

CITY OF TOPPENISH

2025 Preliminary Budget



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CITY OF TOPPENISH

City Officials

Position	Name	Term Expires
#1	Elpidia Saavedra, Mayor	December 2025
#2	Cristian Sanchez	November 2025
#3	Josh Garza	November 2025
#4	Ezequiel Morfin	November 2025
#5	George Garcia	December 2027
#6	Naila Prieto Duval	November 2025
#7	Loren Belton, Mayor Pro Tem	November 2025

City Administration

Dan Ford, City Manager
Daniel B. Heid, City Attorney
Adam Vaughn, Finance
Joseph Mehline, Police Chief
Tim Smith, Fire Chief
Heidi Riojas, City Clerk
Shaun Burgess, Public Works
Andrew Hattori, Community and Economic Development
Sean Davido, Community Television Manager

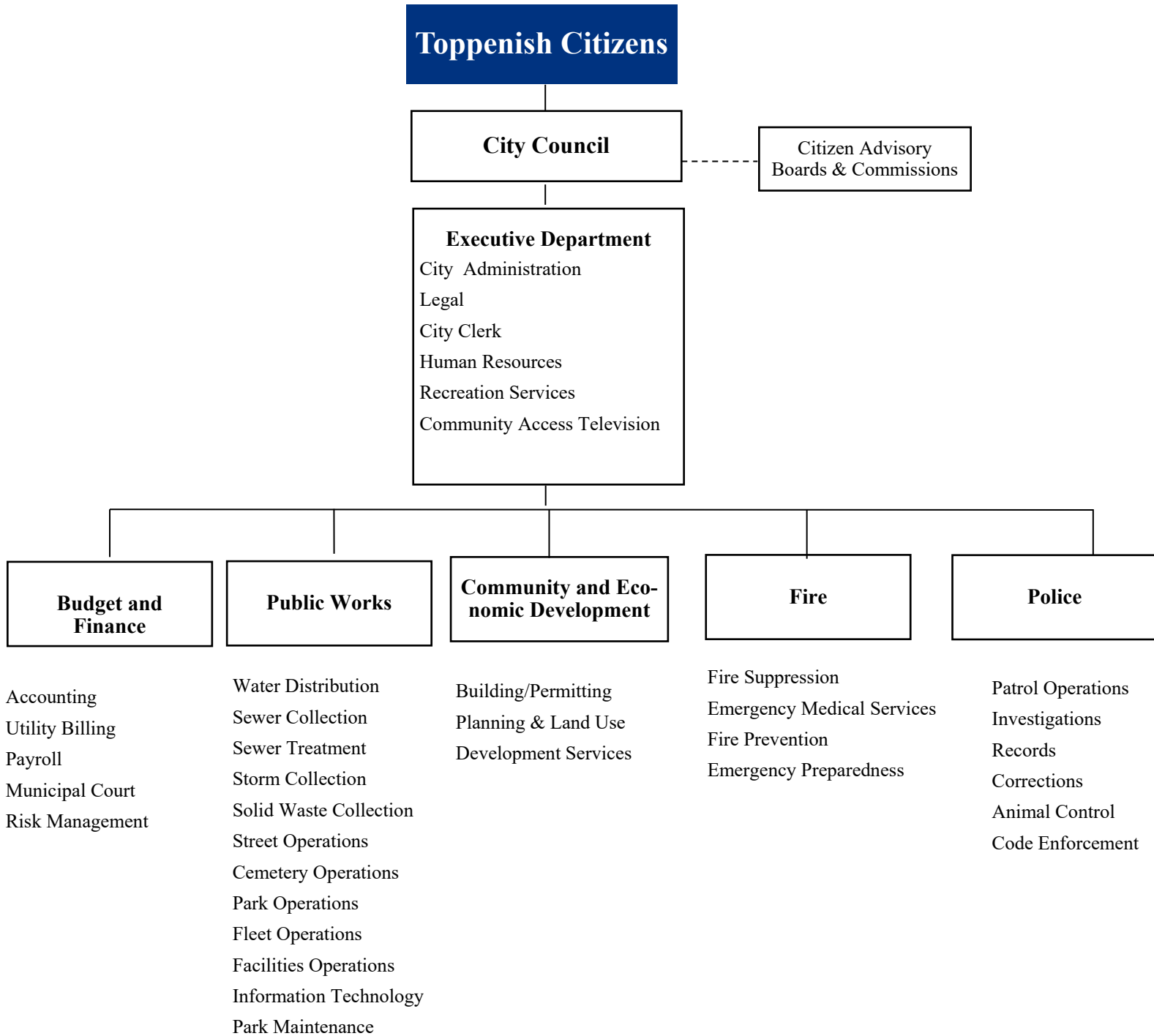
CITY OF TOPPENISH

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.



City of Toppenish Organizational Chart




Strategic Plan

On March 11th, 2024, the City Council adopted the City's Strategic Plan. The plan focused on four priority areas with a primary goal for each. The priorities are as follows:


Public Safety

 Goal #1: Make Toppenish safer at all hours.


Infrastructure and City Improvements

 Goal #2: Ensure the City provides basic city services to all community members.

Economic Development and Finance

 Goal #3: Attract additional businesses.

Housing

 Goal #4: Promote higher quality housing opportunities.

Budget Calendar

Item	Date	RCW Deadline
Call Letter sent to Departments	9/3/2024	2nd Monday in September
Department Meetings With Finance	9/3 - 9/16	
Budget Estimates Compiled	9/17/2024	4th Monday in September
Estimates Presented to the Mayor	9/30/2024	1st Business Day in October
Council Receives Estimates	10/4/2024	1st Monday in October
Council Receives Preliminary Budget	10/21/2024	November 1st
Budget is made available to the Public	10/28/2024	6 Weeks before Jan 1st
Budget Presentation at Council	10/28/2024	
Budget Presentation at Council	11/4/2024	
Budget Presentation at Council	11/12/2024	
Property Tax Hearing/Adoption	11/25/2024	November 30th
Final Public hearing	11/25/2024	Prior to 1st Monday in December
Budget Adoption	12/9/2024	December 31st

CITY OF TOPPENISH

Boards, Commissions, and Committees

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

Thank you for your service!

Civil Service Commission: Appointed by the City Manager		6 year terms
Meets: 2nd Wednesday, 7:00 p.m.		<i>Mary Beltran, Secretary-</i>
<i>Examiner</i>		
Name:	Date Appointed	Term
Bonnie Kent Walker	October 2005	December 2026
Eric Martinen, Chair	September 2005	December 2027
Mark Oaks	January 2023	December 2028

Planning Commission: Appointment by the City Council		6 year terms
Meets: 3rd Wednesday, 5:30 p.m. <i>(if needed)</i>		<i>Staff: Andrew Hattori</i>
Name:	Date Appointed	
Jesus Aguirre	May 2024	
Christy Doonan	May 2024	
Gabriela Guel	May 2024	
Janet Mayer, Chair	May 2024	
Benita Polina	May 2024	
Vacant		
Vacant		

Parks & Recreation Advisory Board: Appointed by the City Council		
Meets: 2nd Thursday, 5:00 p.m. <i>(if needed)</i>		<i>Staff: Sean Davido & Shaun</i>
<i>Burgess</i>		
Name:	Date Appointed	
Leanne Galaviz, President	September 2009	
Xochitl Mares	May 2019	
Jeannie Sanchez	December 2008	
Brett Stauffer	January 2013	
Vacant		
Vacant		
Vacant		

Lodging Tax Advisory Committee: Appointed by the City Council <i>(Reviewed Annually)</i>		
Meets: As needed		<i>Staff: Heidi Riojas</i>
Elpidia Saavedra, Mayor	Nick Troy, Toppenish Chamber	
Sandeep Kaur, Toppenish Inn & Suites	Doug Shearer, Yakima Valley Rail & Steam	
Parminder Thind, El Corral Motel		

Honorable Mayor Elpidia Saavedra
Members of the Toppenish City Council
21 West 1st Avenue
Toppenish, Washington 98948

Dear Mayor Saavedra and City Councilmembers,

I am pleased to present the Fiscal Year 2025 (FY2025) Budget for your review.

