000-000-308-80-00-00	Unreserved Beginning Balance	120.80	117.04	63.13
Revenues				
103-000-000-317-60-00-00	Vehicle License Fee	140,000.00	140,497.59	140,000.00
103-000-000-361-11-00-00	Investment Interest	100.00	126.12	100.00
103-000-000-385-00-00-00	Special/Extraordinary Items	-	-	-
Total Revenues		140,100.00	140,623.71	140,100.00
Total Vehicle License Fee Fund		311,001.78	317,474.45	257,550.39
Vehicle License Fee Fund Expenditures				
103-000-000-508-10-00-00	Reserved Ending Fund Balance	110,923.74	117,387.26	57,530.02
103-000-000-508-80-00-00	Unreserved Ending Fund Balance	78.04	63.13	20.37
Operating Expenditures				
103-000-000-542-30-41-02	Professional Services - Other	-	-	-
103-000-000-542-30-44-01	Advertising	-	-	-
103-000-000-542-30-49-01	Miscellaneous - Refunds	-	20.00	-
103-000-000-542-30-49-03	Banking Fees	-	4.06	-
103-000-000-542-30-51-00	Contributions to Street Maintenance	50,000.00	50,000.00	50,000.00
103-000-000-542-30-51-01	Contributions to Street Capital	150,000.00	150,000.00	150,000.00
Total Operating Expenditures		200,000.00	200,024.06	200,000.00
Total Vehicle License Fee Fund		311,001.78	317,474.45	257,550.39

Public Safety Grants Fund	Description	2018 Approved	2018 Estimated	2019 Requested
119-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	38,378.74	280,000.00
119-000-000-308-80-00-00	Unreserved Fund Balance	-	10.52	
Intergovernmental Revenues			-	
Miscellaneous Revenues			-	
119-000-000-361-11-00-00	Investment Interest	-	61.60	-
119-000-000-367-11-00-21	Casino Grant - Police	-	55,000.00	-
119-000-000-367-11-00-22	Casino Grant - Fire	-	225,000.00	225,000.00
119-000-000-367-11-00-35	Casino Grant - Sewer	-	-	-
Total Miscellaneous Revenues		-	280,061.60	225,000.00
Total Revenues		-	280,061.60	225,000.00
Total Public Safety Grants Fund		-	318,450.86	505,000.00
Public Safety Grants Fund Expenditures			-	
119-000-000-508-10-00-00	Reserved Ending Fund Balance	-	280,000.00	450,000.00
119-000-000-508-80-00-00	Unreserved Ending Fund Balance	-	-	-
Police Capital Expenditures				
119-000-001-594-21-64-01	Capital Purchase - Equipment	-		55,000.00
Total Capital Police Expenditures		-	-	55,000.00
Capital Sewer Equipment Grant				
119-000-008-594-35-64-01	Capital Purchase - Equipment	-	4,211.75	-
Total Capital Sewer Equipment Grant		-	4,211.75	-
Total Capital Expenditures		-	4,211.75	55,000.00
119-000-008-597-00-00-01	Transfer to General Fund	-	34,239.11	-
Total Public Safety Grants Fund		-	318,450.86	505,000.00

Community Economic Development Loan (CERB) Fund	Description	2018 Approved	2018 Estimated	2019 Requested
225-000-000-308-10-00-00	Reserved Beginning Fund Balance	-	5,476.82	-
225-000-000-308-80-00-00	Unreserved Beginning Fund Balance	-	-	-
Taxes				
225-000-000-311-10-00-00	Real & Personal Property Taxes	-	-	-
Total Taxes				
Miscellaneous Revenues				
225-000-000-361-11-00-00	Investment Interest	-	51.21	-
101-000-000-397-00-00-01	Transfer-In from General Fund	-	-	-
Total Miscellaneous Revenues				
Total Revenues				
Total Community Economic Development Loan Fund				
Community Economic Development Loan (CERB) Fund				
225-000-000-508-10-00-00	Reserved Ending Fund Balance	-	-	-
225-000-000-508-80-00-00	Unreserved Ending Fund Balance	-	-	-
Debt Service				
225-000-000-591-38-78-00	Interlocal Governmental Loans-Principal	-	-	-
225-000-000-597-00-00-01	Transfer to General Fund to Close-Out Fund	-	5,528.03	-
Total Debt Service				
Total Operating Expenditures				
Total Community Economic Development Loan (CERB) Fund				

Municipal Capital Improvement Fund	Description	2018 Approved	2018 Estimated	2019 Requested
301-000-000-308-10-00-00	Reserved Beginning Fund Balance	575,667.46	562,959.84	578,167.46
301-000-000-308-80-00-00	Unreserved Fund Balance	104,858.65	99,643.50	105,358.65
Taxes				
301-000-000-318-34-00-00	REET 1-First Quarter Percent	15,000.00	15,207.62	15,150.00
Total Taxes		15,000.00	15,207.62	15,150.00
Miscellaneous Revenues				
301-000-000-361-11-00-00	Investment Interest	5,500.00	5,715.15	5,555.00
Total Miscellaneous Revenues		5,500.00	5,715.15	5,555.00
Total Revenues		20,500.00	20,922.77	20,705.00
Total Municipal Capital Improvement Fund		701,026.11	683,526.11	704,231.11
Municipal Capital Improvement Fund				
301-000-000-508-10-00-00	Reserved Ending Fund Balance	590,667.46	578,167.46	593,317.46
301-000-000-508-80-00-00	Unreserved Ending Fund Balance	110,358.65	105,358.65	110,913.65
Total Capital Expenditures		-	-	-
Total Expenditures		-	-	-
Total Municipal Capital Improvement Fund		701,026.11	683,526.11	704,231.11

Pension Trust Fund	Description	2018 Approved	2018 Estimated	2019 Request
Intergovernmental Revenues				
611-000-000-336-06-91-00	Fire Insurance Premiums	6,245.00	6,383.80	6,340.00
Total Intergovernmental Revenues		6,245.00	6,383.80	6,340.00
Transfers-In				
611-000-000-397-17-00-00	Transfer-In from 001 General Fund	29,095.00	25,172.12	20,460.00
Total Transfers-In		29,095.00	25,172.12	20,460.00
Total Pension Trust Fund		35,340.00	31,555.92	26,800.00
Pension Trust Fund Expenditure				
Pension Services				
611-000-000-517-28-20-29	Pension Benefits - Retirees	8,040.00	2,071.92	200.00
611-000-000-517-28-20-30	Pension Benefits - Widows	27,300.00	29,484.00	26,600.00
Total Pension Trust Fund		35,340.00	31,555.92	26,800.00

Perpetual Care Fund	Description	2018 Approved	2018 Estimated	2019 Request
701-000-000-308-10-00-00	Reserved Beginning Fund Balance	271,094.63	271,784.63	278,559.63
701-000-000-308-80-00-00	Unreserved Fund Balance	4,719.39	4,636.80	7,774.39
Total Revenues				
701-000-000-361-11-00-00	Investment Interest	3,055.00	3,150.00	3,175.00
701-000-000-389-91-00-00	Perpetual Care	7,465.00	9,000.00	9,500.00
Total Revenues		10,520.00	12,150.00	12,675.00
Total Perpetual Care Fund		286,334.02	288,571.43	299,009.02
Perpetual Care Fund Expenditures				
701-000-000-508-10-00-00	Reserved Ending Fund Balance	278,559.63	213,756.61	224,109.32
701-000-000-508-80-00-00	Unreserved Ending Fund Balance	7,774.39	74,814.82	74,899.70
Total Operating Expenditures		-	-	-
Total Perpetual Care Fund		286,334.02	288,571.43	299,009.02

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. 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.

2019 Budget - Revenues

Account Number	Title	Budget
General Fund		
001-000-000-308-80-00-00	Unreserved Fund Balance	\$1,325,937.69
Taxes		
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$835,000.00
001-000-000-311-11-00-00	EMS Levy	\$129,200.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	\$750,000.00
001-000-000-316-10-00-00	Utility Tax - Electric	\$505,000.00
001-000-000-316-11-00-00	Utility Tax - Natural Gas	\$90,000.00
001-000-000-316-12-00-00	Utility Tax - Telephone	\$158,000.00
001-000-000-316-41-00-00	Utility Tax - Water	\$602,550.00
001-000-000-316-42-00-00	Utility Tax - Sewer	\$693,600.00
001-000-000-316-43-00-00	Utility Tax - Solid Waste	\$252,500.00
001-000-000-316-43-00-01	Utility Tax - Solid Waste/Yakima	\$35,000.00
001-000-000-316-44-00-00	Utility Tax - Storm Drainage	\$500.00
Total Taxes		\$4,051,350.00
Licenses and Permits		
001-000-000-321-99-00-01	Business Licenses	\$8,590.00
001-000-000-321-99-00-02	Rental Licenses	\$15,000.00
001-000-000-321-99-00-03	Yard Sale Permits	\$2,250.00
001-000-000-322-10-00-01	Building Permits - Buildings	\$30,000.00
001-000-000-322-10-00-02	Building Permits - Plumbing	\$2,000.00
001-000-000-322-10-00-03	Building Permits - Signs	\$500.00
001-000-000-322-10-00-04	Building Permits - Mechanical	\$2,000.00
001-000-000-322-10-00-05	Building Permits - Fire	\$500.00
001-000-000-322-30-00-00	Animal Licenses	\$3,750.00
001-000-000-322-90-00-00	Weapon Permit - City Portion	\$920.00
Total Licenses and Permits		\$65,510.00
Intergovernmental Revenues		
001-000-000-334-04-90-00	State Department of Health Grant	\$1,300.00
001-000-000-336-00-98-00	City Assistance	\$95,000.00
001-000-000-336-00-99-00	Streamlined Sales Tax Mitigation	\$9,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$45,000.00
001-000-000-336-06-95-00	Liquor Board Profits (77%)	\$76,000.00
001-000-000-337-07-00-00	Interlocal /In Lieu Tax/Yakima Housing Auth.	\$2,020.00
001-000-000-337-07-00-01	In Lieu Tax - DNR	\$30.00
Total Intergovernmental Revenues		\$228,850.00
Charges for Goods and Services		
001-000-000-341-33-00-01	Court Warrant Processing Fee	\$1,210.00
001-000-000-341-33-00-02	Court Deferred Prosecution	\$100.00
001-000-000-341-43-00-00	Utility Collection Fees	\$38,400.00
001-000-000-341-43-00-01	Administrative Service Fees	\$362,830.00
001-000-000-341-71-00-01	Taxable Sales Concessions	\$6,000.00
001-000-000-341-71-00-03	Sale of Nontaxable Concessions	\$13,600.00
001-000-000-341-81-00-01	Police Records Search	\$2,300.00
001-000-000-341-81-00-02	General PDR Copies	\$75.00
001-000-000-341-81-00-04	Photocopies - General	\$20.00
001-000-000-341-96-00-01	Personnel Services	\$20.00
001-000-000-341-96-00-02	Employment Examination Fees	\$50.00
001-000-000-342-20-00-00	Fire Protection Permit - Sprinkle & Fire Alarm	\$500.00
001-000-000-342-80-00-01	Dispatch Services City of Zillah	\$36,180.00
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$500.00
001-000-000-345-83-00-01	Plan Check Fees	\$15,000.00
001-000-000-345-83-00-02	Plan Check Fees - Fire	\$1,000.00

Account Number	Title	Budget
001-000-000-345-89-00-00	Other Planning & Development Fees	\$250.00
001-000-000-347-30-00-01	Swim Pool Fees - Season Tickets	\$12,000.00
001-000-000-347-30-00-02	Swim Pool Fees - General Admission	\$28,000.00
001-000-000-347-30-00-03	Swim Pool Fees - Pool Party Rental	\$30,500.00
001-000-000-347-30-00-04	Swim Pool Fees - Discount Tickets	\$505.00
001-000-000-347-30-00-05	Park Use Fees - Inside City Rate	\$1,515.00
Total Charges for Goods and Services		\$550,555.00
Fines and Penalties		
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance Penalty	\$350.00
001-000-000-353-10-00-00	Court Traffic Infraction Penalties	\$51,500.00
001-000-000-353-10-04-00	Legislative Assessment	\$2,700.00
001-000-000-353-70-00-00	Court Non-Traffic Infraction Penalties	\$800.00
001-000-000-354-00-00-00	Court Civil Parking Infraction Penalties	\$1,500.00
001-000-000-355-20-00-00	Court DUI Fines	\$3,500.00
001-000-000-355-80-00-00	Court Other Criminal Traffic Misdemeanor Fines	\$8,800.00
001-000-000-356-50-10-00	Crime Prevention Assessment	\$100.00
001-000-000-356-90-00-00	Court Other Criminal Non-Traffic Fines	\$7,500.00
001-000-000-357-33-00-00	Court Public Defense Cost	\$2,100.00
001-000-000-357-37-00-00	Court Cost Recoupments	\$4,390.00
001-000-000-359-00-00-01	Penalties on Business Licenses	\$770.00
001-000-000-359-00-00-02	Penalties on Rental Licenses	\$870.00
001-000-000-359-00-00-03	Penalties on Animal Licenses	\$200.00
001-000-000-359-90-00-00	False Alarm Fines	\$5,100.00
Total Fines and Penalties		\$90,180.00
Miscellaneous Revenues		
001-000-000-361-11-00-00	Investment Interest	\$7,500.00
001-000-000-361-40-00-00	Interest on Local Sales	\$800.00
001-000-000-367-11-00-03	Park & Pool Donations	\$4,000.00
001-000-000-369-81-00-01	General Account Cash Over/Short	\$50.00
001-000-000-369-81-00-02	Cashier 1 Over/Short	\$50.00
001-000-000-369-81-00-03	Cashier 2 Over/Short	\$50.00
001-000-000-369-81-00-04	Cashier 3 Over/Short	\$50.00
001-000-000-369-81-00-05	Cashier 4 Over/Short	\$50.00
001-000-000-369-81-00-06	Cashier 5 Over/Short	\$50.00
001-000-000-369-81-00-07	Cashier 6 Over/Short	\$50.00
001-000-000-369-91-00-00	Other Miscellaneous Revenues	\$2,000.00
Total Miscellaneous Revenues		\$14,650.00
Other Financing Sources		
001-000-000-398-10-00-00	Insurance Recoveries	\$15,320.00
Total Other Financing Sources		\$15,320.00
Total General Fund		\$6,342,352.69
General Fund Capital Reserve Fund		
002-000-000-308-80-00-00	Unreserved Fund Balance	\$555,675.34
Miscellaneous Revenues		
002-000-000-361-11-00-00	Investment Interest	\$6,850.00
Total Miscellaneous Revenues		\$6,850.00
Other Financing Sources		
002-000-000-397-01-00-00	Transfer-In from 001 General Fund	\$50,000.00
Total Other Financing Sources		\$50,000.00
Total General Fund Capital Reserve Fund		\$612,525.34

