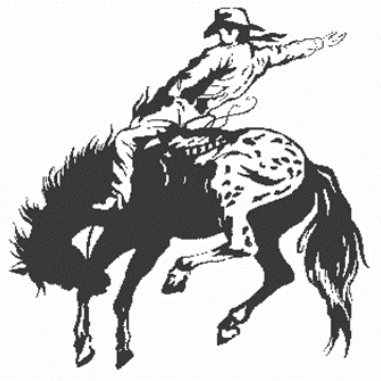
City of Toppenish 2020 Budget



Toppenish
"Where the West Still Lives"

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CITY OF TOPPENISH

21 West First Avenue
Toppenish, WA 98948

"Where the West Still Lives"

October 14, 2019

Mayor and Councilmembers

RE: 2020 Budget Message

I am pleased to submit for your consideration the proposed 2020 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 $753,262, which 1% higher than revenues for 2018, 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 declining trend in local retail business. The budget is balanced by a proposed property tax of $897,000 for general fund purposes, $114,000 from the EMS Levy and $2,665,140 from utility taxes. The proposed changes for 2020 include the following:

PERSONNEL

The City continues negotiations with the IAFF (uniformed firefighters) for their agreement that expired December 31, 2018. The City will begin negotiations with the FOP (uniformed police officers) for their collective bargaining agreement that expires December 31, 2019. Presently, the City is recruiting for three police officers, these opened positions were created by officers leaving to work for other law enforcement jurisdictions. In addition, the City is advertising for Lateral Entry Officers. The lateral entry officers, if hired, could be on the road after successfully completing theft training and patrolling in an estimated 3 months. The City is offering a $5,000. signing bonus for eligible lateral entry level police offers.

Currently, the City's has two new entry level officers that are attending the police academy and one entry level officer that is waiting for academy space availability. Once these officers complete their field training, they should be on the road by late May 2020. With lower candidate numbers applying, the stringent testing and background checks, higher wages offered at competing law enforcement agencies, it is extremely difficult to fill the police officer positions. The City's Patrol Officers are leaving the City for employment with competing agencies that offer higher wages, signing bonuses, take home vehicles and assignments/promotional opportunities, such as detective/investigations, SRO, SWAT, drug task force, and Search and Rescue to name a few.

As a retention incentive, an Assigned Vehicle Policy was created and issued. The policy provides for eligible officers with three years employment with the City and who reside within a 15-mile radius of the City, to participate in the program. Other officers with less than three years of service with the City, will be assigned a different vehicle per shift. This new policy will assist in extending the life of the vehicles.

To maintain community safety and police officer safety, the City is in the approaching the FOP to negotiate a Memorandum of Understanding to allow the City to contract with the Yakima County Sheriff's Office for additional overtime support.

The Teamsters (finance office staff and public works maintenance) collective bargaining is current until December 31, 2020.

LAW ENFORCEMENT, FIRE CONTROL AND COMMUNICATIONS

Total costs for law enforcement, fire control and communications are up 13.3 percent from $2,821,855 in 2019 to $3,197,540 estimated in 2020.

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, same as in 2019.
- $7,220 for YVCOG's regional planning services.
- $36,100 for animal control compared to $36,470 for 2019.
- $13,700 for public health and alcoholism programs.
- $10,000 for LEAD (Law Enforcement Against Drugs) Task Force.
- $220,845 in transfers from the General Fund to the following funds: Railroad Depot, Library, Recreation, Street, and Pension.
- $100,000 transfer from the General Fund to the Capital Reserve Fund to provide funding for needed repairs to the City facilities funded from the General Fund.
- $90,000 in transfers from the General Fund to the Equipment Replacement Fund for computer equipment, police vehicle and fire truck.

EQUIPMENT REPLACEMENT

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

- $35,000 police vehicle purchasing program transferred annually, which allows for one fully equipped patrol vehicle to be purchased every other year.
- $50,000 fire truck replacement
- $5,000 computer equipment replacement

CASINO GRANT FUND

- 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. An addition $50,000 is also being transferred into 510 Vehicle Replacement Fund for replacement of an aging fire truck.

Many other desirable capital improvements such as storm sewer, street resurfacing/rebuilding, and park improvements are not included in the 2020 budget. Hopefully, an increase in the city's tax base for 2020 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 2020 budget. As TEAM Toppenish, we will successfully meet the budgetary challenges in 2020.

Sincerely,

Lance C. Hoyt
City Manager

City of Toppenish

Request for Program Enhancement

Fiscal Year(s): 2020 Budget **Priority Status:** 1 - APPROVED

Program Title: Marked Patrol Vehicles

Total Cost: $140,000

Department/Division: Police/Patrol

Status (check one): New [ ] Enhancement [X]

Establishing (check one): On-going [ ] One-Time [X]

Description of program enhancement/expenditure:

Purchase 2 new marked and fully outfitted patrol vehicles.

Alternatives:

None

Advantages of Approval:

Rotate the two new vehicles in the fleet rotation. The vehicles will have factory warranty and will cost less for vehicle maintenance.

Implications of Denial:

Continue paying for repair and maintenance for vehicles that are outside of factory warranty and outside of the 5 year vehicle rotation

Resources Required:			**BARS No.**
Wages & Benefits:	$	-	
Supplies:	$	-	
Services:			
Intergovernmental:	$	-	
Capital Outlay:	$	140,000.00	510-000-594.21.64.01 ($70,000.00)
Total	**$**	**140,000.00**	030-000-594.21.64.01 ($70,000.00)
Source of Funds:			
External (list):			
	$	-	
	$	-	
Revenue Enhancements	$	-	
Total	**$**	**-**	
Total Amount Unfunded	**$**	**(140,000.00)**	

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"

2020
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	Loren Belton	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
Recreation & Aquatics Manager	James Cole
Community Television Manager	Judy Devall
City Attorney	Gary Cuillier
Accounting Manager	Jamison Horner
Executive Assistant/Deputy City Clerk	Heidi Riojas
Deputy City Clerk/Human Resources	Liliana Pearson

City of Toppenish - Boards, Commissions, and Committees

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

You are a valued member of the City family!

CIVIL SERVICE COMMISSION

Meets: 2nd Wednesday, 7:00 PM

6-year term – Appointed by City Manager, No Council confirmation

	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		

LODGING TAX ADVISORY COMMITTEE (LTAC)

Meets: As needed

Appointed by City Council, Membership Reviewed Annually

- ★ **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)***

PARKS & RECREATION ADVISORY BOARD

Meets: 2nd Thursday, 5:00 PM

Appointed by City Council

- ★ **Leanne Galaviz, President**
- ★ **Doug Deyo, Vice President**
- ★ **Al Hubert**
- ★ **Xochitl Mares**
- ★ **Jeannie Sanchez**
- ★ **Brett Stauffer**
- ★ **Mary Thorington**
- ★ **James Cole, Recreation & Aquatics Director *(staff)***
- ★ **Rocky Wallace, Public Works Superintendent *(staff)***

PLANNING COMMISSION

Meets: 1st and 3rd Tuesday, 6:00 PM

(if needed)

Appointed by City Council

- ★ **Anastasia Sanchez, Chair**
- ★ **Randy Cobb**
- ★ **Al Hubert**
- ★ **Joe Omlin**
- ★ **Derald Ortloff**
- ★ **Jim Rathbun**
- ★ **Vacant**
- ★ **Florencio Sanchez, Permit Coordinator *(staff)***

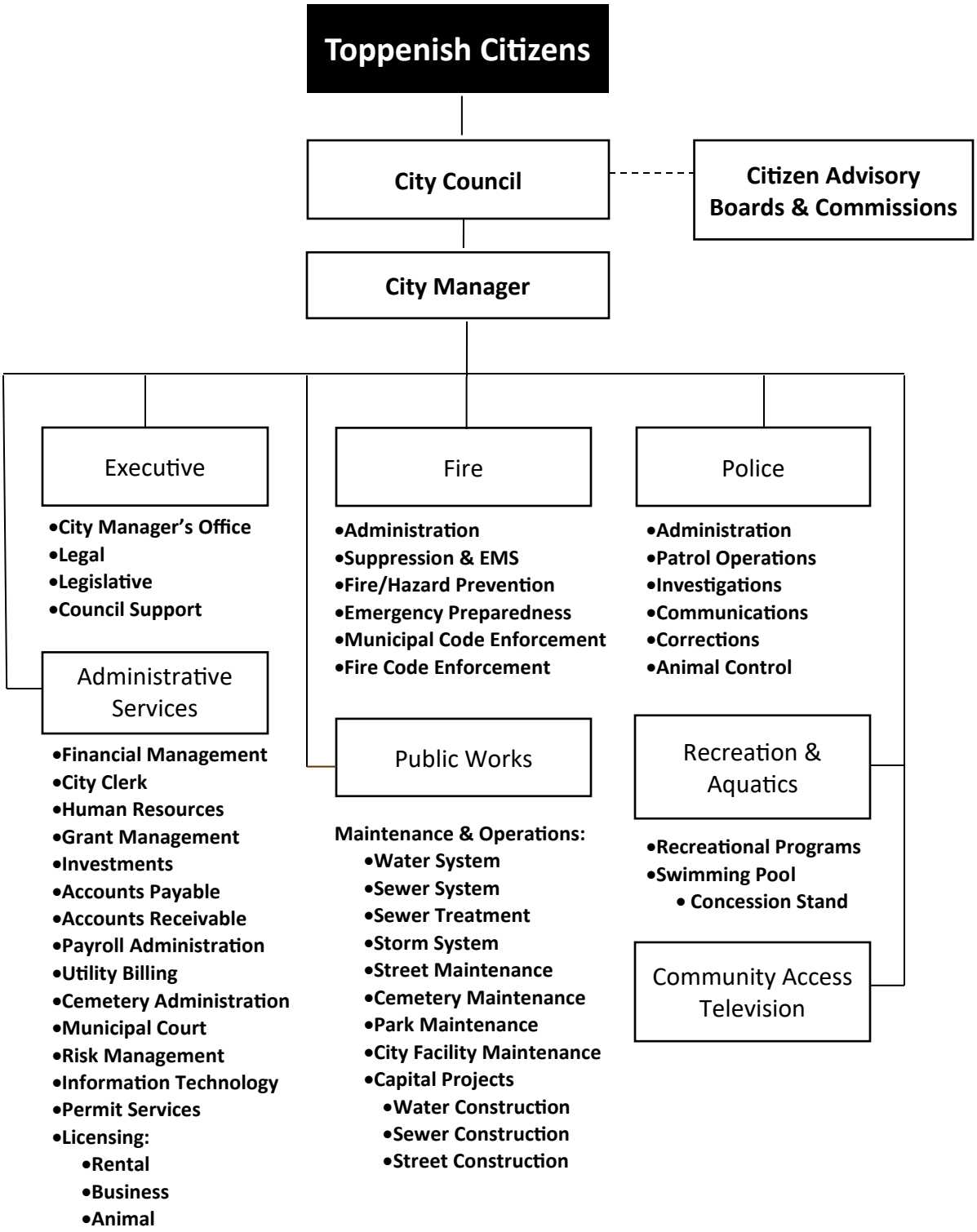
TOURISM FUND ADVISORY COMMITTEE

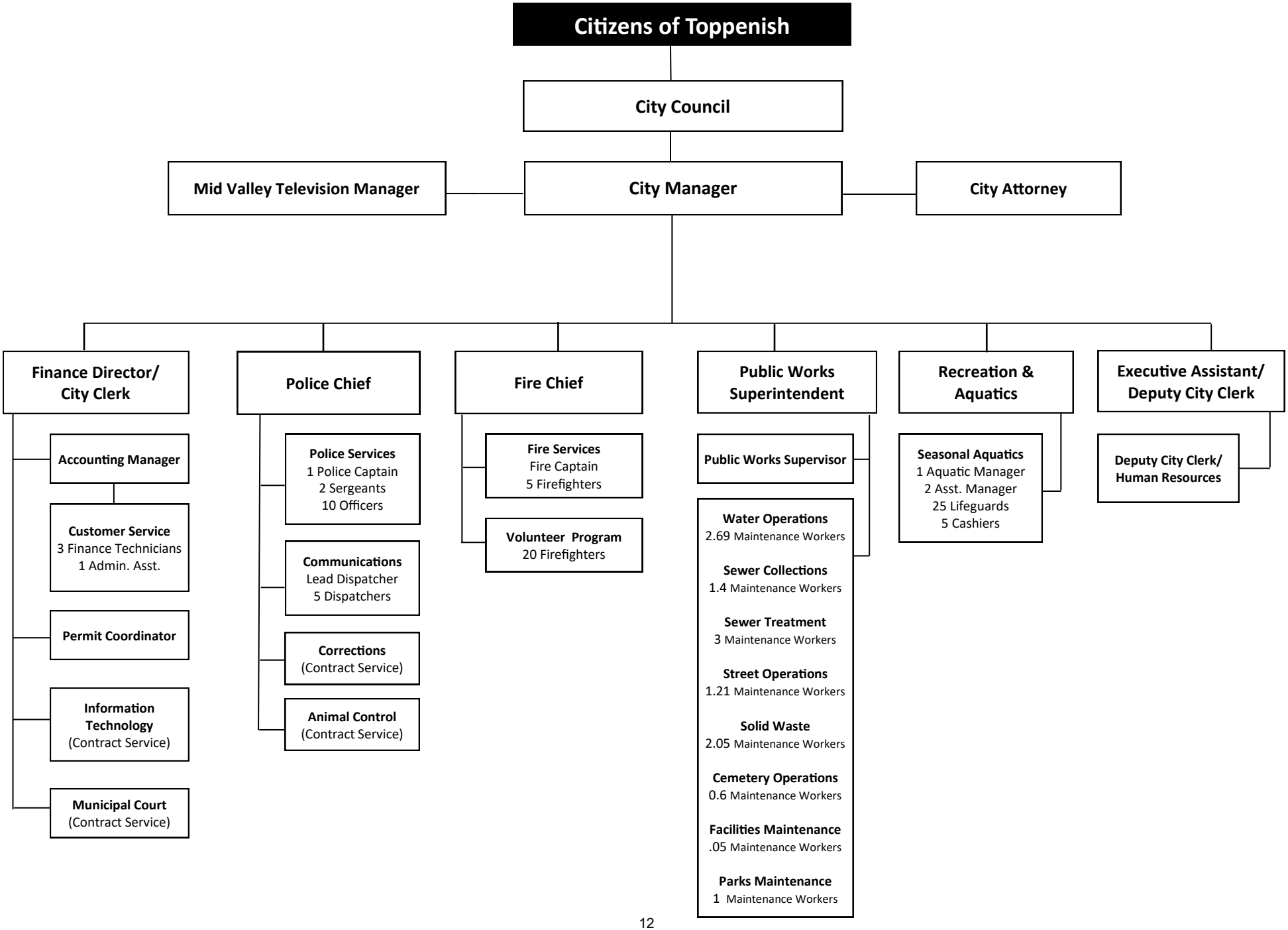
Meets: As needed

Appointed by City Council

- ★ **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 2020 Organizational Chart




Citizens of Toppenish
City Council
Mid Valley Television Manager
City Manager
City Attorney
Finance Director/ City Clerk
Accounting Manager
Customer Service
3 Finance Technicians
1 Admin. Asst.
Permit Coordinator
Information Technology
(Contract Service)
Municipal Court
(Contract Service)
Police Chief
Police Services
1 Police Captain
2 Sergeants
10 Officers
Communications
Lead Dispatcher
5 Dispatchers
Corrections
(Contract Service)
Animal Control
(Contract Service)
Fire Chief
Fire Services
Fire Captain
5 Firefighters
Volunteer Program
20 Firefighters
Public Works Superintendent
Public Works Supervisor
Water Operations
2.69 Maintenance Workers
Sewer Collections
1.4 Maintenance Workers
Sewer Treatment
3 Maintenance Workers
Street Operations
1.21 Maintenance Workers
Solid Waste
2.05 Maintenance Workers
Cemetery Operations
0.6 Maintenance Workers
Facilities Maintenance
.05 Maintenance Workers
Parks Maintenance
1 Maintenance Workers
Recreation & Aquatics
Seasonal Aquatics
1 Aquatic Manager
2 Asst. Manager
25 Lifeguards
5 Cashiers
Executive Assistant/ Deputy City Clerk
Deputy City Clerk/ Human Resources

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, 25 volunteer firefighters and 34 summer seasonal employees.

Position Funding:
The City funds positions at their full annual cost for budgetary purposes even if it is projected that vacancies might occur. 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%	13.98%
PERS I	12.86%	6.00%	18.86%
PERS II	12.86%	7.90%	20.76%
PERS III	12.86%	5.00%*	17.86%*

*Minimum 5% employee contribution, up to 15%

Medical Benefits:
The health insurance benefits are negotiated by the labor relations organizations or provided for in the Personnel Policy Manual. The 2020 Budget reflects the following changes to insurance rates:

- 0% 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.

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. 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	$16,400
LEOFF I Retirees: Medical costs	$69,600
Pre-LEOFF I Retiree: Fireman's Pension plan	$200
Pre-LEOFF I Survivor's benefits (2 widows)	$27,000

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**
City Manager	**Salary** 9,156

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 2020 Minimum Wage*				
Position Title	**Hourly Rate**			
	Step 1	**Step 2**	**Step 3**	**Step 4**
Cashier (min wage)	13.50	14.18	14.88	15.63
Lifeguard (min wage)	13.50	14.18	14.88	15.63
Water Safety Instructor (min wage)	13.50	14.18	14.88	15.63
Assistant Aquatics Manager	13.66	14.35	15.06	15.82
Aquatics Manager	15.57	16.35	17.17	18.03
Assistant Aquatics Mgr is 1.012 x Water Safety Instructor	*Aquatics Mgr is 1.14 x Assistant Aquatics Mgr*			

POLICE FOP 1/1/2018 thru 12/31/2019							
Position Title	**Monthly Rate 2017**						
	Entry	**12 Mth**	**24 Mth**	**36 Mth**	**48 Mth**	**60 Mth**	**72 Mth**
Police Officer	4,340	4,557	4,785	5,024	5,150	5,279	5,437
Sergeant	4,773	5,012	5,263	5,526	5,664	5,806	5,980

FIREFIGHTERS - IAFF LOCAL #2328 CBA expired December 31, 2018 – *Under Negotiation*			
Position Title	**Monthly Rate 2018**		
Firefighter	**Step A 85% of Sr FF**	**Step B 90% of Sr FF**	**Step C Sr FF 100%**
	4,294	4,547	5,052
Fire Captain LEOFF pension: Battalion Chief equals Fire Captain Salary	**Step C 110% of Sr FF**	**Step D, 115% of Sr FF**	
	5,557	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 2020**						
	Entry	**12 Mth**	**24 Mth**	**36 Mth**	**48 Mth**	**60 Mth**	**72 Mth**
Part-Time Secretary; Rec. Program Coordinator (*hourly)*	13.50	13.50	13.50	14.01	14.36	14.72	15.16
Secretary	2,573	2,702	2,837	2,980	3,053	3,130	3,224
Customer Service Clerk	2,821	2,961	3,110	3,265	3,346	3,428	3,534
Administrative Assistant	3,066	3,219	3,380	3,549	3,638	3,729	3,841
Dispatcher/Clerk	3,134	3,290	3,454	3,627	3,718	3,811	3,923
Finance Technician	3,291	3,455	3,627	3,808	3,906	4,002	4,123
Lead Dispatcher/Clerk; Maintenance Technician; Grounds Maintenance Technician; WWTP Operator I; Lead Finance Technician	3,445	3,617	3,798	3,987	4,087	4,189	4,315
Water Operator II; WWTP Operator II	3,870	4,063	4,266	4,479	4,592	4,707	4,848

GENERAL TEAMSTERS - LOCAL UNION #760 Continued 1/1/18 thru 12/31/20 1% cola each January and each July							
	Monthly Rates July 2020						
	Entry	**12 Mth**	**24 Mth**	**36 Mth**	**48 Mth**	**60 Mth**	**72 Mth**
Part-Time Secretary; Rec. Program Coordinator (*hourly)*	13.50	13.50	13.50	14.41	14.49	14.85	15.30
Secretary	2,599	2,729	2,865	3,010	3,084	3,161	3,256
Customer Service Clerk	2,849	2,991	3,141	3,298	3,379	3,462	3,569
Administrative Assistant	3,097	3,251	3,414	3,584	3,674	3,766	3,879
Dispatcher/Clerk	3,165	3,323	3,489	3,663	3,755	3,849	3,962
Finance Technician	3,324	3,490	3,663	3,847	3,945	4,042	4,164
Lead Dispatcher/Clerk; Maintenance Technician; Grounds Maintenance Technician; WWTP Operator I; Lead Finance Technician	3,479	3,653	3,836	4,027	4,128	4,231	4,358
Water Operator II; WWTP Operator II	3,909	4,104	4,309	4,524	4,638	4,754	4,896

2019 Position Listing

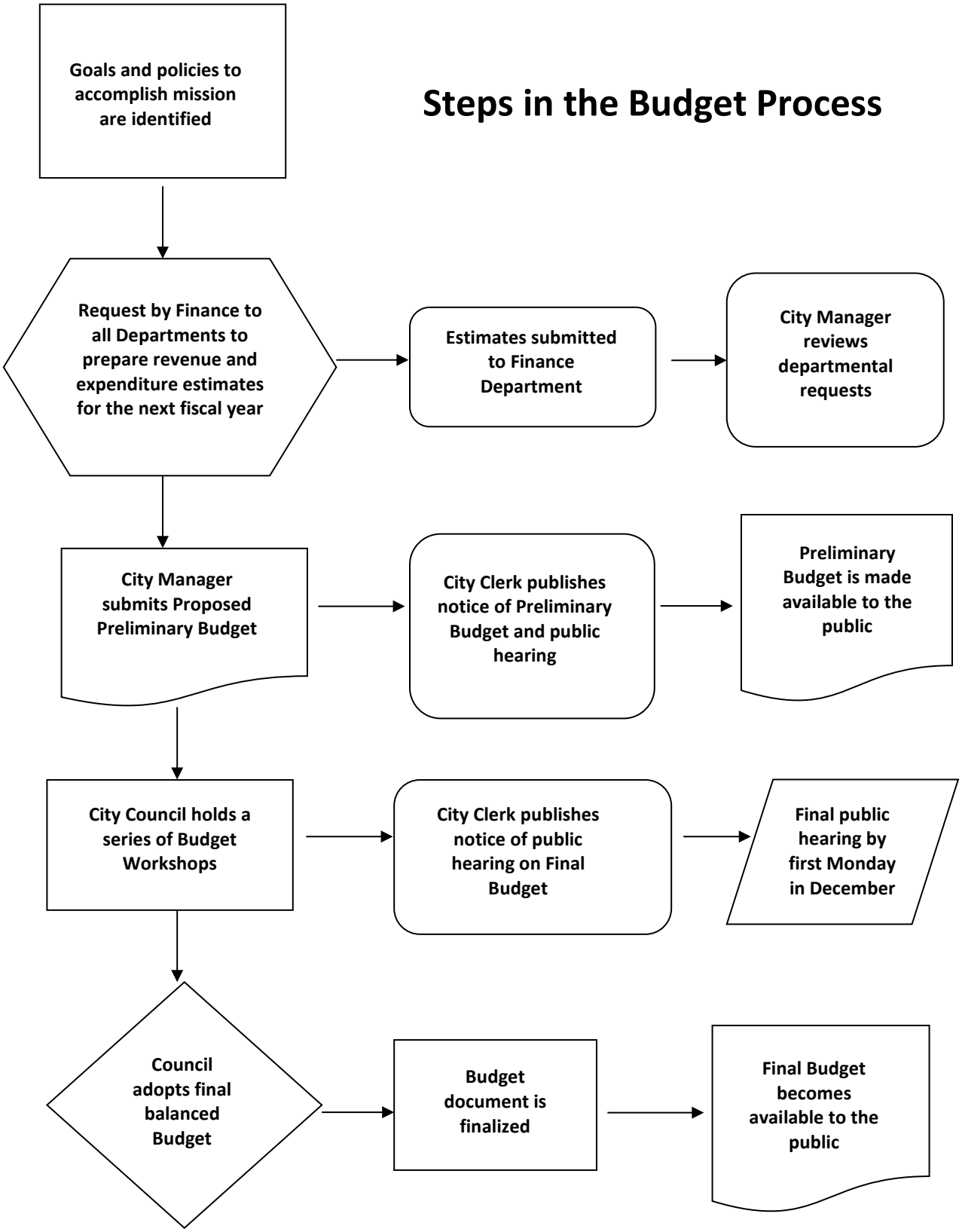
	Position Title	Position Number	Department	Group	Employees
1	City Manager	201	Executive	Non-Rep	1
2	Executive Asst/Deputy City Clerk	202	Executive	Non-Rep	1
3	Deputy City Clerk/Human Resources	203	Executive	Non-Rep	1
4	Finance Director/City Clerk	301	Finance	Non-Rep	1
5	Accounting Manager	302	Finance	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	Permit Coordinator	701	Building	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	1
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	1
S2-3	Seasonal Aquatics Asst Manager	N/A	Recreation	Non-Rep	2
S4-28	Seasonal Lifeguard	N/A	Recreation	Non-Rep	26
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	25 Volunteer Firefighters	34 Seasonal Employees

City of Toppenish 2020 Budget Calendar	
September 3	• Present Budget Calendar to City Council.
September 9	• Budget request to all department managers and directors.
September 9 thru 22	• Department managers and directors prepare estimates of revenues and expenditures. • Finance Director prepares estimates for debt service and all other estimates.
September 23	• Budget estimates from department managers and directors filed with Finance Director. • Set the Public Hearing date for revenue sources and 2020 property tax levy. • Set the Public Hearing date for the Proposed 2020 Preliminary Budget. • Set the Public Hearing date for the Proposed 2020 Final Budget.
October 1	• Finance Director provides estimates filed by department managers and directors to City Manager showing complete financial program.
October 14	• City Manager provides Council with estimates of revenues from all sources including estimates for consideration of setting property tax levy.
October 21 **October 28**	• Special Meeting - City Council receives budget presentations. (roundtable/dinner) • Continued budget presentations, if needed.
November 14 and 21	• City Clerk publishes notices of preliminary budget and final hearing.
November 20	• Preliminary budget available to public.
November 25	• Public hearing for preliminary budget. • Public hearing for revenue sources for levy setting.
December 9	• Public Hearing for final budget. • Adopt 2020 Budget.

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.

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.

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.

Custodial Funds
(Funds in the 630-698 Series) Theses are funds that are held in trust for recipients other than the City and legally protected from its creditors.

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 Management Fund Detail

002.00 General Fund Capital Reserve
003.00 Welcome Center
004.00 Railroad Depot Facility
006.00 Public Works Building
007.00 Library
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
119 Miscellaneous Grants
129 Special Investigative Drug Account
170 Housing Rehabilitation

Debt Service Fund Detail

225 Economic Development

Capital Project Fund Detail

301 Municipal Capital
302 Capital Streets

Enterprise Fund Detail

401 Water Operations
401 Utility Deposits
403 Wastewater Operations
405 Solid Waste Operations
410 Water Capital
413 Wastewater Capital
421 Public Works Trust Fund Loan
427 DOE Centennial Loan/Sewer Reserve
457 Cable TV
458 Cable TV Capital Reserve

Internal Service Fund Detail

510 Vehicle Replacement

Fiduciary Fund Detail

611 Firemen's Pension Trust
631 Evidence Deposits

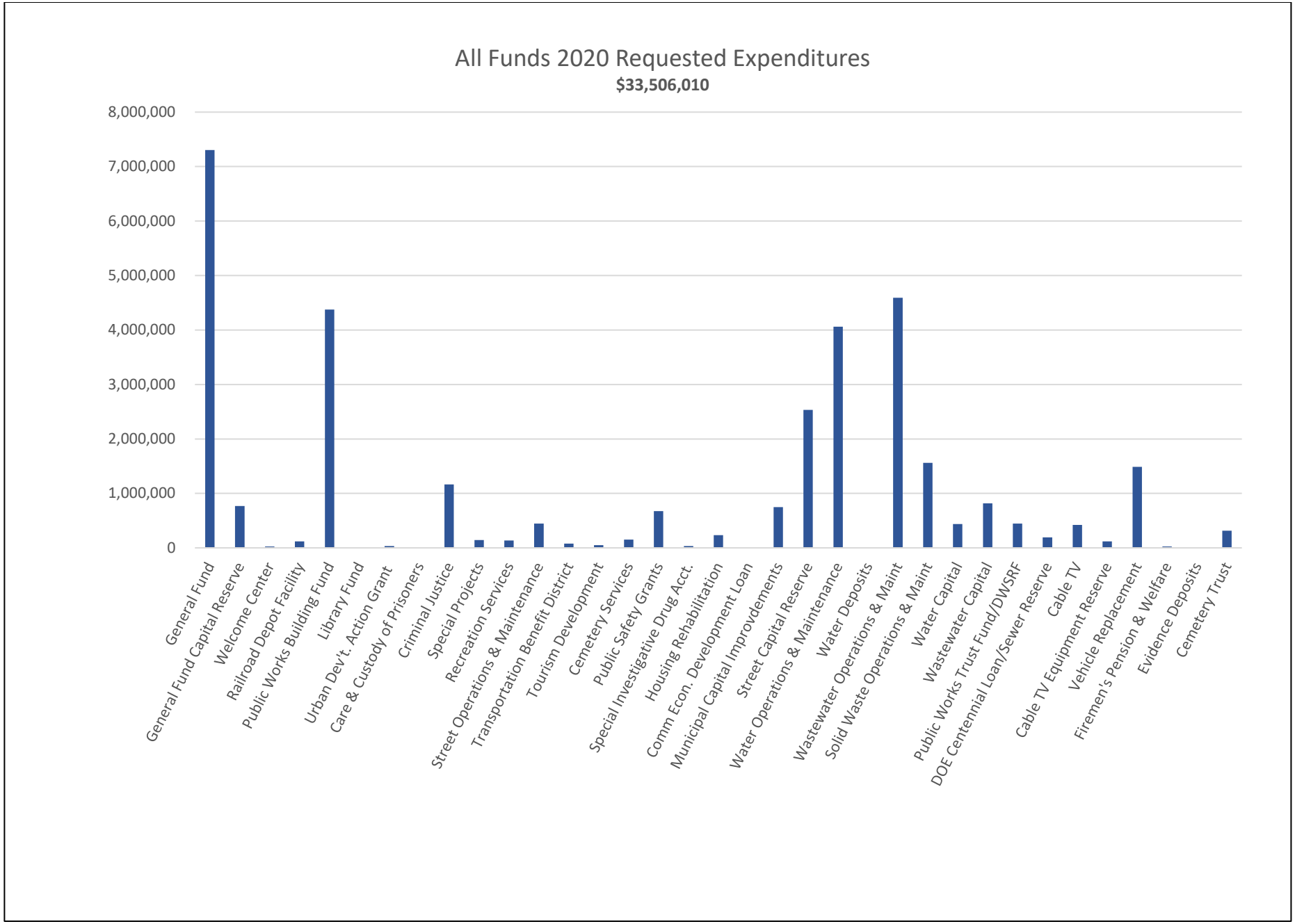
Permanent Fund Detail

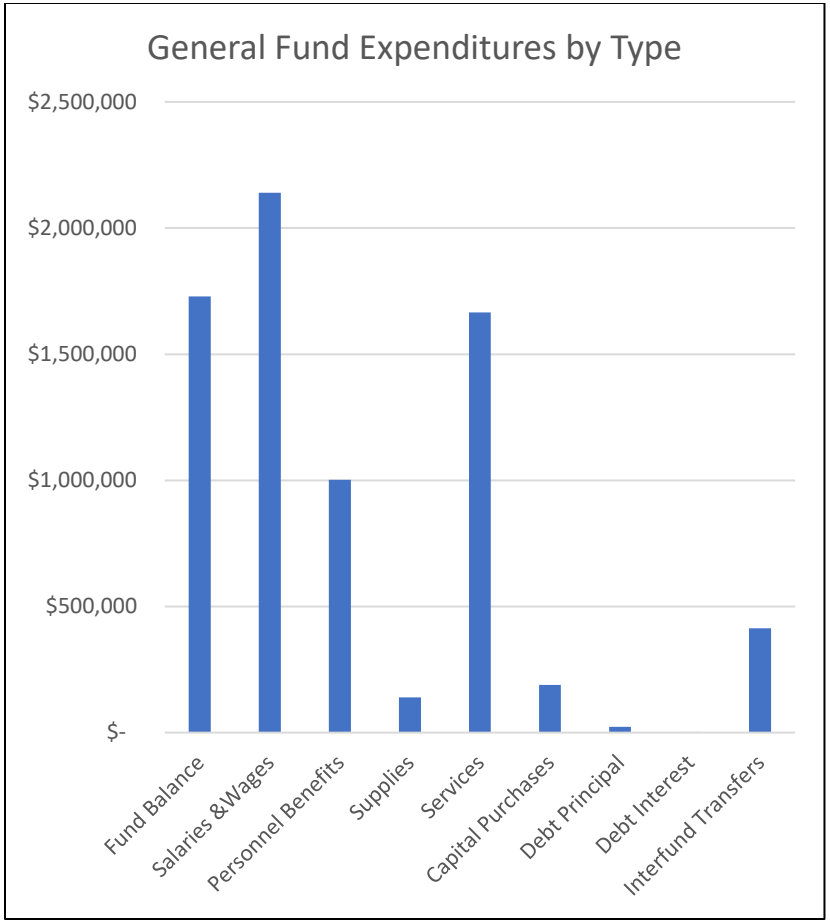
701 Cemetery Perpetual Care

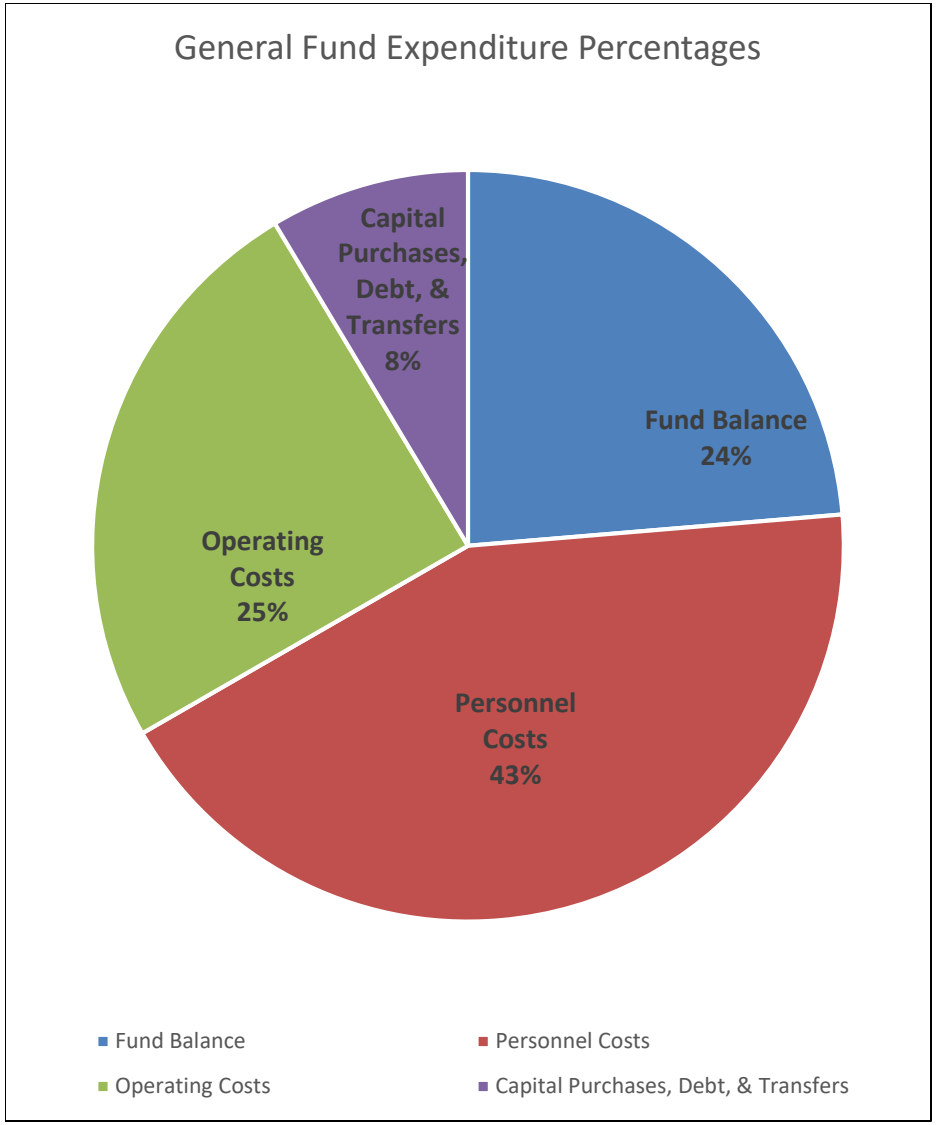
All Funds Expenditures
2016 thru 2018 Actual
2019 Estimated and 2020 Requested