Throughout the last year and this budgeting process, we continue to see slower revenue growth and dramatic expense escalation because of inflation. This, combined with other factors, presents challenges that your actions, and this budget, have worked to address. I am confident in the ability of this budget to provide for the needs of the citizens of Toppenish currently while working towards a more stable long-term fiscal position.

Budget Issues Facing the Governing Body

Policy Issues

The messaging over the last year has been that we have a budget deficit. The 2024 budget was passed with the formidable expectation of using \$2.25 million of the general fund balance to cover costs. The 2023-year actuals ended with a reduction of about \$550,000 in the City's general fund balance. These reductions are the result of a fund balance that has grown over time because of staffing shortages, and federal aid. The 2025 budget as constructed has the City using about \$1.4 million of the general fund balance to cover costs, bringing the fund balance down to about \$1 million.

The City Council will need to have continued discussions into 2025 to prepare for the 2026 budget cycle and decide what level of service the City can support. City staff has and will continue to actively look for different ways to provide the needed services for the residents of Toppenish. As one example recently mentioned, staff continue to have conversations with surrounding agencies about the possibility of forming a Regional Fire Authority in consideration of providing a more efficient service without the additional financial burden.

Additionally, the City Council needs to have continued conversations about additional revenue sources such as Business and Occupation Taxes or levy lid lifts to fund the level of service the City wants.

Earlier in 2024, the Council approved a \$20 increase in Vehicle Licensing fees. As a result of this change, and for the first time since 2021, the General Fund will not need to provide a subsidy to the City's Street fund.

The 2025 proposed budget includes a 3% rate increase to the City's Water, Wastewater, and Solid Waste funds. For many years the Utility Funds have been reactionary rather than proactive when it comes to maintenance of the systems. The 3% increase is primarily to address inflation (2.4% most recent number, 4.1% average in 2023, 8.0% in 2022 – bls.gov). Staff is developing a Capital Improvement Plan (CIP) that will be used to guide rate increases beyond 2025. In developing a CIP, staff are focusing on the projects that are considered essential to maintain utility systems, without putting too much of a burden on the rate payers.

Staff has opted to present a single-year 2025 rate increase, to ensure good data to set rates based on these capital needs for the future. Through this analysis, and other budgetary levers, City staff hopes to eventually lower the 29% Utility Tax. Currently the Utility Tax makes up 42% of the City's General Fund revenue (not including fund balance). It is the staff's intent to continue to seek additional revenue sources to supplement the General Fund.

On November 5, 2024, the voters of Toppenish will vote whether to form the Toppenish Metropolitan Park District. If this passes, the City Council will become the board for the district and will have the responsibility to set the property tax rate. If the board passes a \$0.75 property tax levy, the district will be able to generate about \$435,000 which would reduce the budget deficit to below \$1 million for 2025.

The City's largest total expense is personnel costs. Excluding Utility Tax expenses and Transfers, personnel costs make up 50% of the City's 2025 preliminary budget across all funds. The City has collective bargaining agreements with three unions including Teamsters, Fraternal Order of Police (FOP), and International Association of Fire Fighters (IAFF). The City's agreements with FOP and IAFF extend through the 2025 budget year. The approved Cost of Living Adjustment for those two unions is 4% in 2025 (5% in 2024, and 7% in 2023). The City's agreement with the Teamsters Union does not go through 2025, and so staff will bring the council a negotiated agreement for approval for 2025 and beyond.

Economic Factors

According to the Bureau of Labor Statistics, inflation has increased by 16.8% from 2021 – 2023, compared to 5.4% from 2018 – 2020. The City received funds from both the state and federal government during and after the COVID-19 pandemic which helped to cover the increase in costs in recent years. Now that the money has been used, the City is adjusting its budget to keep up with inflationary costs. From 2021 to 2023, tax revenue only increased by 4.7% for the City of Toppenish. This increase is 12.1% lower than what would be needed to just keep up with inflation. Revenue that is not keeping pace, along with a need to adjust expenditures causes budgeting deficiencies. Staff has worked hard to cut unnecessary costs and find other sources of revenue to develop a more balanced budget.

As a result of inflation, Sales Tax increased for a period of time, to a high of \$1.2m in 2023 (just in the City's General Fund). For comparison the average sales tax from 2015 – 2019 was about \$777,000. Unfortunately, in recent months sales tax has slowed down considerably. The last month of data that we have is collections from September. In September of 2023 the City collected \$106,003 of Sales Tax revenue, in September of 2024 the City collected \$81,079, a decrease of nearly 24%. Months can fluctuate, however; year to date the City has collected \$765,229 versus \$908,096 in 2024, a decrease of about 16% or \$143,000. So, while sales tax increased for a period, it appears that revenue is settling back to pre-inflationary times. The 2025 budget accounts for this decrease and uses forecasting tools to conservatively estimate 2025 revenue. The Finance Director publishes quarterly reports that give updates on trends and how our revenue is performing in relation to budget and previous years.

The Real Estate Excise Tax (REET) is revenue that the City receives as a result of real estate sales within the City's boundaries. Earlier in the year the council approved the collection of the "REET 2" percentage of the tax which increases the rate from 0.25% to 0.50%. Over the last few years the City has generated about \$40,000 from this revenue source. With the additional 0.25% the City expects to generate a total of about \$80,000. This revenue can be used for capital projects and will be included as a funding source in the City's CIP.

I am pleased to share that we have hired a Community and Economic Development Director. With this positional hire, I expect continued economic analysis and insight that will help the City to navigate the relationship between businesses, developers, community groups, and the City to work towards an improved economic environment for the City.

Regulatory and Legislative Changes

Since 2001, the City has only been able to increase its property tax collected by 1% due to state law. As previously discussed, this cap severely limits the City's ability to maintain its level of services. The City has joined a coalition led by the Association of Washington Counties to lobby and advocate for raising this 1% cap to 3% during the next legislative session.

City staff continues to be active in applying for grants for its major capital projects along with grants that help to pay for programming. As you all know the City was awarded over \$8 million for its Waste Water Treatment Plant upgrades. As of now, the City has not been notified how much of this award is grant funding versus low interest loans. While low interest loans are still good, they will have an impact on our utility rates.

Funds

General Fund

The General Fund is the City's largest fund, with a budget of about \$8.5 million. 48% of the budget is for the Police department; 17% is for administration which includes finance, HR, City Council, City Clerk, IT, Risk Management, subsidy to the Cemetery Fund, and the City Manager's office; 16% is for the Fire Department; 7% is for Parks, Recreation, and aquatics services; 6% is for our contracted out Municipal Court services with Sunnyside; and 5% is for planning and community development.

The largest reductions in expenditures for the General Fund include \$120,348 for police station rent, \$110,118 for removal of street fund subsidy, and a reduction in capital expenditures being paid out of the operating fund. Despite increasing costs, the general fund budget is about \$220,000 less than what it was in 2025 because of various cost savings.