Account Number	Title	Budget
Welcome Center Fund		
003-000-000-308-80-00-00	Unreserved Fund Balance	\$18,031.71
Miscellaneous Revenues		
003-000-000-361-11-00-00	Investment Interest	\$175.00
003-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	\$3,000.00
Total Miscellaneous Revenues		\$3,175.00
Total Welcome Center Fund		\$21,206.71
Railroad Depot Facility Fund		
Other Financing Sources		
004-000-000-397-18-00-00	Transfer-In from 001 General Fund	\$109,070.00
Total Other Financing Sources		\$109,070.00
Total Railroad Depot Facility Fund		\$109,070.00
Public Works Building Fund		
Revenue		
006-000-000-308-80-00-00	Unreserved Fund Balance	\$689,154.00
006-000-000-391-00-00-01	Construction Loan	\$800,000.00
006-000-000-397-00-00-01	Transfer-In General Fund	\$250,000.00
006-000-000-397-00-00-02	Transfer-In Water Contribution	\$250,000.00
006-000-000-397-00-00-03	Transfer-In Sewer Contribution	\$250,000.00
006-000-000-397-00-00-04	Transfer-In Solid Waste Contribution	\$250,000.00
006-000-000-398-10-00-00	Insurance Recoveries	\$760,846.00
Total Revenue		\$3,250,000.00
Total Public Works Building Fund		\$3,250,000.00
Urban Development Action Grant Fund		
021-000-000-308-80-00-00	Unreserved Fund Balance	\$31,926.03
Total Urban Development Action Grant Fund		\$31,926.03
Criminal Justice Fund		
030-000-000-308-80-00-00	Unreserved Fund Balance	\$288,523.17
Taxes		
030-000-000-313-15-00-00	Public Safety Tax (.3% Sales Tax)	\$222,200.00
030-000-000-313-71-00-00	Criminal Justice Tax	\$123,220.00
Total Taxes		\$345,420.00
Intergovernmental Revenues		
030-000-000-331-16-60-00	Bulletproof Vest Grant Program	\$880.00
030-000-000-333-20-61-00	X52 DUI Grant	\$2,500.00
030-000-000-333-20-62-00	X52 Seatbelt Emphasis	\$1,000.00
030-000-000-336-06-20-00	Criminal Justice - High Crime	\$35,000.00
030-000-000-336-06-21-00	Criminal Justice-Violent Crime	\$3,000.00
030-000-000-336-06-26-00	Criminal Justice-Special Programs	\$9,910.00
030-000-000-336-06-51-00	DUI-Cities	\$1,400.00
030-000-000-336-06-95-00	Liquor Board Profits (23%)	\$17,060.00
Total Intergovernmental Revenues		\$70,750.00
Miscellaneous Revenues		
030-000-000-361-11-00-00	Investment Interest	\$750.00
Total Miscellaneous Revenues		\$750.00
Total Criminal Justice Fund		\$705,443.17
Special Projects Fund		

Account Number	Title	Budget
050-000-000-308-80-00-00	Unreserved Fund Balance	\$152,610.60
Miscellaneous Revenues		
050-000-000-361-40-00-00	Interest on Notes & Loans	\$2,000.00
Total Miscellaneous Revenues		\$2,000.00
Nonrevenues		
Other Nonrevenues		
050-000-000-389-90-00-01	Notes Receivable - Principal - HSG I	\$9,000.00
050-000-000-389-90-00-02	Notes Receivable - Principal - HSG I Deferred	\$9,000.00
Total Other Nonrevenues		\$18,000.00
Total Nonrevenues		\$18,000.00
Total Special Projects Fund		\$172,610.60
Recreation Fund		
071-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$1.17
071-000-000-347-60-00-02	Recreation Program Fees - Inside	\$2,000.00
071-000-000-347-60-00-03	Swimming Lesson Fees - Inside	\$7,280.00
071-000-000-347-60-00-04	Basketball Program Fees - Inside	\$2,200.00
071-000-000-347-60-00-05	Baseball Program Fees - Inside	\$1,000.00
071-000-000-347-60-00-06	Soccer Program Fees - Inside	\$5,500.00
071-000-000-347-60-00-09	Lifeguard Certification/Recertification	\$2,500.00
071-000-000-347-60-00-12	Recreation Program Fees - Outside	\$900.00
071-000-000-347-60-00-13	Swimming Lesson Fees - Outside	\$3,500.00
071-000-000-347-60-00-14	Basketball Program Fees - Outside	\$3,200.00
071-000-000-347-60-00-15	Baseball Program Fees - Outside	\$1,000.00
071-000-000-347-60-00-16	Soccer Program Fees - Outside	\$2,000.00
071-000-000-347-90-00-00	Culture & Recreation - School District	\$38,400.00
071-000-000-361-11-00-00	Investment Interest	\$200.00
071-000-000-367-11-00-01	United Way Contributions	\$9,000.00
071-000-000-367-11-00-03	Recreation Donations	\$1,000.00
071-000-000-397-71-00-00	Transfer-In from 001 General Fund	\$52,960.00
Total Recreation Fund		\$132,641.17
Street Fund		
101-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$58,258.02
101-000-000-308-80-00-00	Unreserved Fund Balance	\$16,323.00
Licenses and Permits		
101-000-000-322-40-00-00	Street Cuts	\$1,200.00
101-000-000-322-40-00-01	Driveway Permits	\$450.00
101-000-000-322-40-00-02	ROW Permits	\$150.00
101-000-000-322-40-00-03	Sidewalk Permits	\$300.00
Total Licenses and Permits		\$2,100.00
Intergovernmental Revenues		
101-000-000-336-00-71-00	Multimodal Transportation	\$12,550.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax-City	\$188,350.00
101-000-000-336-00-87-01	Motor Vehicle Fuel Tax-City (Increase)	\$11,000.00
Total Intergovernmental Revenues		\$211,900.00
Charges for Goods and Services		
101-000-000-343-10-00-00	Storm Drainage Fees	\$1,200.00
101-000-000-343-10-00-01	General Services - Storm Drain Fee	\$395.00
101-000-000-344-10-00-01	Contribution From TBD - Maintenance	\$50,000.00
Total Charges for Goods and Services		\$51,595.00
Miscellaneous Revenues		

Account Number	Title	Budget
101-000-000-361-11-00-00	Investment Interest	\$1,000.00
Total Miscellaneous Revenues		\$1,000.00
Other Financing Sources		
101-000-000-397-00-00-01	Transfer-In from General Fund	\$110,000.00
101-000-000-398-10-00-00	Insurance Recoveries	\$42,215.00
Total Other Financing Sources		\$152,215.00
Total Street Fund		\$493,391.02
Vehicle License Fee Fund		
103-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$117,387.26
103-000-000-308-80-00-00	Unreserved Beginning Balance	\$63.13
103-000-000-317-60-00-00	Vehicle License Fee	\$140,000.00
103-000-000-361-11-00-00	Investment Interest	\$100.00
Total Vehicle License Fee Fund		\$257,550.39
Tourism Development Fund		
106-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$9,618.82
106-000-000-308-80-00-00	Unreserved Fund Balance	\$5,409.07
Taxes		
106-000-000-313-31-00-00	Hotel/Motel Tax	\$27,500.00
Total Taxes		\$27,500.00
Other Business Licenses and Permits		
106-000-000-321-99-00-01	Business Licenses	\$25,000.00
Total Other Business Licenses and Permits		\$25,000.00
Miscellaneous Revenues		
106-000-000-361-11-00-00	Investment Interest	\$300.00
Total Miscellaneous Revenues		\$300.00
Total Tourism Development Fund		\$67,827.89
Cemetery Fund		
108-000-000-308-80-00-00	Unreserved Fund Balance	\$140,167.86
Charges for Goods and Services		
108-000-000-343-60-00-01	Open/Close Fees	\$17,500.00
108-000-000-343-60-00-02	Liner Sales	\$14,275.00
108-000-000-343-60-00-04	Setting Fees	\$10,000.00
108-000-000-343-60-00-05	Sale of Grave Site	\$20,400.00
108-000-000-343-60-00-06	Saturday Service Fee	\$2,420.00
Total Charges for Goods and Services		\$64,595.00
Miscellaneous Revenues		
108-000-000-361-11-00-00	Investment Interest	\$1,350.00
108-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	\$5,000.00
Total Miscellaneous Revenues		\$6,350.00
Total Cemetery Fund		\$211,112.86
Public Safety Grants Fund		
119-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$280,000.00
Miscellaneous Revenues		
119-000-000-367-11-00-22	Casino Grant - Fire	\$225,000.00
Total Miscellaneous Revenues		\$225,000.00
Total Public Safety Grants Fund		\$505,000.00

Account Number	Title	Budget
Special Investigative Drug Account Fund		
129-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$48,525.73
129-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$13,426.74
Fines and Penalties		
129-000-000-356-50-00-02	Investigative Fund Assessment - SIDA	\$2,000.00
Total Fines and Penalties		\$2,000.00
Miscellaneous Revenues		
129-000-000-361-11-00-00	Investment Interest	\$600.00
129-000-000-369-30-00-01	Forfeit Property - Local	\$500.00
Total Miscellaneous Revenues		\$1,100.00
Total Special Investigative Drug Account Fund		\$65,052.47
Housing Rehabilitation Fund		
170-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$447,182.90
170-000-000-308-80-00-00	Unreserved Beginning Fund Balance	\$12,094.06
Miscellaneous Revenues		
170-000-000-361-11-00-00	Investment Interest	\$1,000.00
170-000-000-361-40-00-00	Interest on Notes & Loans	\$1,500.00
170-000-000-369-91-00-00	Other Miscellaneous Revenues	\$1,010.00
Total Miscellaneous Revenues		\$3,510.00
Nonrevenues		
Other Nonrevenues		
170-000-000-389-90-00-01	Notes Receivable -Principal - HSG II	\$15,000.00
170-000-000-389-90-00-02	Notes Receivable - Principal - HSG II Deferred	\$5,000.00
170-000-000-389-90-00-03	Notes Receivable - Principal - HSG III	\$8,500.00
170-000-000-389-90-00-04	Notes Receivable - Principal - HSG IV	\$10,000.00
Total Other Nonrevenues		\$38,500.00
Total Nonrevenues		\$38,500.00
Total Housing Rehabilitation Fund		\$501,286.96
Municipal Capital Improvement Fund		
301-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$578,167.46
301-000-000-308-80-00-00	Unreserved Fund Balance	\$105,358.65
Taxes		
301-000-000-318-34-00-00	REET 1-First Quarter Percent	\$15,150.00
Total Taxes		\$15,150.00
Miscellaneous Revenues		
301-000-000-361-11-00-00	Investment Interest	\$5,555.00
Total Miscellaneous Revenues		\$5,555.00
Total Municipal Capital Improvement Fund		\$704,231.11
Street Capital Fund		
302-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$186,930.08
302-000-000-308-80-00-00	Unreserved Fund Balance	\$5,390.32
302-000-000-344-10-00-01	Contribution From TBD - Project Match	\$150,000.00
Jackson Street Extension		
302-000-180-333-20-20-00	Jackson Street Project	\$4,325.00
Total Jackson Street Extension		\$4,325.00
302-000-200-333-20-20-00	Lincoln/Dayton - STPUS	\$73,525.00

Account Number	Title	Budget
302-000-210-334-03-82-00	W 1st Ave Sidewalk - TIB Funding	\$155,225.00
302-000-223-334-30-82-00	West First Avenue Resurfacing - TIB Fuel Tax Grant	\$390,060.00
302-000-224-334-30-82-00	Mural Route Sidewalk Improvements - TIB Fuel Tax Grant	\$144,480.00
Total Street Capital Fund		\$1,109,935.40
Water Fund		
401-000-000-308-80-00-00	Unreserved Fund Balance	\$1,769,022.44
Charges for Goods and Services		
401-000-000-343-40-00-01	Water Sales Residential	\$1,329,380.00
401-000-000-343-40-00-02	Water Sales Commercial	\$227,920.00
401-000-000-343-40-00-03	Water Sales Commercial Fire Sprinklers	\$780.00
401-000-000-343-40-00-04	Water Sales Public Authorities	\$45,732.00
401-000-000-343-40-00-05	Water Sales City	\$53,148.00
401-000-000-343-40-00-06	General Services - Water Sales	\$643,752.00
401-000-000-343-40-00-07	Water Hydrant Sales	\$1,610.00
401-000-000-343-40-00-08	Water Turn Off Fees	\$14,500.00
401-000-000-343-40-00-09	Water Meter Connection Fees	\$8,840.00
401-000-000-343-40-00-11	Hydrant Use Permit	\$7,180.00
Total Charges for Goods and Services		\$2,332,842.00
Miscellaneous Revenues		
401-000-000-361-11-00-00	Investment Interest	\$12,500.00
401-000-000-362-50-00-00	Space & Facilities Rentals (Long-Term)	\$28,000.00
Total Miscellaneous Revenues		\$40,500.00
Other Financing Sources		
401-000-000-395-20-00-00	Compensation for Loss of Capital Assets -Insurance	\$103,000.00
Total Other Financing Sources		\$103,000.00
Total Water Fund		\$4,245,364.44
Wastewater Fund		
403-000-000-308-80-00-00	Unreserved Fund Balance	\$1,925,234.32
Charges for Goods and Services		
403-000-000-342-40-00-00	Sewer Inspection Fee	\$350.00
403-000-000-343-50-00-01	Sewer Sales Residential	\$1,897,200.00
403-000-000-343-50-00-02	Sewer Sales Commercial	\$309,900.00
403-000-000-343-50-00-03	Sewer Sales Public Authorities	\$30,600.00
403-000-000-343-50-00-04	Sewer Sales City	\$10,500.00
403-000-000-343-50-00-05	General Services - Sewer Sales	\$693,600.00
403-000-000-343-50-00-06	Sewer Sales Yakama Indian Nation	\$9,920.00
403-000-000-343-50-00-07	Sewer Service Assistance Fees	\$165.00
403-000-000-343-50-00-08	Side Sewer Connection Fees	\$780.00
Total Charges for Goods and Services		\$2,953,015.00
Miscellaneous Revenues		
403-000-000-361-11-00-00	Investment Interest	\$10,000.00
Total Miscellaneous Revenues		\$10,000.00
Other Financing Sources		
403-000-000-395-20-00-00	Compensation for Loss of Capital Assets -Insurance	\$5,170.00
Total Other Financing Sources		\$5,170.00
Total Wastewater Fund		\$4,893,419.32
Solid Waste Fund		
405-000-000-308-80-00-00	Unreserved Fund Balance	\$468,246.78
Charges for Goods and Services		