	Expenditures by Department and Fund	2016 Actual	2017 Actual	2018 Actual	2019 Anticipated	2020 Requested
	General Fund					
	Ending Fund Balance	964,621	1,336,955	2,171,655	1,554,004	1,728,742
011.60	Legislative	39,130	35,370	42,373	46,317	58,360
012.50	Municipal Court	311,870	356,069	330,129	329,641	345,610
013.10	Executive	188,855	150,594	172,213	186,278	166,960
014.23	Financial Services	322,538	212,235	249,185	250,518	355,420
014.30	Records Services	89,207	74,121	76,351	112,016	177,725
015.30	Legal Services	70,493	61,716	37,029	53,509	53,500
017.20	Employee Benefit Prog	97,219	82,363	78,333	87,561	96,100
018.10	Personnel Services	71,639	137,123	168,376	174,808	167,900
018.30	Central Services	169,613	209,878	160,481	88,502	68,205
018.80	Information Technology	105,333	91,605	63,490	3,500	28,500
019.60	General Gov Services	61,415	86,890	475,334	759,328	456,529
021.10	Administration Law Enforcement	253,595	245,600	261,685	272,497	291,060
021.21	Police Investigation Services	195,519	113,546	108,445	5,471	5,770
021.22	Police Patrol Services	884,825	819,345	713,844	911,505	812,815
023.60	Care & Custody of Prisoners	413,434	0	217,912	281,167	305,000
021.80	Communications, Alarms & Dispatch	421,566	409,298	420,899	520,006	535,940
021.00	Animal Control	33,056	31,011	34,959	35,462	36,100
022.10	Fire Administration	107,901	118,838	112,371	123,298	123,200
022.20	Fire Suppression	546,997	554,140	569,591	683,976	604,695
022.21	Rescue & Emergency Aid	91,350	85,238	98,348	123,756	363,080
024.20	Protective Inspections	13,381	12,273	51,193	82,060	26,520
024.60	Code Enforcement	53,831	50,281	12,933	20,869	49,005
058.60	Planning & Comm. Development	51,094	54,633	52,815	68,788	27,525
076.20	Swimming Pools	155,332	211,388	196,414	199,476	188,540
076.80	Parks Services	188,221	248,705	215,749	238,929	230,260
	Subtotal General Fund	**5,902,033**	**5,970,096**	**7,092,106**	**7,213,239**	**7,303,061**
	General Management Funds					
002	General Fund Capital Reserve	579,783	584,171	557,020	612,525	766,983
003	Welcome Center	18,129	20,850	23,214	21,207	24,376
004	Railroad Depot Facility	13,468	483	11,665	109,070	118,589
006	Public Works Building Fund	0	0	84	3,250,000	4,376,719
007	Library Fund		0	0	1,905	5,775
021	Urban Dev't. Action Grant	31,255	31,558	31,926	31,926	31,926
023	Care & Custody of Prisoners	0	414,073	0	0	0
030	Criminal Justice	454,512	601,389	0	705,443	1,166,416
050	Special Projects	365,443	221,184	0	172,611	142,705
071	Recreation Services	94,367	127,903	141,224	132,641	136,165
	Subtotal General Manage Fund	**1,556,957**	**2,001,610**	**765,134**	**5,037,328**	**6,769,654**

	Expenditures by Department and Fund	2016 Actual	2017 Actual	2018 Actual	2019 Anticipated	2020 Requested
	Restricted Funds					
101	Street Operations & Maintenance	407,096	421,759	431,703	493,391	445,284
103	Transportation Benefit District	255,942	377,252	325,765	257,550	76,511
106	Tourism Development	112,403	102,130	73,723	67,828	48,681
108	Cemetery Services	205,904	215,224	215,730	211,113	151,678
119	Public Safety Grants	101,472	219,225	318,451	505,000	675,000
129	Special Investigative Drug Acct.	68,428	72,649	72,573	65,052	32,941
170	Housing Rehabilitation	382,428	517,577	538,106	501,287	231,824
225	Comm Econ. Development Loan	38,758	22,143	5,537	0	5,537
	Subtotal Special Revenue Fund	**1,572,431**	**1,947,959**	**1,981,589**	**2,101,222**	**1,667,456**
	Capital Funds					
301	Municipal Capital Improvdements	624,539	662,603	688,099	717,410	747,410
302	Street Capital Reserve	458,563	1,349,125	1,615,704	1,180,000	2,532,206
	Subtotal Capital Funds	**1,083,102**	**2,011,729**	**2,303,802**	**1,897,410**	**3,279,616**
	Enterprise Funds					
401	Water Operations & Maintenance	3,929,234	3,989,149	4,053,226	3,872,443	4,059,853
401	Water Deposits			500	8,600	1,400
403	Wastewater Operations & Maint	4,239,620	4,590,441	2,974,743	3,493,443	4,591,083
405	Solid Waste Operations & Maint	1,353,391	1,456,249	1,477,277	1,518,207	1,562,648
410	Water Capital	1,090,116	694,649	829,424	1,683,623	439,203
413	Wastewater Capital	984,628	1,649,337	1,289,451	1,085,651	819,160
421	Public Works Trust Fund/DWSRF	279,436	277,083	326,797	445,533	444,545
427	DOE Centennial Loan/Sewer Reserve	192,483	192,483	192,483	192,483	192,483
457	Cable TV	342,192	393,526	393,526	427,219	423,289
458	Cable TV Equipment Reserve	84,957	113,399	113,399	117,197	120,997
	Subtotal Enterprise Funds	**12,496,056**	**13,356,315**	**11,650,827**	**12,844,398**	**12,654,661**
	Internal Service Fund					
510	Vehicle Replacement	995,110	1,184,702	1,184,702	1,340,432	1,489,127
	Subtotal Internal Service Fund	**995,110**	**1,184,702**	**1,184,702**	**1,340,432**	**1,489,127**
	PENSION TRUST FUND					
611	Firemen's Pension & Welfare	31,078	192,483	27,722	26,700	27,200
	Subtotal Pension Fund	**31,078**	**192,483**	**27,722**	**26,700**	**27,200**
	Agendy Fund					0
631	Evidence Deposits	0	0	13,463	1,919	1,618
	Subtotal Agency Fund	**0**	**0**	**13,463**	**1,919**	**1,618**
	PERMANENT FUND					0
701	Cemetery Trust	262,680	276,421	290,049	301,818	313,618
	Subtotal Permanent Fund	**262,680**	**276,421**	**290,049**	**301,818**	**313,618**
						0
	TOTAL BUDGET	**23,899,448**	**26,941,313**	**25,309,393**	**30,764,467**	**33,506,010**


All Funds 2020 Requested Expenditures
$33,506,010
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
General Fund
General Fund Capital Reserve
Welcome Center
Railroad Depot Facility
Public Works Building Fund
Library Fund
Urban Dev't. Action Grant
Care & Custody of Prisoners
Criminal Justice
Special Projects
Recreation Services
Street Operations & Maintenance
Transportation Benefit District
Tourism Development
Cemetery Services
Public Safety Grants
Special Investigative Drug Acct.
Housing Rehabilitation
Comm Econ. Development Loan
Municipal Capital Improvdements
Street Capital Reserve
Water Operations & Maintenance
Water Deposits
Wastewater Operations & Maint
Solid Waste Operations & Maint
Water Capital
Wastewater Capital
Public Works Trust Fund/DWSRF
DOE Centennial Loan/Sewer Reserve
Cable TV
Cable TV Equipment Reserve
Vehicle Replacement
Firemen's Pension & Welfare
Evidence Deposits
Cemetery Trust

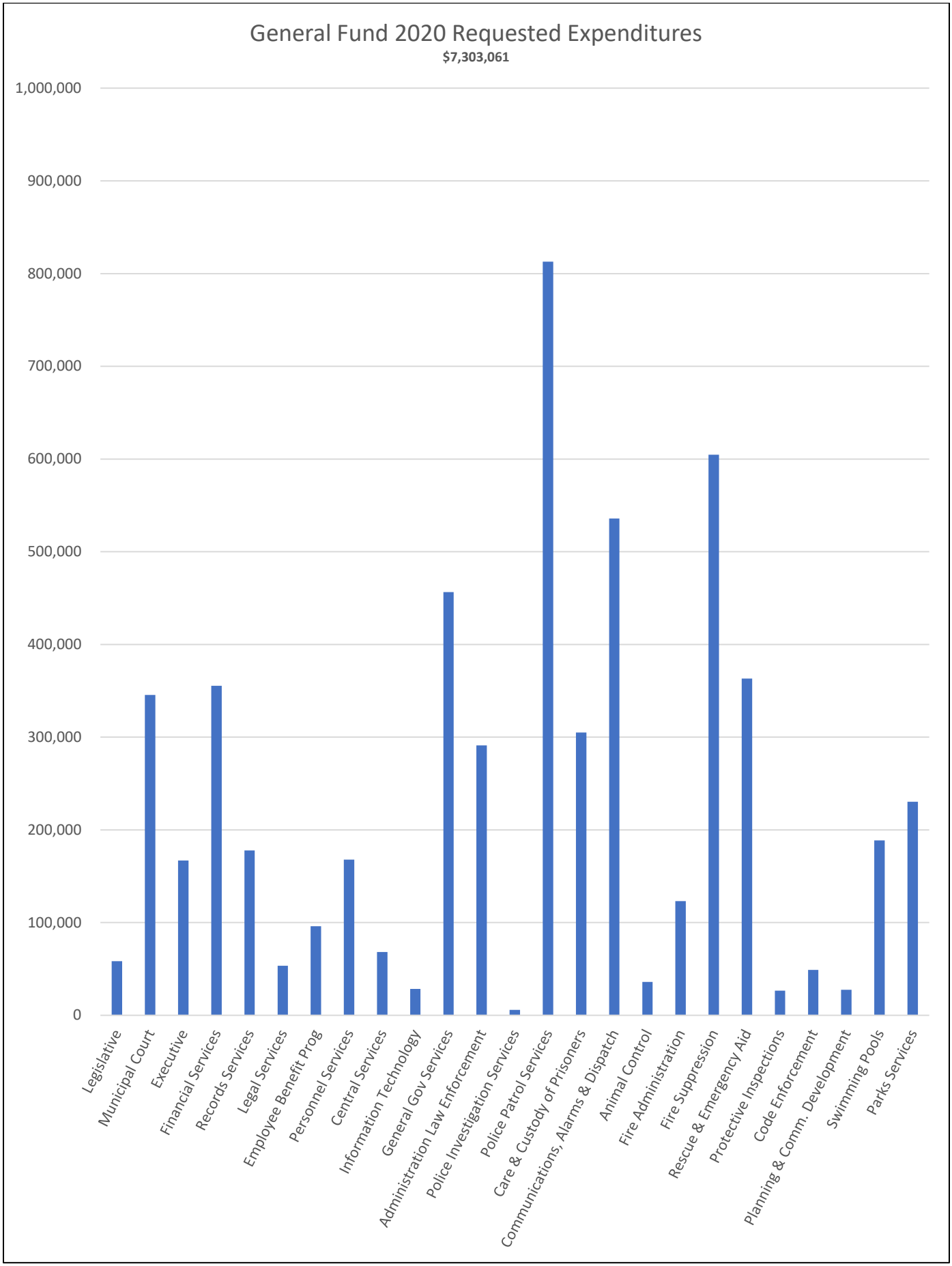




Total General Fund Expenditures

$7,303,061

The General Fund is where the City accounts for all activity not specifically accounted for in other funds. This fund includes operations such as police, fire, planning, parks, and administration.


General Fund 2020 Requested Expenditures
$7,303,061
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
Legislative
Municipal Court
Executive
Financial Services
Records Services
Legal Services
Employee Benefit Prog
Personnel Services
Central Services
Information Technology
General Gov Services
Administration Law Enforcement
Police Investigation Services
Police Patrol Services
Care & Custody of Prisoners
Communications, Alarms & Dispatch
Animal Control
Fire Administration
Fire Suppression
Rescue & Emergency Aid
Protective Inspections
Code Enforcement
Planning & Comm. Development
Swimming Pools
Parks Services

Municipal Debt

General Obligation Debt

General Obligation (GO) bonds are direct obligations of the city for which its full faith and credit is pledged. Under RCW 39.36.020, the public may vote to approve bond issues for general government purposes in an amount not to exceed 2.5% of the assessed valuation. Within the 2.5% limit, the City Council may approve bond issues (or other types of debt, including lease-purchase contracts) without a vote. These non-voted, or councilmanic, GO bonds may not exceed 1.5% of the city's assessed valuation.

Under RCW 39.36.030, the public may also vote to approve bond issues for utilities or park facilities, each of which is limited to 2.5% of the city's assessed valuation. GO bonds may be issued up to a maximum of 7.5% of the city's assessed valuation. All voted bonds require a 60% majority approval. To validate the election, the total votes cast must equal at least 40% of the total votes cast in the last general election.

Principal and interest payments on GO bonds, as well as the resources to pay them are accounted for in Debt Service Funds. Debt service for voted bond issues is funded with special (excess) property tax levies. Debt service for councilmanic bonds is funded with transfers of general revenues from the General Fund to the Debt Service Fund.

The City of Toppenish's current councilmanic (General Fund) debt is as follows:

Police Vehicles: Two police vehicles

Term: 5 years – 2015 to 2020
Original Amount: $108,861.95
Balance: $ 24,254.27
Funding Agency: State of Washington's Local Option Capital Asset Lending (LOCAL) program
Purpose: Two fully equipped police vehicles

Revenue Debt

Revenue debt is issued for the acquisition of utility facilities and is backed by system revenues. The City of Toppenish has the following outstanding revenue debt:

Sewer:

Wastewater System Improvements: Refinance USDA-RD DOE

Fund: Sewer 403
Term: 20 years - 2007 to 2021
Original Amount: $3,246,292.00
Balance: $377,853.95
Fund Agency: USDA-RD Refinance Loan
Purpose: The City refinanced the 2002 USDA Loan with the Department of Ecology, (saved over $3M in interest). Fund 427 was required to be established to maintain the reserve funds required by the DOE.

Wastewater Treatment Plant Facility
Fund: Sewer 403 Term: 20 years 2010 to 2030
Original Amount: $8,715,431.61 Balance: $4,916,397.24
Funding Agency: Department of Ecology
Purpose: Wastewater Treatment Plant Upgrades

Sewer Plan and Sewer Camera/Van
Fund: Sewer 403 Term: 20 years – 2017 to 2037
Original Amount: $75,387.16 Balance: $72,201.82
Funding Agency: Department of Ecology
Purpose: Establish General Sewer Plan and purchase of sewer camera and van

Penny Lane Lift Station and Collection Sewers
Fund: Sewer 403 Term: 20 years – 2017 to 2037
Original Amount: $797,800.00 Balance: $763,636.99
Funding Agency: Department of Ecology
Purpose: Upgrades to Penny lift station and associated collection sewers

Gravity Sewer Pipe Replacement #1
Fund: Sewer 403 Term: 20 years 2002 to 2021
Original Amount: $1,207,000.00 Balance: $128,136.23
Funding Agency: Public Works Trust Fund
Purpose: Replace gravity sewer pipes

Gravity Sewer Phase #2
Fund: Sewer 403 Term: 20 years – 2003 to 2022
Original Amount: $1,336,200.00 Balance: $211,565.00
Funding Agency: Public Works Trust Fund
Purpose: Replace gravity sewer pipes

Wastewater Treatment Facility Upgrade Design
Fund: Sewer 403 Term: 20 years – 2006 - 2025
Original Amount: $777,240.00 Balance: $246,279.06
Funding Agency: Public Works Trust Fund
Purpose: Upgrades to sewer treatment plant facility

City-wide Sewer Rehabilitation
Fund: 403 Term: 20 years – 2019 - 2039
Original Amount: $4,263,000 Balance: $4,263,000
(1) Funding Agency: Clean Water State Revolving Fund
Original Amount: $2,299,228 Balance: $2,299,228
(2) Funding Agency: Department of Ecology Centennial Loan
Purpose: Upgrades to City's sewer system

Water Telemetry System

Fund: Water 401 Term: 17 years – 2011 to 2028
Original Amount: $120,695.00 Balance: $35,498.53
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Purchase water telemetry system

Well #9 TF Loans for Water (401 Fund) continued

Fund: Water 401 Term: 20 years
Original Amount: $2,891,327.00 Balance: $1,216,258.31
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Construct new well

2013 Water System Improvements

Fund: DWSRF Reserve Fund 421 Term: 24 years – 2013 to 2033
Original Amount: $1,199,072.00 Balance: $ 831,776.07
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Upgrades to City's water system

1.7 MG Standpipe Water Reservoir

Fund: DWSRF Reserve Fund 421 Term: 24 years – 2013 to 2023
Original Amount: $3,518,133.00 Balance: $2,638,599.71
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Construct new water reservoir

2014 Water System Improvements

Fund: DWSRF Reserve Fund 421 Term: 24 years – 2014 to 2036
Original Amount: $1,683,983.00 Balance: $743,619.77
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Upgrades to City's water system

Well #5 DWSRF Loans for Water (401 Fund)

Well #5 Term: 20 year – 2018 to 2028
Original Amount: $1,388,988.36 Balance: #1,388,988.36
Funding Agency: Drinking Water State Revolving Fund (DWSRF)
Purpose: Upgrades to City's water system

City of Toppenish Debt Schedule:

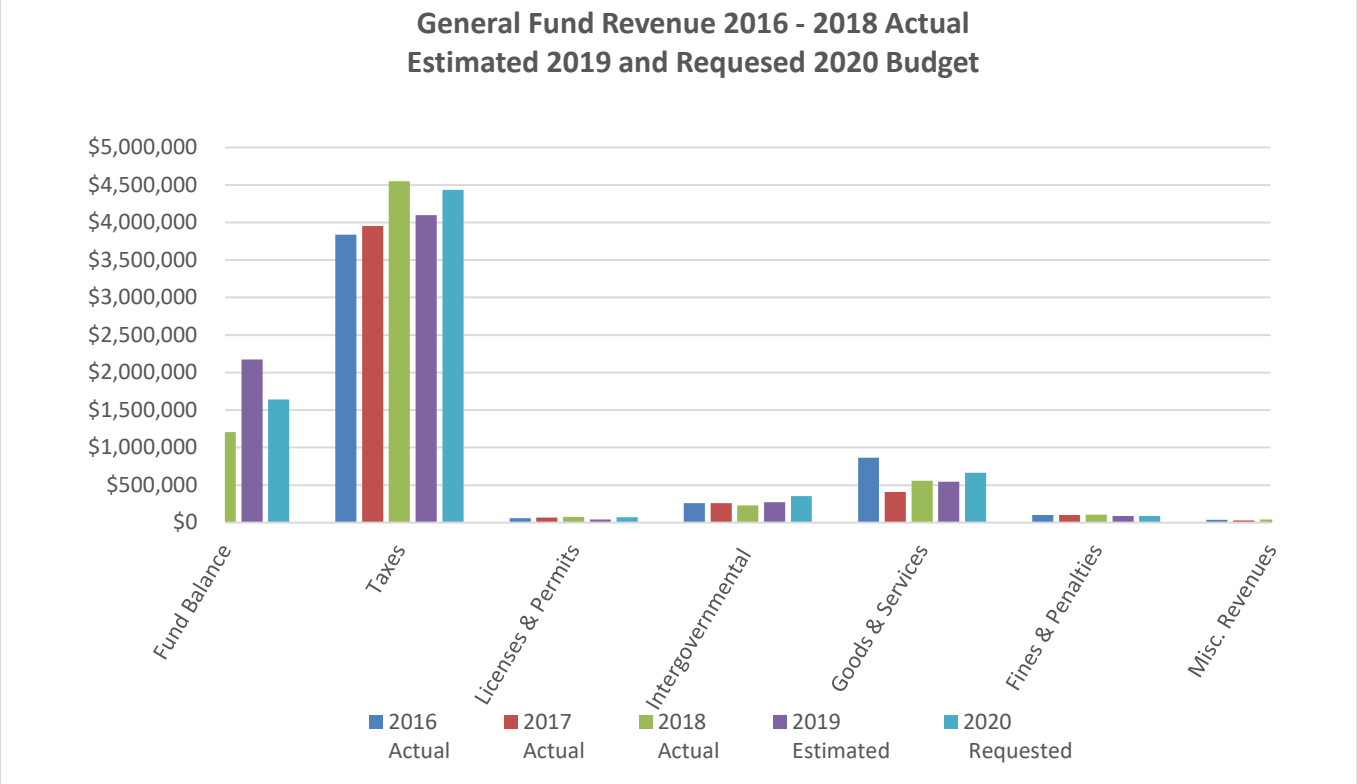
Loan Type - Description	Debt Type	Principal	Interest	Outstanding Balance 12/31/2019
Local Loan/TOP0851-9-1: 2 Police cars	GO	23,099.31	2,367.68	24,254.27
Total General Fund Debt		**23,099.31**	**2,367.68**	**24,254.27**
PWTF #4-PW-01-691-062-Grav Pipe Replacement	Rev	64,068.12	961.02	128,136.23
PWTF #5-PW-02-691-058-Grav Pipe Replacement-II	Rev	70,521.66	1,410.43	211,565.34
PWTF #7-PW-05-694-PRE-138-WWTP Upgrade	Rev	41,046.51	1,436.63	246,279.06
DOE/Cent #L200018-Sewer System Improve	Rev	184,734.00	7,748.66	377,853.92
Ecology/SRF: WWTP Upgrade # L0800015	Rev	446,945.22	-	4,916,397.24
Ecology/Sewer Plan & Camera/Van #EL150107	Rev	3,185.34	2,025.46	72,201.82
Ecology/Penney Lane LS & Sewers #EL170036	Rev	34,163.01	12,764.80	763,636.99
CWSRF - Sewer Rehab	Rev			4,263,000.00
Centennial - Sewer Rehab	Rev			2,299,228.00
Total Sewer Debt		**844,663.86**	**26,347.00**	**13,278,298.60**
DWSRF #03-65103-051-Telemetry System Improvements	Rev	7,099.70	248.49	35,498.54
DWSRF #DM07-952-031-Well No. 9	Rev	135,136.48	13,513.65	1,216,228.31
DWSRF #DM-952-104-2013 Water System Improvements	Rev	59,412.55	8,911.90	831,776.08
DWSRF #DM12-952-105-1.7 MG Reservoir	Rev	175,906.64	28,145.05	2,638,599.72
DWSRF #DM13-952-151-2014 Water System Improvements	Rev	43,742.34	7,873.63	743,619.77
DWSRF #DWL23489-Well No. 5	Rev	53,451.71	16,035.51	1,388,988.36
Total Water Debt		**474,749.42**	**74,728.23**	**6,854,710.78**
TOTAL LOAN OBLIGATIONS		**1,342,512.59**	**103,442.91**	**20,157,263.65**

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 for general-purpose services, which include City Administration, Police, Fire, Parks and Recreation. The revenue types of the general fund revenue consist of:

- Fund Balance: the amount left over at the end of the previous year after all revenues have been accounted for and all expenditures have been recorded against the lawful appropriations of the budget period.
- 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	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Requested
Fund Balance	$718,125.59	$963,564.93	$1,207,637.13	$2,173,486.65	$1,642,852.64
Taxes	$3,838,690.69	$3,953,093.85	$4,551,919.11	$4,096,012.58	$4,436,038.00
Licenses and Permits	$59,790.24	$69,592.62	$76,015.12	$43,411.98	$70,589.00
Intergovernmental	$259,449.48	$260,249.92	$228,056.98	$272,316.32	$355,355.00
Charges for Goods & Services	$864,560.89	$408,219.56	$556,566.97	$546,591.11	$665,310.00
Fines & Penalties	$103,474.04	$103,052.26	$103,862.74	$88,240.19	$90,445.00
Misc. Revenues	$35,554.34	$31,081.34	$41,429.28	$66,709.67	$42,471.00
Other Financing Sources	$22,388.18	$11,963.85	$326,621.25	$15,320.00	-
Total Revenue	**$5,902,033.45**	**$5,800,818.33**	**$7,092,108.58**	**$7,302,088.50**	**$7,303,060.64**



Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Beg Fund Balance	**718,125.59**	**963,564.93**	**1,207,637.13**	**1,325,937.69**	**2,173,486.65**	**1,642,852.64**
Taxes						
Real & Personal Property Taxes	761,371.14	825,286.69	808,404.36	835,000.00	825,000.00	897,330.00
EMS Levy	115,895.52	116,644.78	124,093.67	129,200.00	128,907.88	114,100.00
Local Retail Sales & Use Tax	735,526.64	756,804.62	812,413.37	750,000.00	745,804.03	753,262.00
Public Safety Tax (.3% Sales Tax)	57,925.60	-			-	
Utility Tax - Electric	492,268.98	535,555.39	495,091.08	505,000.00	350,000.00	357,000.00
Utility Tax - Natural Gas	77,584.38	88,203.88	83,505.73	90,000.00	70,000.00	71,400.00
Utility Tax - Telephone	166,458.80	149,631.48	148,974.95	158,000.00	98,500.00	100,470.00
Utility Tax - Water	475,235.85	489,303.52	735,656.97	602,550.00	638,302.04	764,139.00
Utility Tax - Sewer	689,920.30	702,849.18	962,334.87	693,600.00	869,823.90	995,609.00
Utility Tax - Solid Waste	265,629.03	258,466.07	350,217.25	252,500.00	340,546.00	352,871.00
Utility Tax - Solid Waste/Yakima	-	29,705.37	31,223.86	35,000.00	29,128.73	29,857.00
Utility Tax - Storm Drainage	544.86	395.55	-	500.00	-	-
Leasehold Excise Tax	329.59	247.32			-	
Total Taxes	**3,838,690.69**	**3,953,093.85**	**4,551,916.11**	**4,051,350.00**	**4,096,012.58**	**4,436,038.00**
Licenses and Permits						
Business Licenses	8,622.50	8,963.75	7,770.00	8,590.00	6,625.00	6,890.00
Rental Licenses	15,850.00	15,110.00	14,295.00	15,000.00	13,576.00	14,119.00
Yard Sale Permits	-	1,000.00	1,885.00	2,250.00	1,540.00	1,602.00
Building Permits - Buildings	25,659.52	36,089.77	42,072.44	30,000.00	10,895.17	35,000.00
Building Permits - Plumbing	766.29	1,791.50	1,307.50	2,000.00	1,125.71	2,500.00
Building Permits - Signs	267.00	424.75	405.55	500.00	375.75	391.00
Building Permits - Mechanical	845.75	1,537.00	1,750.75	2,000.00	1,175.50	1,550.00
Building Permits - Fire	730.18	346.85	626.38	500.00	130.35	250.00
Animal Licenses	5,521.00	3,833.00	4,590.50	3,750.00	6,332.00	6,585.00
Weapon Permit - City Portion	1,528.00	496.00	1,312.00	920.00	1,636.50	1,702.00
Total Licenses and Permits	**59,790.24**	**69,592.62**	**76,015.12**	**65,510.00**	**43,411.98**	**70,589.00**
Intergovernmental Revenues						
Bulletproof Vest Grant Program	2,693.70	3,435.73	830.85		875.25	3,000.00
FEMA - Assistance to FF Act	-	-	-	-	-	142,800.00
NCHIP Grant - DOJ/Indirect	-	-	3,288.40	-	-	-
State Department of Health Grant	1,290.00	1,270.00	1,222.00	1,300.00	1,266.00	1,300.00

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
City Assistance	116,828.99	116,997.37	121,480.76	95,000.00	111,932.16	100,000.00
Streamlined Sales Tax Mitigation Payments	17,530.62	16,496.60	5,455.32	9,500.00	-	-
Liquor Excise Tax	41,827.59	43,622.21	45,927.13	45,000.00	81,544.69	49,980.00
Liquor Board Profits (77%)	77,227.03	76,407.94	47,802.45	76,000.00	76,668.22	56,225.00
Interlocal - In Lieu Tax - Yakima Housing Authority	2,020.07	2,020.07	2,020.07	2,020.00	-	2,020.00
In Lieu Tax - DNR	31.48	-	30.00	30.00	30.00	30.00
Total Intergovernmental Revenues	**259,449.48**	**260,249.92**	**228,056.98**	**228,850.00**	**272,316.32**	**355,355.00**
Charges for Goods and Services						
Court Warrant Processing Fee	1,088.58	1,929.90	2,809.30	1,210.00	3,816.99	1,210.00
Court Deferred Prosecution	122.10	175.69	630.86	100.00	418.56	100.00
Utility Collection Fees	39,730.00	38,490.00	38,501.99	38,400.00	37,584.66	38,400.00
Administrative Service Fees	287,369.96	241,268.00	362,832.00	362,830.00	362,830.00	474,955.00
NSF Charges	-	1,130.00	1,070.00		1,485.00	-
Court Photocopy Fees	74.85	25.06			-	
Taxable Sales Concessions	4,323.40	4,369.42	6,622.51	6,000.00	8,725.84	8,000.00
Taxable Sales Commissary	3,677.01	-			-	
Sale of Nontaxable Concessions	9,229.00	13,135.01	10,404.50	13,600.00	15,014.81	14,500.00
Sale of Nontaxable Commissary	4,175.07	-			-	
Police Records Search	2,040.77	2,435.32	2,502.84	2,300.00	2,089.95	2,300.00
General PDR Copies	14.95	88.95	74.76	75.00	42.00	75.00
Court PDR Copies	12.60	62.65			-	
Photocopies	37.10	20.85	6.90	20.00	1.50	20.00
Personnel Services	30.00	140.00	2,148.26	20.00	-	20.00
Employment Examination Fees	80.00	180.00		50.00	-	50.00
Check Replacement Fees	311.00	30.00	10.00	-	34.00	-
Law Enforcement Services - DEA Task Force O/T	1,167.49	-			-	
Fire Protection Permit - Sprinkler & Alarm Fees	-	-	319.47	500.00	-	500.00
First Aid/CPR Training	-	-	-	-	-	4,000.00
Room & Board Prisoners/City of Zillah	15,574.95	-	-	-	-	-
Room & Board Prisoners/Yakima County	3,379.60	-	-	-	-	-
Room & Board Prisoners/State of Wash	89,761.46	-	-	-	-	-
Room & Board Prisoners/City of U. Place	4,691.35	-	-	-	-	-
Room & Board Prisoners/Union Gap	275,948.68	-	-	-	-	-

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Room & Board Prisoners/City of Othello	5,145.00	-	-	-	-	-
Adult Probation Service Charges	-	4.00	534.00	-	1,781.99	-
DEA Overtime	463.85	-			-	
Housing & Monitoring of Prisoners	450.00	-	650.51	-	109.52	-
Booking Fees	40.00	-			275.00	
SSA Incentive Program	3,000.00	-	-	-	-	-
Court Pre-Trial Cost	-	-	-	-	8,318.00	-
Law Enforcement Services - Finger Printing	140.00	239.00			-	
Fire Inspection Fee	39.93	-			-	
Disaster DUI Court Fine	226.92	82.43			-	
Dispatch Services City of Zillah	30,025.92	23,549.96	32,703.74	36,180.00	36,390.11	36,180.00
Zoning & Subdivision Fees	475.00	1,025.00	10.00	500.00	927.00	500.00
Plan Check Fees	14,364.45	14,510.25	22,150.71	15,000.00	6,684.43	15,000.00
Plan Check Fees - Fire	873.09	195.56	1,233.85	1,000.00	372.43	1,000.00
Other Planning & Development Fees	125.00	25.00	2,232.50	250.00	-	250.00
Swim Pool Fees - Season Tickets	8,150.14	10,533.93	10,769.50	12,000.00	9,473.54	12,000.00
Swim Pool Fees - General Admission	19,897.86	20,576.40	23,431.07	28,000.00	16,165.88	22,000.00
Swim Pool Fees - Pool Party Rental	25,312.54	31,642.95	32,087.70	30,500.00	31,290.09	32,000.00
Swim Pool Fees - Discount Tickets	350.54	554.00	870.00	505.00	1,711.81	1,200.00
Park Use Fees	2,835.89	1,800.23	1,680.00	1,515.00	1,000.00	1,000.00
Park Use Fees - Outside City Rate	-	-	280.00	-	48.00	50.00
Culture & Recreation - School District	9,804.84	-		-	-	-
Total Charges for Goods and Services	**864,560.89**	**408,219.56**	**556,566.97**	**550,555.00**	**546,591.11**	**665,310.00**
Fines and Penalties						
Proof of Motor Vehicle Insurance Penalty	505.42	484.05	-	350.00	40.37	41.00
Court Traffic Infraction Penalties	53,252.32	61,637.37	59,924.95	51,500.00	48,271.54	49,478.00
Legislative Assessment	2,879.43	3,376.63	3,273.72	2,700.00	2,687.81	2,755.00
Court Non-Traffic Infraction Penalties	644.10	999.45	3,007.03	800.00	1,725.94	1,769.00
Court Civil Parking Infraction Penalties	4,080.00	1,234.44	641.93	1,500.00	1,074.58	1,101.00
Court DUI Fines	5,045.41	3,869.02	4,053.46	3,500.00	4,755.19	4,874.00
Court Other Criminal Traffic Misdemeanor Fines	9,732.90	9,221.13	10,865.03	8,800.00	9,261.01	9,493.00
Crime Prevention Assessment	159.16	40.99	-	100.00	18.72	19.00
Court Other Criminal Non-Traffic Fines	12,884.64	7,363.35	8,981.45	7,500.00	5,937.68	6,086.00

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Court Public Defense Cost	2,586.03	2,355.18	2,393.53	2,100.00	2,736.08	2,804.00
Court Interpreter Cost	-	-	11.31	-	30.43	31.00
Court Cost Recoupments	4,547.40	4,958.65	2,903.83	4,390.00	2,636.34	2,702.00
Penalties on Business Licenses	450.00	600.00	1,175.00	770.00	1,553.00	1,592.00
Penalties on Rental Licenses	525.00	650.00	1,000.00	870.00	872.00	894.00
Penalties on Animal Licenses	102.00	212.00	231.50	200.00	175.50	180.00
False Alarm Fines	5,859.53	6,050.00	5,400.00	5,100.00	6,464.00	6,626.00
Total Fines and Penalties	**103,474.04**	**103,052.26**	**103,862.74**	**90,180.00**	**88,240.19**	**90,445.00**
Miscellaneous Revenues						
Investment Interest	7,676.84	8,994.19	7,409.67	7,500.00	27,234.71	27,916.00
Interest on Local Sales	649.03	884.86	1,561.89	800.00	1,791.06	1,836.00
Interest Collected by Municipal Court	9,665.62	5,816.17	2,071.60	-	7,623.21	7,814.00
Space & Facilities Rentals (Short-Term)	360.00	3.71	-	-	7.00	-
Donations from Private Sources	816.16	-			-	-
Park & Pool Donations	360.00	4,100.00	10,909.65	4,000.00	26,508.47	-
Police Donations	-	-	1,000.00		-	-
AWC Wellness Grant	560.00	270.00	750.00		-	-
Sale of Scrap and Junk	6,767.62	4,227.89	14,597.38		2,135.62	2,189.00
Unclaimed Money & Property	1,476.20	-	10.13		-	-
Judgments and Settlements	518.76	704.80	405.16	-	845.09	866.00
General Account Cash Over/Short	12.28	16.48	114.97	50.00	(483.93)	50.00
Cashier 1 Over/Short	(59.05)	(180.29)	66.98	50.00	(253.38)	50.00
Cashier 2 Over/Short	(136.11)	(148.39)	(8.80)	50.00	(8.09)	50.00
Cashier 3 Over/Short	(3.49)	1.46	(24.51)	50.00	(106.01)	50.00
Cashier 4 Over/Short	(169.92)	(56.90)	0.01	50.00	1.21	50.00
Cashier 5 Over/Short	-	(0.10)	(1.10)	50.00	(0.02)	50.00
Cashier 6 Over/Short	-	-	(0.70)	50.00	3.81	50.00
Other Miscellaneous Revenues	7,060.40	6,447.46	2,566.95	2,000.00	1,410.92	1,500.00
Total Miscellaneous Revenues	**35,554.34**	**31,081.34**	**41,429.28**	**14,650.00**	**66,709.67**	**42,471.00**
Other Financing Sources						
Compensation for Loss of Capital Assets -Insurance	7,591.55	-		-	-	-
Transfer-In from 119	-	-	34,240.00	-	-	-
Insurance Recoveries	14,796.63	11,963.95	292,381.26	15,320.00	15,320.00	-

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Non Revenues		169,277.43	-			
Total Other Financing Sources	**22,388.18**	**11,963.95**	**326,621.26**	**15,320.00**	**15,320.00**	**-**
Total General Fund Revenues	**5,183,907.86**	**5,006,530.93**	**5,884,468.46**	**5,016,415.00**	**5,128,601.85**	**5,660,208.00**
Total General Fund Revenues w/ Fund Balance	**5,902,033.45**	**5,970,095.86**	**7,092,105.59**	**6,342,352.69**	**7,302,088.50**	**7,303,060.64**
General Fund Expenditure Summary						
Ending Fund Balance	964,621.06	1,336,955.31	2,171,654.50	419,037.93	1,554,003.51	1,728,741.59
Legislative	39,130.17	35,369.85	42,373.03	56,785.00	46,317.21	58,360.00
Municipal Court	311,869.71	356,068.88	330,128.62	280,100.00	329,640.87	345,610.00
Executive	188,854.93	150,593.97	172,213.17	175,055.00	186,278.33	166,960.00
Finance	322,537.91	212,235.47	249,185.03	273,465.00	250,518.00	355,420.00
Clerk	89,206.87	74,121.11	76,351.27	89,095.00	112,015.87	177,725.00
Legal	70,492.83	61,715.78	37,029.48	25,010.00	53,508.56	53,500.00
EE Benefit Programs	97,218.68	82,362.92	78,333.18	85,600.00	87,561.41	96,100.00
Personnel	71,639.26	137,122.90	168,376.09	135,685.00	174,807.98	167,900.00
Central Services	169,612.60	209,878.37	160,481.20	178,220.00	88,501.93	68,205.00
Information Technology	105,332.84	91,604.56	63,489.54	43,350.00	3,500.00	28,500.00
General Government	61,415.32	86,890.48	475,334.03	910,020.00	759,328.38	456,529.05
PD Administration	253,594.74	245,599.68	261,684.67	293,695.00	272,496.71	291,060.00
PD Investigations	195,519.02	113,546.36	108,445.14	115,665.00	5,471.15	5,770.00
PD Patrol	884,824.90	819,344.58	713,843.66	824,745.00	911,504.56	812,815.00
PD Corrections	413,434.23	-	217,912.47	196,600.00	281,166.79	305,000.00
PD Communications	421,566.30	409,297.77	420,899.29	508,370.00	520,005.59	535,940.00
PD Animal Control	33,056.11	31,011.00	34,959.00	37,960.00	35,462.14	36,100.00
FD Administration	107,900.84	118,838.47	112,371.08	118,800.00	123,297.51	123,200.00
FD Fire Suppression	546,996.63	554,140.34	569,591.20	645,595.00	683,976.31	604,695.00
FD Rescue & Emerg Aid	91,349.91	85,237.54	98,347.76	118,385.00	123,755.82	363,080.00
FD Code Enforcement	13,380.59	12,273.31	12,932.54	17,175.00	20,868.90	26,520.00
Protective Inspections	53,830.98	50,280.68	51,192.70	107,670.00	82,060.12	49,005.00
Planning	51,094.22	54,633.15	52,814.81	65,130.00	68,787.62	27,525.00
Swimming Pool	155,332.04	211,388.29	196,413.54	185,425.00	199,475.56	188,540.00
Parks	188,220.76	248,704.71	215,748.59	227,055.00	238,928.55	230,260.00
Total Expenditures	**4,937,412.39**	**4,633,140.55**	**4,920,451.09**	**5,714,655.00**	**5,659,235.86**	**5,574,319.05**
Total Expenditures w/ Fund Balance	**5,902,033.45**	**5,970,095.86**	**7,092,105.59**	**6,133,692.93**	**7,213,239.37**	**7,303,060.64**