Besides collective bargaining agreement increases, the largest expenditure increases in the General Fund include court services, inmate costs, health insurance premiums, and WCIA insurance premiums. The court and inmate services aren't increasing because of any new contracts, rather they reflect services being provided again at a pre-pandemic level. These services are billed on a usage basis, and the services were limited with the various public safety restrictions. Now that the restrictions are removed, the City is subject to the original rates and agreed upon increases which compound to be a large increase in the 2025 budget, but more reflective of the actual cost paid. Our Health Insurance is administered through AWC, and we

have been informed that rates are increasing by 8% for 2025. WCIA rates increased by 5% for 2025 and since 2021 they have increased by 99.7%

As mentioned earlier, the largest revenue source for the General Fund is from Utility Taxes. The City charges its own utilities a rate of 29%; and the telephone, natural gas, and electricity utilities 8.5%. This revenue makes up 42% of the General Fund's revenue. The next largest source of revenue is sales tax which makes up 23% of the General Fund's revenue. Licenses and Permits, fees, intergovernmental revenue, miscellaneous, and interest earnings make up about 20% of the revenue, with interest earnings being the largest increase in revenue for the general fund because of council's action to collect all interest earnings in the general fund. The last revenue source for the general fund is property tax which makes up about 15% of the total revenue. Note, each of these percentages make up total revenue produced in the General Fund, total revenue used includes about \$1.4 million of fund balance in addition to each of these revenue sources.

Utility Funds

The City's Utility Funds; Water, Wastewater, and Solid Waste, are the next biggest funds with a combined total of about \$8 million (Wastewater \$3.7 million, Water \$2.9 million, Solid Waste \$1.4 million). The funds are entirely user rate supported. Rates are determined by the City Council each year with supporting information from staff and consultants which make up rate study recommendations. In 2024 the City did a rate study and was informed that rate increases were needed in each fund. City staff has built this budget with a 3% rate increase for now, with continued analysis to be done to develop further rates. Staff is cognizant of the burden that rates place on the citizens, and we want to do everything that we can to provide essential services without being too much of a burden.

Street Fund

The Street Fund is a maintenance fund, with a budget just over \$486,000. The Street fund includes funding for street sweeping, snow and ice control, line striping and marking, pothole repair, crack sealing and electricity for streetlights.

49% of Street Fund expenditures are budgeted for services, 30% on salaries and wages, 17% on supplies, and 3% on equipment replacement.

Funding for the Street Fund is primarily from Vehicle License fees (64%) and motor fuel tax (33%). As mentioned previously, the City has increased Vehicle License Fees to make it possible for this fund to support itself without a General Fund subsidy.

Previous Year Lookback

As we consider the future of Toppenish through the 2025 budget, I believe it important to look back at what we have achieved over the last year. First and foremost, I have complete confidence in City staff's ability to respond to any of the challenges that the City of Toppenish faces. Our staff is innovative, resourceful, and above all professional. They understand the community and continue to impress me with their ability to solve problems and make life better for the residents of Toppenish.

I would like to highlight four projects that staff members have taken on with significant progress.

1. Wastewater Treatment Plant – while much work is still needed, staff has worked with engineering consultants to develop a plan that will get the City back into EPA compliance, and has secured \$8.75 million of loan/grant funding to do so. While we still have significant work to do for the actual project, and securing additional funding, we are well on our way to solving this issue
2. Police Building – In 2022 the Police Department was moved to its current temporary facility with the condition of a two-year lease. Rather than continuing this lease indefinitely, staff turned over every possible stone and was able to find a potential location for a new police facility at 220 West Toppenish Avenue. While the City is doing its due diligence at this former physical therapy office, we are optimistic that it will allow for the City to invest in a property for its police officers that will have a net gain, rather than a loss through lease of a temporary facility.
3. Bike/Pedestrian Improvements – Washington Avenue from South Alder Street to South Toppenish Avenue. The City applied and received preliminary approval for a \$1,765,950 street improvement project that will establish the downtown revitalization that Toppenish desperately needs. This project is anticipated to start construction in 2026.
4. Financial operations – The City's new finance Director Vaughn and his staff have stabilized and improved the City's financial functions in a way that has been missing from the City for several years.
5. Code Enforcement – The City's code enforcement team has made incredible progress in such a short time, to enforce city codes which have been lacking enforcement. Code enforcement took the lead in shutting down the El Corral because of code violations occurring at the property.

Again, I am confident that the current team that the City has on staff is up for the challenges that the City faces, and that this budget will help us to provide for the needs of the citizens of Toppenish now and into the future.

Dan Ford, PE
City Manager



Where does the money go? (General Fund)

**Municipal
Court 6%**

Fire 16%



**Planning and
Community
Development
5%**

**Parks and
Recreation
7%**

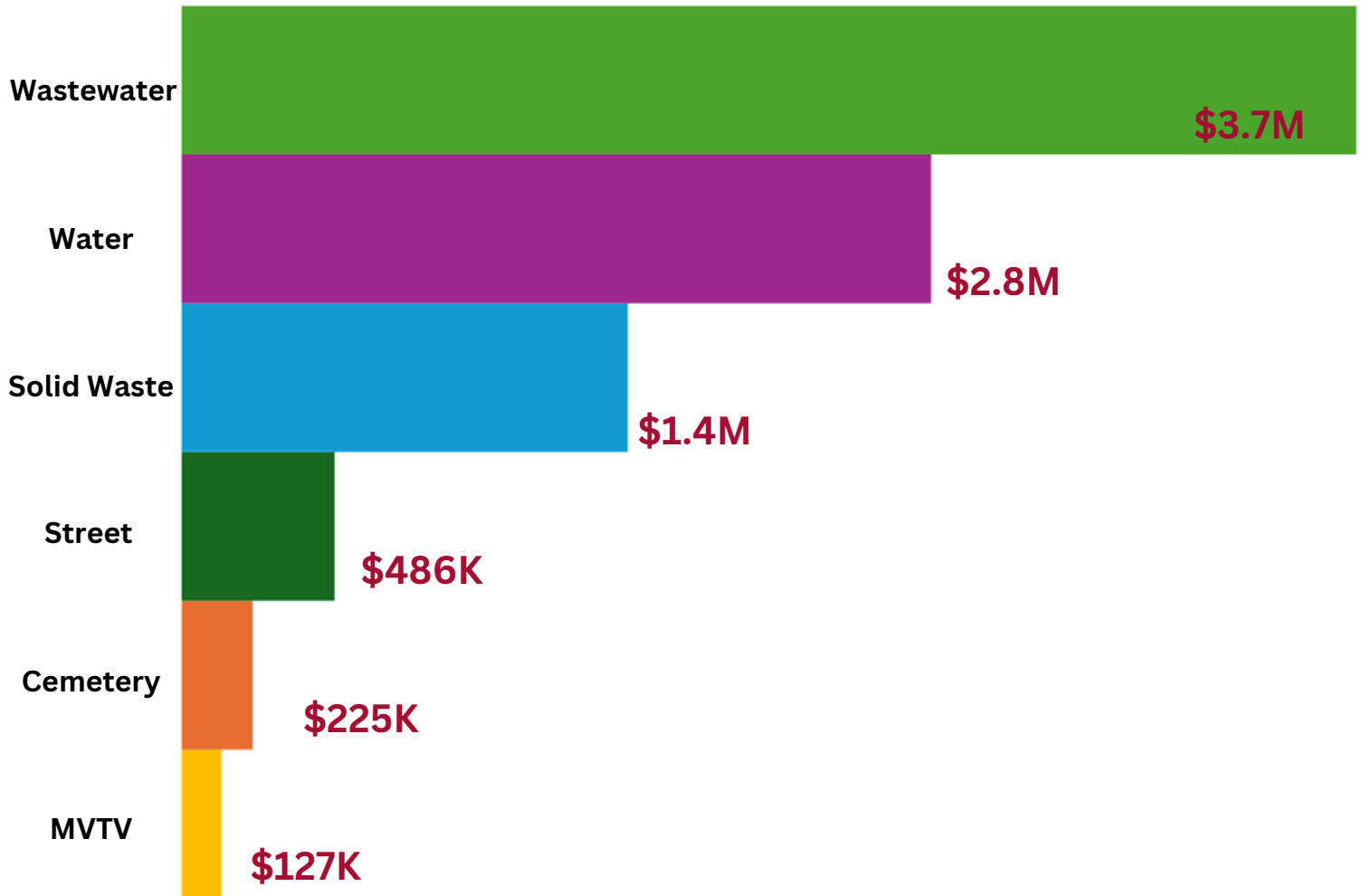
**Administration
17%**

Police 48%

Where does the money come from? (General Fund)



Other Major Funds (General Fund = \$8.5m)



The City Utilities (Wastewater, Water, Solid Waste) are required to pay 29% of their Gross Revenues to the General Fund as a Utility Tax. This supports 42% of the General Fund's functions as seen on the previous page.