Account Number	Title	Budget
405-000-000-343-70-00-01	Solid Waste Services	\$779,700.00
405-000-000-343-70-00-02	Solid Waste Services City	\$5,560.00
405-000-000-343-70-00-03	General Services - Solid Waste	\$267,140.00
405-000-000-343-70-00-04	Solid Waste Services Extra Hauls	\$24,000.00
405-000-000-343-70-00-05	Solid Waste Services Yard Waste	\$8,500.00
Total Charges for Goods and Services		\$1,084,900.00
Miscellaneous Revenues		
405-000-000-361-11-00-00	Investment Interest	\$2,780.00
Total Miscellaneous Revenues		\$2,780.00
Other Financing Sources		
405-000-000-398-10-00-00	Insurance Recoveries	\$9,070.00
Total Other Financing Sources		\$9,070.00
Total Solid Waste Fund		\$1,564,996.78
Water Capital Fund		
410-000-000-308-80-00-00	Unreserved Fund Balance	\$86,610.74
410-000-000-343-34-00-00	Water Facility Charge	\$8,000.00
Miscellaneous Revenues		
410-000-000-361-11-00-00	Investment Interest	\$4,300.00
Total Miscellaneous Revenues		\$4,300.00
Other Financing Sources		
410-000-000-397-34-60-01	Transfer-In from 401 Water	\$160,000.00
410-000-000-397-34-60-02	Transfer-In 1% from 401 Water	\$16,570.00
Total Other Financing Sources		\$176,570.00
410-000-220-391-80-00-01	Well #5 DWSRF/WSDOH Loan	\$743,620.00
Total Water Capital Fund		\$1,019,100.74
Wastewater Capital Fund		
413-000-000-308-80-00-00	Unreserved Fund Balance	\$1,084,905.87
413-000-000-343-35-00-00	Sewer Facility Fee (Sewer Main Connection Charge)	\$8,000.00
Miscellaneous Revenues		
413-000-000-361-11-00-00	Investment Interest	\$3,500.00
Total Miscellaneous Revenues		\$3,500.00
Other Financing Sources		
413-000-000-397-35-60-01	Transfer-In from 403 Sewer	\$615,000.00
413-000-000-397-35-60-02	Transfer-In 1% from 403 Sewer	\$22,580.00
Total Other Financing Sources		\$637,580.00
Total Wastewater Capital Fund		\$1,733,985.87
Public Works Trust Fund/DWSRF Loans Fund		
Other Financing Sources		
421-000-000-397-34-00-04	Transfer-In DWSRF/PWTF - Water	\$405,005.00
Total Other Financing Sources		\$405,005.00
Total Public Works Trust Fund/DWSRF Loans Fund		\$405,005.00
DOE Centennial Sewer Loan Reserve Fund		
427-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$192,482.66
Total DOE Centennial Sewer Loan Reserve Fund		\$192,482.66
Cable TV Fund		

Account Number	Title	Budget
457-000-000-308-80-00-00	Unreserved Fund Balance	\$225,819.45
Taxes		
457-000-000-316-46-00-01	Franchise Fees - Toppenish	\$37,200.00
457-000-000-316-46-00-02	B&O Tax - Toppenish	\$32,700.00
Total Taxes		\$69,900.00
Charges for Goods and Services		
457-000-000-341-81-00-00	Video Reprints	\$40.00
457-000-000-345-70-00-01	Interlocal Franchise Fee - Granger	\$12,800.00
457-000-000-345-70-00-02	Interlocal Franchise Fee - Wapato	\$15,750.00
457-000-000-345-70-00-03	Interlocal Franchise Fee - Zillah	\$24,100.00
457-000-000-345-70-00-04	Interlocal B&O Tax - Granger	\$11,850.00
457-000-000-345-70-00-05	Interlocal B&O Tax - Wapato	\$15,150.00
457-000-000-345-70-00-06	Interlocal B&O Tax - Zillah	\$22,500.00
457-000-000-345-70-00-07	Webhosting Services	\$2,400.00
Total Charges for Goods and Services		\$104,590.00
Miscellaneous Revenues		
457-000-000-361-11-00-00	Investment Interest	\$1,600.00
Total Miscellaneous Revenues		\$1,600.00
Total Cable TV Fund		\$401,909.45
Cable TV Equipment Reserve Fund		
458-000-000-308-80-00-00	Unreserved Fund Balance	\$112,833.41
Miscellaneous Revenues		
Interest and Other Earnings		
458-000-000-361-11-00-00	Investment Interest	\$950.00
Total Interest and Other Earnings		\$950.00
Total Miscellaneous Revenues		\$950.00
Other Financing Sources		
458-000-000-397-57-00-00	Transfer-In from 457 Cable TV	\$2,500.00
Total Other Financing Sources		\$2,500.00
Total Cable TV Equipment Reserve Fund		\$116,283.41
Vehicle Replacement Fund		
510-000-000-308-80-00-00	Unreserved Fund Balance	\$1,067,626.84
Miscellaneous Revenues		
510-000-000-361-11-00-00	Investment Interest	\$7,500.00
Total Miscellaneous Revenues		\$7,500.00
Other Financing Sources		
Transfers-In		
510-000-000-397-18-00-01	Transfer-In Computer Replacement	\$5,000.00
510-000-000-397-21-00-01	Transfer-In Police Department	\$35,000.00
510-000-000-397-22-00-02	Transfer-In from Fire Department	\$50,000.00
Element		
510-000-000-397-34-00-03	Transfer-In from Water Fund	\$40,000.00
510-000-000-397-35-00-03	Transfer-In from Sewer Fund	\$50,000.00
Sub-Element		
510-000-000-397-37-00-01	Transfer-In from Solid Waste Fund	\$80,000.00
Total Sub-Element		\$80,000.00
Total Element		\$170,000.00

Account Number	Title	Budget
510-000-000-397-42-00-01	Transfer-In from Street Fund	\$10,000.00
Total Transfers-In		\$270,000.00
Total Other Financing Sources		\$270,000.00
Total Vehicle Replacement Fund		\$1,345,126.84
Pension Trust Fund		
Intergovernmental Revenues		
611-000-000-336-06-91-00	Fire Insurance Premiums	\$6,340.00
Total Intergovernmental Revenues		\$6,340.00
Transfers-In		
611-000-000-397-17-00-00	Transfer-In from 001 General Fund	\$20,460.00
Total Transfers-In		\$20,460.00
Total Pension Trust Fund		\$26,800.00
Perpetual Care Fund		
701-000-000-308-10-00-00	Reserved Beginning Fund Balance	\$278,559.63
701-000-000-308-80-00-00	Unreserved Fund Balance	\$7,774.39
701-000-000-361-11-00-00	Investment Interest	\$3,175.00
701-000-000-389-91-00-00	Perpetual Care	\$9,500.00
Total Perpetual Care Fund		\$299,009.02
Grand Totals		\$31,536,647.34

2019 Budget - Revenue Summary by Fund

Fund Number	Title	Budget
001-000-000-000-00-00-00	General Fund	\$6,342,352.69
002-000-000-000-00-00-00	General Fund Capital Reserve Fund	\$612,525.34
003-000-000-000-00-00-00	Welcome Center Fund	\$21,206.71
004-000-000-000-00-00-00	Railroad Depot Facility Fund	\$109,070.00
006-000-000-000-00-00-00	Public Works Building Fund	\$3,250,000.00
021-000-000-000-00-00-00	Urban Development Action Grant Fund	\$31,926.03
030-000-000-000-00-00-00	Criminal Justice Fund	\$705,443.17
050-000-000-000-00-00-00	Special Projects Fund	\$172,610.60
071-000-000-000-00-00-00	Recreation Fund	\$132,641.17
101-000-000-000-00-00-00	Street Fund	\$493,391.02
103-000-000-000-00-00-00	Vehicle License Fee Fund	\$257,550.39
106-000-000-000-00-00-00	Tourism Development Fund	\$67,827.89
108-000-000-000-00-00-00	Cemetery Fund	\$211,112.86
119-000-000-000-00-00-00	Public Safety Grants Fund	\$505,000.00
129-000-000-000-00-00-00	Special Investigative Drug Account Fund	\$65,052.47
170-000-000-000-00-00-00	Housing Rehabilitation Fund	\$501,286.96
301-000-000-000-00-00-00	Municipal Capital Improvement Fund	\$704,231.11
302-000-000-000-00-00-00	Street Capital Fund	\$1,109,935.40
401-000-000-000-00-00-00	Water Fund	\$4,245,364.44
403-000-000-000-00-00-00	Wastewater Fund	\$4,893,419.32
405-000-000-000-00-00-00	Solid Waste Fund	\$1,564,996.78
410-000-000-000-00-00-00	Water Capital Fund	\$1,019,100.74
413-000-000-000-00-00-00	Wastewater Capital Fund	\$1,733,985.87
421-000-000-000-00-00-00	Public Works Trust Fund/DWSRF Loans Fund	\$405,005.00
427-000-000-000-00-00-00	DOE Centennial Sewer Loan Reserve Fund	\$192,482.66
457-000-000-000-00-00-00	Cable TV Fund	\$401,909.45
458-000-000-000-00-00-00	Cable TV Equipment Reserve Fund	\$116,283.41
510-000-000-000-00-00-00	Vehicle Replacement Fund	\$1,345,126.84
611-000-000-000-00-00-00	Pension Trust Fund	\$26,800.00
701-000-000-000-00-00-00	Perpetual Care Fund	\$299,009.02
Grand Totals		\$31,536,647.34

2019 Budget - Expenditures

Account Number	Title	Budget
General Fund		
001-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,053,622.69
Legislative		
001-000-011-511-60-10-01	Salaries & Wages	\$34,200.00
001-000-011-511-60-20-01	Social Security	\$2,620.00
001-000-011-511-60-20-09	Industrial Insurance	\$65.00
001-000-011-511-60-31-01	Office & Operating Supplies	\$2,500.00
001-000-011-511-60-31-02	Photocopies	\$300.00
001-000-011-511-60-41-01	Professional Services	\$9,600.00
001-000-011-511-60-43-01	Travel	\$3,500.00
001-000-011-511-60-49-02	Memberships & Registrations	\$4,000.00
	Total Legislative	\$56,785.00
Municipal Court		
001-000-012-512-50-41-13	Counsel for Indigents	\$100,000.00
001-000-012-512-50-49-01	Miscellaneous Fees & Charges	\$100.00
001-000-012-512-50-50-01	Court Services	\$180,000.00
	Total Municipal Court	\$280,100.00
Executive		
001-000-013-513-10-10-01	Salaries & Wages	\$113,500.00
001-000-013-513-10-10-03	Longevity	\$2,450.00
001-000-013-513-10-20-01	Social Security	\$8,850.00
001-000-013-513-10-20-03	Retirement/PERS	\$14,500.00
001-000-013-513-10-20-06	Employee Medical Insurance	\$21,150.00
001-000-013-513-10-20-08	Family Medical Leave	\$175.00
001-000-013-513-10-20-09	Industrial Insurance	\$260.00
001-000-013-513-10-31-01	Office & Operating Supplies	\$750.00
001-000-013-513-10-31-02	Photocopies	\$50.00
001-000-013-513-10-35-01	Small Tools & Minor Equipment	\$50.00
001-000-013-513-10-42-01	Telephone	\$3,000.00
001-000-013-513-10-43-01	Travel	\$2,500.00
001-000-013-513-10-45-26	Rentals	\$2,220.00
001-000-013-513-10-49-01	Miscellaneous Fees & Charges	\$50.00
001-000-013-513-10-49-02	Memberships & Registrations	\$5,550.00
	Total Executive	\$175,055.00
Financial Services		
001-000-014-514-23-10-01	Salaries & Wages	\$142,000.00
001-000-014-514-23-10-03	Longevity	\$1,370.00
001-000-014-514-23-10-11	Overtime	\$200.00
001-000-014-514-23-20-01	Social Security	\$11,000.00
001-000-014-514-23-20-03	Retirement/PERS	\$18,400.00
001-000-014-514-23-20-06	Employee Medical Insurance	\$34,750.00
001-000-014-514-23-20-08	Family Medical Leave	\$225.00
001-000-014-514-23-20-09	Industrial Insurance	\$500.00
001-000-014-514-23-31-01	Office & Operating Supplies	\$5,000.00
001-000-014-514-23-31-02	Photocopies	\$2,100.00
001-000-014-514-23-41-01	Professional Services	\$7,500.00
001-000-014-514-23-41-02	Accounting & Auditing Services	\$25,750.00
001-000-014-514-23-41-04	Legal Services	\$1,500.00
001-000-014-514-23-42-01	Telephone	\$3,500.00
001-000-014-514-23-42-02	Postage	\$3,100.00
001-000-014-514-23-43-01	Travel	\$2,000.00
001-000-014-514-23-45-26	Rentals	\$4,400.00
001-000-014-514-23-48-01	Service Repair/Maintenance Equipment	\$250.00

Account Number	Title	Budget
001-000-014-514-23-49-01	Miscellaneous Fees & Charges	\$560.00
001-000-014-514-23-49-02	Memberships & Registrations	\$3,500.00
001-000-014-514-23-49-03	Banking Fees & Charges	\$4,200.00
001-000-014-514-23-49-09	Printing	\$1,000.00
001-000-014-514-23-53-01	Excise Taxes	\$660.00
Total Financial Services		\$273,465.00
Records Services		
001-000-014-514-30-10-01	Salaries & Wages	\$40,250.00
001-000-014-514-30-10-03	Longevity	\$1,080.00
001-000-014-514-30-10-11	Overtime	\$50.00
001-000-014-514-30-20-01	Social Security	\$3,200.00
001-000-014-514-30-20-03	Retirement/PERS	\$5,200.00
001-000-014-514-30-20-06	Employee Medical Insurance	\$11,750.00
001-000-014-514-30-20-08	Family Medical Leave	\$75.00
001-000-014-514-30-20-09	Industrial Insurance	\$160.00
001-000-014-514-30-31-01	Office & Operating Supplies	\$400.00
001-000-014-514-30-31-02	Photocopies	\$150.00
001-000-014-514-30-41-01	Professional Services	\$50.00
001-000-014-514-30-41-04	Legal Services	\$6,000.00
001-000-014-514-30-42-02	Postage	\$100.00
001-000-014-514-30-43-01	Travel	\$2,400.00
001-000-014-514-30-44-01	Advertising	\$2,000.00
001-000-014-514-30-49-01	Miscellaneous Fees & Charges	\$30.00
001-000-014-514-30-49-02	Memberships & Registrations	\$3,000.00
001-000-014-514-30-49-08	Codification Services	\$3,200.00
001-000-014-514-40-51-01	Election Costs	\$10,000.00
Total Records Services		\$89,095.00
Legal		
001-000-015-515-30-41-04	Legal Services - City Attorney	\$25,000.00
001-000-015-515-30-42-02	Postage	\$10.00
Total Legal		\$25,010.00
Employee Benefits		
001-000-017-517-20-20-25	Medical Insurance/Police Retirees	\$39,600.00
001-000-017-517-20-20-26	Medical Insurance/Fire Retirees	\$23,900.00
001-000-017-517-20-20-27	LEOFF Out Pocket Medical	\$12,000.00
001-000-017-517-60-20-19	Workers Comp Retro Program	\$7,000.00
001-000-017-517-90-31-03	Wellness Program Supplies	\$1,500.00
001-000-017-517-90-41-06	Wellnes Program Prof Services	\$500.00
001-000-017-517-90-43-01	Wellness Program Travel	\$1,000.00
001-000-017-517-90-49-03	Wellness Program Registrations	\$100.00
Total Employee Benefits		\$85,600.00
Central Services		
Personnel Services		
001-000-018-518-10-10-01	Salaries & Wages	\$75,500.00
001-000-018-518-10-10-02	Salaries & Wages Part-Time	\$2,000.00
001-000-018-518-10-10-03	Longevity	\$580.00
001-000-018-518-10-10-11	Overtime	\$180.00
001-000-018-518-10-20-01	Social Security	\$6,000.00
001-000-018-518-10-20-03	Retirement/PERS	\$9,800.00
001-000-018-518-10-20-06	Employee Medical Insurance	\$17,000.00
001-000-018-518-10-20-08	Family Medical Leave	\$120.00
001-000-018-518-10-20-09	Industrial Insurance	\$275.00
001-000-018-518-10-31-01	Office & Operating Supplies	\$460.00
001-000-018-518-10-31-02	Photocopies	\$200.00