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Beginning Fund Balance	718,125.59	963,564.93	1,207,637.13	1,117,277.93	2,173,486.65	1,642,852.64
Revenue (less fund balance)	5,183,907.86	5,006,530.93	5,884,468.46	5,016,415.00	5,128,601.85	5,660,208.00
Expenditure (less fund balance)	4,937,412.39	4,633,140.55	4,920,451.09	5,714,655.00	5,659,235.86	5,574,319.05
Ending Fund Balance	**964,621.06**	**1,336,955.31**	**2,171,654.50**	**419,037.93**	**1,642,852.64**	**1,728,741.59**
% Ending Fund Balance	19.54%	28.86%	44.14%	7.33%	29.03%	31.01%
Difference Rev - Exp (use of fund balance)	246,495.47	373,390.38	964,017.37	(698,240.00)	(530,634.01)	85,888.95
Beg. Fund Balance + Revenues	5,902,033.45	5,970,095.86	7,092,105.59	6,133,692.93	7,302,088.50	7,303,060.64
End Fund Balance + Expenditures	5,902,033.45	5,970,095.86	7,092,105.59	6,133,692.93	7,302,088.50	7,303,060.64

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. The election of the mayor and mayor pro-tem takes place at the first meeting in January 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 Duval	December 2019
#6	J. Eligio Jiménez, Mayor Pro Tem	December 2019
#7	Loren Belton	December 2019

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$32,983.35	$29,344.00	$28,966.74	$34,200.00	$34,200.00
Personnel Benefits	$2,588.03	$2,325.45	$2,237.29	$2,685.00	$2,740.00
Operating Supplies	$948.33	$789.09	$4,574.64	$2,800.00	$2,800.00
Services & Charges	$2,610.46	$2,911.31	$6,594.36	$9,100.00	$18,620.00
Legislative Operating Budget	**$39,130.17**	**$35,369.85**	**$42,373.03**	**$56,785.00**	**$58,360.00**

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Legislative						
Salaries & Wages	32,983.35	29,344.00	28,966.74	34,200.00	32,124.73	34,200.00
Social Security	2,523.28	2,274.64	2,216.00	2,620.00	2,458.42	2,620.00
Family Medical Leave			-	-	45.00	60.00
Industrial Insurance	64.75	50.81	21.29	65.00	25.73	60.00
Office & Operating Supplies	698.14	518.00	4,355.64	2,500.00	262.01	2,500.00
Photocopies	250.19	271.09	219.00	300.00	250.00	300.00
Professional Services	1,525.00	1,510.00	5,969.36	9,600.00	8,250.00	10,000.00
IT Services					700.00	700.00
Telephone	12.82	30.21	-	-	-	-
Travel	487.64	100.00		3,500.00	1,087.51	3,500.00
WCIA Insurance	-	-	-	-	420.00	420.00
Miscellaneous Fees & Charges	-	-			108.81	
Memberships & Registrations	585.00	1,271.10	625.00	4,000.00	585.00	4,000.00
Total Legislative	**39,130.17**	**35,369.85**	**42,373.03**	**56,785.00**	**46,317.21**	**58,360.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$95,400.41	$88,570.94	$3,866.79	$0.00	$0.00
Personnel Benefits	$44,303.21	$41,865.83	$18,583.53	$0.00	$0.00
Operating Supplies	$1,401.34	$871.41	$0.00	$0.00	$0.00
Services & Charges	$170,764.75	$224,235.10	$307,678.30	$280,100.00	$345,610.00
Capital Outlays	$0.00	$525.60	$0.00	00.00	$0.00
Municipal Court Operating Budget	**$311,869.71**	**$356,068.88**	**$330,128.62**	**$280,100.00**	**$345,610.00**

Municipal Court	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	95,255.00	88,330.99	3,856.78	-	-	-
Longevity	130.10	239.95	10.01	-	-	-
Overtime	15.31	-	-	-	-	-
Social Security	7,113.23	6,606.40	295.81	-	-	-
Unemployment Compensation	1,014.00	-	17,828.97	-	1,214.91	-
Retirement/PERS	10,552.86	10,458.36	306.90	-	-	-
Employee Medical Insurance	25,166.11	24,402.34	145.40	-	-	-
Industrial Insurance	457.01	398.73	6.45	-	-	-
Office & Operating Supplies	1,016.86	469.36	-	-	-	-
Photocopies	384.48	402.05	-	-	-	-
Professional Services	1,252.50	-	-	-	-	-
Counsel for Indigents	113,285.00	110,555.00	91,221.57	100,000.00	129,152.00	135,610.00
Municipal Court Judicial Services	34,334.44	35,537.44	6,600.00	-	-	-
Interpreting Services	17,348.94	13,121.83	-	-	-	-
Court Services	-	61,999.14	209,856.73	180,000.00	199,273.96	210,000.00
Telephone	2,616.27	427.12	-	-	-	-
Postage	-	1,216.78	-	-	-	-
Travel	102.40	-	-	-	-	-
Miscellaneous Fees & Charges	834.80	857.18	-	100.00	-	-
Memberships & Registrations	187.00	400.00	-	-	-	-
Witness Fees	(20.00)	120.61	-	-	-	-
Jury Fees	823.40	-	-	-	-	-
Capital Purchase - Equipment	-	525.60	-	-	-	-
Total Municipal Court	**311,869.71**	**356,068.88**	**330,128.62**	**280,100.00**	**329,640.87**	**345,610.00**

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 (.80 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$132,794.17	$103,317.37	$116,853.80	$115,950.00	$108,440.00
Personnel Benefits	$47,761.69	$37,446.12	$44,065.52	$44,935.00	$40,430.00
Operating Supplies	$1,006.49	$1,260.78	$483.64	$850.00	$750.00
Services & Charges	$7,292.58	$8,569.70	$10,810.61	$13,320.00	$17,340.00
Executive Operating Budget	**$188,854.93**	**$150,593.97**	**$172,213.57**	**$175,055.00**	**$166,960.00**

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	130,323.35	101,083.50	114,405.95	113,500.00	118,463.60	106,800.00
Longevity	2,470.82	2,233.87	2,447.85	2,450.00	2,601.09	1,640.00
Social Security	9,881.20	7,689.50	8,709.01	8,850.00	9,095.15	8,300.00
Retirement/PERS	14,369.00	11,946.39	14,445.01	14,500.00	15,540.83	13,620.00
Employee Medical Insurance	23,190.09	17,552.73	20,656.00	21,150.00	22,261.41	18,180.00
Paid Family Medical Leave	-	-	-	175.00	178.83	160.00
Industrial Insurance	321.40	257.50	255.10	260.00	257.54	170.00
Office & Operating Supplies	910.59	962.71	433.79	750.00	239.11	250.00
Photocopies	58.04	53.14	49.85	50.00	477.06	450.00
Small Tools & Minor Equipment	37.86	244.93	-	50.00	49.60	50.00
Professional Services	585.00	774.50	-	-	-	-
IT Services					645.00	645.00
Telephone	2,498.31	2,032.55	2,720.85	3,000.00	2,999.89	3,000.00
Postage	-	18.15	-	-	-	-
Travel	888.46	1,669.62	2,006.67	2,500.00	3,047.49	3,000.00
Rentals	2,230.86	2,225.93	2,196.09	2,220.00	3,281.28	3,300.00
Miscellaneous Fees & Charges	24.95	24.95	-	50.00	-	50.00
Memberships & Registrations	1,065.00	1,824.00	3,887.00	5,550.00	3,545.47	3,750.00
WCIA Insurance	-	-	-	-	3,595.00	3,595.00
	188,854.93	**150,593.97**	**172,213.17**	**175,055.00**	**186,278.33**	**166,960.00**

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 (.50 FTE)
- Accounting Manager (1.00 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$169,375.34	$125,160.40	$127,166.63	$143,570.00	$167,990.00
Personnel Benefits	$67,978.91	$53,981.24	$55,090.25	$64,875.00	$87,680.00
Operating Supplies	$6,487.41	$5,322.71	$6,340.73	$7,100.00	$7,350.00
Services & Charges	$78,135.39	$20,757.81	$60,587.42	$57,920.00	$92,400.00
Intergovernmental Expenses	$560.86	$668.31	$0.00	$0.00	$0.00
Capital Outlays	$0.00	$6,345.00	$0.00	$0.00	$0.00
Non-Revenues	$0.00	$180,880.00	$0.00	$0.00	$0.00
Financial Services Operating Budget	**$322,537.91**	**$393,115.47**	**$249,185.03**	**$273,465.00**	**$355,420.00**

Financial Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	167,593.66	123,876.53	125,968.30	142,000.00	131,645.00	166,080.00
Longevity	1,781.68	1,283.87	1,198.33	1,370.00	1,250.00	1,580.00
Overtime	-	-	-	200.00	-	330.00
Social Security	12,655.95	9,353.28	9,505.29	11,000.00	9,987.00	12,850.00
Retirement/PERS	17,734.40	14,877.67	15,607.49	18,400.00	16,974.00	21,820.00
Employee Medical Insurance	37,013.63	29,260.00	29,551.37	34,750.00	31,029.00	52,180.00
Paid Family Medical Leave	-	-	-	225.00	219.00	250.00
Industrial Insurance	574.93	490.29	426.10	500.00	435.00	580.00
Office & Operating Supplies	5,828.33	4,302.34	4,316.71	5,000.00	4,659.00	5,000.00
Photocopies	584.85	1,020.37	2,024.02	2,100.00	2,073.00	2,100.00
Fuel Vehicles	74.23	-	-	-	50.00	250.00
Professional Services	107.82	-	14,558.40	7,500.00	7,334.00	5,000.00
Accounting & Auditing Services	22,585.18	-	21,295.41	25,750.00	4,314.00	45,000.00
Legal Services	-	1,657.50	150.00	1,500.00	-	1,500.00
IT Services					8,530.00	8,530.00
Telephone	3,710.94	3,075.41	4,006.55	3,500.00	3,847.00	3,850.00
Postage	-	1,162.98	4,026.92	3,100.00	4,498.00	4,500.00
Travel	1,806.46	2,781.64	1,033.00	2,000.00	2,220.00	2,230.00
Rentals	4,331.79	4,326.95	5,136.68	4,400.00	5,353.00	5,350.00
WCIA Insurance	-	-	-	-	6,140.00	6,140.00
Service Repair/Maintenance Equipment	375.49	428.36	525.49	250.00	-	250.00
Miscellaneous Fees & Charges	294.71	502.20	658.16	560.00	335.00	350.00
Memberships & Registrations	2,160.00	2,540.00	4,883.75	3,500.00	5,303.00	5,300.00
Banking Fees & Charges	1,413.00	3,621.98	3,695.63	4,200.00	3,213.00	3,250.00
Printing	-	660.79	-	1,000.00	500.00	500.00
Miscellaneous Expenditure - Refund Adm. Fee	41,350.00	-	-	-	-	-
Excise Taxes	560.86	668.31	617.43	660.00	610.00	650.00
Finance Software	-	6,345.00	-	-	-	-
Total Financial Services	**322,537.91**	**212,235.47**	**249,185.03**	**273,465.00**	**250,518.00**	**355,420.00**

Records Services

Records Services 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:

- Deputy City Clerk/Executive Assistant (1.00 FTE)
- Deputy City Clerk/Human Resources Assistant (.50 FTE)
- Finance Technician/Accounts Payable (.05 FTE)
- Finance Technician/Utility Billing (.05 FTE)
- Finance Technician/Payroll (.10 FTE)

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$45,091.37	$40,302.77	$38,029.00	$41,380.00	$95,300.00
Personnel Benefits	$20,443.81	$18,839.35	$18,767.30	$20,385.00	$51,880.00
Operating Supplies	$524.05	$526.59	$1,120.70	$550.00	$550.00
Services & Charges	$13,222.00	$8,941.77	$8,424.92	$16,780.00	$29,995.00
Intergovernmental Expenses	$9,925.64	$5,510.63	$10,009.35	$10,000.00	$0.00
Records Services Operating Budget	**$89,206.87**	**$74,121.11**	**$76,351.27**	**$89,095.00**	**$177,725.00**

Records Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	44,105.76	39,145.84	36,960.28	40,250.00	51,745.68	93,060.00
Longevity	885.69	1,139.65	1,061.87	1,080.00	1,159.74	2,200.00
Overtime	99.92	17.28	6.85	50.00	3.44	40.00
Social Security	3,305.15	2,950.33	2,780.33	3,200.00	3,847.41	7,290.00
Retirement/PERS	4,841.49	4,615.02	4,765.85	5,200.00	6,635.49	12,380.00
Employee Medical Insurance	12,129.32	11,118.43	11,083.74	11,750.00	14,351.87	31,720.00
Paid Family Medical Leave	-	-	-	75.00	81.96	150.00
Industrial Insurance	167.85	155.57	137.38	160.00	184.67	340.00
Office & Operating Supplies	143.56	167.12	694.08	400.00	399.74	400.00
Photocopies	380.49	359.47	128.86	150.00	150.00	150.00
Public Records Requess - Photocopies			297.76	-	-	-
Professional Services	48.00	24.00	476.72	50.00	49.56	50.00
Legal Services	7,419.37	1,645.30	152.50	6,000.00	6,000.50	6,000.00
IT Services					365.00	365.00
Telephone	303.81	-			-	-
Postage	-	1,283.56		100.00	100.15	100.00
Travel	912.27	139.64	1,108.01	2,400.00	2,399.88	2,400.00
Advertising	1,254.44	1,096.69	1,211.25	2,000.00	1,999.82	2,000.00
WCIA Insurance	-	-	-	-	2,100.00	2,100.00
Miscellaneous Fees & Charges	30.00	-	40.00	30.00	(40.00)	30.00
Memberships & Registrations	1,015.25	584.95	3,180.00	3,000.00	3,620.00	3,750.00
Codification Services	2,238.86	4,167.63	2,256.44	3,200.00	3,199.88	3,200.00
Election Costs	9,925.64	5,510.63	10,009.35	10,000.00	9,999.70	10,000.00
Capital Purchase - Equipment	-	-	-	-	3,661.39	-
Total Records Services	**89,206.87**	**74,121.11**	**76,351.27**	**89,095.00**	**112,015.87**	**177,725.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Operating Supplies	$9.00	$0.27	$2.59	$0.00	$0.00
Services & Charges	$70,483.83	$61,715.51	$37,026.89	$25,010.00	$53,500.00
Legal Services Operating Budget	**$70,492.83**	**$61,715.78**	**$37,029.48**	**$25,010.00**	**$53,000.00**

Legal Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Office & Operating Supplies	8.85	-			-	-
Photocopies	0.15	0.27	2.59		-	
Professional Services	65,475.00	5,000.00	405.00		-	
Legal Services - City Attorney	-	16,709.00	36,297.89	25,000.00	53,508.56	53,500.00
Legal Services - Prosecutor	5,000.00	40,000.00	324.00		-	
Postage	8.83	6.51	-	10.00	-	-
Total Legal Services	**70,492.83**	**61,715.78**	**37,029.48**	**25,010.00**	**53,508.56**	**53,500.00**

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:

- Finance Director (.50 FTE)
- Deputy City Clerk/Human Resources Assistant (.50 FTE)
- Finance Technician/Human Resources (.30 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
LEOFF1 Pension Benefits	$89,668.58	$77,880.03	$71,695.18	$75,500.00	$86,000.00
Workers Comp Retro Program	$5,849.22	$2,779.38	$4,641.83	$7,000.00	$7,000.00
Wellness Program Supplies	$270.00	$1,123.54	$1,551.12	$1,500.00	$1,500.00
Wellness Program Services	$0.00	$435.29	$445.05	$1,600.00	$1,600.00
Employee Benefits Operating Budget	**$95,787.80**	**$82,218.24**	**$78,333.18**	**$85,600.00**	**$96,100.00**

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$17,375.13	$70,884.24	$78,808.04	$78,260.00	$75,290.00
Personnel Benefits	$9,241.83	$37,175.81	$33,512.19	$33,195.00	$35,810.00
Operating Supplies	$1,267.62	$734.24	$121.21	$660.00	$2,300.00
Services & Charges	$45,185.56	$28,473.29	$55,934.65	$23,570.00	$54,500.00
Personnel Services Operating Budget	**$73,070.14**	**$137,267.58**	**$168,376.09**	**$135,685.00**	**$167,900.00**

Employee Benefit Programs	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Medical Insurance/Police Retirees	47,285.98	37,230.78	37,555.84	39,600.00	40,055.04	42,860.00
Medical Insurance/Fire Retirees	27,763.81	29,244.68	23,557.76	23,900.00	22,957.00	26,740.00
LEOFF Out Pocket Medical	14,618.79	11,404.57	10,581.58	12,000.00	16,447.80	16,400.00
Workers Comp Retro Program	5,849.22	2,779.38	4,641.83	7,000.00	5,658.58	7,000.00
Wellness Program Supplies	962.08	1,268.22	1,551.12	1,500.00	1,500.21	1,500.00
Wellnes Program Prof Services	-	-	-	500.00	-	500.00
Wellness Program Travel	738.80	435.29	445.05	1,000.00	842.78	1,000.00
Wellness Program Registrations	-	-	-	100.00	100.00	100.00
Total Benefit Program	**97,218.68**	**82,362.92**	**78,333.18**	**85,600.00**	**87,561.41**	**96,100.00**

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	13,655.22	67,130.17	75,100.79	75,500.00	75,884.19	73,130.00
Salaries & Wages Part-Time	3,604.60	3,256.20	3,209.30	2,000.00	2,341.65	1,610.00
Longevity	115.31	497.87	497.95	580.00	559.01	550.00
Overtime	-	-	-	180.00	-	-
Social Security	1,277.72	5,267.40	5,895.54	6,000.00	5,887.25	5,760.00
Unemployment	-	-	795.08	-	-	-
Retirement/PERS	1,539.53	3,580.50	9,446.47	9,800.00	9,711.98	9,570.00
Employee Medical Insurance	6,345.02	7,857.72	17,115.32	17,000.00	17,733.86	20,120.00
Paid Family Medical Leave	-	-	-	120.00	147.20	120.00
Industrial Insurance	79.56	20,188.04	259.78	275.00	239.97	240.00
Office & Operating Supplies	389.28	282.15	77.11	460.00	1,175.22	1,100.00
Photocopies	186.26	589.56	44.10	200.00	-	200.00
Employee Appreciation Awards	-	-	-	-	1,000.00	1,000.00
Professional Services	1,839.93	25.00	2,525.00	2,500.00	597.75	2,500.00
Pre-Employment Services	12,802.75	6,674.86	5,708.95	5,500.00	7,977.00	5,500.00
Legal Services	22,029.01	11,986.61	41,170.63	10,000.00	37,587.48	35,000.00
Telephone	416.46	-	-	-	-	-
Postage	-	170.89	-	150.00	-	-
Travel	569.95	229.23	1,701.23	750.00	(853.50)	750.00
Advertising	5,173.66	2,484.08	2,805.94	2,500.00	9,222.89	5,000.00
WCIA Insurance	-	-	-	-	3,300.00	3,300.00
Miscellaneous Fees & Charges	-	4,773.62	233.90	150.00	446.06	450.00
Memberships & Registrations	1,615.00	2,129.00	1,789.00	2,020.00	1,850.00	2,000.00
Total Personnel Services	**71,639.26**	**137,122.90**	**168,376.09**	**135,685.00**	**174,807.98**	**167,900.00**

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 (.05 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$2,744.72	$13,506.08	$14,315.74	$13,030.00	$9,640.00
Personnel Benefits	$1,253.92	$6,518.80	$8,624.90	$6,015.00	$5,825.00
Operating Supplies	$3,178.18	$5,416.67	$4,808.44	$5,250.00	$5,475.00
Services & Charges	$189,724.99	$239,145.73	$149,740.67	$181,775.00	$47,265.00
Central Services Operating Budget	**$196,901.81**	**$264,587.28**	**$177,489.75**	**$206,070.00**	**$68,205.00**

Central Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	2,506.54	13,173.69	13,945.06	12,400.00	24,703.89	9,210.00
Longevity	102.05	150.06	245.08	320.00	325.08	120.00
Overtime	136.13	182.33	125.60	310.00	15.20	310.00
Social Security	205.11	1,004.28	2,827.11	990.00	1,897.07	740.00
Retirement/PERS	301.67	1,599.88	1,789.35	1,700.00	3,232.56	1,250.00
Employee Medical Insurance	661.81	3,775.31	3,887.49	3,050.00	6,215.49	3,300.00
Paid Family Medical Leave	-	-		25.00	33.87	20.00
Industrial Insurance	85.33	132.04	105.09	150.00	239.19	190.00
Uniforms	-	7.29	4.29	50.00	-	50.00
Uniform Cleaning	-				207.71	200.00
Personal Protective Equipment	-	-	11.57	50.00	67.00	75.00
Office & Operating Supplies	-	61.26	106.92	250.00	274.97	275.00
Fuel Vehicles	-	38.00			65.00	200.00
Operating/Maintenance Supplies - General	3,178.18	4,584.91	4,701.52	4,500.00	4,213.94	4,500.00
Small Tools & Minor Equipment	-	732.50		500.00	497.07	500.00
Professional Services	-	24,931.16	155.91	250.00	-	250.00
Janitorial Services - City Hall	7,618.75	11,630.76	9,538.48	9,600.00	12,484.62	18,500.00
Janitorial Services - Police Dept	-	-	8,739.48	9,600.00	-	-
Alarm Monitoring	336.00	336.00	252.00	260.00	464.65	475.00
Telephone	176.78	242.55	691.29	120.00	987.88	1,000.00
Postage	-	6.59	19.32	30.00	-	-
Internet - City Hall	-	-	3,221.81	4,000.00	1,523.84	1,550.00
Advertising	174.44	-			-	
Rentals	-	172.27	225.50	280.00	338.75	340.00
WCIA Insurance	90,311.86	86,933.17	86,748.87	90,000.00	3,340.00	3,340.00
Fuel for Heating - City Hall	10,315.60	11,654.04	879.15	7,000.00	1,383.08	1,500.00
Electricity - City Hall	29,509.96	28,410.51	5,063.83	16,000.00	3,499.23	3,500.00
City Utility Services - City Hall	10,771.38	10,722.31	5,182.34	6,500.00	4,786.05	5,000.00
Recycling Services	890.42	837.49	200.58	220.00	160.96	170.00
Service Repair/Maintenance Equipment	59.35	385.74	-	500.00	128.26	150.00
Service Repair/Maintenance City Hall Bldg	12,271.24	7,970.35	11,703.72	7,500.00	17,126.58	11,250.00
Miscellaneous Fees & Charges	-				50.00	

Central Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Memberships & Registration	-	106.82	109.84	2,065.00	240.00	240.00
Service Repair/Maintenance Vehicles - Adm	-	97.06			-	
Total Central Services	**169,612.60**	**209,878.37**	**160,481.20**	**178,220.00**	**88,501.93**	**68,205.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Operating Supplies	$5,187.57	$0.00	$0.00	$0.00	$0.00
Services & Charges	$94,952.41	$71,843.40	$23,582.00	$33,350.00	$3,500.00
Debt Service – Principal	$4,306.64	$4,710.08	$4,945.59	$0.00	$0.00
Debt Service – Expenses	$886.22	$670.53	$247.28	$0.00	$0.00
Capital Outlays	$0.00	$14,380.55	$34,714.67	$10,000.00	$25,000.00
Technology Services Operating Budget	**$105,332.84**	**$91,604.56**	**$63,489.54**	**$47,350.00**	**$28,500.000**

Information Technology	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Office & Operating Supplies	5,187.57	-	-	-	-	-
Professional Services - City Website	-	-	-	3,000.00	2,500.00	2,500.00
IT Services - General	82,457.66	42,471.28	2,981.40	3,500.00	1,000.00	1,000.00
IT Services - Finance	-	375.12	1,661.21	2,000.00	-	-
IT Services - Fire	-	107.64	939.48	1,100.00	-	-
IT Services - Administration	-	186.40	403.98	500.00	-	-
IT Services - Police	-	882.81	3,816.84	6,000.00	-	-
IT Services - Swim Pool	-	-	37.58	50.00	-	-
IT Services - Community Dev	-	76.86	187.90	200.00	-	-
IT Services - Court	-	106.55	-	-	-	-
IT Services - Legislative	-	-	187.90	200.00	-	-
IT Services - Parks	-	8.43	949.23	800.00	-	-
Software License & Maint Agreements	12,494.75	27,628.31	12,416.48	16,000.00	-	-
Redemption of L-T Debt Principal: Local Loan	4,306.64	4,710.08	4,945.59	-	-	-
Interest & Other Debt Services: Local Loan	886.22	670.53	247.28	-	-	-
Capital Purchase - Equipment	-	14,380.55	34,714.67	5,000.00	-	-
Capital Purchase - Software	-	-	-	5,000.00	-	25,000.00
Total Information Technology	**105,332.84**	**91,604.56**	**63,489.54**	**43,350.00**	**3,500.00**	**28,500.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Services & Charges	$14,115.00	$15,465.00	$41,929.17	$27,840.00	$43,300.00
Intergovernmental Expenses	$16,025.50	$15,421.56	$0.00	$14,540.00	$0.00
Transfers	$31,274.82	$179,127.07	$433,404.86	$432,490.00	$413,229.05
General Government Services Operating Budget	**$61,415.32**	**$210,013.63**	**$475,334.03**	**$474,870.00**	**$456,529.05**

General Government Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Memberships	110.00	110.00		-	-	-
Association of WA Cities	5,654.00	5,743.00	5,898.00	6,230.00	6,224.00	6,390.00
Chamber of Commerce	-	-	550.00	550.00	550.00	550.00
Community Safety Network	500.00	500.00	500.00	500.00	500.00	500.00
Toppenish Chamber -Parade				500.00	500.00	500.00
Yakima Valley Council of Govenments	6,051.00	6,112.00	6,429.00	6,510.00	6,507.00	7,220.00
Yakima Basin Management Plan	-	-		550.00	550.00	550.00
New Vision	1,800.00	1,800.00	1,800.00	1,800.00	2,000.00	1,800.00
Law Enforcement Against Drug Task Force	-	-	10,000.00	10,000.00	10,000.00	10,000.00
Emergency Preparedness	10,056.00	10,049.00	8,994.15	8,500.00	8,362.80	8,500.00
Clean Air Authority Assessment	3,582.00	3,586.00	3,620.00	3,640.00	3,634.00	3,640.00
Tourism Advertising (MVTV)	-	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
2% Alcohol Distribution	2,387.50	1,786.56	2,938.02	2,400.00	2,447.07	2,450.00
Total General Government	**30,140.50**	**30,886.56**	**41,929.17**	**42,380.00**	**42,474.87**	**43,300.00**
Transfer-Out to 004 RR Depot Facility Fund	3,471.94	483.23	11,665.12	109,070.00	6,615.61	112,699.05
Transfer-Out to 007 Library Facility Fund	-	-	-	-	1,905.36	5,775.00
Transfer-Out to 071 Recreation	2,850.00	13,187.00	25,401.86	52,960.00	57,826.35	53,795.00
Transfer-Out to 101 Street Fund	-	15,000.00	25,000.00	110,000.00	5,000.00	30,100.00
Transfer-Out to 611 Pension Fund	24,952.88	27,333.69	21,337.88	20,460.00	20,356.19	20,860.00
Total Transfer Out to Other Funds	**31,274.82**	**56,003.92**	**83,404.86**	**292,490.00**	**91,703.51**	**223,229.05**
Transfer-Out to 002 Capital Reserve Fund	-	-	50,000.00	50,000.00	100,000.00	100,000.00
Transfer-Out to 006 P W Building Fund			250,000.00	435,150.00	435,150.00	-
Transfer-Out to 510 Computer Replacement	-	-	5,000.00	5,000.00	5,000.00	5,000.00
Transfer-Out to 510 Police Vehicles	-	-	35,000.00	35,000.00	35,000.00	35,000.00
Transfer-Out to 510 Fire Vehicles	-	-	10,000.00	50,000.00	50,000.00	50,000.00
Total Transfer Out for Vehicles-Equipment-Buildings	**-**	**-**	**350,000.00**	**575,150.00**	**625,150.00**	**190,000.00**
Total General Government	**61,415.32**	**86,890.48**	**475,334.03**	**910,020.00**	**759,328.38**	**456,529.05**

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
- Three Police Officers: Patrol
- 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$160,961.42	$111,501.51	$164,500.04	$178,060.00	$181,640.00
Personnel Benefits	$58,601.20	$42,242.66	$61,090.50	$64,885.00	$64,955.00
Operating Supplies	$2,028.23	$1,328.28	$1,918.73	$2,500.00	$4,450.00
Services & Charges	$3,340.31	$5,169.54	$8,073.41	$22,780.00	$14,545.00
Law Enforcement Administration Operating Budget	**$224,931.16**	**$160,241.99**	**$235,582.68**	**$268,225.00**	**$265,590.00**

Law Enforcement Investigation Functions:

- Responsible for investigating crimes against citizens and property
- Uses all available resources to solve crime and develop prosecutable cases
- Current staffing levels do not allow for personnel to be dedicated to Investigation

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$136,440.76	$78,968.72	$62,309.03	$66,990.00	$0.00
Personnel Benefits	$49,283.25	$27,764.36	$26,220.85	$37,515.00	$0.00
Operating Supplies	$1,932.59	$1,454.48	$2,848.92	$3,000.00	$1,000.00
Services & Charges	$7,862.42	$5,358.80	$17,066.34	$8,160.00	$4,770.00
Law Enforcement Investigations Operating Budget	**$195,519.02**	**$113,546.36**	**$108,445.14**	**$115,665.00**	**$5,770.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$553,888.34	$475,963.63	$405,549.32	$480,850.00	$398,000.00
Personnel Benefits	$255,141.31	$217,816.77	$182,018.96	$238,620.00	$177,495.00
Operating Supplies	$27,342.87	$35,864.66	$41,180.55	$35,300.00	$36,500.00
Services & Charges	$26,471.41	$44,416.11	$75,667.98	$57,450.00	$193,920.00
Law Enforcement Patrol Operating Budget	**$862,843.93**	**$774,061.17**	**$704,416.81**	**$812,220.00**	**$812,815.00**

Law Enforcement Corrections Functions:

- Effective September 1, 2017, Corrections functions were contracted to the City of Sunnyside.

Expenditure Summary	2016 Actual	2017 Actual*	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$154,268.77	$149,321.14	$0.00	$0.00	$0.00
Personnel Benefits	$94,829.95	$88,045.32	$39,304.24	$0.00	$0.00
Operating Supplies	$74,733.55	$47,288.24	$0.00	$0.00	$0.00
Services & Charges	$89,569.01	$129,385.56	$179,705.81	$196,600.00	$305,000.00
Intergovernmental Expenses	$32.95	$32.37	$0.00	$0.00	$0.00
Law Enforcement Corrections Operating Budget	**$413,434.23**	**$414,072.63**	**$219,010.05**	**$196,600.00**	**$305,000.00**

***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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$262,977.83	$250,696.19	$261,562.15	$302,000.00	$310,700.00
Personnel Benefits	$113,839.18	$109,135.02	$117,014.35	$160,770.00	$161,930.00
Operating Supplies	$3,181.02	$5,172.14	$4,644.29	$3,500.00	$3,350.00
Services & Charges	$41,568.27	$21,519.47	$37,678.50	$42,100.00	$59,960.00
Intergovernmental Expenses	$0.00	$22,774.95	$0.00	$0.00	$0.00
Law Enforcement Dispatch Operating Budget	**$421,566.30**	**$409,297.77**	**$420,899.29**	**$508,370.00**	**$535,940.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Operating Supplies	$98.36	$98.42	$0.00	$100.00	$100.00
Services & Charges	$32,957.75	$30,912.58	$34,959.00	$37,860.00	$36,000.00
Law Enforcement Animal Control Operating Budget	**$33,056.11**	**$31,011.00**	**$34,959.00**	**$37,960.00**	**$36,100.00**

Law Enforcement Other Miscellaneous Expenses:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Debt Service – Principal	$18,557.28	$20,951.75	$21,999.34	$23,100.00	$23,100.00
Debt Service – Expenses	$5,441.23	$4,515.24	$3,467.64	$2,370.00	$2370.00
Capital Expenditures	$4,665.07	$59,890.70	$635.10	$0.00	$0.00
Law Enforcement Debt Service and Capital Expenses Operating Budget	**$28,663.58**	**$85,357.69**	**$26,101.99**	**$25,470.00**	**$25,470.00**

Total Police	**$2,200,030.33**	**$1,989,605.61**	**$1,749,414.96.00**	**$1,970,510.00**	**$1,986,685.00**

Administration - Law Enforcement	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	157,816.37	109,461.44	162,460.03	176,000.00	176,000.00	179,360.00
Longevity	3,145.05	2,040.07	2,040.01	2,060.00	2,060.00	2,280.00
Social Security	12,046.87	8,338.50	12,324.95	13,600.00	13,600.00	13,900.00
Retirement/LEOFF	6,275.44	4,753.32	8,846.19	9,700.00	9,700.00	9,690.00
Employee Medical Insurance	34,591.23	25,013.08	33,863.34	35,250.00	35,250.00	35,350.00
Paid Family Medical Leave	-	-	-	275.00	275.00	270.00
Industrial Insurance	2,625.78	2,636.22	3,430.89	3,780.00	3,780.00	3,680.00
Uniforms & Clothing	3,044.86	1,501.54	2,561.99	2,200.00	1,037.80	2,000.00
Uniform Cleaning	17.02	-	63.14	80.00	63.25	65.00
Office & Operating Supplies	399.95	208.89	371.53	1,000.00	400.46	450.00
Fuel Vehicles	1,628.28	1,119.39	1,547.20	1,500.00	3,911.30	4,000.00
Professional Services	-	1,205.00	-	1,000.00	1,222.87	2,360.00
Telephone	731.36	691.75	601.68	720.00	719.97	960.00
Postage	-	-	78.05	60.00	80.31	80.00
Travel	360.83	1,681.63	4,776.58	2,000.00	5,025.43	4,500.00
Service Repair/Maintenance Vehicles						1,000.00
WCIA Insurance	-	-	-	-	2,995.00	2,995.00
Memberships & Registrations	2,248.12	1,591.16	2,617.10	19,000.00	13,643.04	2,650.00
Total Administration - Law Enforcement	**224,931.16**	**160,241.99**	**235,582.68**	**268,225.00**	**269,764.43**	**265,590.00**
Debt Service						
Redemption of L-T Debt Principal - Law-Enforcement	18,557.28	20,951.75	21,999.34	23,100.00	-	23,100.00
Interest & Other Debt Service - Law Enforcement	5,441.23	4,515.24	3,467.64	2,370.00	1,183.84	2,370.00
Total Debt Service	**23,998.51**	**25,466.99**	**25,466.98**	**25,470.00**	**1,183.84**	**25,470.00**
Capital Expenditures						
Capital Purchase - Vehicles	4,349.04	43,549.37	635.01		1,548.44	-
Capital Purchase - Equipment	316.03	-			-	-
Total Capital Expenditures	**4,665.07**	**43,549.37**	**635.01**	**-**	**1,548.44**	**-**
Transfer Out						
Vehicle Replacement Program (moved to 019)	-	16,341.33	-	-	-	-
Total Transfer Out	**-**	**16,341.33**	**-**	**-**	**-**	**-**
Total Administration - Law Enforcement	**253,594.74**	**245,599.68**	**261,684.67**	**293,695.00**	**272,496.71**	**291,060.00**

Investigation	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	122,827.32	69,243.39	56,423.41	58,750.00	-	-
Longevity	2,830.02	839.94	434.95	240.00	-	-
Overtime	10,783.42	8,885.39	5,450.67	8,000.00	-	-
Social Security	10,148.14	5,886.68	4,640.51	5,150.00	-	-
Retirement/LEOFF	5,655.44	4,069.24	3,326.54	3,700.00	-	-
Employee Medical Insurance	29,352.31	15,697.33	16,522.19	25,500.00	-	-
Paid Family Leave	-	-		120.00	-	-
Industrial Insurance	2,974.12	2,052.06	1,491.34	2,020.00	-	-
Uniforms & Clothing	1,126.60	59.05	240.27	1,000.00	-	-
Uniform Cleaning	26.64	-		25.00	-	-
Office & Operating Supplies	307.48	287.50	866.94	1,000.00	1,835.80	500.00
Fuel Vehicles	1,490.35	735.63	1,801.86	1,500.00	43.41	-
Small Tools & Minor Equipment	134.76	431.35	180.12	500.00	500.00	500.00
Professional Services	640.95	1,550.26	1,503.53	500.00	-	1,610.00
Telephone	865.03	475.80	696.39	500.00	622.34	
Postage	-	249.23	1,087.22	660.00	526.20	660.00
Travel	1,897.46	1,546.02	3,390.57	2,000.00	673.82	1,000.00
Service Repair/Maintenance Vehicles	3,163.98	235.60	9,919.11	2,000.00	911.04	-
Miscellaneous Fees & Charges	-	324.37	-	-	-	-
Memberships & Registrations	1,295.00	977.52	469.52	2,500.00	358.54	1,500.00
Total Investigation	**195,519.02**	**113,546.36**	**108,445.14**	**115,665.00**	**5,471.15**	**5,770.00**