29%

Personnel Information

The City of Toppenish is a full-service City that provides quality service and programs for its residents with a responsive staff of 52 full-time employees and 32 volunteer firefighters.

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, Finance, and Police Clerical.
- 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 Officers' and Firefighter's Retirement System (LEOFF). The contribution rates are as follows:

Rate of Contribution			
	City	Employee	Total
LEOFF II	5.32%	8.53%	13.85%
PERS II	9.11%	6.36%	15.47%
PERS III	9.11%	6.36%*	15.47%*

*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 2024 Budget reflects the following changes to insurance rates:

- 8.0% 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 a longevity incentive to all employees who have worked at two years or more. The amount ranges from \$20.00 to \$209.00 per month. Members of FOP, IAFF and non-represented staff receive longevity monthly and it is a percentage of their base salary ranging from 1.5%-4.5%.

Deferred Compensation Benefits:

All City employees can contribute to the City's 457 Deferred Compensation Plan with tax-deferred dollars. The city provides up to 2% deferred comp match. The companies providing plans for City employees are Nationwide and ICMA-RC.

Retiree Contributions:

The City provides post-employment benefits (OPEB) consisting of medical insurance and costs not covered by insurance to six retired LEOFF I employees (3 police/fire). The city provides Fireman's pension to one pre-LEOFF I employee and two widowed spouses.

2024 Position Listing	2025 Proposed Position Listing	Department	Group	FTE 2024	FTE 2025
City Manager	City Manager	Executive	Non-Rep	1	1
Assistant City Manager	Assistant City Manager	Executive/PW	Non-Rep	1	0
City Clerk	City Clerk	Executive	Non-Rep	1	1
Human Resource Generalist	Human Resource Generalist	Executive	Non-Rep	1	1
Public Works Office Manager	Executive Assistant	PW/Executive	Non-Rep	1	1
Activities Program Manger	Activities Program Manger	Recreation/Aquatics	Non-Rep	1	0
Budget and Finance Director	Budget and Finance Director	Finance	Non-Rep	1	1
Accounting Manager	Accounting Manager	Finance	Non-Rep	1	0
Finance Technician II	Finance Technician II	Finance	Teamsters	2	2
Finance Technician I	Finance Technician I	Finance	Teamsters	2	2
Development Services Director	CED Director	CED	Non-Rep	0	1
Permit Coordinator	Permit Coordinator	CED	Teamsters	1	1
Code Enforcement Officer	Code Enforcement Officer	Police	Teamsters	1	1
Police Chief	Police Chief	Police	Non-Rep	1	1
Police Captain	Police Captain	Police	Non-Rep	1	1
Assistant to the Police Chief	Assistant to the Police Chief	Police	Non-Rep	0	1
Sergeant	Sergeant	Police	TPOA	3	3
Police Officer	Police Officer	Police	TPOA	10	8
Detective	Detective	Police	TPOA	0	1
Senior Records Specialist	Senior Records Specialist	Police	Teamsters	1	1
Records Specialist	Records Specialist	Police	Teamsters	1	1
Fire Chief	Fire Chief	Fire	Non-Rep	1	1
Fire Captain	Fire Captain	Fire	IAFF	1	1
Firefighter	Firefighter	Fire	IAFF	5	5
*Volunteer Firefighter	*Volunteer Firefighter	Fire	N/A	*32	*32
Public Works Superintendent	Public Works Director	Public Works	Non-Rep	1	1
Public Works Supervisor	Public Works Supervisor	Public Works	Teamsters	2	2
Administrative Assistant	Administrative Assistant	Public Works	Non-Rep	0	1
Maintenance Technician	Maintenance Technician	Public Works	Teamsters	7	6
Grounds Maintenance Technician	Grounds Maintenance Technician	Public Works	Teamsters	1	1
Water Operator II	Water Operator II	Public Works	Teamsters	1	0
Water Operator I	Water Operator I	Public Works	Teamsters	1	1
Wastewater Treat Plant Operator II	Wastewater Treat Plant Operator II	Public Works	Teamsters	1	0
Wastewater Treat Plant Operator I	Wastewater Treat Plant Operator I	Public Works	Teamsters	2	1
Wastewater Treat Plant Operator In Training	Wastewater Treat Plant Operator In Training	Public Works	Teamsters	0	1
Information Technology Manager	Information Technology Manager	IT	Non-Rep	0	1
Community TV Manager	Community TV and Activities Manager	MVTV	Non-Rep	1	1
Full-Time Positions				55	52
*Volunteer positions					

CITY OF TOPPENISH

2025 Monthly Salary Schedule

Effective: 1/1/2025

Non-Represented Employees: 4% COLA		
Class Title	Range is 30%	
	Minimum	Maximum
Grade 6: Fire Chief, Police Chief, Finance Director, Public Works Director, Community and Economic Development Director	8,389	10,906
Grade 5: Police Captain, Public Works Superintendent, Information Services Manager, Executive Assistant to the City Manager	7,990	10,387
Grade 4: Assitant to the Police Chief, Communications Manager	6,991	9,088
Grade 3: City Clerk, Human Resources Generalist, Recreation Activities Program Manager	5,826	7,574
Civil Service Secretary	\$38.81 per hour/minimum 5 hours per month	

Finance-Development Services-Police Clerical-Public Works Teamsters: Collective Bargaining Agreement in negotiation							
Class Title	5% increments						
	Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Administrative Assistant, Customer Service Clerk	3,583	3,762	3,950	4,148	4,355	4,573	4,802
Records Specialist	3,777	3,966	4,164	4,372	4,591	4,821	5,062
Finance Technician I, Maintenance Technician, Grounds Maintenance Technician, Wastewater Treatment Plant OIT	4,024	4,225	4,436	4,658	4,891	5,136	5,393
Finance Technician II, Senior Records Specialist, Wastewater Treatment Plant Operator I, Water Operator I, Permit Technician	4,226	4,437	4,659	4,892	5,137	5,394	5,664
Finance Technician III, Code Enforcement Officer, Permit Coordinator, Wastewater Treatment Plant Oper. II, Water Operator II	4,522	4,748	4,985	5,234	5,496	5,771	6,060

FLSA Exempt Supervisors Teamsters: Collective Bargaining Agreement in negotiation							
Class Title	5% increments						
	Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Public Works Supervisor	6,028	6,329	6,645	6,977	7,326	7,692	8,077

Police - FOP: 4% COLA						
Class Title	5% increments			3.00%	3.00%	3.00%
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Officer	6,042	6,344	6,661	6,861	7,067	7,279
Sergeant (Step 1: 110%; Step 2: 1.125%; Step 3: 1.15% of Officer Step 6)	Step 1	Step 2	Step 3			
	8,007	8,189	8,371			

Firefighters - IAFF: 4% COLA			
Class Title	Firefighter: Step A 85%; B 90%; Step C 100% Captain: Step C 110%; Step D 115%		
	Step A	Step B	Step C
Firefighter (Step A 85%; Step B 90% of Step C)	5,543	5,869	6,521
Fire Captain (Step C 110% of Sr. FF - Step D 115% of Sr. FF) <i>LEOFF pension: Battalion Chief equals Fire Captain Salary</i>	Step C		Step D
	7,173		7,499