Account Number	Title	Budget
001-000-018-518-10-41-01	Professional Services	\$2,500.00
001-000-018-518-10-41-03	Pre-Employment Services	\$5,500.00
001-000-018-518-10-41-04	Legal Services	\$10,000.00
001-000-018-518-10-42-02	Postage	\$150.00
001-000-018-518-10-43-01	Travel	\$750.00
001-000-018-518-10-44-01	Advertising	\$2,500.00
001-000-018-518-10-49-01	Miscellaneous Fees & Charges	\$150.00
001-000-018-518-10-49-02	Memberships & Registrations	\$2,020.00
Total Personnel Services		\$135,685.00

Custodial/Janitorial/Security Services

001-000-018-518-30-10-01	Salaries & Wages	\$12,400.00
001-000-018-518-30-10-03	Longevity	\$320.00
001-000-018-518-30-10-11	Overtime	\$310.00
001-000-018-518-30-20-01	Social Security	\$990.00
001-000-018-518-30-20-03	Retirement/PERS	\$1,700.00
001-000-018-518-30-20-06	Employee Medical Insurance	\$3,050.00
001-000-018-518-30-20-08	Family Medical Leave	\$25.00
001-000-018-518-30-20-09	Industrial Insurance	\$150.00
001-000-018-518-30-20-20	Uniforms	\$50.00
001-000-018-518-30-20-22	Personal Protective Equipment	\$50.00
001-000-018-518-30-31-01	Office & Operating Supplies	\$250.00
001-000-018-518-30-31-03	Operating/Maint. Supplies	\$4,500.00
001-000-018-518-30-35-01	Small Tools & Minor Equipment	\$500.00
001-000-018-518-30-41-01	Professional Services	\$250.00
001-000-018-518-30-41-07	Janitorial Services - City Hall	\$9,600.00
001-000-018-518-30-41-08	Janitorial Services - Police Department	\$9,600.00
001-000-018-518-30-41-09	Alarm Monitoring - Library	\$200.00
001-000-018-518-30-41-10	Alarm Monitoring - City Hall	\$260.00
001-000-018-518-30-42-01	Telephone	\$120.00
001-000-018-518-30-42-02	Postage	\$30.00
001-000-018-518-30-45-26	Rentals	\$280.00
001-000-018-518-30-46-01	Insurance	\$90,000.00
001-000-018-518-30-47-01	Fuel for Heating - Library	\$500.00
001-000-018-518-30-47-02	Fuel for Heating - City Hall	\$7,000.00
001-000-018-518-30-47-03	Electricity - Library	\$650.00
001-000-018-518-30-47-04	Electricity - City Hall	\$16,000.00
001-000-018-518-30-47-05	City Utility Services - City Hall	\$6,500.00
001-000-018-518-30-47-08	Recycling Services	\$220.00
001-000-018-518-30-48-01	Service Repair/Maintenance Equipment	\$500.00
001-000-018-518-30-48-05	Service Repair/Maintenance City Hall	\$7,500.00
001-000-018-518-30-48-06	Service Repair/Maintenance Fire Bldg	\$3,500.00
001-000-018-518-30-48-07	Service Repair/Maintenance Library	\$10,000.00
001-000-018-518-30-48-08	Service Repair/Maintenance Police Bldg	\$12,500.00
001-000-018-518-30-48-09	Service Repair/Maintenance Rec. Bldg	\$250.00
001-000-018-518-30-48-10	Service Repair/Maintenance Safe Haven	\$250.00
001-000-018-518-30-49-02	Memberships & Registrations	\$2,065.00
Total Custodial/Janitorial/Security Services		\$202,070.00

Information Technology

001-000-018-518-81-41-01	Professional Services	\$3,000.00
001-000-018-518-81-41-41	IT Services - General	\$3,500.00
001-000-018-518-81-41-42	IT Services - Finance	\$2,000.00
001-000-018-518-81-41-43	IT Services - Fire	\$1,100.00
001-000-018-518-81-41-44	IT Services - Administration	\$500.00
001-000-018-518-81-41-45	IT Services - Police	\$6,000.00
001-000-018-518-81-41-46	IT Services - Swim Pool	\$50.00
001-000-018-518-81-41-47	IT Services - Community Dev	\$200.00

Account Number	Title	Budget
001-000-018-518-81-41-49	IT Services - Legislative	\$200.00
001-000-018-518-81-41-50	IT Services - Parks	\$800.00
001-000-018-518-81-48-11	Software License & Maint Agreements	\$16,000.00
001-000-018-518-81-51-04	Yakima County Internet	\$4,000.00
Total Information Technology		\$37,350.00
Capital Expenditures		
001-000-018-594-18-64-01	Capital Purchase - Equipment	\$5,000.00
001-000-018-594-18-64-02	Capital Purchase - Software	\$5,000.00
Total Capital Expenditures		\$10,000.00
Total Central Services		\$385,105.00
General Government Services		
001-000-019-511-60-49-03	Association of WA Cities Membership	\$6,230.00
001-000-019-511-60-49-07	Chamber of Commerce: City Membership	\$550.00
001-000-019-521-30-49-06	Chamber of Commerce - Miss Toppenish Contribution/Grant	\$500.00
001-000-019-521-30-49-08	Community Safety Network Contribution	\$500.00
001-000-019-525-60-51-00	Emergency Preparedness	\$8,500.00
001-000-019-554-90-51-00	Clean Air Authority Assessment	\$3,640.00
001-000-019-557-30-44-02	Tourism Advertising (MVTV)	\$1,200.00
001-000-019-558-70-49-04	YVCOG Membership	\$6,510.00
001-000-019-558-70-49-05	Yakima Basin Int Water Resource Mng Plan Contribution	\$550.00
001-000-019-558-70-49-06	New Vision Membership	\$1,800.00
001-000-019-558-70-49-07	Law Enforce Against Drug Task Force	\$10,000.00
001-000-019-566-10-51-00	2% Alcohol Distribution	\$2,400.00
Total General Government Services		\$42,380.00
Transfer Out		
001-000-019-597-10-00-00	Transfer-Out to 101 Street Fund	\$110,000.00
001-000-019-597-17-00-00	Transfer-Out to 611 Pension Fund	\$20,460.00
001-000-019-597-18-00-00	Transfer-Out to 004 RR Depot Facility	\$109,070.00
001-000-019-597-18-00-01	Transfer-Out to 002 City Facility Repair	\$50,000.00
001-000-019-597-18-00-02	Transfer-Out to 510 Computer Replacement	\$5,000.00
001-000-019-597-21-00-00	Transfer-Out to 510 Police Vehicles	\$35,000.00
001-000-019-597-22-00-00	Transfer-Out to 510 Fire Vehicles	\$50,000.00
001-000-019-597-71-00-00	Transfer-Out to 071 Recreation	\$52,960.00
Total Transfer Out		\$432,490.00
Law Enforcement Administration		
001-000-021-521-10-10-01	Salaries & Wages	\$176,000.00
001-000-021-521-10-10-03	Longevity	\$2,060.00
001-000-021-521-10-20-01	Social Security	\$13,600.00
001-000-021-521-10-20-05	Retirement/LEOFF	\$9,700.00
001-000-021-521-10-20-06	Employee Medical Insurance	\$35,250.00
001-000-021-521-10-20-08	Family Medical Leave	\$275.00
001-000-021-521-10-20-09	Industrial Insurance	\$3,780.00
001-000-021-521-10-20-20	Uniforms & Clothing	\$2,200.00
001-000-021-521-10-20-21	Uniform Cleaning	\$80.00
001-000-021-521-10-31-01	Office & Operating Supplies	\$1,000.00
001-000-021-521-10-32-02	Fuel Vehicles	\$1,500.00
001-000-021-521-10-41-01	Professional Services	\$1,000.00
001-000-021-521-10-42-01	Telephone	\$720.00
001-000-021-521-10-42-02	Postage	\$60.00
001-000-021-521-10-43-01	Travel	\$2,000.00
001-000-021-521-10-49-02	Memberships & Registrations	\$19,000.00
Total Administration		\$268,225.00

Account Number	Title	Budget
Investigation		
001-000-021-521-21-10-01	Salaries & Wages	\$58,750.00
001-000-021-521-21-10-03	Longevity	\$240.00
001-000-021-521-21-10-11	Overtime	\$8,000.00
001-000-021-521-21-20-01	Social Security	\$5,150.00
001-000-021-521-21-20-05	Retirement/LEOFF	\$3,700.00
001-000-021-521-21-20-06	Employee Medical Insurance	\$25,500.00
001-000-021-521-21-20-08	Family Medical Leave	\$120.00
001-000-021-521-21-20-09	Industrial Insurance	\$2,020.00
001-000-021-521-21-20-20	Uniforms & Clothing	\$1,000.00
001-000-021-521-21-20-21	Uniform Cleaning	\$25.00
001-000-021-521-21-31-01	Office & Operating Supplies	\$1,000.00
001-000-021-521-21-32-02	Fuel Vehicles	\$1,500.00
001-000-021-521-21-35-01	Small Tools & Minor Equipment	\$500.00
001-000-021-521-21-41-01	Professional Services	\$500.00
001-000-021-521-21-42-01	Telephone	\$500.00
001-000-021-521-21-42-02	Postage	\$660.00
001-000-021-521-21-43-01	Travel	\$2,000.00
001-000-021-521-21-48-02	Service Repair/Maintenance Vehicles	\$2,000.00
001-000-021-521-21-49-02	Memberships & Registrations	\$2,500.00
Total Investigation		\$115,665.00
Patrol		
001-000-021-521-22-10-01	Salaries & Wages	\$442,250.00
001-000-021-521-22-10-03	Longevity	\$6,600.00
001-000-021-521-22-10-11	Overtime	\$32,000.00
001-000-021-521-22-20-01	Social Security	\$36,800.00
001-000-021-521-22-20-05	Retirement/LEOFF	\$26,150.00
001-000-021-521-22-20-06	Employee Medical Insurance	\$154,750.00
001-000-021-521-22-20-08	Family Medical Leave	\$725.00
001-000-021-521-22-20-09	Industrial Insurance	\$14,120.00
001-000-021-521-22-20-20	Uniforms & Clothing	\$6,000.00
001-000-021-521-22-20-21	Uniform Cleaning	\$75.00
001-000-021-521-22-31-01	Office & Operating Supplies	\$2,500.00
001-000-021-521-22-31-04	Operating/Maint. Supplies - Vehicles	\$800.00
001-000-021-521-22-31-07	Range Supplies	\$6,000.00
001-000-021-521-22-31-08	Community Policing Supplies	\$500.00
001-000-021-521-22-32-02	Fuel Vehicles	\$25,000.00
001-000-021-521-22-35-01	Small Tools & Minor Equipment	\$500.00
001-000-021-521-22-41-01	Professional Services	\$2,600.00
001-000-021-521-22-42-01	Telephone	\$8,000.00
001-000-021-521-22-42-02	Postage	\$150.00
001-000-021-521-22-43-01	Travel	\$3,200.00
001-000-021-521-22-47-02	Fuel for Heating - Police	\$5,700.00
001-000-021-521-22-47-04	Electricity - Police	\$2,000.00
001-000-021-521-22-47-05	City Utility Service - Police	\$1,500.00
001-000-021-521-22-47-08	Recycling Services	\$150.00
001-000-021-521-22-48-01	Service Repair/Maintenance Equipment	\$1,500.00
001-000-021-521-22-48-02	Service Repair/Maintenance Vehicles	\$26,000.00
001-000-021-521-22-49-02	Memberships & Registrations	\$3,250.00
001-000-021-521-22-49-99	Police Academy Costs	\$3,400.00
Total Patrol		\$812,220.00
Care And Custody Of Prisoners		
001-000-021-523-60-41-01	Professional Services	\$600.00
001-000-021-523-60-41-05	Medical Services	\$50,000.00
001-000-021-523-60-50-01	Corrections Services Sunnyside	\$140,000.00