Patrol	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages (5 officers)	483,290.59	433,153.22	368,346.79	442,250.00	442,250.00	365,000.00
Longevity	7,480.19	5,684.79	5,960.16	6,600.00	6,600.00	7,800.00
Overtime	63,117.56	37,125.62	31,242.37	32,000.00	32,000.00	25,200.00
Social Security	41,086.16	35,295.78	30,119.32	36,800.00	36,800.00	30,300.00
Retirement/LEOFF	27,930.85	25,011.31	21,234.67	26,150.00	26,150.00	21,100.00
Employee Medical Insurance	154,212.13	135,140.17	113,685.41	154,750.00	154,750.00	114,800.00
Paid Family Medical Leave	-	-	-	750.00	1,303.83	1,520.00
Industrial Insurance	15,553.58	13,650.49	9,959.98	14,120.00	14,120.00	9,775.00
Uniforms & Clothing	16,264.56	8,696.92	6,976.02	6,000.00	6,026.47	6,800.00
Uniform Cleaning	94.03	22.10	43.56	75.00	-	100.00
Office & Operating Supplies	4,311.64	3,244.04	2,720.72	2,500.00	3,419.86	2,700.00
Operating/Maintenance Supplies - Vehicles	293.03	399.85	101.20	800.00	693.21	800.00
Range Supplies	6,136.19	4,536.74	5,998.66	6,000.00	6,000.09	6,000.00
Community Policing Suplies			1,629.69	500.00	41.08	500.00
Fuel Vehicles	16,511.99	27,684.03	30,348.00	25,000.00	22,494.81	26,000.00
Small Tools & Minor Equipment	90.02	-	382.28	500.00	467.24	500.00
Professional Services	5,087.44	3,116.37	3,094.63	2,600.00	1,785.00	3,110.00
Janitorial Services - Police Department	-	-	800.00	-	12,184.62	20,400.00
IT Services					10,850.00	10,850.00
Telephone	970.78	6,373.32	7,421.93	8,000.00	7,363.03	8,000.00
Postage	-	68.80	146.33	150.00	150.42	150.00
Travel	2,980.42	3,968.91	3,760.11	3,200.00	3,199.56	5,000.00
WCIA Insurance					38,520.75	38,520.00
Fuel for Heating - Police	-	-	5,162.06	5,700.00	5,199.54	5,700.00
Electricity - Police	-	-	10,967.90	2,000.00	8,137.84	8,000.00
City Utility Service - Police	-	-	5,826.10	1,500.00	7,108.61	7,200.00
Recycling Services	-	-	304.17	150.00	236.39	240.00
Service Repair/Maintenance Equipment	1,573.27	-	1,206.06	1,500.00	1,500.15	1,500.00
Service Repair/Maintenance Vehicles	14,057.36	27,986.19	34,339.08	26,000.00	22,997.43	25,000.00
Service Repair/Maintenance Police Bldg	21,980.97	45,283.41	9,426.85	12,500.00	21,273.13	56,000.00
Miscellaneous Fees & Charges	193.14	-	114.72	-	14,628.00	-
Memberships & Registrations	1,609.00	2,902.52	2,524.89	3,250.00	3,253.50	4,250.00
Police Academy Costs	-			3,400.00	-	-
Total Patrol	**884,824.90**	**819,344.58**	**713,843.66**	**824,745.00**	**911,504.56**	**812,815.00**

Care and Custody of Prisoners	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	136,037.40	-	-	-	-	-
Longevity	840.04	-	-	-	-	-
Overtime	17,391.33	-	-	-	-	-
Social Security	11,178.56	-	-	-	-	-
Unemployment Compensation	-	-	39,304.24	-	771.42	-
Employee Medical Insurance	55,221.42	-	-	-	-	-
Industrial Insurance	5,710.83	-	-	-	-	-
Retirement/PSERS	17,436.15	-	-	-	-	-
Uniforms & Clothing	5,219.80	-	-	-	-	-
Uniform Cleaning	63.19	-	-	-	-	-
Operating/Maintenance Supplies - General	18,523.60	-	-	-	-	-
Food for Prisoners	49,222.53	-	-	-	-	-
Fuel Vehicles	2,999.34	-	-	-	-	-
Commissary Supplies	3,848.80	-	-	-	-	-
Small Tools & Minor Equipment	139.28	-	-	-	-	-
Professional Services	4,279.68	-	600.00	600.00	-	-
Medical Services	73,043.61	-	37,619.91	50,000.00	32,000.00	40,000.00
Travel	1,385.97	-	-	-	-	-
Service Repair/Maintenance Equipment	14.02	-	-	-	-	-
Service Repair/Maintenance Vehicles	1,335.44	-	-	-	-	-
Miscellaneous Fees & Charges	275.00	-	-	-	-	-
Memberships & Registrations	369.00	-	-	-	-	-
Miscellaneous Contractual Services	5,908.29	-	1,692.58	-	-	-
Corrections Academy Costs	2,958.00	-	-	-	-	-
Excise Taxes	32.95	-	-	-	-	-
Corrections Services/Sunnyside	-	-	138,695.74	140,000.00	228,260.14	240,000.00
Corrections Services/Yakima County	-	-	1,097.58	6,000.00	20,135.23	25,000.00
Total Care and Custody of Prisoners	**413,434.23**	**-**	**217,912.47**	**196,600.00**	**281,166.79**	**305,000.00**

Communications, Alarms and Dispatch	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	220,796.58	211,131.73	224,050.73	269,800.00	269,800.00	277,540.00
Longevity	6,959.84	6,959.96	6,959.84	7,200.00	7,200.00	8,160.00
Overtime	35,221.41	32,604.50	30,551.58	25,000.00	25,000.00	25,000.00
Social Security	19,469.77	18,592.54	19,381.38	23,500.00	23,500.00	23,770.00
Unemployment Compensation	-	186.48	-	-	-	-
Retirement/PERS	29,127.80	29,193.11	31,327.80	36,000.00	36,000.00	37,410.00
Employee Medical Insurance	63,722.33	60,006.48	65,159.10	98,500.00	98,500.00	97,920.00
Paid Family Medical Leave	-	-	-	450.00	640.33	460.00
Industrial Insurance	1,271.63	1,156.41	1,146.07	2,100.00	2,100.00	1,850.00
Uniforms & Clothing	247.65	-	-	200.00	-	500.00
Uniforms Cleaning	-	-	-	20.00	-	20.00
Office & Operating Supplies	3,106.76	4,944.80	1,645.78	3,000.00	2,569.51	3,000.00
Photocopies	74.26	227.34	183.74	450.00	205.64	300.00
Small Tools & Minor Equipment	-	-	2,814.77	50.00	-	50.00
Professional Services	376.85	-	-	-	2,987.45	4,110.00
Telephone	20,025.31	14,333.84	13,413.32	13,200.00	11,950.93	12,500.00
Postage	-	156.26	-	50.00	-	-
Travel	-	6.48	-	1,500.00	-	750.00
Volunteer Training	-	-	-	-	-	-
Rentals	7,081.65	6,972.89	4,633.59	5,000.00	4,557.00	4,600.00
WCIA Insurance	-	-	-	-	17,970.42	17,970.00
Service Repair/Maintenance Equipment	13,754.46	-	3,008.23	5,000.00	-	1,000.00
Memberships & Registrations	330.00	50.00	50.00	600.00	84.04	600.00
City of Yakima IPSS	-	21,714.95	15,498.36	16,000.00	15,280.99	16,680.00
Police Internet	-	1,060.00	1,075.00	750.00	1,659.28	1,750.00
Total Communications, Alarms and Dispatch	**421,566.30**	**409,297.77**	**420,899.29**	**508,370.00**	**520,005.59**	**535,940.00**

Animal Control	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Office & Operating Supplies	98.36	98.42		100.00	118.14	100.00
Professional Services	32,957.75	30,912.58	34,959.00	37,860.00	35,344.00	36,000.00
Total Animal Control	**33,056.11**	**31,011.00**	**34,959.00**	**37,960.00**	**35,462.14**	**36,100.00**

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: 90% Administration (10% Code Enforcement)
- Fire Captain: 50% Suppression – 50% Rescue and Aid
- Five Firefighters: 50% Suppression – 50% Rescue and Aid

Volunteer Firefighters

- 25 volunteers

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$79,613.38	$80,710.03	$83,642.69	$87,680.00	$88,670.00
Personnel Benefits	$22,939.72	$22,493.49	$23,733.65	$25,020.00	$24,770.00
Operating Supplies	$1,052.85	$804.93	$1,938.41	$2,100.00	$2,100.00
Services & Charges	$4,294.89	$4,830.02	$3,056.33	$4,000.00	$7,660.00
Fire Administration Operating Budget	**$107,900.84**	**$108,838.47**	**$112,371.08**	**$118,800.00**	**$123,200.00**

Fire Suppressions Functions:

- Responds to fire emergencies with a focus on protecting life and property
- Rigorously trains all professional and volunteer Firefighters
- Inspects Toppenish businesses for compliance with fire codes

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$376,465.88	$344,686.00	$377,720.00	$417,000.00	$251,080.00
Personnel Benefits	$124,782.30	$150,864.19	$123,824.39	$151,450.00	$96,150.00
Operating Supplies	$9,536.98	$12,923.35	$8,102.02	$12,610.00	$17,600.00
Services & Charges	$32,808.76	$22,018.81	$55,928.32	$61,035.00	$90,065.00
Intergovernmental Expenses	$0.00	$20,320.46	$0.00	$0.00	$0.00
Capital Purchases	$0.00	$0.00	$0.00	$0.00	$149,800.00
Fire Suppression Operating Budget	**$543,593.92**	**$550,812.81**	**$565,574.73**	**$642,095.00**	**$604,695.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$54,406.54	$45,938.17	$55,521.74	$67,985.00	$218,080.00
Personnel Benefits	$13,551.90	$13,665.36	$14,350.11	$17,750.00	$89,400.00
Operating Supplies	$4,424.88	$4,436.76	$5,459.32	$4,500.00	$5,500.00
Services & Charges	$18,966.59	$1,215.62	$23,016.59	$28,150.00	$50,100.00
Intergovernmental Expenses	$0.00	$19,981.63	$0.00	$0.00	$0.00
Fire Rescue and Emergency Aid Operating Budget	**$91,349.91**	**$85,237.54**	**$98,347.76**	**$118,385.00**	**$363,080.00**

Total Fire	**$742,844.67**	**$744,888.82**	**$776,293.57**	**$879,280.00**	**$1,090,975.00**

Administration - Fire	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	77,761.98	78,858.54	81,791.40	85,820.00	85,820.00	86,810.00
Longevity	1,851.40	1,851.49	1,851.29	1,860.00	1,860.00	1,860.00
Social Security	1,132.17	1,148.85	1,189.93	1,280.00	1,280.00	1,290.00
Retirement/LEOFF	4,163.85	4,295.78	4,457.78	4,780.00	4,780.00	4,730.00
Employee Medical Insurance	15,086.03	14,547.06	15,465.84	16,000.00	16,000.00	15,860.00
Paid Family Medical Leave	-	-	-	150.00	150.00	140.00
Industrial Insurance	2,224.07	2,501.80	2,201.01	2,310.00	2,310.00	2,250.00
Uniforms & Clothing	333.60	-	419.09	500.00	497.60	500.00
Office & Operating Supplies	795.59	372.52	1,576.49	1,500.00	1,285.65	1,500.00
Fuel Vehicles	257.26	432.41	361.92	600.00	544.45	600.00
Professional Services	2,268.75	3,535.00	-	1,000.00	2,477.13	1,000.00
Telephone	687.14	599.46	1,057.85	750.00	1,381.64	1,400.00
Travel	-	-	79.00	500.00	155.06	500.00
Rentals	567.00	587.15	589.69	650.00	764.87	650.00
WCIA Insurance	-	-	-	-	3,007.92	3,010.00
Service Repair/Maintenance Vehicles	547.00	58.41	-	200.00	190.27	200.00
Memberships & Registrations	225.00	50.00	1,329.79	900.00	792.92	900.00
Total Administration - Fire	**107,900.84**	**108,838.47**	**112,371.08**	**118,800.00**	**123,297.51**	**123,200.00**
Transfer Out	-	-	-	-	-	-
Vehicle Replacement Program (moved to 019)	-	10,000.00	-	-	-	-
Total Transfer Out	**-**	**10,000.00**	**-**	**-**	**-**	**-**
Total Administration - Fire	**107,900.84**	**118,838.47**	**112,371.08**	**118,800.00**	**123,297.51**	**123,200.00**

Fire Suppression	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	316,798.64	283,988.19	296,215.20	352,000.00	352,000.00	183,040.00
Longevity	8,348.53	8,640.37	8,055.77	6,000.00	6,000.00	2,040.00
Salaries & Wages - Volunteers	10,598.40	17,570.21	12,753.04	15,000.00	15,000.00	18,000.00
Overtime	40,720.31	34,487.23	60,695.99	44,000.00	43,122.43	48,000.00
Social Security	5,233.77	4,675.93	5,924.43	5,720.00	5,720.00	3,050.00
Retirement/LEOFF	16,522.18	17,265.38	18,574.29	21,380.00	21,380.00	11,190.00
Employee Medical Insurance	86,540.20	82,142.18	80,554.51	97,700.00	97,700.00	63,240.00
Paid Family Medical Leave	-	-		600.00	1,470.27	840.00
Industrial Insurance	13,136.63	15,265.80	13,730.69	19,050.00	19,050.00	10,330.00
Volunteer Insurance	870.00	405.00	450.00	500.00	490.00	1,000.00
Uniforms & Clothing	2,479.52	31,109.90	4,590.47	6,500.00	5,707.17	6,500.00
Office & Operating Supplies	371.12	639.17	478.07	1,000.00	1,093.31	1,000.00
Photocopies	1.72	7.46	0.22	10.00	-	-
Operating/Maintenance Supplies - General	1,177.41	1,537.50	1,520.80	1,500.00	2,973.21	1,500.00
Operating/Maintenance Supplies - Vehicles	24.46	666.10	400.83	500.00	297.29	500.00
Fire Prevention Supplies	-	-	-	500.00	500.00	500.00
Protective Clothing	388.44	5,847.42	3,539.58	5,000.00	9,703.46	10,000.00
Fuel Vehicles	391.61	874.79	1,089.70	1,100.00	958.10	1,100.00
Small Tools & Minor Equipment	7,182.22	3,350.91	1,072.82	3,000.00	3,187.13	3,000.00
Professional Services	341.25	-	-	-	498.56	-
Medical Services	102.50	40.00	40.00	200.00	215.00	200.00
Dispatch Services	16,999.11	120.03		27,000.00	22,207.00	11,100.00
City of Yakima IPSS	-	-	1,331.75	1,400.00	1,411.02	1,320.00
IT Services					2,685.00	2,685.00
Telephone	2,292.86	3,860.73	3,904.02	4,000.00	2,450.04	2,500.00
Postage	-	17.30	-	15.00	36.81	15.00
Internet - Fire Dept	-	-	-	-	1,079.84	1,700.00
Travel	-	-	76.00	500.00	-	500.00
Volunteer Training	-	-	258.00	200.00	110.50	200.00
Rentals	567.01	587.17	589.69	650.00	748.69	850.00
WCIA Insurance	-	-	-	-	24,893.73	24,895.00
Fuel for Heating - Fire	-	-	2,382.22	2,500.00	3,577.28	3,600.00

Fire Suppression	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Electricity - Fire	-	-	5,422.64	1,200.00	4,608.66	4,800.00
City Utility Service - Fire	-	-	2,891.48	3,370.00	3,830.52	4,000.00
Service Repair/Maintenance Equipment	5,474.22	4,854.64	5,062.85	6,000.00	10,892.56	10,000.00
Service Repair/Maintenance Vehicles	2,907.70	8,119.83	7,278.05	9,000.00	9,277.89	11,000.00
Service Repair/Fire Bldg.	3,402.71	3,327.53	4,016.47	3,500.00	3,570.51	5,000.00
Service Repair/Maintenance Software	2,214.11	2,214.11	2,850.51	3,000.00	3,000.00	3,000.00
Miscellaneous Fees & Charges	-	40.00	-	-	690.34	700.00
Memberships & Registrations	1,910.00	2,165.00	2,293.46	2,000.00	1,840.00	2,000.00
Dispatch Services	-	20,320.46	21,547.65		-	149,800.00
Capital - Equipment	-	-	-	-	-	
Total Fire Suppression	**546,996.63**	**554,140.34**	**569,591.20**	**645,595.00**	**683,976.31**	**604,695.00**

Rescue and Emergency Aid	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	35,199.73	31,554.20	32,912.37	43,285.00	43,285.00	183,040.00
Longevity	926.59	959.80	894.49	700.00	700.00	2,040.00
Salaries & Wages - Volunteers	13,755.60	9,592.21	14,970.96	16,000.00	16,000.00	19,000.00
Overtime	4,524.62	3,831.96	6,743.92	8,000.00	12,122.17	14,000.00
Social Security	581.15	519.25	1,390.40	650.00	650.00	3,050.00
Retirement/LEOFF	1,835.41	1,918.03	2,063.56	2,400.00	2,400.00	11,190.00
Employee Medical Insurance	9,615.64	9,126.99	8,950.50	11,975.00	11,975.00	63,240.00
Paid Family Medical Leave	-	-	-	85.00	226.00	840.00
Industrial Insurance	1,459.70	1,696.09	1,525.65	2,140.00	2,140.00	10,330.00
Volunteer Insurance	60.00	405.00	420.00	500.00	570.00	750.00
Training Supplies - First Aid/CPR	-	-	-	-	-	1,000.00
Operating/Maintenance Supplies - General	539.74	427.89	2,039.06	1,000.00	1,593.57	1,000.00
Fuel Vehicles	3,885.14	3,371.25	3,420.26	3,000.00	4,380.63	3,000.00
Small Tools & Minor Equipment	-	637.62	-	500.00	500.00	500.00
Professional Services	32.50	-	-	-	-	-
Medical Services	204.35	-	-	-	-	-
Dispatch Services	16,808.73	-	-	27,000.00	22,207.00	44,400.00
Telephone	-	-	879.27	-	1,680.30	1,800.00
Rentals	566.98	587.15	589.69	650.00	764.85	850.00
WCIA Insurance	-	-	-		2,546.86	2,550.00
Service Repair/Maintenance Equipment	-	-	-	250.00	-	250.00
Service Repair/Maintenance Vehicles	1,354.03	628.47	-	100.00	14.44	100.00
Memberships & Registrations	-	-		150.00	-	150.00
Dispatch Services	-	19,981.63	21,547.63	-	-	
Total Rescue and Emergency Aid	**91,349.91**	**85,237.54**	**98,347.76**	**118,385.00**	**123,755.82**	**363,080.00**

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. The City began contracting out Planning services to YVCOG, and Inspection services to Northwest Code Pros, in July of 2019.

Staffing:

- Permit Coordinator: Protective Inspections 25% - Code Enforcement 13%
  Planning and Land Use 12% (Streets, Water, Sewer 50%)
- Fire Chief: Code Enforcement 10%

Protective Inspections:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$35,976.20	$36,351.15	$36,438.05	$67,200.00	$12,620.00
Personnel Benefits	$11,031.36	$11,204.47	$11,779.02	$31,220.00	$7,180.00
Operating Supplies	$3,846.29	$1,933.05	$2,162.60	$3,400.00	$1,200.00
Services & Charges	$2,977.13	$792.01	$813.03	$2,850.00	$25,005.00
Capital Expenditures	$0.00	$0.00	$0.00	$3,000.00	$3,000.00
Protective Inspections Operating Budget	**$53,830.98**	**$50,280.68**	**$51,192.70**	**$107,670.00**	**$49,005.00**

Code Enforcement:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$8,114.62	$8,226.47	$8,525.85	$8,950.00	$16,390.00
Personnel Benefits	$2,304.07	$2,292.75	$2,376.60	$2,525.00	$6,430.00
Operating Supplies	$952.00	$476.20	$689.93	$2,700.00	$700.00
Services & Charges	$2,009.90	$1,277.89	$1,340.16	$3,000.00	$3,000.00
Code Enforcement Operating Budget	**$13,380.59**	**$12,273.31**	**$15,225.00**	**$17,175.00**	**$26,520.00**

Planning and Land Use:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$35,975.80	$36,351.35	$36,437.95	$43,750.00	$6,050.00
Personnel Benefits	$11,031.47	$11,204.61	$11,779.24	$13,645.00	$3,460.00
Operating Supplies	$564.34	$467.55	$522.67	$1,050.00	$1,050.00
Services & Charges	$3,522.61	$6,609.64	$4,074.95	$6,685.00	$13,965.00
Capital Expenditures	$0.00	$0.00	$0.00	$3,000.00	$3,000.00
Planning and Land Use Operating Budget	**$51,094.22**	**$54,633.15**	**$52,814.81**	**$68,130.00**	**$27,525.00**

Protective Inspections	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	35,556.15	35,931.21	36,018.09	66,750.00	45,828.60	12,360.00
Longevity	420.05	419.94	419.96	450.00	341.15	210.00
Overtime	-	-	-	-	12.60	50.00
Social Security	2,719.89	2,749.70	2,754.34	5,150.00	3,501.81	970.00
Retirement/PERS	4,022.20	4,317.76	4,641.47	8,650.00	4,283.43	1,640.00
Employee Medical Insurance	4,172.30	4,021.76	4,272.06	17,100.00	3,539.04	4,490.00
Paid Family Medical Leave	-	-		100.00	68.43	20.00
Industrial Insurance	116.97	115.25	111.15	220.00	106.04	60.00
Office & Operating Supplies	3,567.75	1,635.56	1,862.57	2,000.00	1,500.00	500.00
Photocopies	107.03	81.73	66.37	100.00	-	100.00
Fuel Vehicles	171.51	215.76	233.66	300.00	100.00	100.00
Small Tools & Minor Equipment	-	-		1,000.00	1,500.00	500.00
Professional Services	1,675.00	-		1,000.00	12,000.00	18,000.00
IT Services					380.00	380.00
Telephone	1,054.75	784.83	813.03	750.00	458.12	500.00
Postage	-	7.18		50.00	-	-
Travel	-	-		300.00	300.00	700.00
WCIA Insurance					4,771.15	4,775.00
Service Repair/Maintenance Equipment	-	-		250.00	-	-
Service Repair/Maintenance Vehicles	97.63	-		250.00	124.76	250.00
Memberships & Registrations	135.00	-		250.00	245.00	400.00
Permitting Software (1/5 of purchase)	-	-		3,000.00	3,000.00	3,000.00
Total Protective Inspections	**53,830.98**	**50,280.68**	**51,192.70**	**107,670.00**	**82,060.12**	**49,005.00**

Code Enforcement	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	7,926.15	8,037.93	8,337.12	8,750.00	12,744.38	16,070.00
Longevity	188.47	188.54	188.73	200.00	200.00	320.00
Social Security	115.33	117.06	121.31	130.00	236.33	650.00
Retirement/LEOFF	424.37	437.90	454.54	485.00	718.20	1,380.00
Employee Medical Insurance	1,537.67	1,482.76	1,576.38	1,650.00	2,280.19	4,090.00
Paid Family Medical Leave	-	-		20.00	20.00	30.00
Industrial Insurance	226.70	255.03	224.37	240.00	265.03	280.00
Office & Operating Supplies	728.57	52.39	-	2,000.00	2,000.00	-
Fuel Vehicles	223.43	423.81	361.97	500.00	400.00	500.00
Small Tools & Minor Equipment	-	-	327.96	200.00	-	200.00
Professional Services	320.00	-		800.00	-	800.00
Telephone	536.00	318.95	347.25	350.00	344.73	350.00
Postage	-	14.21			-	
Travel	-	-		500.00	-	500.00
Advertising - Garage Sale Ad	-	162.96		200.00	357.74	200.00
Rentals	566.92	587.27	589.78	650.00	764.97	650.00
Service Repair/Maintenance Vehicles	546.98	154.50	363.13	300.00	397.33	300.00
Memberships & Registrations	40.00	40.00	40.00	200.00	140.00	200.00
Total Code Enforcement	**13,380.59**	**12,273.31**	**12,932.54**	**17,175.00**	**20,868.90**	**26,520.00**

Planning and Community Development	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	35,555.86	35,931.09	36,017.91	43,300.00	43,567.74	5,940.00
Longevity	419.94	420.26	420.04	450.00	341.15	110.00
Social Security	2,719.97	2,749.93	2,754.44	3,350.00	3,332.22	470.00
Retirement/PERS	4,022.12	4,317.64	4,641.47	5,610.00	3,991.31	790.00
Employee Medical Insurance	4,172.35	4,021.77	4,272.16	4,500.00	3,180.11	2,160.00
Paid Family Medical Leave	-	-		75.00	64.82	10.00
Industrial Insurance	117.03	115.27	111.17	110.00	95.28	30.00
Office & Operating Supplies	326.20	267.88	181.36	500.00	311.78	500.00
Photocopies	203.73	145.74	282.89	200.00	-	200.00
Fuel Vehicles	34.41	53.93	58.42	100.00	21.23	100.00
Small Tools & Minor Equipment	-	-	-	250.00	-	250.00
Professional Services	1,500.00	4,274.00	623.25	1,500.00	5,000.00	10,000.00
Engineering Plan Review Fees (reimbursed)	-	1,760.00	1,277.00	1,500.00	-	1,500.00
Legal Services	-	-	934.00	500.00	4,097.00	500.00
IT Services					400.00	400.00
Telephone	76.58	-	139.45	225.00	200.00	225.00
Postage	-	44.76		10.00	100.00	100.00
Travel	-	-		300.00	-	-
Advertising	1,848.41	490.88	1,001.25	2,000.00	1,000.00	1,000.00
Service Repair/Maintenance Equipment	-	-		250.00	-	-
Service Repair/Maintenance Vehicles	97.62	-		250.00	-	-
Membersips & Registrations	-	40.00	100.00	150.00	85.00	240.00
Permitting Software (1/5 of purchase)	-	-		-	3,000.00	3,000.00
Total Planning and Community D	**51,094.22**	**54,633.15**	**52,814.81**	**65,130.00**	**68,787.62**	**27,525.00**

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: 20% Aquatics (80% Recreation)
- One Seasonal Aquatics Manager
- Two Seasonal Aquatics Assistance Managers
- Twenty-Six 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

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$85,295.53	$94,815.88	$98,515.02	$98,190.00	$103,280.00
Personnel Benefits	$18,422.23	$19,041.76	$18,406.85	$20,190.00	$18,580.00
Operating Supplies	$18,720.77	$32,009.38	$24,517.99	$28,300.00	$31,800.00
Services & Charges	$32,136.65	$26,777.43	$40,236.71	$31,745.00	$34,880.00
Intergovernmental Expenses	$756.86	$721.75	$0.00	$0.00	$0.00
Capital Outlays	$0.00	$38,022.09	$14,736.97	$7,000.00	$0.00
Aquatics Operating Budget	**$155,332.04**	**$211,388.29**	**$196,413.54**	**$185,425.00**	**$188,540.00**

Swimming Pools	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	13,625.50	13,754.33	13,759.73	14,250.00	14,249.69	15,030.00
Salaries & Wages Part-Time (34 staff)	70,944.98	80,657.94	83,955.49	83,000.00	82,209.08	86,920.00
Longevity	168.35	168.58	318.21	340.00	340.00	330.00
Overtime	556.70	235.03	481.59	600.00	615.75	1,000.00
Social Security	6,481.99	7,211.22	7,492.56	9,500.00	9,500.00	7,830.00
Retirement/PERS	1,513.47	1,623.08	1,760.63	1,900.00	1,900.00	2,000.00
Employee Medical Insurance	3,324.79	3,205.93	3,408.44	3,550.00	3,550.00	3,510.00
Paid Family Medical Leave				150.00	150.00	160.00
Industrial Insurance	6,335.89	6,164.23	4,866.92	3,890.00	4,309.70	3,880.00
Lifeguard Uniforms	766.09	837.30	878.30	1,200.00	832.99	1,200.00
Office & Operating Supplies	286.95	2,398.40	788.54	500.00	252.00	500.00
Photocopies	431.33	1.93		300.00	-	300.00
Operating/Maintenance Supplies - General	1,698.36	8,896.10	1,283.61	2,500.00	2,357.07	2,500.00
Chemicals	9,794.65	11,372.81	14,254.74	15,000.00	14,260.00	16,500.00
Concession Supplies	6,509.48	9,340.14	8,191.10	10,000.00	8,347.02	12,000.00
Professional Services	358.10	-			-	
Alarm Monitoring	267.72	267.72	267.72	270.00	300.00	300.00
IT Services					150.00	150.00
Telephone	731.94	515.77	758.23	500.00	625.00	755.00
Internet - Swimming Pool	-	-	-	-	320.00	450.00
Travel	-	-	54.28		-	
WCIS Insurance					2,642.38	2,650.00
Fuel for Heating - Swimming Pool	14,552.66	10,393.51	17,817.44	12,500.00	10,331.26	12,500.00
Electricity - Swimming Pool	7,118.75	7,977.93	9,521.98	7,800.00	5,813.00	7,800.00
City Utility Services - Swimming Pool	3,964.86	4,536.24	5,880.11	4,500.00	4,304.52	4,500.00
Service Repair/Maintenance Pool Facility	5,142.62	3,086.26	5,186.84	5,000.00	5,202.00	5,000.00
Miscellaneous Fees & Charges	-	-			-	
Memerships & Registrations	-	-		400.00	-	-
Pool/Concession Permits	500.00	500.00	502.00	525.00	502.00	525.00
Excise Taxes	256.86	221.75	248.11	250.00	190.00	250.00
Capital Improvements - Concession Stand (through	-	-	299.95	7,000.00	6,789.54	-
Capital Improvements - Swimming Pool		38,022.09	14,437.02		19,432.56	
Total Operating Expenditures	**155,332.04**	**211,388.29**	**196,413.54**	**185,425.00**	**199,475.56**	**188,540.00**

Revenues: Admissions	67,200.00
Revenues: Concession Stand	22,500.00
Total Revenue	**89,700.00**

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 (.05 FTE)
- Public Works Supervisor (.05 FTE)
- Grounds Maintenance Technician (1.00 FTE)

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$51,238.95	$53,078.78	$55,001.63	$72,680.00	$61,970.00
Personnel Benefits	$22,067.43	$23,868.85	$24,426.31	$33,780.00	$27,380.00
Operating Supplies	$13,370.59	$38,931.40	$16,538.14	$14,935.00	$13,950.00
Services & Charges	$91,119.18	$100,387.98	$104,744.46	$92,060.00	$118,950.00
Intergovernmental Expenses	$1,192.87	$1,171.75	$0.00	$0.00	$0.00
Debt Service – Principal	$7,656.25	$8,373.48	$8,792.15	$0.00	$0.00
Debt Service – Expenses	$1,575.49	$670.53	$439.60	$0.00	$0.00
Capital Outlays	$0.00	$60,244.03	$9,578.41	$8,000.00	$8,000.00
Parks Operating Budget	**$188,220.76**	**$286,726.80**	**$219,520.70**	**$221,455.00**	**$230,260.00**

General Parks	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Salaries & Wages	50,094.12	51,320.36	53,985.13	70,700.00	72,602.40	60,190.00
Longevity	417.04	972.19	971.89	1,160.00	1,351.13	960.00
Overtime	727.79	786.23	44.61	820.00	1,407.41	820.00
Social Security	3,848.66	3,983.81	4,131.84	5,560.00	5,656.25	4,740.00
Retirement/PERS	5,721.89	6,298.66	6,881.55	9,330.00	9,703.56	8,050.00
Employee Medical Insurance	10,276.42	10,955.33	10,849.46	15,770.00	15,700.59	11,880.00
Paid Family Medical Leave	-	-		120.00	164.36	100.00
Industrial Insurance	1,709.69	1,739.97	1,321.44	1,650.00	1,715.01	1,360.00
Uniforms & Clothing	259.51	296.66	151.95	350.00	150.00	150.00
Uniform Cleaning	251.26	594.42	433.74	350.00	1,004.28	450.00
Personal Protection Equipment	-	-	656.33	650.00	556.00	650.00
Office & Operating Supplies	12.88	44.11	100.56	175.00	182.95	150.00
Photocopies	60.68	2.69		10.00	-	-
Operating/Maintenance Supplies - General	6,484.69	9,373.18	8,378.89	7,000.00	6,400.84	6,500.00
Operating/Maintenance Supplies - Vehicles	498.87	697.51	2,973.39	1,000.00	4,308.35	1,500.00
Chemicals	1,080.52	1,765.61	538.72	1,750.00	510.13	1,200.00
Fuel Vehicles	3,671.70	4,338.14	3,789.17	4,000.00	2,524.20	4,000.00
Small Tools & Minor Equipment	1,561.25	22,710.16	757.41	1,000.00	601.16	600.00
Professional Services	36,961.41	49,163.69	45,464.06	40,000.00	39,473.42	40,000.00
Alarm Monitoring			322.40	250.00	667.00	500.00
IT Services					335.00	335.00
Telephone	580.87	819.22	736.11	600.00	820.25	820.00
Postage	-	45.04		10.00	-	-
Electricity - Parks	6,672.96	9,129.95	1,029.64	5,600.00	4,411.63	6,600.00
Travel	-	14.96		150.00	-	150.00
Railroad Depot Lease (28% of city portion)Due July Annually (city 45% /rail & steam 55%)	5,089.00	-	3,594.00	2,000.00	2,062.67	2,400.00
Rentals (Budget Septic)	2,709.58	7,534.46	7,636.03	6,500.00	7,331.71	8,500.00
WCIA Insurance					4,511.90	4,515.00
Fuel for Heating - Parks				5,600.00	434.00	650.00
Internet - Parks				-	287.95	290.00
City Utility Services - Parks	27,899.56	27,927.12	32,930.94	26,250.00	42,977.23	43,000.00

General Parks	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Recycling Services	-	-	-	-	377.13	500.00
Service Repair/Maintenance Equipment	3,575.66	255.09	1,167.74	1,000.00	1,000.47	1,000.00
Service Repair/Maintenance Vehicles	1,579.41	120.07		1,400.00	1,400.00	1,400.00
Service Repair/Maintenance Parks	6,050.73	444.35	3,000.00	5,000.00	5,000.00	5,000.00
Service Repair/Maintenance Park Signs	-	-		1,500.00	1,500.00	1,500.00
Misccellaneous fees & charges	-	4,934.03	3,675.00	250.00	250.00	250.00
Memberships & Registrations	-	-	86.33	250.00	249.53	250.00
Property Taxes	1,192.87	1,171.75	1,330.10	1,300.00	1,300.07	1,300.00
Redemption of L-T Debt Principal: Local Loan	7,656.25	8,373.48	8,792.15		-	
Interest & Other Debt Service: Local Loan	1,575.49	670.53	439.60		-	
Capital Purchase - Equipment	-	14,142.39	1,631.57		-	
Capital Purchase - Playground Safety Improvements	-	8,079.55	7,946.84	8,000.00	-	8,000.00
Total Parks Maintenance Fund	**188,220.76**	**248,704.71**	**215,748.59**	**227,055.00**	**238,928.55**	**230,260.00**

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.

Also managed in this fund is the 2.5% utility tax on telephone, electricity, and natural gas that was passed by a vote of the people to be used for public safety.