Non Represented Seasonal Aquatics	Hourly Rate - (5% Increments)					
<i>Hourly Rates based on current minimum wage</i>	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Cashier (age 14 or 15)	14.16	14.87	15.61	16.39	17.21	18.07
Cashier, Lifeguard, Water Safety Instructor	16.66	17.49	18.36	19.28	20.24	21.25
Head Lifeguard	20.20	21.21	22.27	23.38	24.55	25.78
Pool Manager	24.50	25.73	27.02	28.37	29.79	31.28

Dan Ford, City Manager

Date

Basis of Reporting

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

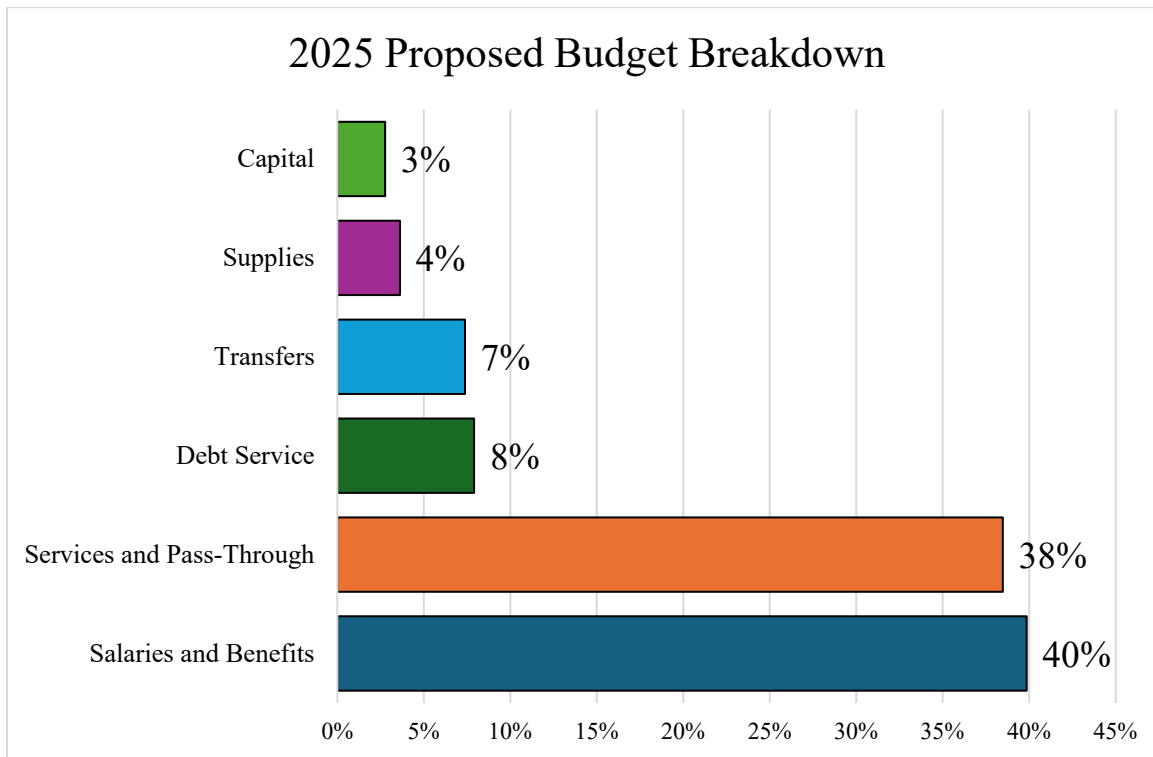
Expenditures

In following the Cash Basis BARS Manual, the City breaks its expenditures into the following* categories:

- Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out
- Salaries and Wages
 - Used to record gross amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contract
- Personnel Benefits
 - Used to record the employer's share of benefits provided to employees, in addition to compensation, that are part of the conditions of current or past employment.
- Supplies for Consumption and Resale
 - Used to record items purchased for consumption and used by the government and items purchased for resale
- Services and Pass-Through Payments
 - Used for professional and technical services which are provided by other governments, other funds, or by private entities as well as for pass-through payments
- Capital Outlays
 - Used for expenditures related to the purchase or construction of assets considered capital
- Debt Service Principal
 - Used to record debt payments
- Debt Service Interest
 - Used to record debt interest

* [Object Codes | Office of the Washington State Auditor](#)

Expenditures by Category All Funds				
	2022 Actuals	2023 Actuals	2024 Budget	2025 Proposed
Transfers	\$2,534,338	\$766,663	\$1,566,480	\$1,351,289
Salaries	\$3,798,560	\$4,310,737	\$4,982,405	\$5,188,117
Benefits	\$1,655,307	\$1,871,165	\$2,331,065	\$2,108,956
Supplies	\$549,437	\$664,844	\$740,722	\$663,185
Services and Pass-Through	\$6,476,819	\$6,749,160	\$6,746,589	\$7,045,104
Capital	\$7,433,995	\$5,715,991	\$1,109,130	\$506,030
Debt Service Principal	\$2,881,527	\$1,140,681	\$1,421,997	\$1,279,432
Debt Service Interest	\$121,021	\$188,634	\$181,590	\$168,413
Total	\$25,451,004	\$21,407,876	\$19,079,978	\$18,310,527



*Debt Service Principal and Interest were combined, along with Salaries and Benefits

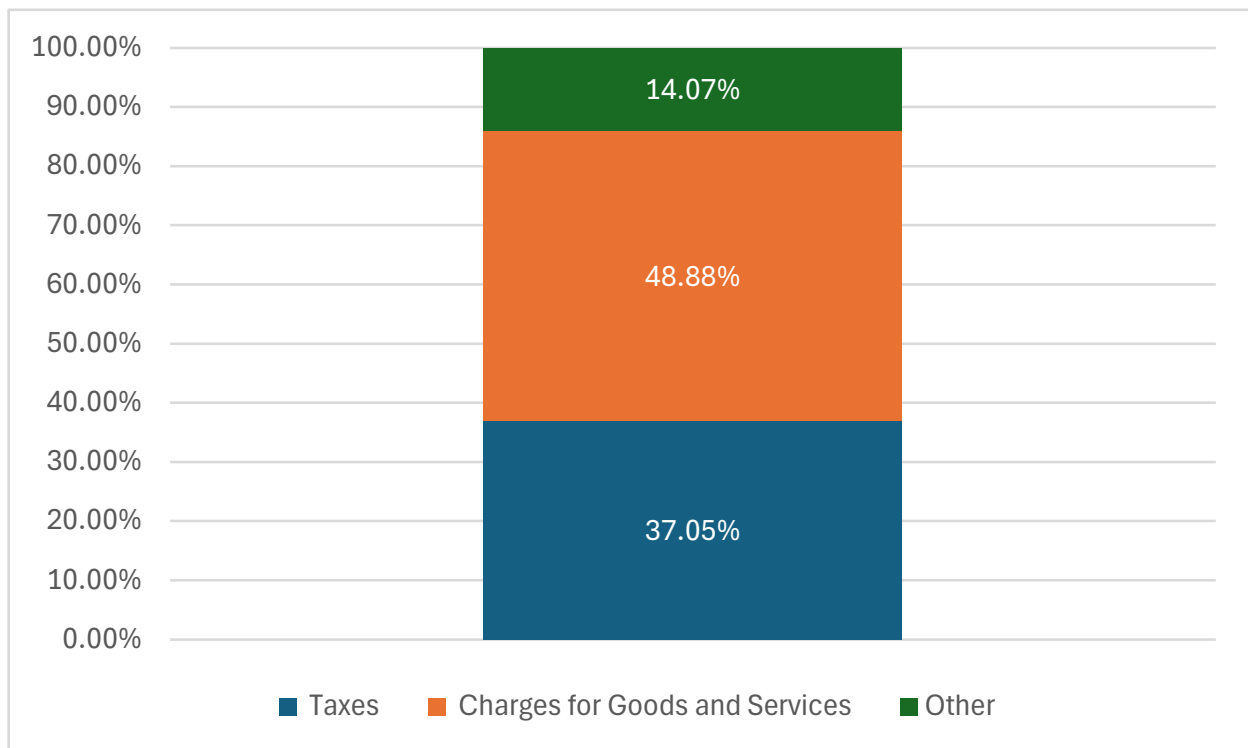
Revenue

In following the Cash Basis BARS Manual, the City breaks its revenue into the following* categories:

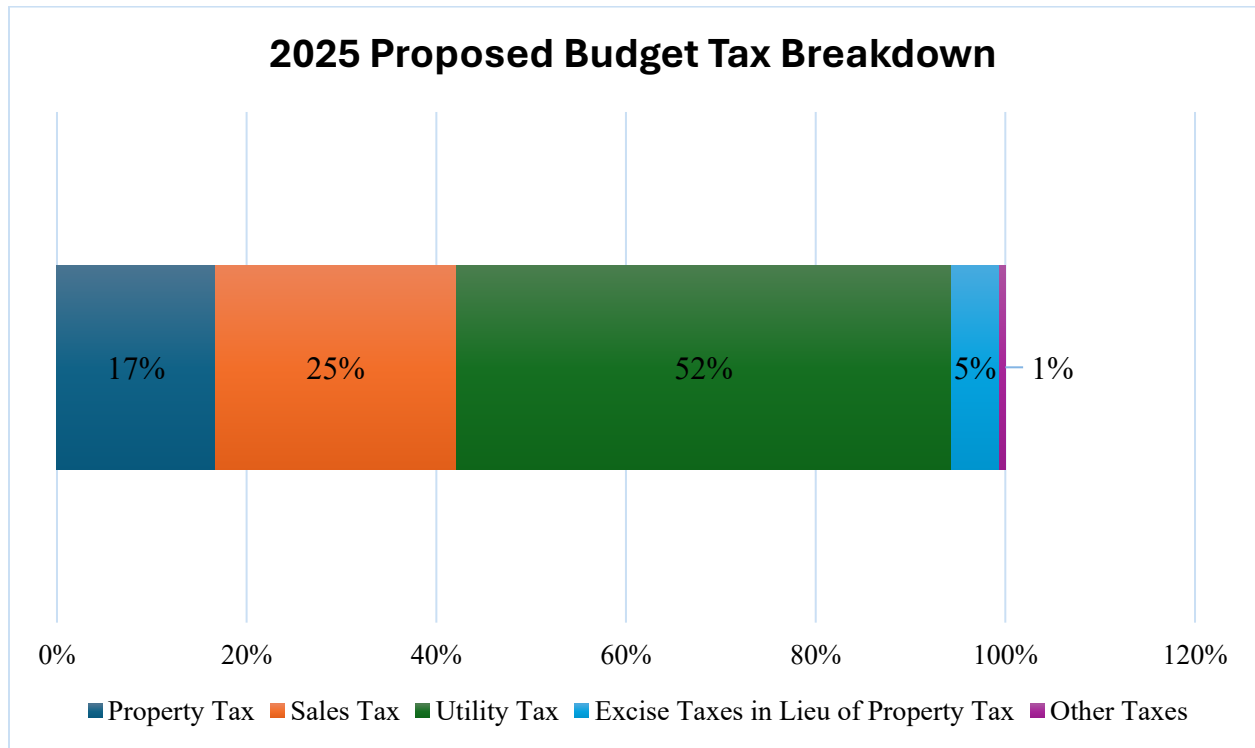
- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Goods and Services
- Fines and Penalties
- Miscellaneous Revenues
- Other Increases in Fund Resources
- Other Financing Sources

* [Revenue and Expenditure Accounts Overview](#) | [Office of the Washington State Auditor](#)

Revenue by Category All Funds				
	2022 Actuals	2023 Actuals	2024 Budget	2025 Proposed
Taxes	\$5,932,947	\$6,041,388	\$6,096,549	\$6,173,101
Licenses and Permits	\$173,725	\$137,244	\$104,800	\$150,785
Intergovernmental Revenues	\$4,660,547	\$4,484,224	\$563,109	\$595,489
Charges for Goods and Services	\$7,561,535	\$7,412,670	\$7,735,980	\$8,085,458
Fines and Penalties	\$51,733	\$34,999	\$62,815	\$62,966
Miscellaneous Revenues	\$361,558	\$553,241	\$203,425	\$509,719
Other Increases in Fund Resources	\$229,912	\$145,405	\$76,577	\$65,560
Other Financing Sources	\$8,440,093	\$703,972	\$1,316,480	\$335,389
Total	\$27,412,051	\$19,513,142	\$16,159,735	\$15,978,466



Taxes



Departmental Breakdown

Department	2022 Actuals	2023 Actuals	2024 Budget	2025 Proposed
Legislative	\$ 42,505	\$ 53,467	\$ 66,530	\$ 123,972
Municipal Court	\$ 260,977	\$ 382,001	\$ 350,000	\$ 500,000
Executive	\$ 140,212	\$ 71,263	\$ 82,186	\$ 218,263
Finance & Clerk	\$ 364,692	\$ 346,691	\$ 628,029	\$ 335,795
Legal	\$ 24,714	\$ 21,326	\$ 41,505	\$ 52,130
Risk Management	\$ 71,169	\$ 89,994	\$ 100,050	\$ 83,900
Central Services & HR	\$ 1,415,630	\$ 637,973	\$ 611,162	\$ 461,275
Other General Government	\$ 527,273	\$ 354,497	\$ 423,147	\$ 200,893
Police	\$ 2,793,582	\$ 3,328,314	\$ 4,111,140	\$ 4,064,598
Fire	\$ 1,063,048	\$ 1,197,589	\$ 1,331,335	\$ 1,400,340
Code Enforcement	\$ 220,550	\$ 177,909	\$ 220,210	\$ 317,048
Planning and Community Development	\$ 47,777	\$ 113,614	\$ 135,715	\$ 148,005
Recreation	\$ 25,787	\$ 69,264	\$ 154,620	\$ 104,048
Parks and Aquatics	\$ 380,410	\$ 492,811	\$ 552,265	\$ 535,847
Street	\$ 345,615	\$ 450,695	\$ 498,242	\$ 486,238
Cemetery	\$ 160,000	\$ 161,036	\$ 308,000	\$ 311,982
Water	\$ 2,604,613	\$ 2,540,187	\$ 3,127,473	\$ 2,882,643
Wastewater	\$ 3,721,386	\$ 3,111,281	\$ 3,835,768	\$ 3,735,284
Solid Waste	\$ 1,198,255	\$ 1,273,718	\$ 1,410,727	\$ 1,418,952

2025 Proposed Revenues and Expenditures by Source

Fund Name	General	Capital Reserve	Welcome Center	Railroad Facility	PW Bldg
Fund #	001	002	003	004	006
REVENUES:					
308 - Beginning Fund Balance	1,986,269	261,584	30,161	1,547	148,525
310 - Taxes	5,096,671	-	-	-	-
320 - Licenses & Permits	147,523	-	-	-	-
330 - Intergovernmental	285,162	-	-	-	-
340 - Charges for Services	171,280	-	-	-	-
350 - Fines & Forfeitures	62,966	-	-	-	-
360 - Miscellaneous Revenues	465,142	-	-	-	-
380 - Non Revenues	-	-	-	-	-
390 - Other Financing	-	-	-	12,579	-
Total Revenues:	6,228,744	-	-	12,579	-
Total All Revenues:	8,215,013	261,584	30,161	14,126	148,525