Account Number	Title	Budget
001-000-021-523-60-50-02	Corrections Services Yakima County	\$6,000.00
	Total Care And Custody Of Prisoners	\$196,600.00
Communications, Alarms and Dispatch		
001-000-021-528-80-10-01	Salaries & Wages	\$269,800.00
001-000-021-528-80-10-03	Longevity	\$7,200.00
001-000-021-528-80-10-11	Overtime	\$25,000.00
001-000-021-528-80-20-01	Social Security	\$23,500.00
001-000-021-528-80-20-03	Retirement/PERS	\$36,000.00
001-000-021-528-80-20-06	Employee Medical Insurance	\$98,500.00
001-000-021-528-80-20-08	Family Medical Leave	\$450.00
001-000-021-528-80-20-09	Industrial Insurance	\$2,100.00
001-000-021-528-80-20-20	Uniforms & Clothing	\$200.00
001-000-021-528-80-20-21	Uniform Cleaning	\$20.00
001-000-021-528-80-31-01	Office & Operating Supplies	\$3,000.00
001-000-021-528-80-31-02	Photocopies	\$450.00
001-000-021-528-80-35-01	Small Tools & Minor Equipment	\$50.00
001-000-021-528-80-42-01	Telephone	\$13,200.00
001-000-021-528-80-42-02	Postage	\$50.00
001-000-021-528-80-43-01	Travel	\$1,500.00
001-000-021-528-80-45-26	Rentals	\$5,000.00
001-000-021-528-80-48-01	Service Repair/Maintenance Equipment	\$5,000.00
001-000-021-528-80-49-02	Memberships & Registrations	\$600.00
001-000-021-528-80-51-03	City of Yakima IPSS	\$16,000.00
001-000-021-528-80-51-04	Yakima County Internet	\$750.00
	Total Communications, Alarms and Dispatch	\$508,370.00
Animal Control		
001-000-021-554-30-31-01	Office & Operating Supplies	\$100.00
001-000-021-554-30-41-01	Professional Services	\$37,860.00
	Total Animal Control	\$37,960.00
Debt Service		
001-000-021-591-21-79-00	LOCAL Loan: Principal	\$23,100.00
001-000-021-592-21-83-00	LOCAL Loan: Interest	\$2,370.00
	Total Debt Service	\$25,470.00
	Total Law Enforcement	\$1,964,510.00
Fire Control Administration		
001-000-022-522-10-10-01	Salaries & Wages	\$85,820.00
001-000-022-522-10-10-03	Longevity	\$1,860.00
001-000-022-522-10-20-01	Social Security	\$1,280.00
001-000-022-522-10-20-05	Retirement/LEOFF	\$4,780.00
001-000-022-522-10-20-06	Employee Medical Insurance	\$16,000.00
001-000-022-522-10-20-08	Family Medical Leave	\$150.00
001-000-022-522-10-20-09	Industrial Insurance	\$2,310.00
001-000-022-522-10-20-20	Uniforms & Clothing	\$500.00
001-000-022-522-10-31-01	Office & Operating Supplies	\$1,500.00
001-000-022-522-10-32-02	Fuel Vehicles	\$600.00
001-000-022-522-10-41-01	Professional Services	\$1,000.00
001-000-022-522-10-42-01	Telephone	\$750.00
001-000-022-522-10-43-01	Travel	\$500.00
001-000-022-522-10-45-26	Rentals	\$650.00
001-000-022-522-10-48-02	Service Repair/Maintenance Vehicles	\$200.00
001-000-022-522-10-49-02	Memberships & Registrations	\$900.00
	Total Administration	\$118,800.00

Account Number	Title	Budget
Fire Suppression		
001-000-022-522-20-10-01	Salaries & Wages	\$352,000.00
001-000-022-522-20-10-03	Longevity	\$6,000.00
001-000-022-522-20-10-09	Salaries & Wages - Volunteers	\$15,000.00
001-000-022-522-20-10-11	Overtime	\$44,000.00
001-000-022-522-20-20-01	Social Security	\$5,720.00
001-000-022-522-20-20-05	Retirement/LEOFF	\$21,380.00
001-000-022-522-20-20-06	Employee Medical Insurance	\$97,700.00
001-000-022-522-20-20-08	Family Medical Leave	\$600.00
001-000-022-522-20-20-09	Industrial Insurance	\$19,050.00
001-000-022-522-20-20-10	Volunteer Insurance	\$500.00
001-000-022-522-20-20-20	Uniforms & Clothing	\$6,500.00
001-000-022-522-20-31-01	Office & Operating Supplies	\$1,000.00
001-000-022-522-20-31-02	Photocopies	\$10.00
001-000-022-522-20-31-03	Operating/Maint. Supplies - General	\$1,500.00
001-000-022-522-20-31-04	Operating/Maint. Supplies - Vehicles	\$500.00
001-000-022-522-20-31-09	Fire Prevention Supplies	\$500.00
001-000-022-522-20-31-10	Protective Clothing	\$5,000.00
001-000-022-522-20-32-02	Fuel Vehicles	\$1,100.00
001-000-022-522-20-35-01	Small Tools & Minor Equipment	\$3,000.00
001-000-022-522-20-41-05	Medical Services	\$200.00
001-000-022-522-20-42-01	Telephone	\$4,000.00
001-000-022-522-20-42-02	Postage	\$15.00
001-000-022-522-20-43-01	Travel	\$500.00
001-000-022-522-20-43-02	Volunteer Training	\$200.00
001-000-022-522-20-45-26	Rentals	\$650.00
001-000-022-522-20-47-02	Fuel for Heating - Fire	\$2,500.00
001-000-022-522-20-47-04	Electricity - Fire	\$1,200.00
001-000-022-522-20-47-05	City Utility Service - Fire	\$3,370.00
001-000-022-522-20-48-01	Service Repair/Maintenance Equipment	\$6,000.00
001-000-022-522-20-48-02	Service Repair/Maintenance Vehicles	\$9,000.00
001-000-022-522-20-48-11	Service Repair/Maintenance Software	\$3,000.00
001-000-022-522-20-49-02	Memberships & Registrations	\$2,000.00
001-000-022-522-20-50-11	Dispatch Services	\$27,000.00
001-000-022-522-20-51-03	City of Yakima IPSS	\$1,400.00
Total Fire Suppression		\$642,095.00
Rescue and Emergency Aid		
001-000-022-522-21-10-01	Salaries & Wages	\$43,285.00
001-000-022-522-21-10-03	Longevity	\$700.00
001-000-022-522-21-10-09	Salaries & Wages - Volunteers	\$16,000.00
001-000-022-522-21-10-11	Overtime	\$8,000.00
001-000-022-522-21-20-01	Social Security	\$650.00
001-000-022-522-21-20-05	Retirement/LEOFF	\$2,400.00
001-000-022-522-21-20-06	Employee Medical Insurance	\$11,975.00
001-000-022-522-21-20-08	Family Medical Leave	\$85.00
001-000-022-522-21-20-09	Industrial Insurance	\$2,140.00
001-000-022-522-21-20-10	Volunteer Insurance	\$500.00
001-000-022-522-21-31-03	Operating/Maint Supplies - General	\$1,000.00
001-000-022-522-21-32-02	Fuel Vehicles	\$3,000.00
001-000-022-522-21-35-01	Small Tools & Minor Equipment	\$500.00
001-000-022-522-21-45-26	Rentals	\$650.00
001-000-022-522-21-48-01	Service Repair/Maintenance Equipment	\$250.00
001-000-022-522-21-48-02	Service Repair/Maintenance Vehicles	\$100.00
001-000-022-522-21-49-02	Memberships & Registrations	\$150.00
001-000-022-522-21-50-11	Dispatch Services	\$27,000.00
Total Rescue and Emergency Aid		\$118,385.00

Account Number	Title	Budget
Total Fire Control		\$879,280.00
Inspections, Permits, Certificates, And Licenses		
001-000-024-524-20-10-01	Salaries & Wages	\$66,750.00
001-000-024-524-20-10-03	Longevity	\$450.00
001-000-024-524-20-20-01	Social Security	\$5,150.00
001-000-024-524-20-20-03	Retirement/PERS	\$8,650.00
001-000-024-524-20-20-06	Employee Medical Insurance	\$17,100.00
001-000-024-524-20-20-08	Family Medical Leave	\$100.00
001-000-024-524-20-20-09	Industrial Insurance	\$220.00
001-000-024-524-20-31-01	Office & Operating Supplies	\$2,000.00
001-000-024-524-20-31-02	Photocopies	\$100.00
001-000-024-524-20-32-02	Fuel Vehicles	\$300.00
001-000-024-524-20-35-01	Small Tools & Minor Equipment	\$1,000.00
001-000-024-524-20-41-01	Professional Services	\$1,000.00
001-000-024-524-20-42-01	Telephone	\$750.00
001-000-024-524-20-42-02	Postage	\$50.00
001-000-024-524-20-43-01	Travel	\$300.00
001-000-024-524-20-48-01	Service Repair/Maintenance Equipment	\$250.00
001-000-024-524-20-48-02	Service Repair/Maintenance Vehicles	\$250.00
001-000-024-524-20-49-02	Memberships & Registrations	\$250.00
Total Inspections, Permits, Certificates, And Licenses		\$104,670.00
Code Enforcement		
001-000-024-524-60-10-01	Salaries & Wages	\$8,750.00
001-000-024-524-60-10-03	Longevity	\$200.00
001-000-024-524-60-20-01	Social Security	\$130.00
001-000-024-524-60-20-05	Retirement/LEOFF	\$485.00
001-000-024-524-60-20-06	Employee Medical Insurance	\$1,650.00
001-000-024-524-60-20-08	Family Medical Leave	\$20.00
001-000-024-524-60-20-09	Industrial Insurance	\$240.00
001-000-024-524-60-31-01	Office & Operating Supplies	\$2,000.00
001-000-024-524-60-32-02	Fuel Vehicles	\$500.00
001-000-024-524-60-35-01	Small Tools & Minor Equipment	\$200.00
001-000-024-524-60-41-01	Professional Services	\$800.00
001-000-024-524-60-42-01	Telephone	\$350.00
001-000-024-524-60-43-01	Travel	\$500.00
001-000-024-524-60-44-01	Advertising	\$200.00
001-000-024-524-60-45-26	Rentals	\$650.00
001-000-024-524-60-48-02	Service Repair/Maintenance Vehicles	\$300.00
001-000-024-524-60-49-02	Memberships & Registrations	\$200.00
Total Code Enforcement		\$17,175.00
Capital Expenditures		
001-000-024-594-24-64-01	Capital Purchase - Equipment	\$3,000.00
Total Capital Expenditures		\$3,000.00
Planning and Community Development		
001-000-058-558-60-10-01	Salaries & Wages	\$43,300.00
001-000-058-558-60-10-03	Longevity	\$450.00
001-000-058-558-60-20-01	Social Security	\$3,350.00
001-000-058-558-60-20-03	Retirement/PERS	\$5,610.00
001-000-058-558-60-20-06	Employee Medical Insurance	\$4,500.00
001-000-058-558-60-20-08	Family Medical Leave	\$75.00
001-000-058-558-60-20-09	Industrial Insurance	\$110.00
001-000-058-558-60-31-01	Office & Operating Supplies	\$500.00
001-000-058-558-60-31-02	Photocopies	\$200.00

Account Number	Title	Budget
001-000-058-558-60-32-02	Fuel Vehicles	\$100.00
001-000-058-558-60-35-01	Small Tools & Minor Equipment	\$250.00
001-000-058-558-60-41-01	Professional Services	\$1,500.00
001-000-058-558-60-41-02	Engineering Plan Review Fees	\$1,500.00
001-000-058-558-60-41-04	Legal Services	\$500.00
001-000-058-558-60-42-01	Telephone	\$225.00
001-000-058-558-60-42-02	Postage	\$10.00
001-000-058-558-60-43-01	Travel	\$300.00
001-000-058-558-60-44-01	Advertising	\$2,000.00
001-000-058-558-60-48-01	Service Repair/Maintenance Equipment	\$250.00
001-000-058-558-60-48-02	Service Repair/Maintenance Vehicles	\$250.00
001-000-058-558-60-49-02	Memberships & Registrations	\$150.00
Total Planning and Community Development		\$65,130.00

Capital Expenditures

001-000-058-594-58-64-01	Capital Purchase - Equipment	\$3,000.00
Total Capital Expenditures		\$3,000.00

Park Facilities

Swimming Pools

001-000-076-576-20-10-01	Salaries & Wages	\$14,250.00
001-000-076-576-20-10-02	Salaries & Wages Part-Time	\$83,000.00
001-000-076-576-20-10-03	Longevity	\$340.00
001-000-076-576-20-10-11	Overtime	\$600.00
001-000-076-576-20-20-01	Social Security	\$9,500.00
001-000-076-576-20-20-03	Retirement/PERS	\$1,900.00
001-000-076-576-20-20-06	Employee Medical Insurance	\$3,550.00
001-000-076-576-20-20-08	Family Medical Leave	\$150.00
001-000-076-576-20-20-09	Industrial Insurance	\$3,890.00
001-000-076-576-20-20-20	Lifeguard Uniforms	\$1,200.00
001-000-076-576-20-31-01	Office & Operating Supplies	\$500.00
001-000-076-576-20-31-02	Photocopies	\$300.00
001-000-076-576-20-31-03	Operating/Maint. Supplies - General	\$2,500.00
001-000-076-576-20-31-05	Chemicals	\$15,000.00
001-000-076-576-20-34-01	Concession Supplies	\$10,000.00
001-000-076-576-20-41-10	Alarm Monitoring - 50% Rec Building	\$270.00
001-000-076-576-20-42-01	Telephone	\$500.00
001-000-076-576-20-47-02	Fuel for Heating - Swimming Pool	\$12,500.00
001-000-076-576-20-47-04	Electricity - Swimming Pool	\$7,800.00
001-000-076-576-20-47-05	City Utility Services - Swimming Pool	\$4,500.00
001-000-076-576-20-48-03	Service Repair/Maint Pool Facility	\$5,000.00
001-000-076-576-20-49-02	Memberships & Registrations	\$400.00
001-000-076-576-20-51-01	Pool/Concession Permits	\$525.00
001-000-076-576-20-53-01	Excise Taxes	\$250.00
Total Swimming Pools		\$178,425.00

General Parks

001-000-076-576-80-10-01	Salaries & Wages	\$70,700.00
001-000-076-576-80-10-03	Longevity	\$1,160.00
001-000-076-576-80-10-11	Overtime	\$820.00
001-000-076-576-80-20-01	Social Security	\$5,560.00
001-000-076-576-80-20-03	Retirement/PERS	\$9,330.00
001-000-076-576-80-20-06	Employee Medical Insurance	\$15,770.00
001-000-076-576-80-20-08	Family Medical Leave	\$120.00
001-000-076-576-80-20-09	Industrial Insurance	\$1,650.00
001-000-076-576-80-20-20	Uniforms & Clothing	\$350.00
001-000-076-576-80-20-21	Uniform Cleaning	\$350.00
001-000-076-576-80-20-22	Personal Protective Equipment	\$650.00