Staffing:

- Five Police Officers

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$196,757.84	$260,771.21	$322,940.67	$299,618.17	$355,160.77
Salaries & Wages	$167,837.92	$198,443.69	$238,871.99	$246,680.00	$437,800.00
Personnel Benefits	$88,807.10	$109,947.34	$136,151.14	$137,895.00	$253,255.00
Operating Supplies	$0.00	$0.00	$347.71	$500.00	$500.00
Services & Charges	$1,109.18	$30,246.88	$25,742.27	$20,750.00	$49,700.00
Capital Outlays	$0.00	$1,980.00	$0.00	$0.00	$70,000.00
Criminal Justice Operating Budget	**$454,512.04**	**$601,389.12**	**$724,053.78**	**$705,443.17**	**$1,166,415.77**

Criminal Justice Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Fund Balance	106,668.21	196,757.84	260,771.21	288,523.17	322,940.67	531,120.77
Taxes						
Public Safety Tax (.3% Tax)	175,222.39	236,259.78	255,165.11	222,200.00	234,264.81	230,000.00
Criminal Justice Tax	127,775.32	130,043.72	140,032.73	123,220.00	127,534.00	120,000.00
Utility Tax (2.5%) Electricity	-	-	-	-	138,000.00	139,380.00
Utility Tax (2.5%) Gas	-	-	-	-	30,000.00	30,300.00
Utility Tax (2.5%) Telephone	-	-	-	-	41,000.00	41,410.00
Total Taxes	**302,997.71**	**366,303.50**	**395,197.84**	**345,420.00**	**570,798.81**	**561,090.00**
Intergovernmental Revenues						
Bulletproof Vest Grant Program	-	-	450.14	880.00	452.00	500.00
X52 DUI Grant	-	-		2,500.00	-	2,500.00
X52 Seatbelt Emphasis	-	-		1,000.00	-	1,000.00
Liquor Board Profits (23%)	-	-	27,475.14	17,060.00	11,086.14	16,795.00
Criminal Justice-High Crime	26,400.79	24,376.69	25,178.43	35,000.00	37,079.78	37,000.00
Criminal Justice-Population	7,392.59	2,558.68	2,634.40	3,000.00	2,684.88	2,820.00
Criminal Justice-Special Programs	9,002.95	9,286.88	9,521.73	9,910.00	9,541.57	10,190.00
Dui-Cities	1,397.79	1,371.52	1,343.03	1,400.00	1,263.81	1,400.00
Total Intergovernmental Revenue	**44,194.12**	**37,593.77**	**66,602.87**	**70,750.00**	**62,108.18**	**72,205.00**
Miscellaneous Revenues						
Investment Interest	652.00	734.01	1,481.86	750.00	1,951.50	2,000.00
Total Miscellaneous Revenues	**652.00**	**734.01**	**1,481.86**	**750.00**	1,951.50	**2,000.00**
Total Criminal Justice Fund	**454,512.04**	**601,389.12**	**724,053.78**	**705,443.17**	**957,799.16**	**1,166,415.77**

Criminal Justice Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Criminal Justice Fund Expenditures						
Unreserved Ending Fund Balance	196,757.84	260,771.21	322,940.67	299,618.17	531,120.77	366,688.77
Patrol Expenditures						
Salaries & Wages (7 officers)	94,177.58	182,875.41	215,933.16	222,500.00	222,500.00	400,000.00
Longevity	309.94	290.06	509.89	1,180.00	1,180.00	-
Overtime	4,648.06	15,278.22	22,428.94	23,000.00	23,000.00	37,800.00
Social Security	7,334.66	14,604.97	17,449.93	18,900.00	18,900.00	33,500.00
Retirement/LEOFF	5,062.44	10,532.71	12,721.66	13,400.00	13,400.00	23,350.00
Employee Medical Insurance	31,507.14	71,487.93	88,967.57	90,800.00	90,800.00	166,000.00
Paid Family Medical Leave	-	-		370.00	1,062.90	1,660.00
Industrial Insurance	3,207.91	7,651.95	7,701.22	8,300.00	8,300.00	13,720.00
Uniforms & Clothing	346.44	5,669.78	9,310.00	6,100.00	15,769.05	15,000.00
Uniform Cleaning	-	-		25.00	25.00	25.00
Office & Operating Supplies	-	-	347.71	500.00	809.25	500.00
Administrative Service Fee	-	17,162.00	19,499.00	19,500.00	19,500.00	23,472.00
Travel	-	187.88	1,908.27	250.00	2,555.51	2,500.00
Memberships & Registrations	900.00	149.00	1,148.00	1,000.00	2,076.68	2,000.00
Police Academy Costs		12,748.00	3,187.00		6,800.00	10,200.00
Capital Improvement		1,980.00			-	
Capital Equipment						70,000.00
Total Patrol Expenditures	**147,494.17**	**340,617.91**	**401,112.35**	**405,825.00**	**426,678.39**	**799,727.00**
					-	
Care And Custody Of Prisoners Expenditures					-	
Salaries & Wages	58,130.79	-		-	-	-
Longevity	555.03	-		-	-	-
Overtime	10,016.52	-		-	-	-
Social Security	5,043.25	-		-	-	-
Employee Medical Insurance	26,005.98	-		-	-	-
Industrial Insurance	2,439.45	-		-	-	-
Retirement/PSERS	7,662.27	-		-	-	-
Uniforms & Clothing	162.74	-		-	-	-
Uniform Cleaning	34.82	-		-	-	-

Criminal Justice Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Travel	9.18	-		-	-	-
Memberships & Registrations	200.00	-	-	-	-	-
Total Care and Custody Expenditures	**110,260.03**	**-**	**-**	**-**	-	**-**
Total Criminal Justice Fund	**454,512.04**	**601,389.12**	**724,053.02**	**705,443.17**	**957,799.16**	**1,166,415.77**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$184,404.08	$186,215.85	$141,180.87	$110,385.60	$80,505.49
Operating Supplies	$18.56	$0.00	$2,142.71	$2,500.00	$2,500.00
Service & Charges	$26,530.84	$4,450.81	$872.79	$2,225.00	$2,200.00
Capital Outlays	$154,489.55	$30,516.84	$61,205.71	$57,500.00	$59,700.00
Special Projects Fund Operating Budget	**$365,443.03**	**$221,183.50**	**$205,402.08**	**$172,610.60**	**$142,705.49**

Special Projects Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Fund Balance	322,711.46	184,404.08	186,215.85	152,610.60	141,180.87	120,955.49
Miscellaneous Revenues						
Abatement Charges	110.26	741.08	3.36	-	-	
Investment Interest	1,459.06	1,695.60	3,203.72	-	3,512.49	3,250.00
Interest on Notes & Loans	3,389.85	1,138.68	1,042.78	2,000.00	1,833.51	2,000.00
Donation - Tree Replacement	-	-	-	-	1,431.44	-
Graffiti Program Donation	-	-	768.00	-	-	-
Other Miscellaneous Revenues	1,250.00	1,260.00	191.15		755.45	500.00
Total Miscellaneous Revenues	**6,209.17**	**4,835.36**	**5,209.01**	**2,000.00**	**7,532.89**	**5,750.00**
Nonrevenues						
Notes Receivable - Principal - HSG I	10,318.00	16,964.09	3,958.37	9,000.00	5,580.89	6,000.00
Notes Receivable - Principal - HSG I Deferred	26,204.40	14,979.97	10,018.85	9,000.00	53,115.05	10,000.00
Total Nonrevenues	**36,522.40**	**31,944.06**	**13,977.22**	**18,000.00**	**58,695.94**	**16,000.00**
Total Revenues	**42,731.57**	**36,779.42**	**19,186.23**	**20,000.00**	**66,228.83**	**21,750.00**
Total Special Projects Fund	**365,443.03**	**221,183.50**	**205,402.08**	**172,610.60**	**207,409.70**	**142,705.49**

Special Projects Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	184,404.08	186,215.85	141,180.87	85,385.60	120,955.49	80,505.49
City Sidewalks					-	.
Sidewalk Repair & Maintenance	20,279.81	4,040.69			-	-
Total City Sidewalks	**20,279.81**	**4,040.69**			**-**	**-**
Community Services						
Operating/Maintenance Supplies - General	18.56	-			-	
Professional Services	-	126.35		100.00	-	100.00
LED Reader Sign					-	
Total Community Services	**18.56**	**126.35**	**-**	**100.00**	**-**	**100.00**
Housing and Community Development						
Graffiti Program Supplies			2,142.71	2,500.00	372.15	2,500.00
Miscellaneous Fees & Charges	-	125.00	81.15	125.00	-	100.00
Abatement Charges	1,279.80	158.77	791.64	2,000.00	2,013.82	2,000.00
Supplies - Tree Replacement	-	-			1,431.44	-
Total Housing and Community Development	**1,279.80**	**283.77**	**3,015.50**	**4,625.00**	**3,817.41**	**4,600.00**
Capital Improvement Facilities						
Professional Service - Capital City Hall Remodel	4,971.23	-			5,040.00	7,500.00
Professional Service - Capital	4,174.69	1,186.31		50,000.00	50,000.00	50,000.00
Professional Service - Park Plan				25,000.00	25,135.80	-
Capital Purchase - IT Equipment	38,512.24	3,133.22	52,564.21	7,500.00		-
Total Capital Improvement Facilities	**47,658.16**	**4,319.53**	**52,564.21**	**82,500.00**	**80,175.80**	**57,500.00**
Capital Improvements Police Department						
Captial Improvements - Police Department	-	23,660.71	8,641.50		-	-
Capital Purchase - Police Equipment	111,802.62	2,536.60	-	-	2,461.00	-
Total Capital Improvements Police Department	**111,802.62**	**26,197.31**	**8,641.50**	**-**	**2,461.00**	**-**
Total Special Projects Expenditures	**181,038.95**	**34,967.65**	**64,221.21**	**87,225.00**	**86,454.21**	**62,200.00**
Total Special Projects Fund	**365,443.03**	**221,183.50**	**205,402.08**	**172,610.60**	**207,409.70**	**142,705.49**

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% (Aquatics 20%)

Functions:

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

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$24,285.88	$17,663.20	$13,850.21	$1.17	$0.00
Salaries & Wages	$57,548.02	$57,167.65	$56,780.58	$58,320.00	$61,450.00
Personnel Benefits	$24,581.42	$24,699.21	$25,119.73	$26,525.00	$26,950.00
Operating Supplies	$784.56	$10,618.98	$10,657.02	$13,150.00	$10,850.00
Services & Charges	$28,082.24	$17,754.21	$34,816.28	$34,645.00	$36,915.00
Recreation Operating Budget	**$135,282.12**	**$127,903.25**	**$141,223.82**	**$132,641.17**	**$136,165.00**

Recreation Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Beginning Fund Balance	43,901.77	24,285.88	17,663.20	1.17	1.17	-
Recreation Fund Revenues						
Recreation Program Fees - Inside	4,494.53	1,224.32	2,429.50	2,000.00	2,740.00	2,500.00
Swimming Lesson Fees - Inside	12,496.00	7,210.00	6,978.00	7,280.00	3,414.20	7,000.00
Basketball Program Fees - Inside	6,831.48	2,129.09	2,478.00	2,200.00	2,205.00	2,200.00
Baseball Program Fees - Inside	2,767.24	1,013.52	1,029.00	1,000.00	1,302.00	1,000.00
Soccer Program Fees - Inside	7,225.26	5,436.00	4,981.00	5,500.00	5,080.00	5,000.00
Lifeguard Certification/Recertification	-	2,541.34	1,598.23	2,500.00	3,149.44	3,000.00
Recreation Program Fees - Outside	-	-	1,328.00	900.00	3,579.00	3,600.00
Swimming Lesson Fees - Outside	-	2,077.00	4,216.00	3,500.00	3,721.20	3,500.00
Basketball Program Fees - Outside	369.75	4,932.70	3,300.00	3,200.00	2,850.00	3,200.00
Baseball Program Fees - Outside	-	2,301.92	1,175.00	1,000.00	1,075.00	1,000.00
Soccer Program Fees - Outside	1,778.72	3,925.00	2,925.00	2,000.00	2,242.00	2,000.00
Culture & Recreation - School District	39,219.26	45,579.60	54,510.43	38,400.00	38,400.00	39,170.00
Investment Interest	134.69	194.27	246.78	200.00	208.81	200.00
United Way Contributions	10,011.09	7,499.98	10,018.85	9,000.00	9,169.00	9,000.00
Recreation Donations	3,202.33	4,365.63	944.97	1,000.00	2,915.00	-
Total Revenues	**88,530.35**	**90,430.37**	**98,158.76**	**79,680.00**	**82,050.65**	**82,370.00**
Recreation Fund Nonrevenues						
Transfer-In from 001 General Fund	2,850.00	13,187.00	25,401.86	52,960.00	57,826.35	53,795.00
Total Recreation Fund Nonrevenues	**2,850.00**	**13,187.00**	**25,401.86**	**52,960.00**	**57,826.35**	**53,795.00**
Total Recreation Fund	**135,282.12**	**127,903.25**	**141,223.82**	**132,641.17**	**139,878.17**	**136,165.00**

Recreation Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Recreation Fund Expenditures						
Unreserved Ending Fund Balance	24,285.88	17,663.20	13,850.21	1.17		-
Salaries & Wages	56,812.96	56,495.78	55,508.66	57,000.00	61,380.10	60,130.00
Longevity	713.58	671.87	1,271.92	1,320.00	1,733.75	1,320.00
Overtime	21.48	-			-	
Social Security	4,222.69	4,197.79	4,166.55	4,500.00	4,637.61	4,700.00
Retirement/PERS	6,315.11	6,661.48	7,101.39	7,500.00	7,897.98	7,980.00
Employee Medical Insurance	13,845.16	13,644.83	13,679.06	14,250.00	14,004.96	14,010.00
Paid Family Medical Leave	-	-		100.00	93.15	90.00
Industrial Insurance	198.46	195.11	172.73	175.00	187.58	170.00
Office & Operating Supplies	257.91	440.84	162.44	400.00	76.25	200.00
Photocopies	432.89	561.85	141.35	100.00	250.02	250.00
Operating/Maintenance Supplies - General	93.76	144.42	2,095.29	150.00	400.00	400.00
Recreation Program Supplies	-	9,471.87	8,257.94	12,500.00	8,500.00	10,000.00
Professional Services	1,226.00	132.00	168.00		180.00	
IT Services - Recreation	-	-		100.00	300.00	300.00
Alarm Monitoring	267.72	267.72	267.72	180.00	276.27	280.00
Telephone	1,731.35	1,895.23	2,412.85	1,710.00	2,274.00	2,274.00
Postage	-	17.59	150.32	10.00	-	-
Internet - Recreation	-	-			452.00	450.00
Travel	-	-	54.28		-	
WCIA Insurance					2,440.36	2,440.00
Fuel for Heating - Recreation	-	-	653.08	650.00	743.91	700.00
Electricity - Recreation	-	-	1,059.11	250.00	1,287.59	1,300.00
City Utility Services - Recreation	-	-		300.00	-	250.00
Service Repair/Maintenance Equipment	-	-		100.00	-	-
Service Repair/Maintenance 50% Rec Bldg	109.41	-	513.62	500.00	1,508.72	500.00
Miscellaneous Fees & Charges	25.00	-	295.85	50.00	25.00	50.00
Memberships & Registrations	6.25	-		100.00	-	-
Recreation Program Costs	24,825.92	10,515.67	11,050.45	12,500.00	13,028.94	13,000.00
Administrative Service Fee	-	4,926.00	18,191.00	18,195.00	18,200.00	15,371.00
Total Recreation Expenditures	**111,105.65**	**110,240.05**	**127,373.61**	**132,640.00**	**139,878.18**	**136,165.00**
Total Recreation Fund Expenditures	**135,391.53**	**127,903.25**	**141,223.82**	**132,641.17**	**139,878.18**	**136,165.00**

Street Fund

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)
- Permit Coordinator (.10 FTE)
- Maintenance Technicians (1.21 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$144,268.76	$108,356.96	$151,934.70	$1,096.02	$4.29

Roadway:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$4,676.38	$6,600.45	$6,741.13	$105,295.00	$84,240.00
Personnel Benefits	$2,224.51	$2,676.33	$4,599.98	$55,875.00	$58,325.00
Operating Supplies	$11,642.81	$36,037.72	$36,812.30	$50,530.00	$41,425.00
Services & Charges	$75,682.52	$70,492.74	$64,186.85	$98,495.00	$110,990.00
Intergovernmental Expenses	$43.33	$43.81	$0.00	$0.00	$0.00
Roadway Operating Budget	**$94,269.55**	**$115,851.05**	**$112,340.26**	**$310,195.00**	**$294,980.00**

Street Lighting:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Services & Charges	$104,405.58	$115,350.32	$97,277.59	$115,000.00	$105,000.00

Traffic Control Devices:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$885.30	$942.28	$965.03	$0.00	$0.00
Personnel Benefits	$388.42	$442.18	$414.28	$0.00	$0.00
Operating Supplies	$9,713.08	$18,275.02	$13,024.48	$33,500.00	$12,250.00
Services & Charges	$268.06	$1,343.29	$245.86	$1,500.00	$3,500.00
Traffic Control Devices Operating Budget	**$11,254.86**	**$21,002.77**	**$14,649.65**	**$35,000.00**	**$15,750.00**

Snow and Ice Control:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$2,744.72	$2,795.89	$2,774.40	$0.00	$0.00
Personnel Benefits	$1,253.92	$1,189.56	$1,099.04	$0.00	$0.00
Operating Supplies	$3,520.88	$11,165.08	$3,579.84	$5,000.00	$3,500.00
Snow and Ice Control Operating Budget	**$7,519.52**	**$15,150.53**	**$7,453.28**	**$5,000.00**	**$3,500.00**

Street Cleaning:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$20,654.01	$17,831.70	$8,234.15	$0.00	$0.00
Personnel Benefits	$11,874.29	$8,229.32	$5,578.24	$0.00	$0.00
Operating Supplies	$2,529.20	$7,583.27	$6,002.52	$4,500.00	$3,500.00
Services & Charges	$10,320.55	$7,402.97	$8,728.11	$9,600.00	$9,550.00
Street Cleaning Operating Budget	**$45,378.05**	**$41,047.26**	**$41,720.00**	**$14,100.00**	**$13,050.00**

Transfers and Capital Purchases:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Capital Outlays	$0.00	$0.00	$14,504.93	$3,000.00	$3,000.00
Transfer to 510 Vehicle Replacement Fund	$0.00	$5,000.00	$5,000.00	$10,000.00	$10,000.00
Transfers and Capital Purchases Operating Budget	**$0.00**	**$5,000.00**	**$19,504.93**	**$13,000.00**	**$13,000.00**

Total Street	**$407,096.32**	**$421,758.89**	**$431,703.43**	**$493,391.02**	**$445,284.29**

Street Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	104,134.72	105,491.21	78,894.62	58,258.02	105,700.54	82,490.25
Unreserved Fund Balance	38,278.92	38,777.55	29,462.34	16,323.00	46,234.16	46,478.32
Taxes						
Real & Personal Property Taxes	28,198.98	-		-	-	-
Total Taxes	**28,198.98**	**-**	**-**	**-**	**-**	**-**
Licenses and Permits						
Street Cuts	1,181.49	2,055.83	1,104.00	1,200.00	500.00	1,200.00
Driveway Permits	-	200.00	600.00	450.00	675.00	450.00
ROW Permits	-	100.00	400.00	150.00	112.50	150.00
Sidewalk Permits	137.49	48.83	300.00	300.00	562.50	300.00
Total Licenses and Permits	**1,318.98**	**2,404.66**	**2,404.00**	**2,100.00**	**1,850.00**	**2,100.00**
Intergovernmental Revenues					-	
Multimodal Transportation	9,173.30	9,514.58	12,784.02	12,550.00	12,550.00	12,380.00
Motor Vehicle Fuel Tax-City + Increase	193,539.45	195,996.99	198,899.68	199,350.00	199,350.00	193,480.00
Total Intergovernmental Revenues	**202,712.75**	**205,511.57**	**211,683.70**	**211,900.00**	**211,900.00**	**205,860.00**
Charges for Goods and Services					-	
Personnel Services					511.72	-
Storm Drainage Fees	1,448.55	1,198.80	1,273.73	1,200.00	1,845.66	1,350.00
General Services - Storm Drain Fee	477.92	395.52	1,651.74	395.00	945.39	395.00
Contribution From TBD - Maintenance	25,000.00	25,000.00	50,000.00	50,000.00	50,000.00	76,510.72
Total Charges for Goods and Services	**26,926.47**	**26,594.32**	**52,925.47**	**51,595.00**	**53,302.77**	**78,255.72**
Miscellaneous Revenues						
Investment Interest	598.96	1,098.65	1,810.88	1,000.00	2,404.02	-
Sale of Scrap and Junk	4,926.54	3,799.25	1,866.00	-	-	-
Total Miscellaneous Revenues	**5,525.50**	**4,897.90**	**3,676.88**	**1,000.00**	**2,404.02**	**-**
Other Financing Sources						
Transfer-In from General Fund	-	15,000.00	25,000.00	110,000.00		30,100.00
Insurance Reimbursement	-	23,081.68	27,656.42	42,215.00	42,215.00	-
Total Other Financing Sources	**-**	**38,081.68**	**52,656.42**	**152,215.00**	**42,215.00**	**30,100.00**
Total Revenues	**264,682.68**	**277,490.13**	**323,346.47**	**418,810.00**	**311,671.79**	**316,315.72**
Total Street Fund	**407,096.32**	**421,758.89**	**431,703.43**	**493,391.02**	**463,606.49**	**445,284.29**

Street Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Street Fund Expenditures						
Reserved Ending Fund Balance	105,491.21	78,894.62	105,700.54	521.70	82,490.25	2.62
Unreserved Ending Fund Balance	38,777.55	29,462.34	46,234.16	574.32	46,478.32	1.67
Roadway						
Salaries & Wages	4,574.30	6,495.99	6,627.03	100,045.00	53,897.94	80,520.00
Salaries & Wages	867.35	911.73	947.70			
Salaries & Wages	2,506.54	2,511.59	2,546.87			
Salaries & Wages	19,626.13	17,034.87	8,120.89			
Longevity	102.08	104.46	114.10	2,250.00	764.70	820.00
Longevity	4.39	4.66	4.64			
Longevity	102.05	101.97	101.93			
Longevity	792.33	540.32	34.00			
Overtime	13.56	25.89	12.69	3,000.00	846.86	2,900.00
Overtime						
Overtime	136.13	182.33	125.60			
Overtime	235.55	256.51	79.26			
Social Security	350.34	496.06	503.72	8,100.00	4,118.30	6,450.00
Social Security	66.47	70.74	72.41			
Social Security	205.11	209.79	208.93			
Social Security	1,494.83	1,309.80	600.78			
Unemployment Compensation	233.68		784.08		-	
Unemployment Compensation	-	30.48				
Retirement/PERS	516.18	769.78	843.01	13,500.00	6,933.20	10,940.00
Retirement/PERS	98.94	111.91	123.07			
Retirement/PERS	301.67	326.36	347.39			
Retirement/PERS	2,309.03	1,562.97	1,051.96			
Employee Medical Insurance	1,006.91	1,216.38	1,703.94	30,500.00	18,872.15	38,170.00
Employee Medical Insurance	188.86	194.76	191.63			
Employee Medical Insurance	661.81	569.33	479.10			
Employee Medical Insurance	6,974.61	4,552.71	3,623.01			

Street Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Paid Family Medical Leave				175.00	107.73	130.00
Industrial Insurance	117.40	163.87	129.90	2,500.00	1,242.20	1,810.00
Industrial Insurance	34.15	34.29	27.17			
Industrial Insurance	85.33	84.08	63.62			
Industrial Insurance	518.88	419.90	274.41			
Uniforms				250.00	-	200.00
Uniforms	183.43	66.87				
Uniforms	-	40.19	163.50			
Uniform Cleaning		(9.95)	354.94	700.00	313.41	325.00
Uniform Cleaning	393.51	317.07	20.58			
Personal Protective Equipment	-	-	116.89	150.00	228.21	300.00
Personal Protective Equipment	-	-	7.50			
Office & Operating Supplies	-	-	22.33	20.00	119.91	125.00
Photocopies	12.52	1.48		10.00	-	-
Operating/Maintenance Supplies: General	4,231.86	6,570.14	2,960.91	12,000.00	7,636.97	9,800.00
Operating Maint/Supplies: Veh/Equip	-	4,980.97	4,143.36	5,000.00	3,468.85	4,000.00
Chemicals	4,792.06	3,221.65	2,580.94	5,000.00	3,899.60	4,000.00
Operating/Maint Supplies: Crack Seal	-	17,896.38	20,055.75	25,000.00	13,313.70	20,000.00
Operating/Maint Supplies: Frost Heaves	-	-	4,075.37	-	-	-
Fuel Vehicles	2,606.37	3,367.10	2,973.64	3,500.00	1,372.00	3,500.00
Professional Services	38,855.03	43,408.36	15,106.06	37,000.00	23,339.61	25,000.00
Legal Fees	-	19.88	117.00	300.00	-	150.00
Alarm Monitoring	-	-	322.40	250.00	914.67	925.00
Administrative Service Fee	-	10,083.00	26,891.00	26,890.00	26,890.00	56,695.00
Utility Tax - General Services	544.86	395.55		1,500.00	400.00	500.00
IT Services - Street	-	8.43	583.37	500.00	785.00	785.00
Electricity for PW Shop	-	-			471.12	500.00
Telephone	321.46	723.50	139.08	600.00	66.45	800.00
Postage	-	14.45		20.00	-	-
Internet - Street	-	-	104.11	-	314.63	325.00

Street Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Travel	64.10	226.47	203.21	225.00	409.59	420.00
Advertising	438.24	191.26	187.50	150.00	300.80	300.00
Rentals	-	-	2,346.83		1,233.33	1,250.00
WCIA Insurance	8,823.83	7,681.91	7,679.22	8,000.00	11,314.81	8,490.00
Fuel for Heating - Streets	-	-			698.67	700.00
Service Repair/Maintenance Equipment	3,064.90	3,000.09	961.08	1,000.00	1,056.01	1,100.00
Service Repair/Maintenance Vehicles	653.07	382.41		1,500.00	1,500.00	1,500.00
Service Repair/Maintenance Roadway	20,389.65	-	4,237.54	18,000.00	-	10,000.00
Miscellaneous Fees & Charges	-	400.00	3,675.00		-	-
Memberships & Registrations	2,527.38	3,965.86	2,167.12	3,000.00	1,332.33	1,500.00
Excise Taxes	43.33	43.81	49.70	60.00	32.67	50.00
Total Roadway	**132,070.21**	**147,290.41**	**131,988.77**	**310,695.00**	**188,195.41**	**294,980.00**
Street Lighting						
Electricity - Street Lights	104,405.58	115,225.36	97,277.59	115,000.00	105,772.16	105,000.00
Service Repair/Maintenance Equipment	-	124.96			-	
Total Street Lighting	**104,405.58**	**115,350.32**	**97,277.59**	**115,000.00**	**105,772.16**	**105,000.00**
Traffic Control Devices		-				
Operating/Maintenance Supplies - Street Signs/Paint	9,713.08	18,275.02	13,024.48	33,500.00	13,081.20	12,250.00
Electricity - Traffic Signals	-	-			1,860.72	2,000.00
Repair & Maintenance Equipment	268.06	1,343.29	63.86	1,500.00	3,188.21	1,500.00
Miscellaneous Fees & Charges	-	-	182.00	-	-	-
Total Traffic Control Devices	**9,981.14**	**19,618.31**	**13,270.34**	**35,000.00**	**18,130.13**	**15,750.00**
Snow And Ice Control						
Operating/Maintenance Supplies - General	3,520.88	11,165.08	3,579.84	5,000.00	4,244.21	3,500.00
Total Snow And Ice Control	**3,520.88**	**11,165.08**	**3,579.84**	**5,000.00**	**4,244.21**	**3,500.00**
Street Cleaning						
Operating/Maintenance Supplies - General	192.05	4,131.48	3,403.45	2,000.00	860.03	1,000.00
Fuel Vehicles	2,337.15	3,451.79	2,599.07	2,500.00	1,639.04	2,500.00
Rentals	-	31.51			-	-
City Utility Services	-	-		100.00	498.32	550.00
Repair & Maintenance Equipment	4,204.89	21.58	218.71	1,500.00	-	1,500.00

Street Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Dump Fees - Street Sweeping	6,115.66	7,341.45	7,926.03	7,500.00	2,298.61	7,500.00
Total Street Cleaning	**12,849.75**	**14,977.81**	**14,147.26**	**13,600.00**	**5,296.00**	**13,050.00**
Capital Purchase						
Permitting Software (1/5 of purchase)	-	-	-	3,000.00	3,000.00	3,000.00
Capital Purchase - Equipment	-	-	14,504.93	-	-	-
Total Capital Expenditures	**-**	**-**	**14,504.93**	**3,000.00**	**3,000.00**	**3,000.00**
Transfer Out						
Transfer-Out to 510 Vehicle Replacement	-	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
Total Transfer Out	**-**	**5,000.00**	**5,000.00**	**10,000.00**	**10,000.00**	**10,000.00**
Total Operating Expenditures	**262,827.56**	**313,401.93**	**279,768.73**	**492,295.00**	**334,637.92**	**445,280.00**
Total Street Fund	**407,096.32**	**421,758.89**	**431,703.43**	**493,391.02**	**463,606.49**	**445,284.29**

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:

- 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$38,532.14	$25,777.67	$14,317.17	$9,863.89	$25,625.70
Salaries & Wages	$5,227.92	$5,326.77	$0.00	$0.00	$0.00
Personnel Benefits	$2,553.82	$2,564.80	$0.00	$0.00	$0.00
Operating Supplies	$6,726.64	$128.46	$25.08	$70.00	$0.00
Services & Charges	$59,362.51	$68,332.04	$59,381.14	$57,894.00	$17,715.00
Tourism Fund Operating Budget	**$112,403.03**	**$102,129.74**	**$73,723.39**	**$67,827.89**	**$43,340.70**

Tourism Development Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	27,361.29	23,816.49	14,902.54	9,618.82	9,194.81	1,856.07
Unreserved Fund Balance	16,905.90	14,715.65	10,875.13	5,409.07	5,122.36	1,574.63
Taxes						
Hotel/Motel Tax	42,114.36	36,766.92	23,878.64	27,500.00	24,977.97	23,000.00
Total Taxes	**42,114.36**	**36,766.92**	**23,878.64**	**27,500.00**	**24,977.97**	**23,000.00**
Other Business Licenses and Permits						
Business Licenses	25,802.50	26,556.25	23,750.00	25,000.00	21,000.00	22,000.00
Total Other Business Licenses and Permits	**25,802.50**	**26,556.25**	**23,750.00**	**25,000.00**	**21,000.00**	**22,000.00**
Miscellaneous Revenues						
Investment Interest	218.98	274.43	317.08	300.00	190.44	250.00
Total Miscellaneous Revenues	**218.98**	**274.43**	**317.08**	**300.00**	**190.44**	**250.00**
Total Revenues	**68,135.84**	**63,597.60**	**47,945.72**	**52,800.00**	**46,168.41**	**45,250.00**
Total Tourism Development Fund	**112,403.03**	**102,129.74**	**73,723.39**	**67,827.89**	**60,485.58**	**48,680.70**

Tourism Development Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Tourism Development Fund Expenditure						
Reserved Ending Fund Balance	23,816.49	14,902.54	9,194.81	5,137.44	1,856.07	490.85
Unreserved Ending Fund Balance	14,715.65	10,875.13	5,122.36	4,726.45	1,574.63	474.85
Tourism						
Salaries & Wages	5,124.85	5,132.93			-	-
Longevity	103.07	193.84			-	-
Social Security	379.72	387.76			-	-
Retirement/PERS	573.67	633.06			-	-
Employee Medical Insurance	1,579.14	1,522.69			-	-
Industrial Insurance	21.29	21.29			-	-
Office & Operating Supplies	17.14	103.68		50.00	-	-
Photocopies	10.50	24.78	25.08	20.00	-	-
One-Time Purchase Street Banners	6,699.00				-	
Professional Services	336.00	342.00	469.00	360.00	358.00	-
IT Services	-	51.25		50.00	-	-
Tourism Contract - Toppenish Chamber	39,959.62	43,100.00	42,000.00	43,000.00	43,000.00	33,875.00
Tourism Contract - Y.V. Rail and Steam	5,500.00	5,851.50	5,500.00	5,500.00	5,500.00	6,000.00
Tourism Contract - CW Junior Livestock Show	2,000.00	2,358.50			-	1,500.00
Tourism Contract - Y.V. Visitor's & Convention Bureau	8,000.00	10,496.50	8,000.00	4,400.00	4,400.00	2,750.00
WCIA Insurance					12.98	15.00
Telephone	665.22	611.64			-	
Postage	-	14.56		20.00	-	-
Tourism Advertising	-	-	105.00	100.00	-	-
Repair & Maintenance - Vehicles	89.65	-		500.00	390.44	-
Repair & Maintenance - Tourism Signs	438.22	-			-	
Miscellaneous Fees & Charges	2,373.80	5,506.09	3,307.14	3,364.00	3,393.46	3,575.00
Total Tourism	**73,870.89**	**76,352.07**	**59,406.22**	**57,364.00**	**57,054.88**	**47,715.00**
Total Tourism Development Fund	**112,403.03**	**102,129.74**	**73,723.39**	**67,227.89**	**60,485.58**	**48,680.70**

Cemetery Fund

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 (.60 FTE)

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$145,933.72	$136,902.88	$137,359.68	$63,484.86	$23,804.12
Salaries & Wages	$13,686.47	$25,020.84	$26,470.96	$63,650.00	$47,060.00
Personnel Benefits	$9,143.00	$13,745.10	$13,843.61	$30,920.00	$22,945.00
Operating Supplies	$11,185.96	$9,622.23	$10,113.36	$13,410.00	$12,725.00
Services & Charges	$18,467.77	$28,014.50	$27,422.33	$39,648.00	$45,144.00
Intergovernmental Expenses	$500.94	$599.63	$0.00	$0.00	$0.00
Capital Outlays	$6,986.25	$1,318.66	$520.17	$0.00	$0.00
Cemetery Fund Operating Budget	**$205,904.11**	**$215,223.84**	**$215,730.11**	**$211,112.86**	**$151,678.12**

Cemetery Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Fund Balance	142,716.11	145,933.72	136,902.88	140,167.86	137,359.68	80,733.12
Charges for Goods and Services						
Personnel Services					218.13	
Open/Close Fees	16,150.00	17,628.00	20,635.16	17,500.00	23,383.46	17,500.00
Liner Sales	12,750.00	13,379.00	16,978.21	14,275.00	19,269.66	14,275.00
Setting Fees	9,740.00	11,013.00	10,308.84	10,000.00	10,314.71	10,000.00
Sale of Grave Site	11,255.00	18,028.00	22,091.80	20,400.00	23,353.28	20,400.00
Saturday Service Fee	1,395.00	1,404.00	1,924.44	2,420.00	2,219.18	2,420.00
	51,290.00	**61,452.00**	**71,938.45**	**64,595.00**	**78,758.40**	**64,595.00**
Investment Interest	631.96	1,308.19	1,748.46	1,350.00	1,605.26	1,350.00
Space & Facilities Rentals (Long-Term)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Sale of Scrap and Junk	465.75	-	127.50		-	-
Other Miscellaneous Revenue	10.29	-			-	-
Compensation for Loss of Capital Assets - Insurance	5,790.00	1,529.93	12.82		-	-
Total Miscellaneous Revenues	**11,898.00**	**7,838.12**	**6,888.78**	**6,350.00**	**6,605.26**	**6,350.00**
Total Revenues	**63,188.00**	**69,290.12**	**78,827.23**	**70,945.00**	**85,363.66**	**70,945.00**
Total Cemetery Fund	**205,904.11**	**215,223.84**	**215,730.11**	**211,112.86**	**222,723.34**	**151,678.12**

Cemetery Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Cemetery Fund Expenditure						
Unreserved Ending Fund Balance	145,933.72	136,902.88	137,359.68	63,484.86	80,733.12	23,804.12
Cemetery						
Salaries & Wages	13,244.84	24,347.40	25,922.15	62,500.00	65,415.43	46,020.00
Longevity	215.63	42.00	69.42	530.00	793.62	430.00
Overtime	226.00	631.44	479.39	620.00	1,923.20	610.00
Social Security	1,007.51	1,863.32	1,975.12	4,900.00	5,038.46	3,600.00
Unemployment Compensation	584.20	76.20			-	
Retirement/PERS	1,519.84	2,975.44	3,363.98	8,170.00	8,633.88	6,110.00
Employee Medical Insurance	5,232.01	7,039.56	6,922.25	15,530.00	15,442.15	11,530.00
Paid Family Medical Leave	-	-		100.00	134.64	70.00
Industrial Insurance	520.90	1,059.14	815.58	1,520.00	1,622.92	910.00
Uniforms & Clothing	54.41	252.54	137.10	175.00	100.00	150.00
Uniform Cleaning	224.13	478.90	323.84	350.00	256.00	275.00
Personal Protective Equipment	-	-	305.74	175.00	78.65	300.00
Photocopies	5.21	7.16	3.66	10.00	-	-
Operating/Maintenance Supplies - General	3,194.60	2,131.24	3,165.22	3,500.00	2,619.71	3,000.00
Operating/Maintenance Supplies - Vehicles	-	350.15	312.62	700.00	2,932.43	1,000.00
Chemicals	-	476.71	476.15	750.00	510.12	525.00
Fuel Vehicles	492.59	612.79	903.83	750.00	1,160.19	1,200.00
Liners & Markers	7,060.00	4,969.98	5,237.21	7,200.00	6,121.53	6,500.00
Small Tools & Minor Equipment	433.56	1,074.20	14.67	500.00	221.64	500.00
Professional Services	8,334.22	4,070.83	2,825.42	13,500.00	6,637.08	12,000.00
IT Services - Cemetery	-	12.81	817.81	20.00	330.00	330.00
Legal Services	-	-			56.00	150.00
Alarm Monitoring	854.08	762.71	106.14	200.00	562.67	575.00
Administrative Service Fee	-	5,134.00	15,043.00	15,043.00	10,029.33	19,839.00
Telephone	775.62	642.20	694.59	600.00	570.41	600.00
Postage	-	7.86		10.00	-	-
Internet - Cemetery	-	-	104.11	-	49.32	50.00

Cemetery Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Travel	-	-	3.80	-	-	-
Rentals	-	146.28	275.15	300.00	832.79	850.00
WCIA Insurance	3,100.06	2,638.36	2,448.49	2,650.00	4,286.13	4,290.00
Fuel for Heating	191.33	287.65	229.18	350.00	735.91	750.00
Irrigation Water	1,284.24	1,635.52	1,275.00	1,400.00	1,459.50	1,460.00
Electricity	1,683.39	1,284.23	1,810.12	1,750.00	1,476.29	1,500.00
City Utility Services	156.24	161.04	215.44	175.00	549.33	550.00
Repair & Maintenance Equipment	2,088.59	6,983.30	902.48	3,000.00	744.73	1,500.00
Repair & Maintenance One-Time	-	3,847.71			-	-
Miscellaneous Fees & Charges	-	400.00		50.00	-	50.00
Memberships & Registrations	-		58.19		65.93	50.00
Excise Taxes	500.94	599.63	613.41	600.00	600.22	600.00
Total Cemetery	**52,984.14**	**77,002.30**	**77,850.26**	**147,628.00**	**141,990.21**	**127,874.00**
Capital Expenditures						
Capital Purchase - Equipment	6,986.25	1,318.66	520.17	-	-	-
Total Capital Expenditures	**6,986.25**	**1,318.66**	**520.17**	**-**	**-**	**-**
Total Operating Expenditures	**59,970.39**	**78,320.96**	**78,370.43**	**147,628.00**	**141,990.21**	**127,874.00**
Total Cemetery Fund	**205,904.11**	**215,223.84**	**215,730.11**	**211,112.86**	**222,723.33**	**151,678.12**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$184,404.08	$186,215.85	$141,180.87	$110,385.60	$88,006.49
Operating Supplies	$18.56	$0.00	$2,142.71	$2,500.00	$2,500.00
Service & Charges	$26,530.84	$4,450.81	$872.79	$2,225.00	$2,200.00
Capital Outlays	$154,489.55	$30,516.84	$61,205.71	$57,500.00	$57,500.00
Special Projects Fund Operating Budget	**$365,443.03**	**$221,183.50**	**$205,402.08**	**$172,610.60**	**$150,206.49**

Special Investigative Drug Account (SIDA) Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	56,948.09	50,941.91	14,840.44	48,525.73	11,834.38	19,386.05
Unreserved Beginning Fund Balance	9,318.26	8,335.49	53,174.93	13,426.74	50,186.81	11,254.77
Direct Federal Grants					-	
Equitable Sharing - DOJ	-	-		-	-	-
Equitable Sharing - Treasury	-	-		-	-	-
Total Direct Federal Grants	**-**	**-**	**-**	**-**	**-**	**-**
Fines and Penalties					-	
Investigative Fund Assessment (Seized)	-	-	-	-	-	-
Investigative Fund Assessment - SIDA	1,857.27	2,917.63	2,285.44	2,000.00	1,436.63	1,200.00
Total Fines and Penalties	**1,857.27**	**2,917.63**	**2,285.44**	**2,000.00**	**1,436.63**	**1,200.00**
Miscellaneous Revenues						
Investment Interest	293.90	571.53	1,153.80	600.00	834.05	600.00
Sale of Scrap and Junk	-	7,877.66	-	-	-	-
Forfeit Property - Local	9.00	1,804.50	1,006.20	500.00	-	500.00
Total Miscellaneous Revenues	**302.90**	**10,253.69**	**2,160.00**	**1,100.00**	**834.05**	**1,100.00**
Nonrevenues					-	
Drug Forfeited Property - State Portion	1.00	200.50	111.80	-	-	-
Total Nonrevenues	**1.00**	**200.50**	**111.80**	**-**	**-**	**-**
Total Revenues	**2,161.17**	**13,371.82**	**4,557.24**	**3,100.00**	**2,270.68**	**2,300.00**
Total Special Investigative Drug Account (SIDA) Fund	**68,427.52**	**72,649.22**	**72,572.61**	**65,052.47**	**64,291.87**	**32,940.82**
Special Investigative Drug Account Fund Expenditures						
Reserved Ending Fund Balance	50,941.91	53,174.44	11,834.38	34,324.17	19,386.05	11,382.17
Unreserved Ending Fund Balance	8,335.49	14,840.44	50,186.81	18,878.30	11,254.77	10,433.65
Police Operations						
Office & Operating Supplies	568.73	-		150.00	-	150.00
Professional Services	1,120.00	1,470.00	2,037.50	2,000.00	2,000.00	2,000.00
Travel	1,293.60	363.10	1,046.35	1,200.00	968.14	1,200.00

Special Investigative Drug Account (SIDA) Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Leases	2,300.00	1,270.00	5,100.00	4,100.00	1,350.00	4,100.00
WCIS Insurance	1,462.79	1,118.38	1,045.07	1,100.00	372.75	375.00
Miscellaneous Fees & Charges	1,430.00	375.00	722.00	2,500.00	-	2,500.00
Memberships & Registrations	600.00	-	400.00	600.00	(25.00)	600.00
Excise Taxes	-	37.37	-	200.00	-	200.00
Total Police Operations	**8,775.12**	**4,633.85**	**10,350.92**	**11,850.00**	**4,665.89**	**11,125.00**
Agency Type Disbursements						
Drug Forfeited Property - State Portion	375.00	-	200.50	-	-	
Total Agency Type Disbursements	**375.00**	**-**	**200.50**	**-**	**-**	**-**
Capital Expenditures					-	
Capital Purchase - Equipment	-	-		-	28,985.16	-
Total Capital Expenditures	**-**	**-**	**-**	**-**	**28,985.16**	**-**
Total Operating Expenditures	**9,150.12**	**4,633.85**	**10,551.42**	**11,850.00**	**33,651.05**	**11,125.00**
Total Special Investigative Drug Account (SIDA) Fund	**68,427.52**	**72,648.73**	**72,572.61**	**65,052.47**	**64,291.87**	**32,940.82**

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.