EXPENDITURES:					
00-Fund Balance	1,015,646	111,584	25,877	1,547	147,635
10-Salaries & Wages	3,334,712	-	-	-	-
20-Benefits & Personnel Costs	1,305,665	-	-	-	-
30-Supplies	192,090	-	60	-	17,200
40-Services	2,197,181	-	4,224	12,579	(16,310)
60-Capital Purchase/Projects	25,000	150,000	-	-	-
70- Debt Service	-	-	-	-	-
80-Non Expenditures	-	-	-	-	-
97-Transfers Out	144,719	-	-	-	-
Total Expenditures:	7,199,367	150,000	4,284	12,579	890
Total All Expenditures:	8,215,013	261,584	30,161	14,126	148,525

Change in Fund Balance

Beginning Fund Balance	1,986,269	261,584	30,161	1,547	148,525
Plus Revenues	6,228,744	-	-	12,579	-
Less Expenditures	<u>7,199,367</u>	<u>150,000</u>	<u>4,284</u>	<u>12,579</u>	<u>890</u>
Ending Fund Balance	1,015,646	111,584	25,877	1,547	147,635
Use of Fund Balance	(970,623)	(150,000)	(4,284)	(0)	(890)

Fund Name	Library	Urban Develop Grant	Criminal Justice	Special Projects	Street
Fund #	007	021	030	050	101
REVENUES:					
308 - Beginning Fund Balance	-	1,926	471,731	293,834	-
310 - Taxes	-	-	738,061	-	-
320 - Licenses & Permits	-	-	-	-	3,262
330 - Intergovernmental	-	-	138,261	-	172,065
340 - Charges for Services	-	-	-	-	-
350 - Fines & Forfeitures	-	-	-	-	-
360 - Miscellaneous Revenues	-	-	-	3,519	-
380 - Non Revenues	-	-	-	14,560	-
390 - Other Financing	12,279	-	-	-	311,982
Total Revenues:	12,279	-	876,322	18,078	487,309
Total All Revenues:	12,279	1,926	1,348,053	311,912	487,309

EXPENDITURES:					
00-Fund Balance	2,516	1,926	28,535	278,082	1,071
10-Salaries & Wages	-	-	626,572	20,229	101,063
20-Benefits & Personnel Costs	-	-	259,565	8,448	46,111
30-Supplies	100	-	68,600	3,000	84,400
40-Services	9,663	-	254,781	2,153	239,664
60-Capital Purchase/Projects	-	-	110,000	-	-
70- Debt Service	-	-	-	-	-
80-Non Expenditures	-	-	-	-	-
90-Transfers Out	-	-	-	-	15,000
Total Expenditures:	9,763	-	1,319,517	33,831	486,238
Total All Expenditures:	12,279	1,926	1,348,053	311,912	487,309

Change in Fund Balance

Beginning Fund Balance	-	1,926	471,731	293,834	-
Plus Revenues	12,279	-	876,322	18,078	487,309
Less Expenditures	<u>9,763</u>	<u>-</u>	<u>1,319,517</u>	<u>33,831</u>	<u>486,238</u>
Ending Fund Balance	2,516	1,926	28,535	278,082	1,071
Use of Fund Balance	2,516	-	(443,195)	(15,752)	1,071

Fund Name	Vehicle License Fee	Tourism	Cemetery	Public Safety Grants	Invest Drug Account
Fund #	103	106	108	119	129
REVENUES:					
308 - Beginning Fund Balance	49,343	83,499	-	206,249	6,396
310 - Taxes	311,982	-	-	-	-
320 - Licenses & Permits	-	-	-	-	-
330 - Intergovernmental	-	-	-	-	-
340 - Charges for Services	-	-	95,634	-	-
350 - Fines & Forfeitures	-	-	-	-	-
360 - Miscellaneous Revenues	-	-	-	-	-
380 - Non Revenues	-	-	-	-	-
390 - Other Financing	-	-	129,763	-	-
Total Revenues:	311,982	-	225,397	-	-
Total All Revenues:	361,325	83,499	225,397	206,249	6,396

EXPENDITURES:					
00-Fund Balance	49,343	83,499	0	140,219	5,828
10-Salaries & Wages	-	-	95,678	-	-
20-Benefits & Personnel Costs	-	-	48,696	-	-
30-Supplies	-	-	20,350	-	-
40-Services	-	-	56,673	-	567
60-Capital Purchase/Projects	-	-	-	66,030	-
70- Debt Service	-	-	-	-	-
80-Non Expenditures	-	-	-	-	-
90-Transfers Out	311,982	-	4,000	-	-
Total Expenditures:	311,982	-	225,397	66,030	567
Total All Expenditures:	361,325	83,499	225,397	206,249	6,396

Change in Fund Balance

Beginning Fund Balance	49,343	83,499	-	206,249	6,396
Plus Revenues	311,982	-	225,397	-	-
Less Expenditures	<u>311,982</u>	<u>-</u>	<u>225,397</u>	<u>66,030</u>	<u>567</u>
Ending Fund Balance	49,343	83,499	0	140,219	5,828
Use of Fund Balance	-	-	0	(66,030)	(567)

Fund Name	Cable TV	Capital Cable TV	Housing Rehab	Com Economic Develop	REET
Fund #	157	158	170	225	301
REVENUES:					
308 - Beginning Fund Balance	125,390	109,405	611,190	5,537	1,010,565
310 - Taxes	55,000	-	-	-	39,885
320 - Licenses & Permits	-	-	-	-	-
330 - Intergovernmental	-	-	-	-	-
340 - Charges for Services	54,284	-	-	-	-
350 - Fines & Forfeitures	-	-	-	-	-
360 - Miscellaneous Revenues	-	-	-	-	-
380 - Non Revenues	-	-	51,000	-	-
390 - Other Financing	-	-	-	-	-
Total Revenues:	109,284	-	51,000	-	39,885
Total All Revenues:	234,674	109,405	662,190	5,537	1,050,450

EXPENDITURES:					
00-Fund Balance	107,964	109,405	622,190	5,537	1,050,450
10-Salaries & Wages	56,771	-	-	-	-
20-Benefits & Personnel Costs	15,628	-	-	-	-
30-Supplies	5,880	-	200	-	-
40-Services	48,431	-	39,800	-	-
60-Capital Purchase/Projects	-	-	-	-	-
70- Debt Service	-	-	-	-	-
80-Non Expenditures	-	-	-	-	-
90-Transfers Out	-	-	-	-	-
Total Expenditures:	126,710	-	40,000	-	-
Total All Expenditures:	234,674	109,405	662,190	5,537	1,050,450

Change in Fund Balance

Beginning Fund Balance	125,390	109,405	611,190	5,537	1,010,565
Plus Revenues	109,284	-	51,000	-	39,885
Less Expenditures	126,710	-	40,000	-	-
Ending Fund Balance	107,964	109,405	622,190	5,537	1,050,450
Use of Fund Balance	(17,426)	-	11,000	-	39,885

Fund Name	Street Capital	Water	Sewer	Solid Waste	Water Capital
Fund #	302	401	403	405	410
REVENUES:					
308 - Beginning Fund Balance	245,042	1,235,853	880,916	83,207	775,634
310 - Taxes	-	-	-	-	-
320 - Licenses & Permits	-	-	-	-	-
330 - Intergovernmental	-	-	-	-	-
340 - Charges for Services	-	2,897,952	3,643,527	1,372,700	-
350 - Fines & Forfeitures	-	-	-	-	-
360 - Miscellaneous Revenues	-	41,058	-	-	-
380 - Non Revenues	-	-	-	-	-
390 - Other Financing	-	-	-	-	500,000
Total Revenues:	-	2,939,010	3,643,527	1,372,700	500,000
Total All Revenues:	245,042	4,174,863	4,524,442	1,455,907	1,275,634