Account Number	Title	Budget
001-000-076-576-80-31-01	Office & Operating Supplies	\$175.00
001-000-076-576-80-31-02	Photocopies	\$10.00
001-000-076-576-80-31-03	Operating/Maint. Supplies - General	\$7,000.00
001-000-076-576-80-31-04	Operating/Maint. Supplies - Vehicles	\$1,000.00
001-000-076-576-80-31-05	Chemicals	\$1,750.00
001-000-076-576-80-32-02	Fuel Vehicles	\$4,000.00
001-000-076-576-80-35-01	Small Tools & Minor Equipment	\$1,000.00
001-000-076-576-80-41-01	Professional Services	\$40,000.00
001-000-076-576-80-41-10	Alarm Monitoring - % PW Shop	\$250.00
001-000-076-576-80-42-01	Telephone	\$600.00
001-000-076-576-80-42-02	Postage	\$10.00
001-000-076-576-80-43-01	Travel	\$150.00
001-000-076-576-80-45-01	Leases	\$2,000.00
001-000-076-576-80-45-26	Rentals	\$6,500.00
001-000-076-576-80-47-04	Electricity - Parks	\$5,600.00
001-000-076-576-80-47-05	City Utility Services - Parks	\$26,250.00
001-000-076-576-80-48-01	Service Repair/Maintenance Equipment	\$1,000.00
001-000-076-576-80-48-02	Service Repair/Maintenance Vehicles	\$1,400.00
001-000-076-576-80-48-04	Service Repair/Maintenance Parks	\$5,000.00
001-000-076-576-80-48-05	Service Repair/Maintenance Park Signs	\$1,500.00
001-000-076-576-80-49-01	Miscellaneous Fees & Charges	\$250.00
001-000-076-576-80-49-02	Memberships & Registrations	\$250.00
001-000-076-576-80-53-02	Property Taxes	\$1,300.00
Total General Parks		\$213,455.00
Capital Expenditures		
001-000-076-594-76-62-02	Capital Improvements - Concession Stand	\$7,000.00
001-000-076-594-76-64-02	Capital Purchase: Playground Safety Improvements	\$8,000.00
Total Capital Expenditures		\$15,000.00
Total Park Facilities		\$406,880.00
Total General Fund		\$6,342,352.69
General Fund Capital Reserve Fund		
002-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$612,525.34
Total General Fund Capital Reserve Fund		\$612,525.34
Welcome Center Fund		
003-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$19,206.71
Central Services		
003-000-000-518-30-31-03	Operating/Maintenance Supplies - General	\$250.00
003-000-000-518-30-48-12	Service Repair/Maintenance Welcome Center Bldg	\$1,750.00
Total Central Services		\$2,000.00
Total Welcome Center Fund		\$21,206.71
Railroad Depot Facility Fund		
Central Services		
004-000-000-518-30-45-02	Depot Lease	\$4,000.00
004-000-000-518-30-48-13	Service Repair/Maintenance Depot Facility	\$105,000.00
004-000-000-518-30-53-02	Property Taxes	\$70.00
Total Central Services		\$109,070.00
Total Railroad Depot Facility Fund		\$109,070.00
Public Works Building Fund		
006-000-000-594-37-62-01	Capital Purchase - Building	\$3,250,000.00

Account Number	Title	Budget
Total Public Works Building Fund		\$3,250,000.00
Urban Development Action Grant Fund		
021-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$31,926.03
Total Urban Development Action Grant Fund		\$31,926.03
Criminal Justice Fund		
030-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$299,618.17
Patrol		
030-000-000-521-22-10-01	Salaries & Wages	\$222,500.00
030-000-000-521-22-10-03	Longevity	\$1,180.00
030-000-000-521-22-10-11	Overtime	\$23,000.00
030-000-000-521-22-20-01	Social Security	\$18,900.00
030-000-000-521-22-20-05	Retirement/LEOFF	\$13,400.00
030-000-000-521-22-20-06	Employee Medical Insurance	\$90,800.00
030-000-000-521-22-20-08	Family Medical Leave	\$370.00
030-000-000-521-22-20-09	Industrial Insurance	\$8,300.00
030-000-000-521-22-20-20	Uniforms & Clothing	\$6,100.00
030-000-000-521-22-20-21	Uniform Cleaning	\$25.00
030-000-000-521-22-31-01	Office & Operating Supplies	\$500.00
030-000-000-521-22-41-30	Administrative Service Fee	\$19,500.00
030-000-000-521-22-43-01	Travel	\$250.00
030-000-000-521-22-49-02	Memberships & Registrations	\$1,000.00
Total Patrol		\$405,825.00
Total Criminal Justice Fund		\$705,443.17
Special Projects Fund		
050-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$85,385.60
Community Services		
050-000-000-557-20-41-01	Professional Services	\$100.00
Total Community Services		\$100.00
Housing and Community Development		
Community Development Services		
050-000-000-559-30-31-04	Graffiti Program Supplies	\$2,500.00
050-000-000-559-30-49-01	Miscellaneous Fees & Charges	\$125.00
050-000-000-559-30-49-04	Abatement Charges	\$2,000.00
Total Community Development Services		\$4,625.00
Total Housing and Community Development		\$4,625.00
Capital Expenditures		
050-000-000-594-18-62-01	Capital Improvements City Hall	\$50,000.00
050-000-000-594-18-64-01	Capital Purchase -IT Equipment	\$7,500.00
Capital Improvements Parks		
050-000-000-594-76-41-01	Capital Professional Services - Park Plan	\$25,000.00
Total Capital Improvements Parks		\$25,000.00
Total Capital Expenditures		\$82,500.00
Total Special Projects Fund		\$172,610.60
Recreation Fund		
071-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1.17
071-000-071-571-20-10-01	Salaries & Wages	\$57,000.00
071-000-071-571-20-10-03	Longevity	\$1,320.00
071-000-071-571-20-20-01	Social Security	\$4,500.00

Account Number	Title	Budget
071-000-071-571-20-20-03	Retirement/PERS	\$7,500.00
071-000-071-571-20-20-06	Employee Medical Insurance	\$14,250.00
071-000-071-571-20-20-08	Family Medical Leave	\$100.00
071-000-071-571-20-20-09	Industrial Insurance	\$175.00
071-000-071-571-20-31-01	Office & Operating Supplies	\$400.00
071-000-071-571-20-31-02	Photocopies	\$100.00
071-000-071-571-20-31-03	Operating Supplies	\$150.00
071-000-071-571-20-31-04	Recreation Program Supplies	\$12,500.00
071-000-071-571-20-41-02	IT Services - Recreation	\$100.00
071-000-071-571-20-41-10	Alarm Monitoring - 50% Rec Bldg & Pool	\$180.00
071-000-071-571-20-42-01	Telephone	\$1,710.00
071-000-071-571-20-42-02	Postage	\$10.00
071-000-071-571-20-47-02	Fuel for Heating - Recreation	\$650.00
071-000-071-571-20-47-04	Electricity - Recreation	\$250.00
071-000-071-571-20-47-05	City Utility Services - Recreation	\$300.00
071-000-071-571-20-48-01	Service Repair/Maintenance Equipment	\$100.00
071-000-071-571-20-48-09	Service Repair/Maintenance 50% Rec Bldg	\$500.00
071-000-071-571-20-49-01	Miscellaneous Fees & Charges	\$50.00
071-000-071-571-20-49-02	Memberships & Registrations	\$100.00
071-000-071-571-20-49-09	Recreation Program Costs	\$12,500.00
071-000-071-571-41-41-30	Administrative Service Fee	\$18,195.00
Total Recreation Fund		\$132,641.17

Street Fund

101-000-000-508-10-00-00	Reserved Ending Fund Balance	\$521.70
101-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$574.32

Roadway

101-000-000-542-30-10-01	Salaries & Wages	\$100,045.00
101-000-000-542-30-10-03	Longevity	\$2,250.00
101-000-000-542-30-10-11	Overtime	\$3,000.00
101-000-000-542-30-20-01	Social Security	\$8,100.00
101-000-000-542-30-20-03	Retirement/PERS	\$13,500.00
101-000-000-542-30-20-06	Employee Medical Insurance	\$30,500.00
101-000-000-542-30-20-08	Family Medical Leave	\$175.00
101-000-000-542-30-20-09	Industrial Insurance	\$2,500.00
101-000-000-542-30-20-20	Uniforms	\$250.00
101-000-000-542-30-20-21	Uniform Cleaning	\$700.00
101-000-000-542-30-20-22	Personal Protective Equipment	\$150.00
101-000-000-542-30-31-01	Office & Operating Supplies	\$20.00
101-000-000-542-30-31-02	Photocopies	\$10.00
101-000-000-542-30-31-03	Operating/Maintenance Supplies - General	\$12,000.00
101-000-000-542-30-31-04	Operating/Maintenance Supplies - Vehicles	\$5,000.00
101-000-000-542-30-31-05	Chemicals	\$5,000.00
101-000-000-542-30-31-06	Operating/Maint Supplies: Crack Seal	\$25,000.00
101-000-000-542-30-32-02	Fuel Vehicles	\$3,500.00
101-000-000-542-30-41-01	Professional Services	\$37,000.00
101-000-000-542-30-41-04	Legal Services	\$300.00
101-000-000-542-30-41-10	Alarm Monitoring	\$250.00
101-000-000-542-30-41-30	Administrative Service Fee	\$26,890.00
101-000-000-542-30-41-31	Utility Tax - General Services	\$1,500.00
101-000-000-542-30-42-01	Telephone	\$600.00
101-000-000-542-30-42-02	Postage	\$20.00
101-000-000-542-30-43-01	Travel	\$225.00
101-000-000-542-30-44-01	Advertising	\$150.00
101-000-000-542-30-46-01	Insurance	\$8,000.00
101-000-000-542-30-48-01	Service Repair/Maintenance Equipment	\$1,000.00
101-000-000-542-30-48-02	Service Repair/Maintenance Vehicles	\$1,500.00
101-000-000-542-30-48-13	Service Repair/Maintenance Roadway	\$18,000.00

Account Number	Title	Budget
101-000-000-542-30-49-02	Memberships & Registrations	\$3,000.00
101-000-000-542-30-53-01	Excise Taxes	\$60.00
Total Roadway		\$310,195.00
Street Lighting		
101-000-000-542-63-47-04	Electricity	\$115,000.00
Total Street Lighting		\$115,000.00
Traffic Control Devices		
101-000-000-542-64-31-03	Operating/Maintenance Supplies - Street Signs/Paint	\$33,500.00
101-000-000-542-64-48-01	Repair & Maintenance Equipment	\$1,500.00
Total Traffic Control Devices		\$35,000.00
Snow And Ice Control		
101-000-000-542-66-31-03	Operating/Maintenance Supplies - General	\$5,000.00
Total Snow And Ice Control		\$5,000.00
Street Cleaning		
101-000-000-542-67-31-03	Operating/Maintenance Supplies - General	\$2,000.00
101-000-000-542-67-32-02	Fuel Vehicles	\$2,500.00
101-000-000-542-67-41-02	IT Services - Street	\$500.00
101-000-000-542-67-47-05	City Utility Services - Street	\$100.00
101-000-000-542-67-48-01	Repair & Maintenance Equipment	\$1,500.00
101-000-000-542-67-49-08	Dump Fees - Street Sweeping	\$7,500.00
Total Street Cleaning		\$14,100.00
Capital Expenditures		
101-000-000-594-42-64-01	Capital Purchase - Equipment	\$3,000.00
Total Capital Expenditures		\$3,000.00
Transfer Out		
101-000-000-597-55-00-01	Transfer-Out to 510 Vehicle Replacement	\$10,000.00
Total Transfer Out		\$10,000.00
Total Street Fund		\$493,391.02
Vehicle License Fee Fund		
Vehicle License Fee Fund		
103-000-000-508-10-00-00	Reserved Ending Fund Balance	\$57,530.02
103-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$20.37
103-000-000-542-30-51-00	Contributions to Street Maintenance	\$50,000.00
103-000-000-542-30-51-01	Contributions to Street Capital	\$150,000.00
Total Vehicle License Fee Fund		\$257,550.39
Total Vehicle License Fee Fund		\$257,550.39
Tourism Development Fund		
106-000-000-508-10-00-00	Reserved Ending Fund Balance	\$5,137.44
106-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$4,726.45
Tourism		
106-000-000-557-30-31-01	Office & Operating Supplies	\$50.00
106-000-000-557-30-31-02	Photocopies	\$20.00
106-000-000-557-30-41-01	Professional Services	\$360.00
106-000-000-557-30-41-02	IT Services	\$50.00
106-000-000-557-30-41-21	Tourism Contract - Toppenish Chamber	\$43,000.00
106-000-000-557-30-41-23	Tourism Contract - Y.V. Rail and Steam	\$5,500.00
106-000-000-557-30-41-26	Tourism Contract - Y.V. Visitor's & Convention Bureau	\$5,000.00
106-000-000-557-30-42-02	Postage	\$20.00

Account Number	Title	Budget
106-000-000-557-30-44-02	Tourism Advertising	\$100.00
106-000-000-557-30-48-02	Repair & Maintenance - Vehicles	\$500.00
106-000-000-557-30-49-01	Miscellaneous Fees & Charges	\$3,364.00
Total Tourism		\$57,964.00
Total Tourism Development Fund		\$67,827.89
Cemetery Fund		
108-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$63,484.86
Cemetery		
108-000-000-536-50-10-01	Salaries & Wages	\$62,500.00
108-000-000-536-50-10-03	Longevity	\$530.00
108-000-000-536-50-10-11	Overtime	\$620.00
108-000-000-536-50-20-01	Social Security	\$4,900.00
108-000-000-536-50-20-03	Retirement/PERS	\$8,170.00
108-000-000-536-50-20-06	Employee Medical Insurance	\$15,530.00
108-000-000-536-50-20-08	Family Medical Leave	\$100.00
108-000-000-536-50-20-09	Industrial Insurance	\$1,520.00
108-000-000-536-50-20-20	Uniforms & Clothing	\$175.00
108-000-000-536-50-20-21	Uniform Cleaning	\$350.00
108-000-000-536-50-20-22	Personal Protective Equipment	\$175.00
108-000-000-536-50-31-02	Photocopies	\$10.00
108-000-000-536-50-31-03	Operating/Maintenance Supplies - General	\$3,500.00
108-000-000-536-50-31-04	Operating/Maintenance Supplies - Vehicles	\$700.00
108-000-000-536-50-31-05	Chemicals	\$750.00
108-000-000-536-50-32-02	Fuel Vehicles	\$750.00
108-000-000-536-50-34-02	Liners & Markers	\$7,200.00
108-000-000-536-50-35-01	Small Tools & Minor Equipment	\$500.00
108-000-000-536-50-41-01	Professional Services	\$13,500.00
108-000-000-536-50-41-02	IT Services - Cemetery	\$20.00
108-000-000-536-50-41-10	Alarm Monitoring	\$200.00
108-000-000-536-50-41-30	Administrative Service Fee	\$15,043.00
108-000-000-536-50-42-01	Telephone	\$600.00
108-000-000-536-50-42-02	Postage	\$10.00
108-000-000-536-50-45-26	Rentals	\$300.00
108-000-000-536-50-46-01	Insurance	\$2,650.00
108-000-000-536-50-47-02	Fuel for Heating	\$350.00
108-000-000-536-50-47-03	Irrigation Water	\$1,400.00
108-000-000-536-50-47-04	Electricity	\$1,750.00
108-000-000-536-50-47-05	City Utility Services - Cemetery	\$175.00
108-000-000-536-50-48-01	Repair & Maintenance Equipment	\$3,000.00
108-000-000-536-50-49-01	Miscellaneous Fees & Charges	\$50.00
108-000-000-536-50-53-01	Excise Taxes	\$600.00
Total Cemetery		\$147,628.00
Total Cemetery Fund		\$211,112.86
Public Safety Grants Fund		
119-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$450,000.00
Capital Expenditures		
119-000-001-594-21-64-01	Police - Capital Purchase Equipment	\$55,000.00
Total Capital Expenditures		\$55,000.00
Total Public Safety Grants Fund		\$505,000.00
Special Investigative Drug Account Fund		
129-000-000-508-10-00-00	Reserved Ending Fund Balance	\$34,324.17
129-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$18,878.30