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$307,929.63	$443,453.94	$467,030.37	$172,136.96	$156,891.95
Operating Supplies	$0.00	$1.01	$162.81	$10.00	$10.00
Services & Charges	$7.09	$20,491.20	$69,834.90	$29,140.00	$24,922.00
Capital Outlays	$30,011.24	$53,630.70	$1,078.27	$50,000.00	$50,000.00
Transfer Funds to PW Building Fund	$0.00	$0.00	$0.00	$250,000.00	$0.00
Housing Rehabilitation Operating Budget	**$382,428.12**	**$517,576.85**	**$538,106.35**	**$501,286.96**	**$231,823.95**

Housing Rehabilitation Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	174,376.90	290,547.87	432,101.18	447,182.90	453,516.63	189,813.95
Unreserved Beginning Fund Balance	10,431.94	17,381.76	11,352.76	12,094.06	13,513.74	-
Miscellaneous Revenues						
Investment Interest	967.10	1,987.44	4,012.33	1,000.00	5,326.58	1,000.00
Interest on Notes & Loans	2,485.35	2,180.51	1,030.00	1,500.00	897.05	1,500.00
Other Miscellaneous Revenues	7,702.60	1,199.18	3,633.38	1,010.00	610.23	1,010.00
Total Miscellaneous Revenues	**11,155.05**	**5,367.13**	**8,675.71**	**3,510.00**	**6,833.85**	**3,510.00**
Nonrevenues						
Retainage Deposit	-	-	1,078.27		-	-
Notes Receivable -Principal - HSG II	62,585.59	137,129.39	14,592.24	15,000.00	16,042.07	15,000.00
Notes Receivable - Principal - HSG II Deferred	70,987.60	3,835.00	48,613.80	5,000.00	853.50	5,000.00
Notes Receivable - Principal - HSG III	35,056.30	4,870.00	12,482.39	8,500.00	4,245.00	8,500.00
Notes Receivable - Principal - HSG IV	17,834.74	58,445.70	9,210.00	10,000.00	9,322.50	10,000.00
Total Nonrevenues	**186,464.23**	**204,280.09**	**85,976.70**	**38,500.00**	**30,463.07**	**38,500.00**
Total Revenues	**197,619.28**	**209,647.22**	**94,652.41**	**42,010.00**	**37,296.92**	**42,010.00**
Total Housing Rehabilitation Fund	**382,428.12**	**517,576.85**	**538,106.35**	**501,286.96**	**504,327.29**	**231,823.95**

Housing Rehabilitation Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Housing Rehabilitation Fund Expenditures						
Reserved Ending Fund Balance	290,547.87	432,101.18	453,516.63	172,136.96	189,813.95	156,891.95
Unreserved Ending Fund Balance	17,381.76	11,352.76	13,513.74			
Housing and Community Development						
Office & Operating Supplies			162.81		228.29	
Photocopies	7.09	1.01		10.00	-	10.00
Professional Services	19,529.98	19,266.15	17,600.00	20,750.00	22,738.50	20,750.00
Professional Services - Loan Defaults	9,124.15	929.25	2,117.66	790.00	1,687.50	790.00
Legal Services	-	112.50	514.50	250.00	105.00	250.00
Telephone	43.57	-			-	
Administrative Service Fee			6,980.00	6,980.00	6,980.00	2,412.00
Postage	4.65	75.03	100.25	70.00	282.11	70.00
Miscellaneous Fees & Charges	1,308.89	108.27	250.00	300.00	1,101.00	300.00
Total Housing and Community Development	**30,018.33**	**20,492.21**	**27,725.22**	**29,150.00**	**33,122.39**	**24,582.00**
Other Expenditures					-	
Retainage Deposit	-	-			1,078.27	-
WCIA Insurance					348.03	350.00
Capital Purchase - Equipment	-	12,728.54			-	-
Capital Improvements - Fire Station	-	36,365.64	1,078.27		-	-
Capital Purchase - Equipment	44,480.16	4,536.52			-	-
Transfer-Out to 006 Public Works Building				250,000.00	250,000.00	-
Pioneer Park - Grant Application Assistance			29,926.99		-	
Safe Routes to School - Grant Application Assistance			12,345.50		-	
Lincoln/Dayton - Construction			-		-	50,000.00
West 1st Ave Resurfacing - City Share				50,000.00	29,964.65	-
Total Other Expenditures	**44,480.16**	**53,630.70**	**43,350.76**	**300,000.00**	**281,390.95**	**50,350.00**
Total Expenditures	**74,498.49**	**74,122.91**	**71,075.98**	**329,150.00**	**314,513.34**	**74,932.00**
Total Housing Rehabilitation Fund	**382,428.12**	**517,576.85**	**538,106.35**	**501,286.96**	**504,327.29**	**231,823.95**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Ending Fund Balance	$113,056.40	$178,458.00	$151,844.80	$273,730.40	$0.00
Services & Charges	$59,552.38	$499,000.00	$148,816.66	$90,100.00	$347,500.00
Capital Outlays	$285,953.89	$1,185,037.00	$1,315,042.07	$746,105.00	$2,184,706.00
Street Capital Fund Operating Budget	**$458,562.67**	**$1,862,495.00**	**$1,615,703.53**	**$1,109,935.40**	**$2,532,206.00**

Street Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	172,949.55	112,884.68	153,324.22	186,930.08	151,085.08	173,149.20
Unreserved Fund Balance	263.09	171.72	1,015.85	5,390.32	759.72	5,890.80
Revenues	-	-	-	-	-	-
Contribution From TBD - Project Match	-	150,000.00	150,000.00	150,000.00	150,000.00	-
Contribution from TBD - 2017 TIB Emergency Pavement Project	-	25,000.00	-	-	-	-
TIB Grant - 2017 TIB Emergency Pavement Project	-	50,000.00	-	-	-	-
Investment Interest	433.41	844.13	3.75		3.31	-
Total Miscellaneous Revenues	**433.41**	**225,844.13**	**150,003.75**	**150,000.00**	**150,003.31**	**-**
Jackson Street Project	1,916.94	13,613.14	1,918.53	4,325.00	6,310.00	59,925.00
Jackson Street Project - DRYVE Grant	-	1,000.00	-	-	-	
Lincoln/Dayton - STPUS	11,401.33	25,335.02	14,164.82	73,525.00	52,047.00	1,674,866.00
W 1st Ave Sidewalk - STBG	83,397.85	-	-	155,225.00	25,807.00	155,225.00
2nd Ave Reconst (Bolin-Div) TIB Fuel Tax Grant	-	69,207.93	1,042,166.67	-	58,493.00	-
2nd Ave Reconst (Bolin-Div) Business Onwers Contribution	-	-	-	-	10,000.00	-
2nd Ave Reconst (SR22-Bolin) - TIB Fuel Tax Grant	12,947.00	889,253.13	100,784.22	-	75,613.00	-
Washington Ave Sidewalk - TIB Fuel Tax Grant	175,253.50	11,815.50		-	-	-
West First Ave Resurfacing - TIB Fuel Tax Grant	-	-	42,332.55	390,060.00	353,736.00	-
Mural Route Sidewalk Impr - TIB Fuel Tax Grant	-	-	18,044.81	144,480.00	131,846.00	-
Mural Route Sidewalk Impr - Farm Workers Clinic	-	-	-	-	34,000.00	-
Safe Routes to School	-	-	-	-	65,150.00	453,150.00
Safe Routes to School - TSD Contribution	-	-	-	-	-	10,000.00
Retainage Deposit	-	-	91,948.11	-	65,150.00	-
Total Grant Revenues	**284,916.62**	**1,010,224.72**	**1,311,359.71**	**767,615.00**	**878,152.00**	**2,353,166.00**
Total Revenues	**285,350.03**	**1,236,068.85**	**1,461,363.46**	**917,615.00**	**1,028,155.31**	**2,353,166.00**
Total Street Capital Fund	**458,562.67**	**1,349,125.25**	**1,615,703.53**	**1,109,935.40**	**1,180,000.11**	**2,532,206.00**
Street Capital Fund						
Reserved Ending Fund Balance	112,884.68	153,324.22	151,085.08	255,032.21	173,147.07	-
Unreserved Ending Fund Balance	171.72	1,015.85	759.72	18,698.19	5,890.80	-

Street Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Retainage Release	-	-	-	-	142,039.16	-
L Street - Misc. Transportation Expense	1,272.44	-	-	-	-	-
Jackson Street - Eng Services	4,602.58	17,150.10	2,962.69	5,000.00	5,941.00	20,000.00
Jackson Street - Legal Services	-	-	-	-	168.00	500.00
Jackson Street - ROW Acquisition	-	-	-	-	-	50,000.00
Lincoln/Dayton - Prior Period Adjustment	3,986.85	-	-	-	-	-
Lincoln/Dayton/Beech - Prof Services	18,203.91	25,620.10	25,403.70	85,100.00	54,402.00	246,000.00
Lincoln/Dayton/Beech - Legal Services	-	-	-	-	168.00	
Lincoln/Dayton - Construction	-	-	-	-	-	1,602,836.00
W 1st Ave Sidewalk - Eng Services	-	-	-	-	27,548.97	20,050.00
W 1st Ave Sidewalk - Legal Services	-	-	-	-	-	-
W 1st Ave Sidewalk - Advertising	-	-	165.00	-	-	-
W 1st Ave Sidewalk - Construction	79,539.17	-		155,225.00	-	132,175.00
2nd Ave Reconst (Bolin-Div) - Eng Services	-	108,059.00	46,311.00	-	-	-
2nd Ave Reconst (Bolin-Div) - Legal Services	-	-	187.50	-	-	-
2nd Ave Reconst (Bolin-Div) - Advertising	-	-	195.00	-	-	-
2nd Ave Reconst (Bolin-Div) - Construction	-	-	1,200,831.91	-	29,340.00	-
2nd Ave Reconst (SR22-Bolin) - Eng Services	12,947.00	109,339.53		-	-	-
2nd Ave Reconst (SR22-Bolin) - Advertising	-	815.94	337.60	-	-	-
2nd Ave Reconst (SR22-Bolin) - Construction	-	830,268.08	114,210.16	-	-	-
Washington Ave Sidewalk - Eng Services	18,100.00	-	-	-	-	-
Washington Ave Sidewalk - Advertising	439.60	-	-	-	-	-
Washington Ave Sidewalk - Construction	206,414.72	9,322.18	-	-	-	-
2017 TIB Emergency Pavement Program	-	59,210.75	-	-	-	-
2017 City Emergency Pavement Program	-	34,999.50	-	-	-	-
West First Avenue Resurfacing - Eng Services	-	-	47,690.00	-	2,510.00	-
West First Avenue Resurfacing - Legal Services	-	-	-	-	338.00	-
West First Avenue Resurfacing - Advertising	-	-	407.08	-	248.15	-
West First Avenue Resurfacing - Construction	-	-	-	433,400.00	509,400.96	-

Street Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Mural Route Sidewalk Improvements-Eng	-	-	24,700.00	-	1,300.00	-
Mural Route Sidewalk Improvements-Legal	-	-	50.00	-	100.00	-
Mural Route Sidewalk Improvements-Advertise	-	-	407.09	-	-	-
Mural Route Sidewalk Improvements-Const	-	-		157,480.00	162,308.00	-
Safe Routes to School - Engineering	-	-	-	-	65,150.00	60,150.00
Safe Routes to School - Construction	-	-	-	-	-	400,495.00
Total Expenditures	**345,506.27**	**1,194,785.18**	**1,463,858.73**	**836,205.00**	**1,000,962.24**	**2,532,206.00**
Total Street Capital Fund	**458,562.67**	**1,349,125.25**	**1,615,703.53**	**1,109,935.40**	**1,180,000.11**	**2,532,206.00**

Public Works Department - Utilities

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				
Public Works Superintendent	.25 FTE		.15 FTE		.15 FTE	.20 FTE	
Public Works Supervisor	.30 FTE		.10 FTE		.15 FTE	.20 FTE	
Administrative Assistant	.20 FTE		.10 FTE		.10 FTE	.30 FTE	
Wastewater Operator II					1 FTE		
Wastewater Operator I					1 FTE		
Wastewater Operator I					1 FTE		
Water Operator I	1 FTE						
Maintenance Technician	.25 FTE		.20 FTE			.05 FTE	
Maintenance Technician	.20 FTE		.20 FTE				
Maintenance Technician	.61 FTE		.34 FTE				
Maintenance Technician	.29 FTE		.33 FTE				
Maintenance Technician	.34 FTE		.33 FTE				
Maintenance Technician						1 FTE	
Maintenance Technician						1 FTE	
Permit Coordinator	.20 FTE		.20 FTE				
Finance Technician/Utility Billing		.32 FTE		.32 FTE			.31 FTE
Finance Technician/Accounts Payable		.10 FTE		.10 FTE			.10 FTE
Finance Technician/Payroll		.20 FTE		.20 FTE			.20 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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$1,734,940.71	$1,744,437.04	$1,584,621.86	$1,727,161.94	$1,483,282.23

Water Administration:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$55,471.82	$82,712.04	$85,302.42	$0.00	$0.00
Personnel Benefits	$27,953.40	$35,734.22	$40,469.94	$0.00	$0.00
Operating Supplies	$1,015.03	$846.74	$230.20	$0.00	$0.00
Services & Charges	$6,737.39	$8,454.21	$6,845.95	$0.00	$0.00
Administration Operating Budget	**$91,177.64**	**$127,747.21**	**$132,848.51**	**$0.00**	**$0.00**

Water Maintenance:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$68,373.65	$80,781.28	$75,499.13	$0.00	$0.00
Personnel Benefits	$39,206.21	$46,691.87	$47,678.24	$0.00	$0.00
Operating Supplies	$10,280.60	$46,411.71	$10,589.82	$0.00	$0.00
Services & Charges	$3,603.26	$871.26	$346.24	$0.00	$0.00
Maintenance Operating Budget	**$121,463.72**	**$174,756.12**	**$134,113.43**	**$0.00**	**$0.00**

Water Customer Service:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$0.00	$0.00	$23,944.28	$23,530.00	$23,970.00
Personnel Benefits	$0.00	$0.00	$12,757.09	$10,130.00	$14,550.00
Operating Supplies	$0.00	$0.00	$601.23	$1,000.00	$750.00
Services & Charges	$0.00	$0.00	$20,233.65	$8,710.00	$10,625.00
Customer Service Operating Budget	**$0.00**	**$0.00**	**$57,536.25**	**$43,370.00**	**$49,895.00**

Water Operations:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$102,666.47	$101,988.24	$65,973.59	$203,550.00	$217,430.00
Personnel Benefits	$57,468.11	$59,449.80	$39,640.14	$125,380.00	$133,640.00
Operating Supplies	$77,779.83	$118,459.67	$128,714.82	$124,800.00	$126,650.00
Services & Charges	$1,002,578.98	$830,340.89	$1,216,567.15	$1,239,172.50	$1,304,676.00
Intergovernmental Expenses	$106,169.56	$123,677.28	$0.00	$0.00	$0.00
Operations Operating Budget	**$1,346,662.95**	**$1,233,915.88**	**$1,450,895.70**	**$1,692,902.50**	**$1,782,396.00**

Water Debt Services and Capital Expenditures:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Debt Service - Principal	$187,569.66	$233,494.54	$142,236.18	$142,240.00	$142,240.00
Debt Service - Expenses	$21,771.91	$33,194.15	$15,113.50	$15,115.00	$15,115.00
Capital Outlays	$21,497.34	$12,151.81	$1,040.32	$3,000.00	$3,000.00
Transfers Out	$404,149.82	$429,452.12	$534,880.55	$621,575.00	$583,925.00
Debt & Capital Operating Budget	**$634,988.73**	**$708,292.62**	**$693,270.55**	**$781,930.00**	**$744,280.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$1,653,343.58	$1,768,509.93	$1,755,236.81	$1,635,004.32	$931,497.44

Sewer Administration:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$56,780.21	$86,003.29	$88,730.31	$0.00	$0.00
Personnel Benefits	$28,412.33	$36,942.13	$42,064.41	$0.00	$0.00
Operating Supplies	$922.06	$1,034.27	$323.11	$0.00	$0.00
Services & Charges	$6,546.56	$9,101.69	$7,953.92	$0.00	$0.00
Administration Operating Budget	**$92,661.16**	**$133,081.38**	**$139,071.75**	**$0.00**	**$0.00**

Sewer Maintenance (Sewer Collection):

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$148,132.28	$150,052.65	$141,003.20	$88,240.00	$96,890.00
Personnel Benefits	$77,470.25	$82,970.09	$75,018.91	$56,890.00	$68,410.00
Operating Supplies	$9,282.53	$34,255.34	$9,407.99	$14,620.00	$14,360.00
Services & Charges	$1,568.48	$5,211.63	$3,849.68	$26,270.00	$33,415.00
Maintenance Operating Budget	**$236,453.54**	**$272,489.71**	**$229,279.78**	**$186,020.00**	**$213,075.00**

Sewer Customer Service:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$0.00	$0.00	$23,945.36	$23,530.00	$23,970.00
Personnel Benefits	$0.00	$0.00	$12,757.65	$5,015.00	$14,550.00
Operating Supplies	$0.00	$0.00	$579.68	$1,000.00	$750.00
Services & Charges	$0.00	$0.00	$20,407.58	$8,710.00	$10,925.00
Customer Service Operating Budget	**$0.00**	**$0.00**	**$57,690.27**	**$38,255.00**	**$50,195.00**

Sewer Operations (Sewer Treatment):

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$120,386.69	$115,365.26	$77,362.55	$179,970.00	$201,090.00
Personnel Benefits	$64,044.45	$66,566.81	$42,512.02	$102,870.00	$107,930.00
Operating Supplies	$44,774.75	$50,516.54	$45,692.53	$53,500.00	$59,000.00
Services & Charges	$899,889.43	$1,067,282.34	$1,352,644.50	$1,182,870.00	$1,504,166.00
Intergovernmental Expenses	$68,850.50	$81,732.48	$0.00	$0.00	$0.00
Operations Operating Budget	**$1,197,945.82**	**$1,381,463.43**	**$1,518,211.60**	**$1,519,210.00**	**$1,872,186.00**

Sewer Debt Service and Capital Expenditure:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Debt Service - Principal	$824,204.31	$825,279.26	$808,281.41	$810,545.00	$810,545.00
Debt Service - Expenses	$21,544.29	$19,591.12	$16,679.82	$13,805.00	$13,805.00
Capital Outlays	$39,232.93	$35,358.91	$16,944.91	$3,000.00	$3,000.00
Transfers Out	$174,233.97	$154,667.14	$188,643.76	$687,580.00	$696,779.71
Debt & Capital Operating Budget	**$1,059,215.50**	**$1,034,896.43**	**$1,030,549.90**	**$1,514,930.00**	**$1,524,129.71**

Solid Waste Functions:

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

Solid Waste Fund Balance:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$369,906.91	$389,930.71	$386,700.37	$211,591.78	$410,045.16

Solid Waste Administration:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$18,383.77	$22,357.96	$22,905.21	$0.00	$0.00
Personnel Benefits	$9,980.64	$10,619.55	$11,733.47	$0.00	$0.00
Operating Supplies	$922.11	$903.75	$218.62	$0.00	$0.00
Services & Charges	$566.42	$2,430.64	$386.09	$0.00	$0.00
Solid Waste Administration Operating Budget	**$29,852.94**	**$36,311.90**	**$35,243.39**	**$0.00**	**$0.00**

Solid Waste Maintenance:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$17,312.07	$18,176.79	$18,781.40	$0.00	$0.00
Personnel Benefits	$10,699.66	$13,327.51	$13,874.79	$0.00	$0.00
Operating Supplies	$2,710.00	$13,528.12	$6,571.20	$0.00	$0.00
Services & Charges	$97.72	$4,505.68	$3,237.03	$0.00	$0.00
Solid Waste Maintenance Operating Budget	**$30,819.45**	**$49,538.10**	**$42,464.42**	**$0.00**	**$0.00**

Solid Waste Customer Service:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$0.00	$0.00	$23,945.36	$23,180.00	$23,500.00
Personnel Benefits	$0.00	$0.00	$12,757.65	$11,885.00	$14,270.00
Operating Supplies	$0.00	$0.00	$579.67	$1,000.00	$750.00
Services & Charges	$0.00	$0.00	$19,168.88	$8,710.00	$10,925.00
Solid Waste Customer Service Operating Budget	**$0.00**	**$0.00**	**$56,451.56**	**$44,775.00**	**$49,445.00**

Solid Waste Operations:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Salaries & Wages	$144,402.16	$143,126.17	$105,220.61	$145,160.00	$156,660.00
Personnel Benefits	$84,250.68	$77,080.11	$55,488.15	$74,875.00	$80,710.00
Operating Supplies	$21,240.25	$38,733.53	$32,733.30	$44,500.00	$42,525.00
Services & Charges	$527,603.30	$541,391.83	$673,539.96	$685,095.00	$723,263.00
Intergovernmental Expenses	$48,114.58	$58,075.38	$0.00	$0.00	$0.00
Solid Waste Operations Operating Budget	**$825,610.97**	**$858,407.02**	**$866,982.02**	**$949,630.00**	**$1,003,158.00**

Solid Waste Debt Service and Capital Expenditures:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Capital Outlays	$27,200.26	$46,910.74	$19,435.56	$29,000.00	$20,000.00
Transfers Out	$70,000.00	$70,000.00	$70,000.00	$330,000.00	$80,000.00
Debt & Capital Operating Budget	**$97,200.26**	**$116,910.74**	**$89,435.56**	**$359,000.00**	**$100,000.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$567,095.63	$454,209.19	$42,450.87	$3,480.74	$439,202.65
Services and Charges	$181,525.96	$30,342.68	$170,718.90	$25,000.00	$0.00
Capital Outlays	$341,494.23	$210,096.63	$616,254.14	$740,620.00	$0.00
Transfers	$0.00	$0.00	$0.00	$250,000.00	$0.00
Water Capital Operating Budget	**$1,090,115.82**	**$694,648.50**	**$829,423.91**	**$1,019,100.74**	**$439,202.65**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$923,194.64	$652,841.38	$969,553.00	$83,985.87	$0.00
Services and Charges	$61,433.43	$107,344.82	$73,418.97	$1,400,000.00	$569,159.77
Capital Outlays	$0.00	$889,150.38	$246,478.98	$0.00	$250,000.00
	$0.00	$0.00	$0.00	$250,000.00	$0.00
Sewer Capital Operating Budget	**$984,628.07**	**$1,649,336.58**	**$1,289,450.95**	**$1,733,985.87**	**$819,159.77**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$0.00	$0.00	$52,067.64	$0.00	$0.00
Debt Service – Principal	$235,319.23	$235,319.22	$235,319.24	$348,570.00	$376,330.00
Debt Service – Expenses	$44,116.57	$41,763.33	$39,410.12	$56,435.00	$68,215.00
Public Works Trust Fund Operating Budget	**$279,435.80**	**$277,082.55**	**$326,797.00**	**$405,005.00**	**$444,545.00**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$192,482.66	$192,482.66	$192,482.66	$192,482.66	$192,482.66

Water Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Unreserved Fund Balance	1,845,585.79	1,734,940.71	1,744,437.04	1,769,022.44	1,584,621.86	1,594,889.23
Grants						
Energy Efficiency Grant - Dept of Commerce	-	831.98			-	
Total Grants	**-**	**831.98**	**-**			
Charges for Goods and Services						
Personnel Services	-	-	5,368.39		705.36	
Water Main Improvement Inspection Fee	595.79	1,100.00	200.00		-	
Water Sales Residential	1,211,250.00	1,272,351.00	1,313,383.54	1,329,380.00	1,805,030.21	2,052,057.00
Water Sales Commercial	215,130.55	222,852.47	227,932.14	227,920.00	293,791.12	237,037.00
Water Sales Commercial Fire Sprinklers	636.79	2,767.00	771.00	780.00	778.25	811.00
Water Sales Public Authorities	44,076.50	45,852.86	46,029.06	45,732.00	61,944.79	47,561.00
Water Sales City	36,082.69	35,548.79	36,723.21	53,148.00	50,976.74	55,274.00
General Services - Water Sales	475,294.09	489,303.52	513,664.17	643,752.00	-	-
Water Hydrant Sales	6,283.93	2,466.19	6,270.54	1,610.00	1,449.97	1,674.00
Water Turn Off Fees	14,529.33	14,595.67	15,480.00	14,500.00	19,260.00	16,500.00
Water Meter Connection Fees	16,743.46	8,700.00	5,708.75	8,840.00	1,300.00	2,000.00
Hydrant Use Permit	-	6,365.29	219.00	7,180.00	23.00	50.00
Total Charges for Goods and Services	**2,020,623.13**	**2,101,902.79**	**2,171,749.80**	**2,332,842.00**	**2,235,259.44**	**2,412,964.00**
Miscellaneous Revenues						
Investment Interest	9,788.00	15,851.34	25,947.91	12,500.00	26,434.78	26,000.00
Space & Facilities Rentals (Long-Term)	51,692.93	52,121.80	41,308.00	28,000.00	26,126.72	26,000.00
Sale of Scrap and Junk	347.47	4,218.63	4,149.37		-	-
Other Miscellaneous Revenue	101.44	30,340.02	65.00		-	-
Misc. Revenues - Admin Fee Refund	45.53	-			-	-
Total Miscellaneous Revenues	**61,975.37**	**102,531.79**	**71,470.28**	**40,500.00**	**52,561.50**	**52,000.00**
Other Financing Sources						
Compensation for Loss of Capital Assets -Insurance	340.18	-	-	103,000.00	-	-
Insurance Recoveries	709.28	-	-	-	-	-
Insurance Recoveries	-	48,941.60	65,569.18	-	-	-
Total Other Financing Sources	**1,049.46**	**48,941.60**	**65,569.18**	**103,000.00**	**-**	**-**
Total Revenues	**2,083,647.96**	**2,254,208.16**	**2,308,789.26**	**2,476,342.00**	**2,287,820.94**	**2,464,964.00**
Total Water Fund	**3,929,233.75**	**3,989,148.87**	**4,053,226.30**	**4,245,364.44**	**3,872,442.80**	**4,059,853.23**

Water Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Water Fund Expenditures						
Unreserved Ending Fund Balance	1,734,940.71	1,744,437.04	1,584,621.86	1,727,161.94	1,594,889.23	1,483,282.23
Customer Service (-70-)						
Salaries & Wages	-	-	23,872.07	23,350.00	22,881.03	23,710.00
Longevity	-	-	17.51	50.00	13.81	130.00
Overtime	-	-	54.70	130.00	23.13	130.00
Social Security	-	-	1,771.98	1,800.00	1,689.08	1,840.00
Retirement/PERS	-	-	2,990.42	280.00	2,939.81	3,090.00
Employee Medical Insurance	-	-	7,871.14	7,890.00	8,180.97	9,470.00
Paid Family Medical Leave	-	-	-	40.00	54.18	40.00
Industrial Insurance	-	-	123.55	120.00	105.40	110.00
Office & Operating Supplies	-	-	601.23	1,000.00	425.09	750.00
Professional Services	-	-	15,345.86	4,260.00	10,918.30	5,000.00
IT Services - Customer Service			1,231.98	250.00	925.00	925.00
Telephone - Utility Billing	-	-			452.60	500.00
Postage	-	-	3,655.81	4,200.00	4,194.61	4,200.00
Total Customer Service (-70-)	**-**	**-**	**57,536.25**	**43,370.00**	**52,802.99**	**49,895.00**
Water Operations (-80-)						
Salaries & Wages	54,259.89	80,856.53	83,310.31		-	
Salaries & Wages	64,735.81	76,024.92	72,501.62		-	207,060.00
Salaries & Wages	97,752.53	97,071.31	62,910.43	192,750.00	192,202.14	
Salaries & Wages Part-Time						
Longevity	1,211.93	1,855.51	1,932.11		-	
Longevity	1,836.34	1,707.82	1,403.27		-	3,310.00
Longevity	2,381.84	1,877.41	1,721.24	3,700.00	4,168.31	
Overtime	-	-			-	
Overtime	1,801.50	3,048.54	1,594.24		-	7,060.00
Overtime	2,532.10	3,039.52	1,341.92	7,100.00	3,700.94	
Social Security	4,093.77	6,157.11	6,332.19		-	
Social Security	5,036.94	5,973.32	5,592.51		-	16,650.00
Social Security	7,562.48	7,498.90	4,850.05	15,600.00	14,744.57	
Unemployment Compensation	-	-	544.50		-	
Unemployment Compensation	-	511.52			-	
Retirement/PERS	6,110.77	9,662.62	10,642.35		-	

Water Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Retirement/PERS	7,617.68	9,136.84	9,526.12		-	28,210.00
Retirement/PERS	11,439.14	11,420.23	8,266.39	26,100.00	25,105.16	
Employee Medical Insurance	16,538.73	18,335.75	22,260.74		134.54	79,710.00
Employee Medical Insurance	23,044.33	25,750.93	24,297.65		-	
Employee Medical Insurance	36,283.34	37,773.01	24,828.61	74,670.00	67,886.40	
Paid Family Medical Leave	-	-		310.00	425.60	330.00
Industrial Insurance	1,030.84	1,423.86	1,146.30		-	4,140.00
Industrial Insurance	2,143.08	2,690.15	2,052.27		-	
Industrial Insurance	2,183.15	2,246.14	1,641.35	4,100.00	4,011.63	
Uniforms & Clothing	179.29	154.88	88.36		-	1,100.00
Uniforms & Clothing	447.12	1,133.64	435.46		-	
Uniforms & Clothing			26.91	1,100.00	1,100.00	
Uniform Cleaning	917.06	2,006.99	1,341.95		-	1,500.00
Uniform Cleaning				1,500.00	1,035.02	
Personal Protective Equipment	-	-			-	2,000.00
Personal Protective Equipment	-	-	3,887.78		-	
Personal Protective Equipment			26.83	2,000.00	1,999.64	
Office & Operating Supplies	763.37	846.74	230.20		-	350.00
Office & Operating Supplies	2,519.33	1,566.99	26.35	1,500.00	527.08	
Photocopies	251.66	289.22	131.82	300.00	203.22	300.00
Operating/Maintenance Supplies - General	7,818.58	4,327.23	6,179.59		-	60,000.00
Operating/Maintenance Supplies - General	50,197.79	72,328.57	84,084.31	60,000.00	59,758.47	
Hydrant/Valve Replacement Supplies	-	-	118.26		-	25,000.00
Hydrant/Valve Replacement Supplies	-	-		25,000.00	24,776.48	
Operating/Maintenance Supplies - Vehicles	-	-	846.08	1,500.00	4,128.94	2,500.00
Chemicals	9,697.34	16,180.10	10,599.94	15,000.00	14,995.74	15,000.00
Fuel Vehicles	8,312.39	13,393.98	12,639.57	13,500.00	13,520.18	13,500.00
Small Tools & Minor Equipment	2,462.02	42,084.48	4,291.97		-	10,000.00
Small Tools & Minor Equipment	7,052.98	14,700.81	20,386.75	8,000.00	11,762.89	
Professional Services	52.48	101.34			-	55,000.00
Professional Services	-	-			-	
Professional Services	84,120.38	73,768.35	61,728.10	80,000.00	53,144.64	
IT Services - Water	-	1,489.32	3,532.59	1,500.00	1,520.00	1,520.00
Legal Services	-	82.38	521.17		-	1,500.00

Water Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Legal Services	-			500.00	3,518.00	1,500.00
Alarm Monitoring	2,639.36	2,716.59	2,991.48	3,600.00	2,467.16	3,000.00
Cross Connection Program	35,863.52	33,065.40	23,810.75	29,000.00	30,170.40	30,500.00
Administrative Service Fee	226,839.96	62,657.00	97,150.00	97,150.00	72,864.00	131,032.00
Utility Tax - General Services	475,256.05	489,303.52	733,721.37	683,522.50	709,224.49	764,139.00
Telephone	4,923.36	4,731.89	4,726.31		237.05	10,000.00
Telephone	5,991.18	2,922.16	3,349.29	10,000.00	7,896.21	
Postage	-	902.25			-	500.00
Postage	-	3,128.54		500.00	500.00	
Internet Service - PW	-	-	599.11	600.00	72.00	600.00
Travel	823.34	454.07	284.13		59.81	2,000.00
Travel	16.45	200.71	94.05	1,000.00	1,398.19	
Advertising					-	500.00
Advertising	-	319.77		500.00	500.00	
Rentals	-	423.18	339.72		-	3,600.00
Rentals	100.00	4,004.83	3,222.63	3,600.00	3,572.28	
WCIA Insurance	45,176.67	46,171.18	67,704.47	68,000.00	27,425.67	27,425.00
Fuel for Heating	5,645.25	3,995.24	2,304.14	7,800.00	548.13	7,800.00
Electricity	79,175.73	91,334.28	81,603.79	93,200.00	72,805.21	93,200.00
City Utility Services	2,176.63	2,336.92	2,914.62	2,300.00	1,591.95	2,300.00
Irrigation Water	233.49	233.50	233.75	350.00	247.18	350.00
Recycling Services			18.61		60.00	60.00
Repair & Maintenance Equipment	-	260.62			-	20,000.00
Repair & Maintenance Equipment	3,512.15	-			-	
Repair & Maintenance Equipment	21,669.41	9,132.08	10,943.00	15,000.00	18,600.05	
Service Repair/Maintenance Vehicle	-	-		6,000.00	10,000.00	6,000.00
Hydrant Installation Services	11,977.87	-	2,057.03	6,000.00	6,000.00	6,000.00
Repair & Mainentance P.W. Facility	91.11	448.08	6.52		-	-
Miscellaneous Fees & Charges	-	1,039.83	320.19		-	1,500.00
Miscellaneous Fees & Charges	501.40	450.00	3,936.85	1,500.00	1,500.00	
Memberships & Registrations	938.21	881.83	994.15		-	7,500.00
Memberships & Registrations	5,195.63	3,111.50	2,841.27	5,000.00	7,248.79	
Well Permits - Yakama Nation	10,750.00	10,025.00	10,025.00	6,000.00	10,025.00	12,100.00
Operating Permits	3,354.20	3,354.20	3,354.20	3,500.00	3,500.00	3,500.00

Water Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Excise Taxes	92,053.26	110,285.98	98,419.95	113,030.00	113,029.78	113,030.00
Property Taxes	12.10	12.10	11.10	20.00	20.10	20.00
Total Water Maintenance & Operations (-80-)	**1,559,304.31**	**1,536,419.21**	**1,717,797.64**	**1,692,902.50**	**1,605,933.01**	**1,782,396.00**
Redemption of Long Term Debt - Governmental Funds						
Intergovernmental Loan Principal - PWTF #8	7,099.70	7,099.70	7,099.70	7,100.00	-	7,100.00
Intergovernmental Loan Principal - PWTF #9	135,136.48	135,136.47	135,136.48	135,140.00	-	135,140.00
Intergovernmental Loan Principal - PWTF #12		43,742.35			-	-
Redemption of L-T Debt Principal - Local Loan	45,333.48	47,516.02			-	-
Total Redemption Of Long-Term Debt - Governmental	**187,569.66**	**233,494.54**	**142,236.18**	**142,240.00**	**-**	**142,240.00**
Interest And Other Debt Service Costs						
Interest & Other Debt Service - Local Loan	3,884.70	1,702.18			-	
Intergovernmental Loan Interest - PWTF #8	319.47	283.99	248.49	250.00	-	250.00
Intergovernmental Loan Interest - PWTF #9	17,567.74	16,216.39	14,865.01	14,865.00	-	14,865.00
Intergovernmental Loan Interest: PWTF #12		14,991.59			-	
Total Interest And Other Debt Service Costs	**21,771.91**	**33,194.15**	**15,113.50**	**15,115.00**	**-**	**15,115.00**
Total Principal, Interest And Other Debt Service Costs	**209,341.57**	**266,688.69**	**157,349.68**	**157,355.00**	**-**	**157,355.00**
Capital Expenditures						
Permitting Software (1/5 of purchase)	-	-	-	3,000.00	3,000.00	3,000.00
Capital Purchase - Building	-	378.08			-	-
Capital Purchase - Equipment	21,497.34	11,773.73	1,040.32		-	-
Total Capital Expenditures	**21,497.34**	**12,151.81**	**1,040.32**	**3,000.00**	**3,000.00**	**3,000.00**
Transfer Out						
Transfer-Out to 410 Water Capital Fund	69,999.96	95,000.00	150,000.00	160,000.00	160,000.00	80,000.00
Transfer-Out 1% to 410 Water Capital Fund	14,714.06	17,369.57	18,083.55	16,570.00	22,352.59	19,380.00
Vehicle Replacement Program	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Transfer-Out to 421 DWSRF/PWTF Debt Service	279,435.80	277,082.55	326,797.00	405,005.00	393,464.98	444,545.00
Total Transfer Out	**404,149.82**	**429,452.12**	**534,880.55**	**621,575.00**	**615,817.57**	**583,925.00**
Total Operating Expenditures	**2,194,293.04**	**2,244,711.83**	**2,468,604.44**	**2,518,202.50**	**2,277,553.57**	**2,576,571.00**
Total Water Fund	**3,929,233.75**	**3,989,148.87**	**4,053,226.30**	**4,245,364.44**	**3,872,442.80**	**4,059,853.23**

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-	-	-		0.00
Unreserved Fund Balance	1,351,087.38	1,653,343.58	1,768,509.93	1,925,234.32	1,755,236.81	1,379,442.15
Charges for Goods and Services						
Energy Efficiency Grant - Dept of Commerce	-	17,426.75			-	-
Personnel Services		-	1,830.65		2,095.45	-
Sewer Inspection Fee	595.79	591.66	500.00	350.00	-	350.00
Sewer Sales Residential	1,768,289.66	1,827,406.43	1,862,631.13	1,897,200.00	2,622,633.50	2,694,432.00
Sewer Sales Commercial	328,543.91	319,900.60	303,318.09	309,900.00	412,135.91	428,621.00
Sewer Sales Public Authorities	26,692.23	29,602.97	28,022.68	30,600.00	36,715.48	38,184.00
Sewer Sales City	8,723.05	8,929.37	9,642.95	10,500.00	14,919.91	15,517.00
General Services - Sewer Sales	689,979.35	702,849.18	708,683.70	693,600.00	-	-
Sewer Sales Yakama Indian Nation	7,738.59	1,002.62	6,949.37	9,920.00	352.55	367.00
Sewer Service Assistance Fees	4,558.36	1,053.98		165.00	-	-
Side Sewer Connection Fees	2,250.00	3,000.00	1,000.00	780.00	500.00	500.00
Total Charges for Goods and Services	**2,837,370.94**	**2,911,763.56**	**2,922,578.57**	**2,953,015.00**	**3,089,352.80**	**3,177,971.00**
Miscellaneous Revenues						
Investment Interest	8,364.18	14,406.89	27,273.55	10,000.00	28,295.39	28,500.00
Gaines/Losses on Sale of Investments	-	-			-	
Sale of Scrap and Junk	347.47	132.25	2,515.97		-	-
Other Miscellaneous Revenue	50.17	3,300.64	65.00		-	-
Misc. Revenue - Admin Fee Refund	41,350.00	-	-	-	-	-
Total Miscellaneous Revenues	**50,111.82**	**17,839.78**	**29,854.52**	**10,000.00**	**28,295.39**	**28,500.00**
Other Financing Sources						
Compensation for Loss of Capital Assets -Insurance	340.18	-		5,170.00	-	5,170.00
Insurance Recoveries	709.28	7,493.96	9,037.09		-	
Total Other Financing Sources	**1,049.46**	**7,493.96**	**9,037.09**	**5,170.00**	**-**	**5,170.00**
Total Revenues	**2,888,532.22**	**2,937,097.30**	**2,961,470.18**	**2,968,185.00**	**3,117,648.19**	**3,211,641.00**
Total Wastewater Fund	**4,239,619.60**	**4,590,440.88**	**4,729,980.11**	**4,893,419.32**	**4,872,885.00**	**4,591,083.15**

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Wastewater Fund Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	1,653,343.58	1,768,509.93	1,755,236.81	1,635,004.32	1,379,442.15	931,497.44
Sewer Collections (-50-)						
Salaries & Wages	55,568.11	84,144.98	86,786.55		-	95,460.00
Salaries & Wages	138,968.05	141,876.41	133,558.28	86,700.00	81,259.28	
Longevity	1,212.09	1,858.31	1,943.76		-	710.00
Longevity	4,526.20	4,159.24	3,294.98	820.00	985.82	
Overtime	0.01	-			-	720.00
Overtime	4,638.03	4,017.00	4,149.94	720.00	1,327.13	
Social Security	4,192.78	6,406.54	6,589.42		-	7,410.00
Social Security	10,807.23	10,995.16	10,442.30	6,760.00	6,144.38	
Retirement/PERS	6,257.24	10,046.86	11,071.64		-	12,590.00
Retirement/PERS	16,431.55	16,983.32	16,855.76	11,270.00	10,400.15	
Unemployment Compensation	-	-	544.50		-	
Employee Medical Insurance	16,711.71	18,737.74	23,090.82		134.54	42,820.00
Employee Medical Insurance	43,943.73	48,033.71	40,246.14	33,340.00	26,848.89	
Paid Family Medical Leave				150.00	111.59	150.00
Industrial Insurance	1,067.78	1,509.02	1,213.11		-	2,090.00
Industrial Insurance	4,408.75	4,380.65	3,434.99	1,570.00	1,592.45	
Uniforms & Clothing	182.82	241.97	99.42		-	550.00
Uniforms & Clothing	865.46	848.98	557.27		-	
Uniform Cleaning	1,013.53	1,728.27	1,678.20	1,800.00	232.61	1,800.00
Personal Protection Equipment	-	-	1,259.75	2,000.00	998.72	1,000.00
Office & Operating Supplies	763.37	851.45	198.72	400.00	-	350.00
Photocopies	158.69	182.82	124.39		78.00	10.00
Photocopies				220.00	200.27	
Operating/Maintenance Supplies - General	6,995.08	4,762.61	5,439.95	9,000.00	9,000.04	9,000.00
Operating/Maintenance Supplies - Vehicles	-	293.27	2,251.41	2,500.00	2,497.89	2,500.00
Small Tools & Minor Equipment	2,287.45	29,199.46	1,716.63	2,500.00	5,933.68	2,500.00
Professional Services	-	176.50			-	2,500.00
Professional Services	-	321.75		5,000.00	5,000.00	
Legal Services	-	82.37	183.67		-	500.00
Legal Services	-			200.00	392.00	

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
IT Services					1,050.00	1,050.00
Telephone	5,864.59	6,372.85	6,118.75		266.67	3,000.00
Telephone				6,700.00	75.39	
Postage	-	20.06			4.05	20.00
Postage	-			20.00	-	
Travel	467.64	475.01	302.55		59.80	500.00
Travel				500.00	500.00	
Rentals	-	4,441.80	3,843.17	3,600.00	3,599.73	3,600.00
WCIA Insurance					11,495.85	11,495.00
City Utility Services					384.00	-
Repair & Maintenance Equipment	-	260.62	455.52		-	5,000.00
Repair & Maintenance Equipment	-	-		3,000.00	10,571.76	
Repair & Maintenance Vehicles	-	-		5,000.00	4,000.00	5,000.00
Repair & Maintenance P.W. Facility	1,568.48	448.08	6.51		-	-
Miscellaneous Fees & Charges	-	817.69			-	
Miscellaneous Fees & Charges	-			1,500.00	-	
Memberships & Registrations	214.33	896.59	893.43		-	750.00
Memberships & Registrations				750.00	75.68	
Total Collections (-50-)	**329,114.70**	**405,571.09**	**368,351.53**	**186,020.00**	**185,220.34**	**213,075.00**
Customer Service (-70-)						
Salaries & Wages	-	-	23,873.10	23,350.00	23,762.76	23,710.00
Longevity	-	-	17.46	50.00	14.40	130.00
Overtime	-	-	54.80	130.00	24.02	130.00
Social Security	-	-	1,772.17	1,800.00	1,755.17	1,840.00
Retirement/PERS	-	-	2,990.40	2,280.00	3,052.68	3,090.00
Employee Medical Insurance	-	-	7,871.30	780.00	8,495.34	9,470.00
Paid Family Medical Leave	-	-	-	35.00	55.70	40.00
Industrial Insurance	-	-	123.78	120.00	109.65	110.00
Office & Operating Supplies	-	-	579.68	1,000.00	425.27	750.00
Professional Services	-	-	15,345.86	4,260.00	11,338.22	5,000.00
IT Services - Customer Service	-	-	1,399.21	250.00	925.00	925.00
Telephone - Utility Billing	-	-	-		470.01	500.00
Postage	-	-	3,662.51	4,200.00	4,355.94	4,500.00
Total Customer Service (-70-)	**-**	**-**	**57,690.27**	**38,255.00**	**54,784.14**	**50,195.00**

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Waste Water Treatment (-80-)						
Salaries & Wages	114,377.13	111,445.59	73,584.59	174,800.00	152,063.18	195,780.00
Longevity	3,018.73	2,275.04	1,735.43	4,600.00	4,646.82	4,750.00
Overtime	2,990.83	1,644.63	2,042.53	570.00	6,154.83	560.00
Social Security	8,777.07	8,414.09	5,686.52	15,000.00	12,022.38	15,400.00
Unemployment Compensation		511.50			3,222.00	
Retirement/PERS	13,378.63	12,830.07	9,120.66	23,200.00	20,159.15	26,090.00
Employee Medical Insurance	39,250.84	42,365.64	25,862.17	60,200.00	44,408.51	60,090.00
Paid Family Medical Leave				270.00	397.02	300.00
Industrial Insurance	2,637.91	2,445.51	1,842.67	4,200.00	3,632.31	4,050.00
Uniform Cleaning					1,157.37	1,000.00
Personal Protection Equipment					1,002.65	1,000.00
Office & Operating Supplies	2,554.08	2,191.77	63.09	500.00	1,506.26	500.00
Operating/Maintenance Supplies - General	12,701.09	15,655.30	19,192.49	20,000.00	20,067.69	20,000.00
Operating/Maintenance Supplies - Vehicles	-	96.45	400.93	1,500.00	1,461.36	1,500.00
Chemicals	24,528.66	24,270.66	14,600.79	25,000.00	24,999.78	25,000.00
Fuel Vehicles	3,298.52	5,296.52	7,129.69	3,500.00	5,993.71	6,000.00
Small Tools & Minor Equipment	1,692.40	3,005.84	4,305.54	3,000.00	5,963.52	6,000.00
Professional Services	35,331.24	88,720.26	40,898.12	50,000.00	49,999.99	50,000.00
IT Services - Sewer Treatment	-	1,392.72	7,432.49	500.00	1,635.00	1,635.00
Legal Services	-				238.00	500.00
Alarm Monitoring	1,369.36	1,492.73	1,396.19	2,000.00	2,000.44	2,000.00
Administrative Service Fee	-	77,809.00	109,923.00	109,925.00	82,446.00	140,357.00
Utility Tax - General Services	689,960.06	702,849.18	962,334.87	693,600.00	966,471.00	995,609.00
Telephone	5,702.85	2,923.24	3,434.47	3,400.00	9,078.15	5,000.00
Postage	-	3,453.24	367.63	500.00	494.37	500.00
Internet Service - PW		-	104.10	600.00	48.00	1,200.00
Travel	25.85	34.62	64.60	800.00	2,396.40	3,500.00
Advertising	-	147.64	-	100.00	-	-
WCIA Insurance	47,349.80	58,523.05	59,651.54	60,000.00	35,085.51	35,085.00
Fuel for Heating	1,714.87	1,964.32	1,961.58	3,200.00	1,638.40	3,200.00
Electricity	75,556.08	87,458.98	68,814.44	84,000.00	82,905.30	84,000.00
City Utility Services	3,319.09	3,422.65	4,625.43	4,100.00	5,476.70	5,500.00
Irrigation Water	150.10	150.10	159.08	180.00	158.90	180.00

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Recycling Services			18.60		60.00	
Repair & Maintenance Equipment	25,771.23	20,204.27	2,837.37	18,000.00	24,999.63	25,000.00
Repair & Maintenance WWTP Buildings	-	-		35,900.00	35,900.00	35,900.00
Miscellaneous Fees & Charges	-	480.00	8.75		-	-
Memberships & Registrations	2,880.23	967.50	1,010.70	2,000.00	1,990.48	2,000.00
Biosolids Removal Program	10,758.67	15,288.84	17,424.95	25,000.00	43,511.00	35,000.00
Operating Permits	956.09	-		12,000.00	-	-
Excise Taxes	67,894.41	81,732.48	70,176.59	77,065.00	77,675.40	78,000.00
Total Treatment (-80-)	**1,197,945.82**	**1,381,463.43**	**1,518,211.60**	**1,519,210.00**	**1,733,067.20**	**1,872,186.00**
Redemption Of Long-Term Debt - Governmental Funds						
Intergovernmental Loan Principal - PWTF #4	64,068.11	64,068.11	64,068.11	64,070.00	64,068.12	64,070.00
Intergovernmental Loan Principal - PWTF #5	70,521.67	70,521.66	70,521.67	70,525.00	70,521.66	70,525.00
Intergovernmental Loan Principal - PWTF #7	41,046.51	41,046.51	41,046.51	41,075.00	41,046.51	41,075.00
Intergovernmental Loan Principal - DOE Cent.	179,294.36	179,294.36	181,993.86	184,735.00	184,734.00	184,735.00
Intergovernmental Loan Principal - Ecology	446,945.22	446,945.22	446,945.22	446,950.00	446,945.22	446,950.00
Intergovernmental Loan Principal - Ecology EL150107	22,328.44	23,403.40	3,706.04	3,190.00	2,145.30	3,190.00
Total Redemption Of Long-Term Debt - Governmental	**824,204.31**	**825,279.26**	**808,281.41**	**810,545.00**	**809,460.81**	**810,545.00**
Interest And Other Debt Service Costs						
Intergovernmental Loan Interest - Local Loan	1,913.36	838.38			-	
Intergovernmental Loan Interest - PWTF #4	1,922.04	1,601.70	1,281.36	965.00	961.02	965.00
Intergovernmental Loan Interest - PWTF #5	2,468.26	2,115.65	1,763.04	1,415.00	1,410.43	1,415.00
Intergovernmental Loan Interest - PWTF #7	2,052.33	1,847.09	1,641.86	1,645.00	1,436.63	1,645.00
Intergovernmental Loan Interest - DOE Centen.	13,188.30	13,188.30	10,428.80	7,750.00	7,748.66	7,750.00
Intergovernmental Loan Interest - Ecology EL150107			1,504.76	2,030.00	460.10	2,030.00
Total Interest And Other Debt Service Costs	**21,544.29**	**19,591.12**	**16,619.82**	**13,805.00**	**12,016.84**	**13,805.00**
Total Principal, Interest And Other Debt Service Costs	**845,748.60**	**844,870.38**	**824,901.23**	**824,350.00**	**821,477.65**	**824,350.00**
Capital Expenditures						
Permitting Software (1/5 of purchase)	-	-	-	3,000.00	3,000.00	3,000.00
Capital Purchase - Equipment	39,232.93	35,358.91	16,944.91		-	-
Total Capital Expenditures	**39,232.93**	**35,358.91**	**16,944.91**	**3,000.00**	**3,000.00**	**3,000.00**
Transfer Out						
Transfer-Out to 413 Sewer Capital Fund	103,040.04	86,457.52	115,000.00	115,000.00	115,000.00	115,000.00
Transfer-Out 1% to 413 Sewer Capital Fund	21,193.93	18,209.62	23,643.76	22,580.00	30,893.53	31,779.71
Transfer -Out to 413 Sewer Capital Fund (City Share of USDA				500,000.00	500,000.00	500,000.00

Wastewater Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Vehicle Replacement Program	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Transfer Out	**174,233.97**	**154,667.14**	**188,643.76**	**687,580.00**	**695,893.53**	**696,779.71**
Total Operating Expenditures	**2,586,276.02**	**2,821,930.95**	**2,974,743.30**	**3,258,415.00**	**3,493,442.85**	**3,659,585.71**
Total Wastewater Fund	**4,239,619.60**	**4,590,440.88**	**4,729,980.11**	**4,893,419.32**	**4,872,885.00**	**4,591,083.15**

Solid Waste Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-	-	-	-	-
Unreserved Fund Balance	305,937.93	369,906.91	389,930.71	468,246.78	386,700.37	424,353.16
Charges for Goods and Services						
Energy Efficiency Grant - Dept of Commerce	-	831.97	-	-	-	
Solid Waste Services	741,789.45	773,451.42	769,444.43	779,700.00	1,074,733.70	1,088,714.00
Solid Waste Services City	5,573.05	6,875.59	7,876.23	5,560.00	11,485.62	11,945.00
General Services - Solid Waste	268,571.50	258,466.07	257,130.78	267,140.00	-	-
Solid Waste Services Extra Hauls	21,921.45	22,701.81	23,321.36	24,000.00	21,176.90	22,024.00
Solid Waste Services Yard Waste	7,010.89	10,721.50	8,635.84	8,500.00	12,338.38	12,832.00
Total Charges for Goods and Services	**1,044,866.34**	**1,073,048.36**	**1,066,408.64**	**1,084,900.00**	**1,119,734.60**	**1,135,515.00**
Miscellaneous Revenues						
Investment Interest	1,807.70	3,127.94	5,231.32	2,780.00	2,651.64	2,780.00
Sale of Scrap and Junk	-	-			-	
Other Miscellaneous Revenue	41.17	333.02	273.15		-	-
Misc. Revenue - Admin Fee Refund	-	-			-	-
Total Miscellaneous Revenues	**1,848.87**	**3,460.96**	**5,504.47**	**2,780.00**	**2,651.64**	**2,780.00**
Other Financing Sources						
Can Dumping Deposit		-	-	-	50.00	
Insurance Recoveries	737.39	9,832.68	15,433.50	9,070.00	9,070.00	-
Total Other Financing Sources	**737.39**	**9,832.68**	**15,433.50**	**9,070.00**	**9,120.00**	**-**
Total Revenues	**1,047,452.60**	**1,086,342.00**	**1,087,346.61**	**1,096,750.00**	**1,131,506.24**	**1,138,295.00**
Total Solid Waste Fund	**1,353,390.53**	**1,456,248.91**	**1,477,277.32**	**1,564,996.78**	**1,518,206.61**	**1,562,648.16**

Solid Waste Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Solid Waste Fund Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	369,906.91	389,930.71	386,700.37	211,591.78	424,353.16	410,045.16
Customer Service (-70-)						
Salaries & Wages	-	-	23,873.10	23,000.00	23,280.81	23,240.00
Longevity	-	-	17.46	50.00	13.98	130.00
Overtime	-	-	54.80	130.00	23.36	130.00
Social Security	-	-	1,772.17	1,770.00	1,719.62	1,800.00
Retirement/PERS	-	-	2,990.40	2,250.00	2,990.85	3,020.00
Employee Medical Insurance	-	-	7,871.30	7,710.00	8,305.01	9,300.00
Paid Family Medical Leave	-	-	-	35.00	54.65	40.00
Industrial Insurance	-	-	123.78	120.00	107.40	110.00
Office & Operating Supplies	-	-	579.67	1,000.00	425.22	750.00
Professional Services	-	-	15,345.83	4,260.00	11,338.19	5,000.00
IT Services - Customer Service		-	167.23	250.00	925.00	925.00
Telephone	-	-			470.01	500.00
Postage	-	-	3,655.82	4,200.00	4,355.96	4,500.00
Total Customer Service (-70-)	**-**	**-**	**56,451.56**	**44,775.00**	**54,010.03**	**49,445.00**
Maintenance & Operations (-80-)						
Salaries & Wages	17,981.68	21,740.78	22,269.35		-	
Salaries & Wages	16,899.78	17,584.95	18,321.04		-	151,380.00
Salaries & Wages	138,951.13	138,154.34	101,825.78	140,000.00	144,855.05	
Longevity	402.08	617.18	635.86		-	
Longevity	226.83	227.90	237.98		-	3,640.00
Longevity	3,260.88	2,565.95	2,210.66	3,510.00	3,939.86	
Overtime	0.01	-			-	
Overtime	185.46	363.94	222.38		-	1,640.00
Overtime	2,190.15	2,405.88	1,184.17	1,650.00	1,028.78	
Social Security	1,346.45	1,652.64	1,688.59		-	
Social Security	1,292.82	1,336.37	1,383.70		-	11,990.00
Social Security	10,694.21	10,595.63	7,809.01	11,100.00	11,138.75	
Unemployment Compensation	1,168.40	-	304.92		-	
Unemployment Compensation	9,697.72	1,928.82			-	
Retirement/PERS	2,023.19	2,626.98	2,864.40		-	

Solid Waste Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Retirement/PERS	1,924.88	2,160.43	2,380.22		-	20,350.00
Retirement/PERS	16,020.92	16,192.22	13,258.65	18,620.00	19,043.19	
Employee Medical Insurance	6,255.68	5,933.54	6,856.04		-	42,560.00
Employee Medical Insurance	4,373.78	7,087.71	6,964.16		-	
Employee Medical Insurance	44,032.08	44,597.13	31,588.47	39,680.00	39,366.48	
Paid Family Medical Leave	-	-		215.00	218.83	240.00
Industrial Insurance	280.62	372.02	302.35		-	3,070.00
Industrial Insurance	646.49	684.45	541.43		-	
Industrial Insurance	3,805.75	3,766.31	2,832.02	3,260.00	3,368.75	
Uniforms & Clothing	74.70	34.37	22.09		-	500.00
Uniforms & Clothing	533.21	598.66	348.77		-	
Uniforms & Clothing				500.00	500.00	
Uniform Cleaning	760.08	1,459.89	889.33		-	1,000.00
Uniform Cleaning				1,000.00	370.00	
Personal Protective Equipment	-	-	1,062.26		-	1,000.00
Personal Protective Equipment	-	-		500.00	500.00	
Office & Operating Supplies	763.37	722.30	94.52		-	500.00
Office & Operating Supplies	90.77	96.34	34.98	800.00	250.00	
Photocopies	158.74	181.45	124.10		77.99	25.00
Photocopies				200.00	50.00	
Operating/Maintenance Supplies - General	1,888.34	3,303.77	3,309.71		0.36	3,000.00
Operating/Maintenance Supplies - General	1,200.73	1,564.06	420.15	4,500.00	1,442.35	
Operating/Maintenance Supplies - Vehicles	419.44	654.85	1,219.26		-	11,000.00
Operating/Maintenance Supplies - Vehicles	851.73	10,071.77	6,850.09	11,000.00	11,000.02	
Fuel Vehicles	19,006.18	27,001.36	25,428.08	27,000.00	19,888.60	27,000.00
Small Tools & Minor Equipment	402.22	9,569.50	2,042.23		-	1,000.00
Small Tools & Minor Equipment	90.84	-		1,000.00	793.82	
Professional Services	-	115.84			-	10,000.00
Professional Services	9,642.49	19,353.86	10,186.14	10,000.00	9,999.78	
IT Services - Solid Waste	-	428.82	3,673.58	500.00	1,320.00	1,320.00
Legal Services		32.37	146.16		-	150.00
Legal Services				150.00	392.00	
Alarm Monitoring	966.37	1,151.73	1,162.32	1,500.00	854.00	1,500.00
Administrative Service Fee	25,630.00	31,916.00	59,431.00	59,430.00	44,574.00	74,182.00

Solid Waste Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Utility Tax - General Services	264,789.93	258,466.07	350,217.25	322,200.00	350,767.00	352,871.00
Telephone	186.86	127.55	159.52		59.25	1,600.00
Telephone	4,913.27	1,494.49	1,389.35	1,600.00	1,225.22	
Postage	-	23.72			-	-
Postage	-	3,079.62		500.00	-	
Internet Service - PW		-	104.11	500.00	62.00	500.00
Travel	297.55	402.69	77.71		-	300.00
Travel	-	2.87	19.76	300.00	-	
Advertising	-	147.64			-	0.00
Leases	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Rentals	-	4,057.62	3,230.52		2,023.67	3,600.00
Rentals	-			3,600.00	1,281.33	
WCIA Insurance	18,014.48	20,615.21		20,750.00	13,675.96	13,675.00
Fuel for Heating	-	-	235.13	500.00	140.00	500.00
Electricity	-	-	228.59	550.00	100.00	550.00
City Utility Services	189.88	196.35	201.95	200.00	259.53	200.00
Recycling Service			18.61		50.00	
Repair & Maintenance Equipment	-	259.96			-	500.00
Repair & Maintenance Equipment	6.60	-			-	
Repair & Maintenance Equipment	31,089.42	23,921.97	11,192.15	500.00	15,338.74	
Repair & Maintenance - Vehicles	9.90	-		21,200.00	20,000.00	21,200.00
Repair & Maintenance P.W. Facility	91.12	448.06	6.51		-	
Miscellaneous Fees & Charges	-	817.68			-	500.00
Miscellaneous Fees & Charges	181.27	400.00	3,764.75	500.00	-	
Memberships & Registrations	72.11	650.83	2.70		-	500.00
Memberships & Registrations	1,907.04	14.28	271.17	1,000.00	205.83	
Dump Site Fees	165,279.15	175,202.92	177,325.82	180,000.00	161,964.55	180,000.00
Excise Taxes	48,114.58	58,075.38	49,118.28	54,615.00	54,017.76	54,615.00
Total Maintenance & Operations (-80-)	**886,283.36**	**944,257.02**	**944,689.83**	**949,630.00**	**941,143.42**	**1,003,158.00**
Total Operating Expenditures	**886,283.36**	**944,257.02**	**1,001,141.39**	**994,405.00**	**995,153.45**	**1,052,603.00**
Capital Expenditures						
Capital Purchase - Building	-	5,150.44	-	-	-	
Capital Purchase - Equipment	1,063.79	28,905.66	1,040.32		-	
Capital Purchase - Containers	26,136.47	18,005.08	18,395.24	29,000.00	18,700.00	20,000.00

Solid Waste Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Total Capital Expenditures	**27,200.26**	**52,061.18**	**19,435.56**	**29,000.00**	**18,700.00**	**20,000.00**
Transfer Out						
Vehicle Replacement Program	70,000.00	70,000.00	70,000.00	80,000.00	80,000.00	80,000.00
Transfer PW Building Fund				250,000.00	-	0.00
Total Transfer Out	**70,000.00**	**70,000.00**	**70,000.00**	**330,000.00**	**80,000.00**	**80,000.00**
Total Operating Expenditures	**983,483.62**	**1,066,318.20**	**1,090,576.95**	**1,353,405.00**	**1,093,853.45**	**1,152,603.00**
Total Solid Waste Fund	**1,353,390.53**	**1,456,248.91**	**1,477,277.32**	**1,564,996.78**	**1,518,206.61**	**1,562,648.16**

Water Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-	-	-	22,090.03	-
Unreserved Fund Balance	569,523.55	567,095.63	454,209.19	86,610.74	20,360.84	333,322.65
Miscellaneous Revenues						
Water Facility Charge	20,000.00	10,250.00	6,000.00	8,000.00	2,000.00	2,000.00
Investment Interest	2,432.24	4,933.30	5,881.79	4,300.00	4,300.00	4,500.00
Total Miscellaneous Revenues	**22,432.24**	**15,183.30**	**11,881.79**	**12,300.00**	**6,300.00**	**6,500.00**
Retainage Deposit			20,168.95		74,077.40	
Transfer-In from 401 Water	69,999.96	95,000.00	150,000.00	160,000.00	160,000.00	80,000.00
Transfer-In 1% from 401 Water	14,714.06	17,369.57	18,083.55	16,570.00	22,352.59	19,380.00
Total Other Financing Sources	**84,714.02**	**112,369.57**	**188,252.50**	**176,570.00**	**256,429.99**	**99,380.00**
Well #5 Project						
Well #5 DWSRF/WSDOH Loan	-	-	175,080.43	743,620.00	1,400,532.39	-
Total Well #5 Project	**-**	**-**	**175,080.43**	**743,620.00**	**1,400,532.39**	**-**
2015 Water System Improvements						
2014 Water System Improvements - DWSRF Loan	413,446.01	-		-	-	
Total 2014 Water System Improvements	**413,446.01**	**-**	**-**	**-**	**-**	**-**
Total Operating Revenues	**520,592.27**	**127,552.87**	**375,214.72**	**932,490.00**	**1,663,262.38**	**105,880.00**
Total Water Capital Fund	**1,090,115.82**	**694,648.50**	**829,423.91**	**1,019,100.74**	**1,683,623.22**	**439,202.65**
Water Capital Fund Expenditures						
Reserved Ending Fund Balance	-	-	22,090.03	-	339,133.04	439,202.65
Unreserved Ending Fund Balance	567,095.63	454,209.19	20,360.84	3,480.74		
Operations - General						
Retainage Refund			-		74,077.40	
Professional Services (Well #8)	-	-	-	22,000.00	-	-
Total Operations - General	**-**	**-**	**-**	**22,000.00**	**-**	**-**
Capital - Water Comp Plan Update Project						
Water Comp Plan - Engineering Services	95,000.00	3,705.00			-	
Total Capital - Water Comp Plan Update Project	**95,000.00**	**3,705.00**			**-**	**-**
Capital Pull & Inspect Well Pumps Project						
Well Pumps - Pull & Inspect	-	18,193.19			-	
	-	**18,193.19**	**-**	**-**	**-**	**-**

Water System Improve - Engineering	-	800.82	-	-	-	
	-	**800.82**	**-**	**-**	**-**	**-**
1st & 2nd Ave Water Main (2nd Ave Recon) - Eng Services	-	-	30,400.00	-	-	-
1st & 2nd Ave Water Main (2nd Ave Recon) - Construction	-	-	474,159.08	-	2,573.81	-
	-	**-**	**504,559.08**	**-**	**2,573.81**	**-**
Well #5 Improvement - Engineering	-	25,758.23	139,378.90	3,000.00	7,278.00	-
Well #5 Improvement - Advertising	-	78.63	940.00		-	
Well #5 Improvement - Construction	-	-	140,995.06	740,620.00	1,334,517.12	-
2014 Water System Project - Engineering Services	85,356.91	-			-	
2014 Water System Project - Advertising -	1,169.05	-			-	
2014 Water System Project - Construction	341,494.23	14,654.99			-	
Fort Road Water Main Extension - Construction	-	129,448.17			-	
2nd Ave Reconstruction - SR 522 - Bolin (Water Main)	-	47,800.28	1,100.00	-	121.25	
Transfer to PW Building Fund				250,000.00	-	-
	428,020.19	**217,740.30**	**282,413.96**	**993,620.00**	**1,341,916.37**	**-**
	523,020.19	**240,439.31**	**786,973.04**	**1,015,620.00**	**1,344,490.18**	**-**
	1,090,115.82	**694,648.50**	**829,423.91**	**1,019,100.74**	**1,683,623.22**	**439,202.65**

Wastewater Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-			735,210.46	164,251.96
Unreserved Fund Balance	234,342.54	923,194.64	652,841.38	1,084,905.87	234,342.54	
Miscellaneous Revenues						
Sewer Facility Fee (Sewer Main Connection Charge)	18,000.00	10,000.00	2,000.00	8,000.00	-	2,000.00
Investment Interest	3,779.02	7,307.04	5,865.28	3,500.00	6,863.65	6,800.00
Total Miscellaneous Revenues	**21,779.02**	**17,307.04**	**7,865.28**	**11,500.00**	**6,863.65**	**8,800.00**
Other Financing Sources						
Retainage Deposit			40,258.94		7,036.78	-
Transfer-In from 403 Sewer	103,040.04	86,457.52	115,000.00	615,000.00	615,000.00	615,000.00
Transfer-In 1% from 403 Sewer	21,193.93	18,209.62	23,643.76	22,580.00	29,983.05	31,107.81
Total Other Financing Sources	**124,233.97**	**104,667.14**	**178,902.70**	**637,580.00**	**652,019.83**	**646,107.81**
Other Financing Sources						
Ecology SRF Forgivable Loan - Penny Lane Lift Station &	-	184,747.60	173,752.06		94,969.30	-
Ecology SRF Loan - Penny Lift Station	-	419,420.16	268,729.00		97,456.12	-
Ecology SRF Forgivable Loan - Sewer Plan/Camera Van	25,651.10	-	3,680.26		-	-
Ecology SRF Loan - Sewer Plan/Cam Van	25,651.13	-	3,680.27		-	-
Total Other Financing Sources	**51,302.23**	**604,167.76**	**449,841.59**	**-**	**192,425.42**	**-**
Total Wastewater Capital Fund Revenues	**197,315.22**	**726,141.94**	**636,609.57**	**649,080.00**	**851,308.90**	**654,907.81**
Total Wastewater Capital Fund	**431,657.76**	**1,649,336.58**	**1,289,450.95**	**1,733,985.87**	**1,085,651.44**	**819,159.77**

Wastewater Capital Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Wastewater Capital Fund Expenditures						
Reserved Ending Fund Balance	-	-	735,210.46	-	-	-
Unreserved Ending Fund Balance	923,194.64	652,841.38	234,342.54	83,985.87	164,251.96	-
Capital - YIN Easement Survey						
Engineering Services YIN Easement Survey	-	9,165.00	10,956.00		-	-
Total Capital - YIN Easement Survey	**-**	**9,165.00**	**10,956.00**	**-**	**-**	**-**
Penny Lane Lift Station Project						
Penny Lane Lift Station & Collection Sewers - Engineering	16,742.84	84,884.58	-	-	-	-
Penny Lane Lift Station & Collection Sewers - Advertising	-	3,026.41	-	-	-	-
Penny Lane Lift Station & Collection Sewers - Construction	-	889,150.38	218,446.55	-	7,543.88	-
Penny Lane Lift Station Sewer Camera and Storm Drain Tractor	-		28,032.43	-	4,565.91	-
Total Penny Lane Lift Station Project	**16,742.84**	**977,061.37**	**246,478.98**	**-**	**12,109.79**	**-**
General Sewer Plan						
General Sewer Plan/Sewer Camera Van	44,690.59	5,241.85		-	-	
General Sewer Plan/Sewer Camera Van	-	85.00	-	-	-	
2017 Sewer System Improvements - Engineering	-	-	62,362.97	1,400,000.00	603,149.56	350,000.00
2017 Sewer System Improvements - Environmental	-	4,712.48	-	-	-	
2017 Sewer System Improvements - Legal	-		100.00	-	1,290.67	1,500.00
2017 Sewer System Improvements - Advertising	-	229.50	-	-	348.75	500.00
2017 Sewer System Improvements - Construction	-	-	-	-	822.13	467,159.77
Retainage Release				-	53,678.59	
Transfer PW Building Fund				250,000.00	250,000.00	0.00
Total Wastewater Capital Fund Expenditures	**78,176.27**	**1,072,214.78**	**308,941.95**	**1,650,000.00**	**921,399.48**	**819,159.77**
Total Wastewater Capital Fund	**1,001,370.91**	**1,725,056.16**	**543,284.49**	**1,733,985.87**	**1,085,651.44**	**819,159.77**

Public Works Trust Fund/DWSRF Loans	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Unreserved Fund Balance					52,067.64	-
Other Financing Sources						
Transfer-In DWSRF/PWTF - Water	279,435.80	277,082.55	326,797.00	405,005.00	393,464.98	444,545.00
Total Other Financing Sources	**279,435.80**	**277,082.55**	**326,797.00**	**405,005.00**	**393,464.98**	**444,545.00**
Total Revenues	**279,435.80**	**277,082.55**	**326,797.00**	**405,005.00**	**445,532.62**	**444,545.00**
Unreserved Ending Fund Balance			52,067.64	-		
Public Works Trust Fund/DWSRF Expenditures						
IG Loan Principal -DWSRF#DM12-952-104 (2013 Water Imp)	59,412.56	59,412.56	59,412.57	59,415.00	59,412.58	59,420.00
IG Loan Principal -DWSRF#DM12-952-105 (Water Res)	175,906.67	175,906.66	175,906.67	175,910.00	175,906.55	175,910.00
IG Loan Principal - DWSRF#DM13-952-151 (2014	-			43,745.00	87,484.67	87,500.00
IG Loan Principal - DWSRF#DWL23489 (Well #5)				69,500.00	53,451.71	53,500.00
IG Loan Interest -DWSRF#DM12-952-104 (2013 Water Imp)	10,694.28	10,100.16	9,506.01	8,915.00	8,911.89	8,915.00
IGl Loan Interest -DWSRF#DM12-952-105 (Water Res)	33,422.29	31,663.17	29,904.11	28,145.00	28,145.06	27,000.00
IG Loan Interest -DWSRF#DM13-952-151 (2014 Water Imp)				7,875.00	16,184.65	16,200.00
IG Loan Interestl- DSWRF #DWL23489 (Well #5)				11,500.00	16,035.51	16,100.00
Total Public Works Trust Fund/DWSRF Loans Fund	**279,435.80**	**277,082.55**	**274,729.36**	**405,005.00**	**445,532.62**	**444,545.00**
Total Expenditures	**279,435.80**	**277,082.55**	**326,797.00**	**405,005.00**	**445,532.62**	**444,545.00**

DOE Centennial Sewer Loan Reserve Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	192,482.66	192,482.66	192,482.66	192,482.66	192,482.66	192,482.66
Unreserved Fund Balance	-	-	-	-	-	-
Total DOE Centennial Sewer Loan Reserve Fund	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**
					-	
DOE Centennial Sewer Loan Reserve Fund Expenditures						
Reserved Ending Fund Balance	192,482.66	192,482.66	192,482.66	192,482.66	192,482.66	192,482.66
Unreserved Ending Fund Balance	-	-	-	-	-	-
Transfer Out						
Transfer-Out to 403 Sewer Fund	-	-	-	-	-	-
Total Transfer Out	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Total DOE Centennial Sewer Loan Reserve Fund	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**	**192,482.66**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Ending Fund Balance	$113,056.40	$178,458.00	$151,844.80	$273,730.40	$0.00
Services & Charges	$59,552.38	$499,000.00	$148,816.66	$90,100.00	$347,500.00
Capital Outlays	$285,953.89	$1,185,037.00	$1,315,042.07	$746,105.00	$2,184,706.00
Street Capital Fund Operating Budget	**$458,562.67**	**$1,862,495.00**	**$1,615,703.53**	**$1,109,935.40**	**$2,532,206.00**