Account Number	Title	Budget
Police Operations		
129-000-000-521-21-31-01	Office & Operating Supplies	\$150.00
129-000-000-521-21-41-01	Professional Services	\$2,000.00
129-000-000-521-21-43-01	Travel	\$1,200.00
129-000-000-521-21-45-01	Leases	\$4,100.00
129-000-000-521-21-46-01	Insurance	\$1,100.00
129-000-000-521-21-49-01	Miscellaneous Fees & Charges	\$2,500.00
129-000-000-521-21-49-02	Memberships & Registrations	\$600.00
129-000-000-521-21-53-01	Excise Taxes	\$200.00
Total Police Operations		\$11,850.00
Total Special Investigative Drug Account Fund		\$65,052.47
Housing Rehabilitation Fund		
170-000-000-508-10-00-00	Reserved Ending Fund Balance	\$172,136.96
Housing and Community Development		
170-000-000-559-30-31-02	Photocopies	\$10.00
170-000-000-559-30-41-01	Professional Services	\$20,750.00
170-000-000-559-30-41-03	Professional Services - Loan Defaults	\$790.00
170-000-000-559-30-41-04	Legal Services	\$250.00
170-000-000-559-30-41-30	Administrative Services Fee	\$6,980.00
170-000-000-559-30-42-02	Postage	\$70.00
170-000-000-559-30-49-01	Miscellaneous Fees & Charges	\$300.00
Total Housing and Community Development		\$29,150.00
170-000-000-597-18-00-01	Transfer-Out to 006 PW Bldg Fund	\$250,000.00
170-000-223-595-30-63-01	West First Avenue Resurfacing - City Share (TIB)	\$50,000.00
Total Housing Rehabilitation Fund		\$501,286.96
Municipal Capital Improvement Fund		
301-000-000-508-10-00-00	Reserved Ending Fund Balance	\$593,317.46
301-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$110,913.65
Total Municipal Capital Improvement Fund		\$704,231.11
Street Capital Fund		
302-000-000-508-10-00-00	Reserved Ending Fund Balance	\$255,032.21
302-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$18,698.19
Jackson Street Extension		
Roads/Streets Construction & Other Infrastructure		
302-000-180-595-30-41-01	Jackson Street - Eng Services	\$5,000.00
Total Roads/Streets Construction & Other Infrastructure		\$5,000.00
Total Jackson Street Extension		\$5,000.00
302-000-200-595-30-41-01	Lincoln/Dayton - Prof Services	\$85,100.00
302-000-210-595-61-63-01	W 1st Ave Sidewalk - Construction	\$155,225.00
302-000-223-595-30-63-01	West First Avenue Resurfacing- Construction	\$433,400.00
302-000-224-595-61-63-01	Mural Route Sidewalk Improvements - Construction	\$157,480.00
Total Street Capital Fund		\$1,109,935.40
Water Fund		
401-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,727,161.94
401-000-000-534-70-10-01	Salaries & Wages	\$23,350.00
401-000-000-534-70-10-03	Longevity	\$50.00
401-000-000-534-70-10-11	Overtime	\$130.00
401-000-000-534-70-20-01	Social Security	\$1,800.00
401-000-000-534-70-20-03	Retirement/PERS	\$280.00
401-000-000-534-70-20-06	Employee Medical Insurance	\$7,890.00

Account Number	Title	Budget
401-000-000-534-70-20-08	Family Medical Leave	\$40.00
401-000-000-534-70-20-09	Industrial Insurance	\$120.00
401-000-000-534-70-31-01	Office & Operating Supplies	\$1,000.00
401-000-000-534-70-41-01	Professional Services	\$4,260.00
401-000-000-534-70-41-02	IT Services - Customer Service	\$250.00
401-000-000-534-70-42-02	Postage	\$4,200.00
Operations - General		
401-000-000-534-80-10-01	Salaries & Wages	\$192,750.00
401-000-000-534-80-10-03	Longevity	\$3,700.00
401-000-000-534-80-10-11	Overtime	\$7,100.00
401-000-000-534-80-20-01	Social Security	\$15,600.00
401-000-000-534-80-20-03	Retirement/PERS	\$26,100.00
401-000-000-534-80-20-06	Employee Medical Insurance	\$74,670.00
401-000-000-534-80-20-08	Family Medical Leave	\$310.00
401-000-000-534-80-20-09	Industrial Insurance	\$4,100.00
401-000-000-534-80-20-20	Uniforms & Clothing	\$1,100.00
401-000-000-534-80-20-21	Uniform Cleaning	\$1,500.00
401-000-000-534-80-20-22	Personal Protective Equipment	\$2,000.00
401-000-000-534-80-31-01	Office & Operating Supplies	\$1,500.00
401-000-000-534-80-31-02	Photocopies	\$300.00
401-000-000-534-80-31-03	Operating/Maintenance Supplies - General	\$60,000.00
401-000-000-534-80-31-04	Operating/Maintenance Supplies - Vehicles	\$1,500.00
401-000-000-534-80-31-05	Chemicals	\$15,000.00
401-000-000-534-80-31-06	Hydrant/Valve Replacement Supplies	\$25,000.00
401-000-000-534-80-32-02	Fuel Vehicles	\$13,500.00
401-000-000-534-80-35-01	Small Tools & Minor Equipment	\$8,000.00
401-000-000-534-80-41-01	Professional Services	\$80,000.00
401-000-000-534-80-41-02	IT Services - Water Operations	\$1,500.00
401-000-000-534-80-41-04	Legal Services	\$500.00
401-000-000-534-80-41-10	Alarm Monitoring	\$3,600.00
401-000-000-534-80-41-20	Cross Connection Program	\$29,000.00
401-000-000-534-80-41-30	Administrative Service Fee	\$97,150.00
401-000-000-534-80-41-31	Utility Tax - General Services	\$683,522.50
401-000-000-534-80-42-01	Telephone	\$10,000.00
401-000-000-534-80-42-02	Postage	\$500.00
401-000-000-534-80-42-03	Internet Service - PW	\$600.00
401-000-000-534-80-43-01	Travel	\$1,000.00
401-000-000-534-80-44-01	Advertising	\$500.00
401-000-000-534-80-45-26	Rentals	\$3,600.00
401-000-000-534-80-46-01	Insurance	\$68,000.00
401-000-000-534-80-47-02	Fuel for Heating	\$7,800.00
401-000-000-534-80-47-04	Electricity	\$93,200.00
401-000-000-534-80-47-05	City Utility Services	\$2,300.00
401-000-000-534-80-47-07	Irrigation Water	\$350.00
401-000-000-534-80-48-01	Repair & Maintenance Equipment	\$15,000.00
401-000-000-534-80-48-02	Service Repair/Maintenance Vehicle	\$6,000.00
401-000-000-534-80-48-10	Hydrant Installation Services	\$6,000.00
401-000-000-534-80-49-01	Miscellaneous Fees & Charges	\$1,500.00
401-000-000-534-80-49-02	Memberships & Registrations	\$5,000.00
401-000-000-534-80-51-01	Well Permits - Yakama Nation	\$6,000.00
401-000-000-534-80-51-02	Operating Permits	\$3,500.00
401-000-000-534-80-53-01	Excise Taxes	\$113,030.00
401-000-000-534-80-53-02	Property Taxes	\$20.00
Total Operations - General		\$1,692,902.50
Redemption Of Long-Term Debt - Governmental Funds		
401-000-000-591-34-78-03	Intergovernmental Loan Principal - PWTF #8	\$7,100.00
401-000-000-591-34-78-04	Intergovernmental Loan Principal - PWTF #9	\$135,140.00

Account Number	Title	Budget
Total Redemption Of Long-Term Debt - Governmental Funds		\$142,240.00
Interest And Other Debt Service Costs		
401-000-000-592-34-83-03	Intergovernmental Loan Interest - PWTF #8	\$250.00
401-000-000-592-34-83-04	Intergovernmental Loan Interest - PWTF #9	\$14,865.00
Total Interest And Other Debt Service Costs		\$15,115.00
Capital Expenditures		
401-000-000-594-34-62-00	Permitting Software	\$3,000.00
Total Capital Expenditures		\$3,000.00
Transfer Out		
401-000-000-597-34-00-01	Transfer-Out to 410 Water Capital Fund	\$160,000.00
401-000-000-597-34-00-02	Transfer-Out 1% to 410 Water Capital Fund	\$16,570.00
401-000-000-597-34-00-03	Vehicle Replacement Program	\$40,000.00
401-000-000-597-34-00-04	Transfer-Out to 421 DWSRF/PWTF Debt Service	\$405,005.00
Total Transfer Out		\$621,575.00
Total Water Fund		\$4,245,364.44
Wastewater Fund		
403-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,635,004.32
Maintenance		
403-000-000-535-50-10-01	Salaries & Wages	\$86,700.00
403-000-000-535-50-10-03	Longevity	\$820.00
403-000-000-535-50-10-11	Overtime	\$720.00
403-000-000-535-50-20-01	Social Security	\$6,760.00
403-000-000-535-50-20-03	Retirement/PERS	\$11,270.00
403-000-000-535-50-20-06	Employee Medical Insurance	\$33,340.00
403-000-000-535-50-20-08	Family Medical Leave	\$150.00
403-000-000-535-50-20-09	Industrial Insurance	\$1,570.00
403-000-000-535-50-20-21	Uniform Cleaning	\$1,800.00
403-000-000-535-50-20-22	Personal Protective Equipment	\$2,000.00
403-000-000-535-50-31-01	Office & Operating Supplies	\$400.00
403-000-000-535-50-31-02	Photocopies	\$220.00
403-000-000-535-50-31-03	Operating/Maintenance Supplies - General	\$9,000.00
403-000-000-535-50-31-04	Operating/Maintenance Supplies - Vehicles	\$2,500.00
403-000-000-535-50-35-01	Small Tools & Minor Equipment	\$2,500.00
403-000-000-535-50-41-01	Professional Services	\$5,000.00
403-000-000-535-50-41-04	Legal Services	\$200.00
403-000-000-535-50-42-01	Telephone	\$6,700.00
403-000-000-535-50-42-02	Postage	\$20.00
403-000-000-535-50-43-01	Travel	\$500.00
403-000-000-535-50-45-26	Rentals	\$3,600.00
403-000-000-535-50-48-01	Repair & Maintenance Equipment	\$3,000.00
403-000-000-535-50-48-02	Repair & Maintenance Vehicles	\$5,000.00
403-000-000-535-50-49-01	Miscellaneous Fees & Charges	\$1,500.00
403-000-000-535-50-49-02	Memberships & Registrations	\$750.00
Total Maintenance		\$186,020.00
403-000-000-535-70-10-01	Salaries & Wages	\$23,350.00
403-000-000-535-70-10-03	Longevity	\$50.00
403-000-000-535-70-10-11	Overtime	\$130.00
403-000-000-535-70-20-01	Social Security	\$1,800.00
403-000-000-535-70-20-03	Retirement/PERS	\$2,280.00
403-000-000-535-70-20-06	Employee Medical Insurance	\$780.00
403-000-000-535-70-20-08	Family Medical Leave	\$35.00
403-000-000-535-70-20-09	Industrial Insurance	\$120.00

Account Number	Title	Budget
403-000-000-535-70-31-01	Office & Operating Supplies	\$1,000.00
403-000-000-535-70-41-01	Professional Services	\$4,260.00
403-000-000-535-70-41-02	IT Services - Customer Service	\$250.00
403-000-000-535-70-42-02	Postage	\$4,200.00
Operations - General		
403-000-000-535-80-10-01	Salaries & Wages	\$174,800.00
403-000-000-535-80-10-03	Longevity	\$4,600.00
403-000-000-535-80-10-11	Overtime	\$570.00
403-000-000-535-80-20-01	Social Security	\$15,000.00
403-000-000-535-80-20-03	Retirement/PERS	\$23,200.00
403-000-000-535-80-20-06	Employee Medical Insurance	\$60,200.00
403-000-000-535-80-20-08	Family Medical Leave	\$270.00
403-000-000-535-80-20-09	Industrial Insurance	\$4,200.00
403-000-000-535-80-31-01	Office & Operating Supplies	\$500.00
403-000-000-535-80-31-03	Operating/Maintenance Supplies - General	\$20,000.00
403-000-000-535-80-31-04	Operating/Maintenance Supplies - Vehicles	\$1,500.00
403-000-000-535-80-31-05	Chemicals	\$25,000.00
403-000-000-535-80-32-02	Fuel Vehicles	\$3,500.00
403-000-000-535-80-35-01	Small Tools & Minor Equipment	\$3,000.00
403-000-000-535-80-41-01	Professional Services	\$50,000.00
403-000-000-535-80-41-02	IT Services - Sewer Operations	\$500.00
403-000-000-535-80-41-10	Alarm Monitoring	\$2,000.00
403-000-000-535-80-41-30	Administrative Service Fee	\$109,925.00
403-000-000-535-80-41-31	Utility Tax - General Services	\$693,600.00
403-000-000-535-80-42-01	Telephone	\$3,400.00
403-000-000-535-80-42-02	Postage	\$500.00
403-000-000-535-80-42-03	Internet Service - PW	\$600.00
403-000-000-535-80-43-01	Travel	\$800.00
403-000-000-535-80-44-01	Advertising	\$100.00
403-000-000-535-80-46-01	Insurance	\$60,000.00
403-000-000-535-80-47-02	Fuel for Heating	\$3,200.00
403-000-000-535-80-47-04	Electricity	\$84,000.00
403-000-000-535-80-47-05	City Utility Services	\$4,100.00
403-000-000-535-80-47-07	Irrigation Water	\$180.00
403-000-000-535-80-48-01	Repair & Maintenance Equipment	\$18,000.00
403-000-000-535-80-48-03	Repair & Maintenance WWTP Buildings	\$35,900.00
403-000-000-535-80-49-02	Memberships & Registrations	\$2,000.00
403-000-000-535-80-49-11	Biosolids Removal Program	\$25,000.00
403-000-000-535-80-51-02	Operating Permits	\$12,000.00
403-000-000-535-80-53-01	Excise Taxes	\$77,065.00
Total Operations - General		\$1,519,210.00
Redemption Of Long-Term Debt - Governmental Funds		
403-000-000-591-35-78-01	Intergovernmental Loan Principal - PWTF #4	\$64,070.00
403-000-000-591-35-78-02	Intergovernmental Loan Principal - PWTF #5	\$70,525.00
403-000-000-591-35-78-03	Intergovernmental Loan Principal - PWTF #7	\$41,075.00
403-000-000-591-35-78-04	Intergovernmental Loan Principal - DOE Cent.	\$184,735.00
403-000-000-591-35-78-05	Intergovernmental Loan Principal - Ecology L0800015	\$446,950.00
403-000-000-591-35-78-06	Intergovernmental Loan Principal - Ecology EL150107	\$3,190.00
Total Redemption Of Long-Term Debt - Governmental Funds		\$810,545.00
Interest And Other Debt Service Costs		
403-000-000-592-35-83-01	Intergovernmental Loan Interest - PWTF #4	\$965.00
403-000-000-592-35-83-02	Intergovernmental Loan Interest - PWTF #5	\$1,415.00
403-000-000-592-35-83-03	Intergovernmental Loan Interest - PWTF #7	\$1,645.00
403-000-000-592-35-83-04	Intergovernmental Loan Interest - DOE Centen.	\$7,750.00
403-000-000-592-35-83-06	Intergovernmental Loan Interest - Ecology EL150107	\$2,030.00
Total Interest And Other Debt Service Costs		\$13,805.00

Account Number	Title	Budget
Capital Expenditures		
403-000-000-594-35-64-00	Permitting Software	\$3,000.00
Total Capital Expenditures		\$3,000.00
Transfer Out		
403-000-000-597-35-00-01	Transfer-Out to 413 Sewer Capital Fund	\$115,000.00
403-000-000-597-35-00-02	Transfer-Out 1% to 413 Sewer Capital Fund	\$22,580.00
403-000-000-597-35-00-03	Vehicle Replacement Program	\$50,000.00
403-000-000-597-35-00-05	Transfer to 413 - USDA-RD Loan	\$500,000.00
Total Transfer Out		\$687,580.00
Total Wastewater Fund		\$4,893,419.32
Solid Waste Fund		
405-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$211,591.78
Administration - General		
405-000-000-537-10-31-02	Photocopies	\$200.00
405-000-000-537-10-41-04	Legal Services	\$150.00
405-000-000-537-10-48-02	Repair & Maintenance - Vehicles	\$21,200.00
Total Administration - General		\$21,550.00
Maintenance		
405-000-000-537-50-20-20	Uniforms & Clothing	\$500.00
405-000-000-537-50-20-21	Uniform Cleaning	\$1,000.00
405-000-000-537-50-20-22	Personal Protective Equipment	\$500.00
405-000-000-537-50-45-26	Rentals	\$3,600.00
Total Maintenance		\$5,600.00
405-000-000-537-70-10-01	Salaries & Wages	\$23,000.00
405-000-000-537-70-10-03	Longevity	\$50.00
405-000-000-537-70-10-11	Overtime	\$130.00
405-000-000-537-70-20-01	Social Security	\$1,770.00
405-000-000-537-70-20-03	Retirement/PERS	\$2,250.00
405-000-000-537-70-20-06	Employee Medical Insurance	\$7,710.00
405-000-000-537-70-20-08	Family Medical Leave	\$35.00
405-000-000-537-70-20-09	Industrial Insurance	\$120.00
405-000-000-537-70-31-01	Office & Operating Supplies	\$1,000.00
405-000-000-537-70-41-01	Professional Services	\$4,260.00
405-000-000-537-70-41-02	IT Services - Customer Service	\$250.00
405-000-000-537-70-42-02	Postage	\$4,200.00
Operations - General		
405-000-000-537-80-10-01	Salaries & Wages	\$140,000.00
405-000-000-537-80-10-03	Longevity	\$3,510.00
405-000-000-537-80-10-11	Overtime	\$1,650.00
405-000-000-537-80-20-01	Social Security	\$11,100.00
405-000-000-537-80-20-03	Retirement/PERS	\$18,620.00
405-000-000-537-80-20-06	Employee Medical Insurance	\$39,680.00
405-000-000-537-80-20-08	Family Medical Leave	\$215.00
405-000-000-537-80-20-09	Industrial Insurance	\$3,260.00
405-000-000-537-80-31-01	Office & Operating Supplies	\$800.00
405-000-000-537-80-31-03	Operating/Maintenance Supplies - General	\$4,500.00
405-000-000-537-80-31-04	Operating/Maintenance Supplies - Vehicles	\$11,000.00
405-000-000-537-80-32-02	Fuel Vehicles	\$27,000.00
405-000-000-537-80-35-01	Small Tools & Minor Equipment	\$1,000.00
405-000-000-537-80-41-01	Professional Services	\$10,000.00
405-000-000-537-80-41-02	IT Services - Solid Waste Operations	\$500.00
405-000-000-537-80-41-10	Alarm Monitoring	\$1,500.00

Account Number	Title	Budget
405-000-000-537-80-41-30	Administrative Service Fee	\$59,430.00
405-000-000-537-80-41-31	Utility Tax - General Services	\$322,200.00
405-000-000-537-80-42-01	Telephone	\$1,600.00
405-000-000-537-80-42-02	Postage	\$500.00
405-000-000-537-80-42-03	Internet Service - PW	\$500.00
405-000-000-537-80-43-01	Travel	\$300.00
405-000-000-537-80-45-01	Leases	\$5,000.00
405-000-000-537-80-46-01	Insurance	\$20,750.00
405-000-000-537-80-47-02	Fuel for Heating	\$500.00
405-000-000-537-80-47-04	Electricity	\$550.00
405-000-000-537-80-47-05	City Utility Services	\$200.00
405-000-000-537-80-48-01	Repair & Maintenance Equipment	\$500.00
405-000-000-537-80-49-01	Miscellaneous Fees & Charges	\$500.00
405-000-000-537-80-49-02	Memberships & Registrations	\$1,000.00
405-000-000-537-80-49-08	Dump Site Fees	\$180,000.00
405-000-000-537-80-53-01	Excise Taxes	\$54,615.00
Total Operations - General		\$922,480.00
Capital Expenditures		
405-000-000-594-37-64-02	Capital Purchase - Containers	\$29,000.00
Total Capital Expenditures		\$29,000.00
Transfer Out		
405-000-000-597-37-00-01	Vehicle Replacement Program	\$80,000.00
405-000-000-597-37-00-02	Transfer to PW Building Fund	\$250,000.00
Total Transfer Out		\$330,000.00
Total Solid Waste Fund		\$1,564,996.78
Water Capital Fund		
410-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$3,480.74
410-000-000-594-34-41-01	Professional Services	\$22,000.00
Transfer Out		
410-000-000-597-34-00-05	Transfer to PW Building Fund - Contribution	\$250,000.00
Total Transfer Out		\$250,000.00
410-000-220-594-34-41-01	Well #5 Improvement - Engineering	\$3,000.00
410-000-220-594-34-63-01	Well #5 Improvement - Construction	\$740,620.00
Total Water Capital Fund		\$1,019,100.74
Wastewater Capital Fund		
413-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$83,985.87
Transfer Out		
413-000-000-597-35-00-05	Transfer to PW Building Fund - Contribution	\$250,000.00
Total Transfer Out		\$250,000.00
413-000-220-594-35-41-01	2017 Sewer System Improvements - Engineering	\$1,400,000.00
Total Wastewater Capital Fund		\$1,733,985.87
Public Works Trust Fund/DWSRF Loans Fund		
Debt Service		
Redemption of Long Term Debt - Proprietary Funds		
421-000-000-591-34-78-01	Intergovernmental Loan Principal - PWTF #10	\$59,415.00
421-000-000-591-34-78-02	Intergovernmental Loan Principal - PWTF #11	\$175,910.00
421-000-000-591-34-78-04	Intergovernmental Loan Principal - PWTF #12	\$43,745.00
421-000-000-591-34-78-05	Intergovernmental Loan Principal - PWTF #13	\$69,500.00
Total Redemption of Long Term Debt - Proprietary Funds		\$348,570.00

Account Number	Title	Budget
421-000-000-592-34-83-01	Intergovernmental Loan Interest - PWTF #10	\$8,915.00
421-000-000-592-34-83-02	Intergovernmental Loan Interest - PWTF #11	\$28,145.00
421-000-000-592-34-83-04	Intergovernmental Loan Interest - PWTF #12	\$7,875.00
421-000-000-592-34-83-05	Intergovernmental Loan Interest - PWTF #13	\$11,500.00
Total Debt Service		\$405,005.00
Total Public Works Trust Fund/DWSRF Loans Fund		\$405,005.00
DOE Centennial Sewer Loan Reserve Fund		
427-000-000-508-10-00-00	Reserved Ending Fund Balance	\$192,482.66
Total DOE Centennial Sewer Loan Reserve Fund		\$192,482.66
Cable TV Fund		
457-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$261,759.45
Community Services		
457-000-000-557-20-10-01	Salaries & Wages	\$75,600.00
457-000-000-557-20-10-03	Longevity	\$2,040.00
457-000-000-557-20-20-01	Social Security	\$6,100.00
457-000-000-557-20-20-03	Retirement/PERS	\$10,150.00
457-000-000-557-20-20-06	Employee Medical Insurance	\$8,850.00
457-000-000-557-20-20-08	Family Medical Leave	\$120.00
457-000-000-557-20-20-09	Industrial Insurance	\$210.00
457-000-000-557-20-31-01	Office & Operating Supplies	\$1,000.00
457-000-000-557-20-31-02	Photocopies	\$10.00
457-000-000-557-20-31-03	Operating/Maintenance Supplies - General	\$100.00
457-000-000-557-20-31-04	Operating/Maintenance Supplies - Vehicles	\$600.00
457-000-000-557-20-32-02	Fuel Vehicles	\$500.00
457-000-000-557-20-35-01	Small Tools & Minor Equipment	\$100.00
457-000-000-557-20-41-02	IT Services - MVTV	\$500.00
457-000-000-557-20-41-04	Legal Services	\$5,000.00
457-000-000-557-20-41-10	Alarm Monitoring	\$400.00
457-000-000-557-20-41-30	Administrative Service Fee	\$9,725.00
457-000-000-557-20-42-01	Telephone	\$600.00
457-000-000-557-20-42-02	Postage	\$20.00
457-000-000-557-20-43-01	Travel	\$2,000.00
457-000-000-557-20-45-01	Leases	\$2,300.00
457-000-000-557-20-45-26	Rentals	\$220.00
457-000-000-557-20-46-01	Insurance	\$4,300.00
457-000-000-557-20-47-02	Fuel for Heating	\$800.00
457-000-000-557-20-47-04	Electricity	\$1,500.00
457-000-000-557-20-47-05	City Utility Services	\$200.00
457-000-000-557-20-48-01	Repair & Maintenance Equipment	\$500.00
457-000-000-557-20-48-02	Repair & Maintenance Vehicles	\$500.00
457-000-000-557-20-48-10	Service Repair/Maintenance MVTV Bldg	\$500.00
457-000-000-557-20-49-02	Memberships & Registrations	\$700.00
457-000-000-557-20-53-01	Excise Taxes	\$5.00
Total Community Services		\$135,150.00
457-000-000-594-57-64-01	Capital Purchase - Equipment	\$2,500.00
Transfer Out		
457-000-000-597-57-00-01	Transfer-Out to 458 Cable Equipment Reserve	\$2,500.00
Total Transfer Out		\$2,500.00
Total Cable TV Fund		\$401,909.45
Cable TV Equipment Reserve Fund		
458-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$116,283.41
Total Cable TV Equipment Reserve Fund		\$116,283.41

Account Number	Title	Budget
Vehicle Replacement Fund		
510-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$1,275,126.84
Capital Expenditures		
510-000-000-594-21-64-02	Capital Purchase - Police Vehicle	\$70,000.00
Total Capital Expenditures		\$70,000.00
Total Vehicle Replacement Fund		\$1,345,126.84
Pension Trust Fund		
Pension Services		
611-000-000-517-28-20-29	Pension Benefits - Retirees	\$200.00
611-000-000-517-28-20-30	Pension Benefits - Widows	\$26,600.00
Total Pension Services		\$26,800.00
Total Pension Trust Fund		\$26,800.00
Perpetual Care Fund		
701-000-000-508-10-00-00	Reserved Ending Fund Balance	\$224,109.32
701-000-000-508-80-00-00	Unreserved Ending Fund Balance	\$74,899.70
Total Perpetual Care Fund		\$299,009.02
Grand Totals		\$31,536,647.34

2019 Budget - Expenditures by Fund

Fund Number	Title	Budget
001-000-000-000-00-00-00	General Fund	\$6,342,352.69
002-000-000-000-00-00-00	General Fund Capital Reserve Fund	\$612,525.34
003-000-000-000-00-00-00	Welcome Center Fund	\$21,206.71
004-000-000-000-00-00-00	Railroad Depot Facility Fund	\$109,070.00
006-000-000-000-00-00-00	Public Works Building Fund	\$3,250,000.00
021-000-000-000-00-00-00	Urban Development Action Grant Fund	\$31,926.03
030-000-000-000-00-00-00	Criminal Justice Fund	\$705,443.17
050-000-000-000-00-00-00	Special Projects Fund	\$172,610.60
071-000-000-000-00-00-00	Recreation Fund	\$132,641.17
101-000-000-000-00-00-00	Street Fund	\$493,391.02
103-000-000-000-00-00-00	Vehicle License Fee Fund	\$257,550.39
106-000-000-000-00-00-00	Tourism Development Fund	\$67,827.89
108-000-000-000-00-00-00	Cemetery Fund	\$211,112.86
119-000-000-000-00-00-00	Public Safety Grants Fund	\$505,000.00
129-000-000-000-00-00-00	Special Investigative Drug Account Fund	\$65,052.47
170-000-000-000-00-00-00	Housing Rehabilitation Fund	\$501,286.96
301-000-000-000-00-00-00	Municipal Capital Improvement Fund	\$704,231.11
302-000-000-000-00-00-00	Street Capital Fund	\$1,109,935.40
401-000-000-000-00-00-00	Water Fund	\$4,245,364.44
403-000-000-000-00-00-00	Wastewater Fund	\$4,893,419.32
405-000-000-000-00-00-00	Solid Waste Fund	\$1,564,996.78
410-000-000-000-00-00-00	Water Capital Fund	\$1,019,100.74
413-000-000-000-00-00-00	Wastewater Capital Fund	\$1,733,985.87
421-000-000-000-00-00-00	Public Works Trust Fund/DWSRF Loans Fund	\$405,005.00
427-000-000-000-00-00-00	DOE Centennial Sewer Loan Reserve Fund	\$192,482.66
457-000-000-000-00-00-00	Cable TV Fund	\$401,909.45
458-000-000-000-00-00-00	Cable TV Equipment Reserve Fund	\$116,283.41
510-000-000-000-00-00-00	Vehicle Replacement Fund	\$1,345,126.84
611-000-000-000-00-00-00	Pension Trust Fund	\$26,800.00
701-000-000-000-00-00-00	Perpetual Care Fund	\$299,009.02
Grand Totals		\$31,536,647.34