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

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$171,670.46	$205,928.23	$251,019.19	$261,759.45	$275,344.06
Salaries & Wages	$74,727.46	$75,423.58	$75,461.31	$77,640.00	$80,570.00
Personnel Benefits	$22,364.42	$22,724.73	$23,840.00	$25,430.00	$26,310.00
Operating Supplies	$1,672.82	$615.74	$759.82	$2,310.00	$2,310.00
Services & Charges	$51,757.28	$18,598.92	$23,259.93	$29,770.00	$31,255.00
Intergovernmental Expenses	$0.05	$0.19	$0.00	$0.00	$0.00
Capital Outlays	$0.00	$1,843.21	$4,186.14	$2,500.00	$5,000.00
Transfers to 510 and 458	$20,000.00	$16,250.00	$15,000.00	$2,500.00	$2,500.00
Mid-Valley TV Operating Budget	**$342,192.49**	**$341,384.60**	**$393,526.39**	**$401,909.45**	**$423,289.06**

Cable TV Equipment Reserve:

Expenditure Summary	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$84,957.21	$96,933.41	$113,399.48	$116,283.41	$120,997.02
Capital Outlays	$0.00	$0.00	$0.00	$0.00	$0.00
Cable TV Equipment Reserve Operating Budget	**$84,957.21**	**$96,933.41**	**$113,399.48**	**$116,283.41**	**$120,997.02**

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-	-	-	-	-
Unreserved Fund Balance	162,918.13	171,670.46	205,928.23	255,819.45	251,019.19	292,899.06
Franchise Fees - Toppenish	38,941.19	38,704.93	37,059.39	37,200.00	37,249.65	37,200.00
B&O Tax - Toppenish	32,313.70	37,707.17	35,685.86	32,700.00	35,197.95	32,700.00
	71,254.89	**76,412.10**	**72,745.25**	**69,900.00**	**72,447.60**	**69,900.00**
Video Reprints	10.00	40.00	253.69	40.00	-	40.00
Interlocal Franchise Fee - Granger	12,937.70	13,142.25	12,601.17	12,800.00	12,762.75	12,800.00
Interlocal Franchise Fee - Wapato	15,850.29	16,539.04	13,203.77	15,750.00	12,454.29	15,750.00
Interlocal Franchise Fee - Zillah	26,054.52	23,559.81	23,780.35	24,100.00	23,996.01	-
Interlocal B&O Tax - Granger	11,603.62	11,660.96	12,824.29	11,850.00	11,403.41	11,850.00
Interlocal B&O Tax - Wapato	16,021.75	1,331.27	23,227.47	15,150.00	14,493.65	15,150.00
Interlocal B&O Tax - Zillah	22,437.77	23,135.99	23,710.28	22,500.00	22,569.91	-
Webhosting Services	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
	107,315.65	**91,809.32**	**112,001.02**	**104,590.00**	**100,080.03**	**57,990.00**
Investment Interest	703.82	1,492.72	2,841.89	1,600.00	3,672.08	2,500.00
Sale of Scrap and Junk	-	-	10.00	-	-	-
	703.82	**1,492.72**	**2,851.89**	**1,600.00**	**3,672.08**	**2,500.00**
	179,274.36	**169,714.14**	**187,598.16**	**176,090.00**	**176,199.71**	**130,390.00**
Total Cable TV Fund	**342,192.49**	**341,384.60**	**393,526.39**	**431,909.45**	**427,218.90**	**423,289.06**

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Cable TV Fund Expenditures					-	
Unreserved Ending Fund Balance	171,670.46	205,928.23	251,019.19	261,759.45	292,899.06	275,344.06
Community Services						
Salaries & Wages	72,687.70	73,383.77	73,421.34	75,600.00	75,600.00	78,530.00
Longevity	2,039.76	2,039.81	2,039.97	2,040.00	2,040.00	2,040.00
Social Security	5,587.49	5,643.20	5,641.86	6,100.00	6,100.00	6,170.00
Retirement/PERS	8,201.28	8,793.51	9,435.83	10,150.00	10,150.00	10,470.00
Employee Medical Insurance	8,344.65	8,043.53	8,544.22	8,850.00	8,850.00	9,340.00
Paid Family Medical Leave	-	-	-	120.00	120.00	120.00
Industrial Insurance	231.00	244.49	218.09	210.00	210.00	210.00
Office & Operating Supplies	1,422.66	367.27	593.40	1,000.00	917.37	1,000.00
Photocopies	2.16	1.39	0.04	10.00	10.00	10.00
Operating/Maintenance Supplies - General	82.23	7.65	-	100.00	92.02	100.00
Operating/Maintenance Supplies - Vehicles	-	-	-	600.00	57.19	600.00
Fuel Vehicles	111.96	239.43	166.38	500.00	498.50	500.00
Small Tools & Minor Equipment	53.81	-	-	100.00	100.00	100.00
Professional Services	391.50	-	-	-	1,965.00	2,000.00
IT Services - MVTV	-	391.13	545.20	500.00	505.00	505.00
Legal Services	4,465.83	-	487.50	5,000.00	990.00	2,000.00
Alarm Monitoring	360.00	360.00	360.00	400.00	374.22	400.00
Administrative Service Fee	34,900.00	6,045.00	9,724.00	9,725.00	9,725.00	11,595.00
Telephone	1,407.09	708.40	1,358.19	600.00	1,215.16	1,300.00
Postage	-	19.41	-	20.00	-	20.00
Internet - MVTV	-		-	-	839.84	1,000.00
Travel	86.91	2,162.10	574.66	2,000.00	465.28	2,000.00
Leases	2,300.00	1,150.00	3,450.00	2,300.00	2,300.00	2,300.00
Rentals	-	207.46	110.39	220.00	220.00	220.00
WCIA Insurance	4,467.51	4,246.74	3,684.34	4,300.00	3,309.20	3,310.00
Fuel for Heating	694.66	841.85	753.04	800.00	799.92	800.00
Electricity	1,482.00	1,368.00	1,368.00	1,500.00	1,492.00	1,500.00
City Utility Services	208.00	192.00	192.00	200.00	200.00	200.00
Repair & Maintenance Equipment	-	257.70	-	500.00	250.00	500.00
Repair & Maintenance Vehicles	-	96.03	-	500.00	250.00	500.00

Description	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Service Repair/Maintenance MVTV Bldg	614.65	196.91	62.53	500.00	325.48	500.00
Miscellaneous Fees & Charges	-	-	-	-	61.49	-
Memberships & Registrations	379.13	356.19	589.24	700.00	532.12	600.00
Excise Taxes	0.05	0.19	0.84	5.00	5.05	5.00
Total Community Services	**150,522.03**	**117,363.16**	**123,321.06**	**135,150.00**	**130,569.84**	**140,445.00**
Transfer Out						
Capital Purchase - Equipment		1,843.21	4,186.14	2,500.00	2,500.00	5,000.00
Transfer-Out to 458 Cable Equipment Reserve	15,000.00	11,250.00	15,000.00	2,500.00	1,250.00	2,500.00
Vehicle Replacement Program	5,000.00	5,000.00	-	-	-	-
Total Transfer Out	**20,000.00**	**18,093.21**	**19,186.14**	**5,000.00**	**3,750.00**	**7,500.00**
Total Operating Expenditures	**170,522.03**	**135,456.37**	**142,507.20**	**140,150.00**	**134,319.84**	**147,945.00**
Total Cable TV Fund	**342,192.49**	**341,384.60**	**393,526.39**	**401,909.45**	**427,218.90**	**423,289.06**

Cable TV Equipment Reserve Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	-	-	-	-	-	-
Unreserved Fund Balance	113,399.48	84,957.21	96,933.41	112,833.41	113,399.48	117,197.02
Investment Interest	344.32	726.20	1,466.07	950.00	1,297.54	1,300.00
Total Interest and Other Earnings	**344.32**	**726.20**	**1,466.07**	**950.00**	**1,297.54**	**1,300.00**
Other Financing Sources						
Transfer-In from 457 Cable TV	15,000.00	11,250.00	15,000.00	2,500.00	2,500.00	2,500.00
Total Other Financing Sources	**15,000.00**	**11,250.00**	**15,000.00**	**2,500.00**	**2,500.00**	**2,500.00**
Total Revenues	**15,344.32**	**11,976.20**	**16,466.07**	**3,450.00**	**3,797.54**	**3,800.00**
Total Cable TV Equipment Reserve Fund	**128,743.80**	**96,933.41**	**113,399.48**	**116,283.41**	**117,197.02**	**120,997.02**
Cable TV Equipment Reserve Fund Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	84,957.21	96,933.41	113,399.48	116,283.41	117,197.02	120,997.02
Capital Expenditures						
Professional Services - Capital	-	-	-	-	-	-
Capital Purchase - Equipment	-	-		-	-	-
Total Capital Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Total Cable TV Equipment Reserve Fund	**84,957.21**	**96,933.41**	**113,399.48**	**116,283.41**	**117,197.02**	**120,997.02**

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2020 Requested
Fund Balance	$987,619.57	$850,354.49	$1,056,965.94	$1,275,126.84	$1,489,126.71
Capital Purchase – Police Equipment	$0.00	$0.00	$0.00	$70,000.00	$0.00
Capital Purchase - Water Equipment	$0.00	$22,545.61	$63,867.85	$0.00	$0.00
Capital Purchase - Sewer Equipment	$0.00	$10,860.85	$63,867.85	$0.00	$0.00
Capital Purchase - Solid Waste Equipment	$7,490.75	$321,681.58	$0.00	$0.00	$0.00
Capital Purchase - Streets	$0.00	$4,641.00	$0.00	$0.00	$0.00
Capital Purchase - Parks	$0.00	$9,602.88	$0.00	$0.00	$0.00
Vehicle Replacement Fund Operating Budget	**$995,110.32**	**$1,219,686.41**	**$1,184,701.64**	**$1,345,126.84**	**$1,489,126.71**

Vehicle Replacement Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Unreserved Fund Balance	821,187.87	987,619.57	850,354.49	1,067,626.84	1,056,965.94	1,211,626.71
Miscellaneous Revenues						
Investment Interest	3,819.45	8,063.06	14,894.71	7,500.00	13,465.79	7,500.00
Sale of Scrap and Junk	5,103.00	-	71,301.99		-	-
Total Miscellaneous Revenu	**8,922.45**	**8,063.06**	**86,196.70**	**7,500.00**	**13,465.79**	**7,500.00**
Other Financing Sources						
Compensation for Loss of Capital Assets - Insurance	-	44,003.78	-	-	-	-
Transfer-In from General Fund Computer Replacement Program	-	-	5,000.00	5,000.00	5,000.00	5,000.00
Transfer-In from Police Department	-	-	35,000.00	35,000.00	35,000.00	35,000.00
Transfer-In from Fire Department	-	10,000.00	10,000.00	50,000.00	50,000.00	50,000.00
Transfer-In from Water Fund	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Transfer-In from Sewer Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Transfer-In from Solid Waste Fund	70,000.00	70,000.00	70,000.00	80,000.00	80,000.00	80,000.00
Transfer-In from Street Fund	-	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
Transfer-In from Cable TV Fund	5,000.00	5,000.00	-	-	-	-
Insurance Recoveries	-	-	33,150.45	-	-	-
Total Other Financing Sourc	**165,000.00**	**224,003.78**	**248,150.45**	**270,000.00**	**270,000.00**	**270,000.00**
Total Revenues	**173,922.45**	**232,066.84**	**334,347.15**	**277,500.00**	**283,465.79**	**277,500.00**
Total Vehicle Replacement Fund	**995,110.32**	**1,219,686.41**	**1,184,701.64**	**1,345,126.84**	**1,340,431.73**	**1,489,126.71**
Vehicle Replacement Fund Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	987,619.57	840,751.61	1,056,965.94	1,275,126.84	1,211,626.71	1,489,126.71
Capital Expenditures						
Capital Purchase - Staff Car	-	-	-	-	4,251.26	-
Capital Purchase - Police Equipment	-	-	-	-	815.72	-
Capital Purchase - Water Equipment	-	22,545.61	63,867.85	-	45,915.29	-
Capital Purchase - Sewer Equipment	-	10,860.85	63,867.85	-	7,822.75	-
Capital Purchase - Solid Waste Equipment	7,490.75	321,681.58	-	-	-	-
Capital Purchase - Street Equipment	-	4,641.00	-	-	-	-
Capital Purchase - Parks Equipment	-	9,602.88	-	-	-	-
Capital Purchase - Police Vehicle	-	9,602.88	-	70,000.00	70,000.00	-
Total Capital Expenditures	**7,490.75**	**378,934.80**	**127,735.70**	**70,000.00**	**128,805.02**	**-**
Total Operating Expend	**7,490.75**	**378,934.80**	**127,735.70**	**70,000.00**	**128,805.02**	**-**
Total Vehicle Replacement Fund	**995,110.32**	**1,219,686.41**	**1,184,701.64**	**1,345,126.84**	**1,340,431.73**	**1,489,126.71**

Miscellaneous Funds

FUND 002: General Fund Capital Reserve Fund - $766,983
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 - $24,376
The Welcome Center Fund was established for the purpose of budgeting and accounting for revenue generated from the lease agreement(s) for operation and maintenance of the City of Toppenish Welcome Center. (Ord. 2008-20).

FUND 004: Railroad Depot Facility - $118,589
The Railroad Depot Fund was created to manage the purchase, restoration and maintenance of the Toppenish Railroad Depot.

FUND 006: Public Works Building Facility - $4,376,719
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 007: Library Facility - $5,775
The Library Facility Fund was created to manage the cost for maintenance of the Toppenish Library building, which is owned by the City. The Library is operated by the Yakima Valley Libraries.

FUND 103: Vehicle License Fee - $76,511
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 - $675,000
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 301: Municipal Capital Improvements - $747,410
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 402: Utility Deposits $0

The Utility Deposits Fund was established to hold money received in deposit for the rental of a hydrant meter used during construction.

FUND 611: Firemen's Pension & Welfare - $27,200

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 631: Evidence Deposits

The Evidence Deposits Fund was established to hold money forfeited as evidence until its proper disposition through the court 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 - $313,618

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	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Fund Balance	574,859.12	469,081.75	500,584.34	555,675.34	557,020.19	661,983.40
Miscellaneous Revenues						
Energy Efficiency Grant - Dept of Commerce	-	100,947.30	-	-	-	-
Investment Interest	4,923.63	3,554.14	6,435.85	6,850.00	4,963.21	5,000.00
Miscellaneous Other	-	10,587.37	-	-	-	-
Transfer-In Building Repairs	-	-	50,000.00	50,000.00	100,000.00	100,000.00
Total Capital Reserve Revenue	**4,923.63**	**115,088.81**	**56,435.85**	**56,850.00**	**104,963.21**	**105,000.00**
Total General Fund Capital Reserve Fund	**579,782.75**	**584,170.56**	**557,020.19**	**612,525.34**	**661,983.40**	**766,983.40**
General Fund Capital Reserve Fund						
Unreserved Ending Fund Balance	469,081.75	500,584.34	557,020.19	612,525.34	661,983.40	766,983.40
Capital Expenditures					-	
Capital Purchase - Equipment	110,701.00	83,586.22	-	-	-	-
Capital Purchase - Equipment PD	-	-	-	-	-	-
Total Capital Expenditures	**110,701.00**	**83,586.22**	**-**	**-**	**-**	**-**
Total General Fund Capital Reserve Fund	**579,782.75**	**584,170.56**	**557,020.19**	**612,525.34**	**661,983.40**	**766,983.40**

Welcome Center Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	-	-	-	-		-
Unreserved Fund Balance	15,059.09	17,705.03	20,253.31	18,031.71	18,001.32	21,025.66
Miscellaneous Revenues						
Investment Interest	69.83	145.45	293.61	175.00	379.86	350.00
Space & Facilities Rentals (Long-Term)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total Revenues	**3,069.83**	**3,145.45**	**3,293.61**	**3,175.00**	**3,379.86**	**3,350.00**
Total Welcome Center Fund	**18,128.92**	**20,850.48**	**23,546.92**	**21,206.71**	**21,381.18**	**24,375.66**
Welcome Center Fund Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	17,705.03	20,253.31	18,001.32	19,206.71	21,025.66	22,075.66
Expenditures						
Operating/Maintenance Supplies - General	-	-	332.76	250.00	34.26	250.00
WCIA Insurance					299.88	300.00
Service Repair/Maintenance Welcome Center Bldg	423.89	597.17	5,212.84	1,750.00	21.38	1,750.00
Total Expenditures	**423.89**	**597.17**	**5,212.84**	**2,000.00**	**355.52**	**2,300.00**
Total Welcome Center Fund	**18,128.92**	**20,850.48**	**23,214.16**	**21,206.71**	**21,381.18**	**24,375.66**

Railroad Depot Facility Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	-	-	-	-	0.80	-
Unreserved Fund Balance	-	-	-		-	-
Miscellaneous Revenues						
Space & Facilities Rental (Long-Term)	9,996.25	-	-		4,107.61	5,889.95
Total Miscellaneous Revenues	**9,996.25**	**-**	**-**	**-**	**4,107.61**	**5,889.95**
Other Financing Sources						
Transfer-In from 001 General Fund	3,471.94	483.23	11,665.12	109,700.00	6,615.61	112,699.05
Total Other Financing Sources	**3,471.94**	**483.23**	**11,665.12**	**109,700.00**	**6,615.61**	**112,699.05**
Total Railroad Depot Facility Fun	**13,468.19**	**483.23**	**11,665.12**	**109,700.00**	**10,723.22**	**118,589.00**
Railroad Depot Facility Expenditures						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	-	-	0.80	-	-	-
Expenditures						
Railroad Depot Lease (72% of city portion)Due July Annually (city 45% /rail & steam 55%)	13,336.00	-	7,956.00	4,000.00	8,335.61	10,709.00
WCIA Insurance					1,326.42	1,330.00
Service Repair/Maintenance Depot Facility	68.55	395.62	3,639.39	105,000.00	24.71	105,500.00
Property Taxes	63.64	87.61	68.93	70.00	1,036.48	1,050.00
Total Operating Expenditures	**13,468.19**	**483.23**	**11,664.32**	**109,070.00**	**10,723.22**	**118,589.00**
Total Railroad Depot Facility Fun	**13,468.19**	**483.23**	**11,665.12**	**109,070.00**	**10,723.22**	**118,589.00**

Public Works Building	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Unreserved Fund Balance				689,154.00	250,000.00	1,660,952.73
Other Financing Sources						
Space & Facilities Rentals (Long-Term) Water	based on # FTE = 26.7%				-	
Space & Facilities Rentals (Long-Term) Sewer	based on # FTE = 10.9%				-	
Space & Facilities Rentals (Long-Term) Solid Waste	based on # FTE = 22.32%				-	
Space & Facilities Rentals (Long-Term) Cemetery	based on # FTE = 11.6%				-	
Transfer-In General Fund	based on # FTE = 28.93% (parl		250,000.00	435,150.00	435,150.00	-
Transfer-In CDBG 170					-	
Transfer-In Water Contribution	-	-	-	250,000.00	250,000.00	-
Transfer-In Sewer Contribution	-	-	-	250,000.00	250,000.00	-
Transfer-In Solid Waste Contribution	-	-	-	250,000.00	250,000.00	-
Transfer-In CDBG 170	-	-	-	-	250,000.00	-
Insurance Recoveries	-	-	-	325,696.00	77,821.27	1,465,766.00
Construction Loan	-	-	-	1,050,000.00	-	1,250,000.00
Total Other Financing Sources Revenue	**-**	**-**	**250,000.00**	**2,560,846.00**	**1,512,971.27**	**2,715,766.00**
Total Public Works Building Fund	**-**	**-**	**250,000.00**	**3,250,000.00**	**1,762,971.27**	**4,376,718.73**
					-	
Public Works Building Fund					-	
Unreserved Ending Fund Balance	-	-	250,000.00	-		-
Redemption Of Long-Term Debt - Governmental Funds					-	
Loan Principal					-	-
Loan Interest					-	-
Total Redemption Of Long-Term Debt - Governmental	**-**	**-**	**-**	**-**	**-**	**-**
Capital Expenditures					-	
Professional Services					100,000.00	250,000.00
Legal Services					250.00	2,500.00
Advertising					600.00	1,000.00
WCIA Insurance					1,168.54	1,170.00
Service Repair/Maintenance Safe Haven Bldg.	54.99		84.40	250.00		250.00
Capital Construction - Building				3,250,000.00	-	4,121,798.73
Total Capital Expenditures	**54.99**	**-**	**84.40**	**3,250,250.00**	**102,018.54**	**4,376,718.73**
Total Operating Expenditures	**54.99**	**-**	**84.40**	**3,250,250.00**	**102,018.54**	**4,376,718.73**

Library Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Transfer in from General Fund	-	-	-	-	1,905.36	5,775.00
Total Revenues	**-**	**-**	**-**	**-**	**1,905.36**	**5,775.00**
Total Library	**-**	**-**	**-**	**-**	**1,905.36**	**5,775.00**
Library Fund Expenditures						
Expenditures						
Alarm Monitoring - Library	165.00	274.11	174.00	200.00	211.22	400.00
Fuel for Heating - Library	395.97	359.47	1,058.65	500.00	(114.51)	500.00
Electricity - Library	-	-		650.00	-	650.00
Service Repair/Maintenance Library Bldg	1,180.16	5,561.45	2,242.34	10,000.00	85.03	2,500.00
WCIA Insurance	-	-	-	-	1,723.62	1,725.00
Total Expenditures	**1,741.13**	**6,195.03**	**3,474.99**	**11,350.00**	**1,905.36**	**5,775.00**
Total Library Fund	**1,741.13**	**6,195.03**	**3,474.99**	**11,350.00**	**1,905.36**	**5,775.00**

Urban Development Action Grant (UDAG) Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	-	-	-	-		-
Unreserved Fund Balance	31,109.21	31,254.74	31,557.85	31,926.03	31,926.03	31,926.03
Miscellaneous Revenues						
Investment Interest	145.53	303.11	368.18		-	-
Total Miscellaneous Revenues	**145.53**	**303.11**	**368.18**	**-**	**-**	**-**
Total Urban Development Action Grant (UDAG) Fund	**31,254.74**	**31,557.85**	**31,926.03**	**31,926.03**	**31,926.03**	**31,926.03**
Urban Development Action Grant (UDAG) Fund						
Reserved Ending Fund Balance	-	-	-	-	-	-
Unreserved Ending Fund Balance	31,254.74	31,557.85	31,926.03	31,926.03		31,926.03
Total Urban Development Action Grant (UDAG) Fund	**31,254.74**	**31,557.85**	**31,926.03**	**31,926.03**	**-**	**31,926.03**

Vehicle License Fee Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	-	229,339.32	176,733.70	117,387.26	125,707.57	76,460.72
Unreserved Beginning Balance	-	87.46	117.04	63.13	33.25	-
Revenues						
Vehicle License Fee	79,912.80	147,727.77	148,717.79	140,000.00	150,460.20	-
Investment Interest	29.05	97.83	196.35	100.00	259.70	50.00
Special/Extraordinary Items	176,000.03	-	-	-	-	-
Total Revenues	**255,941.88**	**147,825.60**	**148,914.14**	**140,100.00**	**150,719.90**	**50.00**
Total Vehicle License Fee Fund	**255,941.88**	**377,252.38**	**325,764.88**	**257,550.39**	**276,460.72**	**76,510.72**
Vehicle License Fee Fund Expenditures						
Reserved Ending Fund Balance	229,339.32	176,733.70	125,707.57	57,530.02	76,460.72	-
Unreserved Ending Fund Balance	87.46	117.04	33.25	20.37	-	-
Operating Expenditures					-	
Professional Services - Other	1,489.60	372.40	-	-	-	-
Advertising	25.50	-	-	-	-	-
Miscellaneous - Refunds	-	20.00	20.00		-	
Banking Fees	-	9.24	4.06		-	
Contributions to Street Maintenance	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	76,510.72
Contributions to Street Capital	-	150,000.00	150,000.00	150,000.00	150,000.00	
Total Operating Expenditures	**26,515.10**	**200,401.64**	**200,024.06**	**200,000.00**	**200,000.00**	**76,510.72**
Total Vehicle License Fee Fund	**255,941.88**	**377,252.38**	**325,764.88**	**257,550.39**	**276,460.72**	**76,510.72**

Public Safety Grants Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	5,258.66	34,165.39	38,378.74	280,000.00	279,935.44	450,000.00
Unreserved Fund Balance	1.33	8.66	10.52		64.56	
Miscellaneous Revenues					-	
Investment Interest	24.37	50.71	61.60		-	-
Casino Grant - Police	58,350.00	35,000.00	55,000.00		-	-
Casino Grant - Fire	37,837.52	-	225,000.00	225,000.00	225,000.00	225,000.00
Casino Grant - Sewer	-	150,000.00	-	-	-	-
Total Miscellaneous Revenues	**96,211.89**	**185,050.71**	**280,061.60**	**225,000.00**	**225,000.00**	**225,000.00**
Total Revenues	**96,211.89**	**185,050.71**	**280,061.60**	**225,000.00**	**225,000.00**	**225,000.00**
Total Public Safety Grants Fund	**101,471.88**	**219,224.76**	**318,450.86**	**505,000.00**	**505,000.00**	**675,000.00**
Public Safety Grants Fund Expenditures					-	
Reserved Ending Fund Balance	34,165.39	38,378.74	279,935.44	450,000.00	450,000.00	675,000.00
Unreserved Ending Fund Balance	8.66	10.52	63.66	-		
Police Capital Expenditures						
Capital Purchase - Equipment		47.25			-	
Capital Purchase - Equipment	58,349.58	35,000.00		55,000.00	55,000.00	
Total Capital Police Expenditures	**58,349.58**	**35,047.25**	**-**	**55,000.00**	**55,000.00**	**-**
Fire Suppression					-	
Uniforms & Clothing	3,642.86	-	-	-	-	-
Small Toos & Minor Equipment	5,305.39	-	-	-	-	-
Total Capital Fire Expenditures	**8,948.25**	**-**	**-**	**-**	**-**	**-**
Capital Sewer Equipment Grant						
Capital Purchase - Equipment	-	145,788.25	4,211.76	-	-	-
Total Capital Sewer Equipment Grant	**-**	**145,788.25**	**4,211.76**	**-**	**-**	**-**
Total Capital Expenditures	**67,297.83**	**180,835.50**	**4,211.76**	**55,000.00**	**55,000.00**	**-**
Transfer to General Fund	-		34,240.00	-	-	-
Total Expenditures				**55,000.00**	**55,000.00**	**-**
Total Public Safety Grants Fund	**101,471.88**	**219,224.76**	**318,450.86**	**505,000.00**	**505,000.00**	**675,000.00**

Community Economic Development Loan (CERB) Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	22,576.29	22,052.69	5,476.82		5,537.01	5,537.01
Unreserved Beginning Fund Balance	39.83	38.91				
Taxes						
Real & Personal Property Taxes	16,113.72	-		-	-	-
Total Taxes	**16,113.72**	**-**	**-**	**-**		**-**
Miscellaneous Revenues					-	
Investment Interest	28.43	51.84	60.19		-	-
Total Miscellaneous Revenues	**28.43**	**51.84**	**60.19**	**-**	**-**	**-**
Total Revenues	**16,142.15**	**51.84**	**60.19**	**-**	**-**	**-**
Total Community Economic Development Loan Fund	**38,758.27**	**22,143.44**	**5,537.01**	**-**	**5,537.01**	**5,537.01**
Community Economic Development Loan (CERB)						
Reserved Ending Fund Balance	22,052.69	-	-	-	5,537.01	5,537.01
Unreserved Ending Fund Balance	38.91	5,476.82	5,537.01	-	-	-
Debt Service						
Interlocal Governmental Loans-Principal	16,666.67	16,666.62		-	-	-
Total Debt Service	**16,666.67**	**16,666.62**	**-**	**-**	**-**	**-**
Total Operating Expenditures	**16,666.67**	**16,666.62**	**-**	**-**	**-**	**-**
Total Community Economic Development Loan (CERB)	**38,758.27**	**22,143.44**	**5,537.01**	**-**	**5,537.01**	**5,537.01**

Municipal Capital Improvement Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Requested
Reserved Beginning Fund Balance	488,806.30	507,666.07	562,959.84	578,167.46	580,158.26	602,643.08
Unreserved Fund Balance	112,531.01	116,872.83	99,643.50	105,358.65	107,940.54	114,767.16
Taxes						
REET 1-First Quarter Percent	18,859.77	32,340.24	17,198.42	15,150.00	22,484.82	23,000.00
Total Taxes	**18,859.77**	**32,340.24**	**17,198.42**	**15,150.00**	**22,484.82**	**23,000.00**
Miscellaneous Revenues						
Investment Interest	4,341.82	5,724.20	8,297.04	5,555.00	6,826.62	7,000.00
Total Miscellaneous Revenues	**4,341.82**	**5,724.20**	**8,297.04**	**5,555.00**	**6,826.62**	**7,000.00**
Total Revenues	**23,201.59**	**38,064.44**	**25,495.46**	**20,705.00**	**29,311.44**	**30,000.00**
Total Municipal Capital Improvement Fund	**624,538.90**	**662,603.34**	**688,098.80**	**704,231.11**	**717,410.24**	**747,410.24**
Municipal Capital Improvement Fund						
Reserved Ending Fund Balance	507,666.07	562,959.84	580,158.26	593,317.46	602,643.08	625,643.08
Unreserved Ending Fund Balance	116,872.83	99,643.50	107,940.54	110,913.65	114,767.16	121,767.16
Total Capital Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures	**-**	**-**	**-**	**-**	**-**	
Total Municipal Capital Improvement Fund	**624,538.90**	**662,603.34**	**688,098.80**	**704,231.11**	**717,410.24**	**747,410.24**

Utility Deposits	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance					500.00	1,400.00
Unreserved Fund Balance	-	-	-	-	-	-
Revenues						
Utility Deposits	-	-	500.00	-	8,100.00	-
Total Revenues	**-**	**-**	**500.00**	**-**	**8,100.00**	**-**
Total Operating Revenues	**-**	**-**	**500.00**	**-**	**8,600.00**	**1,400.00**
					-	
Utility Deposits Fund Expenditures						
Reserved Ending Fund Balance			500.00		1,400.00	1,400.00
Unreserved Ending Fund Balance	-	-	-	-	-	-
Expenditures						
Utility Deposits Applied & Refunds	-	-	-	-	7,200.00	-
Total Expenditures	**-**	**-**	**-**	**-**	**7,200.00**	**-**
Total Utility Deposit Fund	**-**	**-**	**500.00**	**-**	**8,600.00**	**1,400.00**

Pension Trust Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Unreserved Fund Balance	-	-	-	-	2.92	-
Intergovernmental Revenues					**-**	
Fire Insurance Premiums	6,125.53	6,246.24	6,383.80	6,340.00	6,340.88	6,340.00
Total Intergovernmental Revenue	**6,125.53**	**6,246.24**	**6,383.80**	**6,340.00**	**6,340.88**	**6,340.00**
Transfers-In						
Transfer-In from 001 General Fund	24,952.88	27,333.69	21,337.88	20,460.00	20,356.19	20,860.00
Total Transfers-In	**24,952.88**	**27,333.69**	**21,337.88**	**20,460.00**	**20,356.19**	**20,860.00**
Total Pension Trust Fund	**31,078.41**	**33,579.93**	**27,721.68**	**26,800.00**	**26,699.99**	**27,200.00**
Pension Trust Fund Expenditure						
Reserved Ending Fund Balance	-	-	-	-		-
Unreserved Ending Fund Balance	-	-	2.92	-	-	-
Pension Services						
Pension Benefits - Retirees	5,662.89	7,621.05	1,441.28	200.00	120.03	200.00
Pension Benefits - Widows	25,415.52	25,958.88	26,277.48	26,600.00	26,579.96	27,000.00
Total Pension Trust Fund	**31,078.41**	**33,579.93**	**27,721.68**	**26,800.00**	**26,699.99**	**27,200.00**

Utility Deposits	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance			905.00			
Unreserved Fund Balance	-	-	-	-	1,018.94	1,617.94
Revenues						
Evidence Deposits	-	-	12,558.44	-	900.00	-
Total Revenues	**-**	**-**	**12,558.44**	**-**	**900.00**	**-**
Total Operating Revenues	**-**	**-**	**13,463.44**	**-**	**1,918.94**	**1,617.94**
					-	
Utility Deposits Fund Expenditures						
Reserved Ending Fund Balance			1,018.94		1,617.94	1,617.94
Unreserved Ending Fund Balance	-	-	-	-	-	-
Expenditures						
Evidence Deposit Release	-	-	12,444.50	-	301.00	-
Total Expenditures	**-**	**-**	**12,444.50**	**-**	**301.00**	**-**
Total Utility Deposit Fund	**-**	**-**	**13,463.44**	**-**	**1,918.94**	**1,617.94**

Perpetual Care Fund	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Estimated	2020 Request
Reserved Beginning Fund Balance	258,439.63	263,844.63	271,784.63	278,559.63	281,881.03	290,355.32
Unreserved Fund Balance	804.33	1,694.39	4,636.80	7,774.39	8,167.90	11,463.14
Total Revenues						
Investment Interest	890.06	2,942.41	3,531.10	3,175.00	3,295.24	3,300.00
Perpetual Care	5,405.00	7,940.00	10,096.40	9,500.00	8,474.29	8,500.00
Total Revenues	**6,295.06**	**10,882.41**	**13,627.50**	**12,675.00**	**11,769.53**	**11,800.00**
Total Perpetual Care Fund	**265,539.02**	**276,421.43**	**290,048.93**	**299,009.02**	**301,818.46**	**313,618.46**
Perpetual Care Fund Expenditures						
Reserved Ending Fund Balance	263,844.63	271,784.63	281,881.03	224,109.32	290,355.32	298,855.32
Unreserved Ending Fund Balance	1,694.39	4,636.80	8,167.90	74,899.70	11,463.14	14,763.14
Total Operating Expenditures	**265,539.02**	**276,421.43**	**290,048.93**	**299,009.02**	**301,818.46**	**313,618.46**
Total Perpetual Care Fund	**265,539.02**	**276,421.43**	**290,048.93**	**299,009.02**	**301,818.46**	**313,618.46**

Glossary of Terms

Account: A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

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.

Accrual Basis: A method of accounting in which revenue is recorded in the period in which it is earned (whether or not it is collected in that period), and expenses are reported in the period when they are incurred (not matter when the disbursements are made).This method differs from the cash basis of accounting, in which income is considered earned when received and expenses are recorded when paid.All funds except the governmental funds are accounted on the accrual basis, and the governmental funds are accounted on a modified accrual basis.

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

Administrative Services Departments: Refers to organizational units or departments that primarily provide services to other departments or divisions. These include:

Legislative: city council and its functions; Financial Services – the accounting, financial reporting, customer service, and treasury functions;
Personnel Services: provides centralized personnel services to all city operations;
Administrative Services: provides supervision of financial services and personnel services as well as budget, fiscal planning, tax and license, data processing, risk management, and other general administrative services;
Civil Service: the independent panel that works with personnel/ hiring issues for the Public safety departments.

Agency Fund: A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

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: The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council.

Assessed Valuation: The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners.

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 **B**udgeting, **A**ccounting, **R**eporting **S**ystem 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.

Benefits: City-provided employee benefits, such as social security insurance, retirement, worker' s compensation, life insurance, medical insurance, vision insurance. and dental insurance.

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: A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

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

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 Improvement Program (CIP): The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than $5.000.

Capital Outlay: A budget category that may be a part of a capital improvement program, or in the case of expending less than $5,000 but more than $500, is a part of the operating budget.

Capital Project: A single project within the Capital Improvements Program.

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.

Cost Allocation: The assignment of applicable costs incurred by a central services department (like "administrative services") to a fund based on the benefit to the fund being assessed.

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.

Current Expense Fund: See "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: Interest and principle payments on debt.

Debt Service Fund: The type of fund that accounts for the payment of debt service on general obligations of the city.

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.

Designated Fund Balance: A portion of fund balance that has been designated by past council action for a specific purpose.

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

Enterprise Fund: A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

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: 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: A self-balancing group of accounts that includes revenues and expenditures.

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

GAAP: "Generally Accepted Accounting Principles," which are mostly determined by the GASB for governments.

GASB: "Governmental Accounting Standards Board," which determines the underlying principles to be used in accounting for governmental activities.

General Fund: The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, museums and administration

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.

Governmental Fund Types: Funds that provide general government services.These include the general fund, special revenue funds, capital projects funds, and debt service funds.

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 Revenues: Interfund charges to pay for quasi- external transactions of the fund.

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

Internal Controls: A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

Internal Service Funds: A type of proprietary fund that accounts for the goods and services provided to other units of the city. Payment by the benefiting unit is intended to fund the costs of providing such services.

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.

Levy Rate: The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits: A revenue category of the city derived from business licenses and building or development permits.

LID: ”Local Improvement Districts.” A financing mechanism that permits the building of public infrastructure improvements which benefit a confined area and where the costs for those improvements are to be paid by the benefiting area land owners.

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 Budget: The annual appropriation to maintain the provision of city services to the public.

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 Employee Retirement System." the state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

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.

Preliminary Budget: That budget which is proposed by staff to the council and has not yet been adopted by the council.

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 Funds: A group of funds that account for the activities of the city that are of a proprietary or "business" character. See "Enterprise Fund."

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

Public Safety: A term used to define the combined budget of the police and fire departments.

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: Bonds sold by the city that are secured only by the revenues of a particular system, usually the water/sewer fund and the regional water fund.

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 Funds: General government funds for which the source of monies is dedicated to a specific purpose.

Standard Work Year: 2,080 hours a year, 260 days (except leap year).

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.

Working Capital: The year-end balance of current assets less current liabilities.

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.