EXPENDITURES:					
00-Fund Balance	245,042	1,292,219	789,159	36,955	1,275,634
10-Salaries & Wages	-	264,763	391,488	296,842	-
20-Benefits & Personnel Costs	-	112,248	174,786	137,809	-
30-Supplies	-	111,675	108,030	51,600	-
40-Services	-	1,283,784	2,017,483	892,701	-
60-Capital Purchase/Projects	-	-	-	-	-
70- Debt Service	-	495,771	783,662	-	-
80-Non Expenditures	-	45,012	123,400	-	-
90-Transfers Out	-	569,390	136,435	40,000	-
Total Expenditures:	-	2,882,643	3,735,284	1,418,952	-
Total All Expenditures:	245,042	4,174,863	4,524,442	1,455,907	1,275,634

-

Change in Fund Balance

Beginning Fund Balance	245,042	1,235,853	880,916	83,207	775,634
Plus Revenues	-	2,939,010	3,643,527	1,372,700	500,000
Less Expenditures	-	2,882,643	3,735,284	1,418,952	-
Ending Fund Balance	245,042	1,292,219	789,159	36,955	1,275,634
Use of Fund Balance	-	56,367	(91,757)	(46,252)	500,000

Fund Name	Sewer Capital	Vehicle Replace	Firefighter Pension	Perpet Care
Fund #	413	510	611	701
REVENUES:				
308 - Beginning Fund Balance	2,174,725	173,497	-	427,199
310 - Taxes	-	-	-	-
320 - Licenses & Permits	-	-	-	-
330 - Intergovernmental	-	-	-	-
340 - Charges for Services	-	-	-	-
350 - Fines & Forfeitures	-	-	-	-
360 - Miscellaneous Revenues	-	-	-	18,372
380 - Non Revenues	-	-	-	-
390 - Other Financing	-	-	-	-
Total Revenues:	-	-	-	18,372
Total All Revenues:	2,174,725	173,497	-	445,572

EXPENDITURES:				
00-Fund Balance	2,174,725	18,497	-	315,809
10-Salaries & Wages	-	-	-	-
20-Benefits & Personnel Costs	-	-	-	-
30-Supplies	-	-	-	-
40-Services	-	-	-	-
60-Capital Purchase/Projects	-	155,000	-	-
70- Debt Service	-	-	-	-
80-Non Expenditures	-	-	-	-
90-Transfers Out	-	-	-	129,763
Total Expenditures:	-	155,000	-	129,763
Total All Expenditures:	2,174,725	173,497	-	445,572

Change in Fund Balance

Beginning Fund Balance	2,174,725	173,497	-	427,199
Plus Revenues	-	-	-	18,372
Less Expenditures	-	155,000	-	129,763
Ending Fund Balance	2,174,725	18,497	-	315,809
Use of Fund Balance	-	(155,000)	-	(111,391)

Fund Name	Equipment - Water	Equipment - Wastewater	Equipment - Solid Waste	
Fund #	431	432	433	
REVENUES:				
308 - Beginning Fund Balance	512,224	624,388	589,097	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
500,000	-	-	-	
Total Revenues:	-	-	-	
Total All Revenues:	512,224	624,388	589,097	

EXPENDITURES:				
00-Fund Balance	512,224	624,388	589,097	
10-Salaries & Wages	-	-	-	
20-Benefits & Personnel Costs	-	-	-	
30-Supplies	-	-	-	
40-Services	-	-	-	
60-Capital Purchase/Projects	-	-	-	
70- Debt Service	-	-	-	
80-Non Expenditures	-	-	-	
90-Transfers Out	-	-	-	
Total Expenditures:	-	-	-	
Total All Expenditures:	512,224	624,388	589,097	

Change in Fund Balance

Beginning Fund Balance	512,224	624,388	589,097
Plus Revenues	-	-	-
Less Expenditures	-	-	-
Ending Fund Balance	512,224	624,388	589,097
Use of Fund Balance	-	-	-

Fund Name Fund #	Proposed Total 2023	% of Revenue w/o fund balance	% of Revenue with fund balance
REVENUES:			
308 - Beginning Fund Balance	11,399,224		40.36%
310 - Taxes	6,241,599	37.05%	22.10%
320 - Licenses & Permits	150,785	0.90%	0.53%
330 - Intergovernmental	595,489	3.53%	2.11%
340 - Charges for Services	8,235,376	48.88%	29.16%
350 - Fines & Forfeitures	62,966	0.37%	0.22%
360 - Miscellaneous Revenues	528,091	3.13%	1.87%
380 - Non Revenues	65,560	0.39%	0.23%
390 - Other Financing	966,603	<u>5.74%</u>	<u>3.42%</u>
Total Revenues:	16,846,469	100.00%	100.00%
Total All Revenues:	28,245,693		

EXPENDITURES:			
00-Fund Balance	9,936,895		35.18%
10-Salaries & Wages	5,188,117	28.34%	18.37%
20-Benefits & Personnel Costs	2,108,956	11.52%	7.47%
30-Supplies	663,185	3.62%	2.35%
40-Services	7,043,375	38.47%	24.94%
60-Capital Purchase/Projects	506,030	2.76%	1.79%
70- Debt Service	1,279,432	6.99%	4.53%
80-Non Expenditures	168,413	0.92%	0.60%
90-Transfers Out	1,351,289	7.38%	4.78%
Total Expenditures:	18,308,798	100.00%	100.00%
	-		
Total All Expenditures:	28,245,693		

Change in Fund Balance

Beginning Fund Balance	11,399,224
Plus Revenues	16,846,469
Less Expenditures	<u>18,308,798</u>
Ending Fund Balance	9,936,895
Use of Fund Balance	(1,462,329)

Toppenish City Council



City Council Priorities

- Public Safety
 - Goal #1: Make Toppenish safer at all hours.
- Infrastructure and City Improvements
 - Goal #2: Goal: Ensure the City provides basic city services to all community members.
- Economic Development and Finance
 - Goal #3: Attract additional businesses.
- Housing
 - Goal #4: Goal: Promote higher quality housing opportunities.

The City Council (Legislative Branch) is elected by registered voters residing within the city limits of Toppenish. Each councilmember serves a four-year term.

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

The Legislative Budget includes salaries, training, and general operating expenses for

the seven elected members of the Toppenish City Council.

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

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

Toppenish Executive Department



The Executive Department consists of the City Manager, Legal Services, City Clerk, and Human Resources. The department helps resolve issues by promoting communication among the city council, community partners, city departments and staff.

City Manager	Dan Ford
Executive Assistant	Elvia Cisneros
Legal	Daniel B. Heid
City Clerk	Heidi Riojas
Human Resources	Mary Goodale

The **City Manager** is directly responsible to the City Council; and implements the policies and goals of the City Council. The City Manager manages and coordinates the overall operations of the city and assures efficient delivery of municipal services and programs by providing leadership, coordination, and development of City departments.

Legal Services the City contracts for City Attorney services, as well as labor, and legal services. The City Attorney advises and supports the City Council, City Manager, and City Departments, as well as reviews and prepares legal documents.

City Clerk provides administrative support to the City Manager and the City Council, as well

as oversees the preservation, protection, and accessibility of the City's records, which provides fundamental integrity to the structure of the city and ensures the overall transparency of the organization to the public. The City Clerk's Office oversees the processing of public records requests, claims for damages, as well as the recruitment of the City's Boards and Commission members. The City Clerk supports City Council Meetings, creates, and maintains minutes, ordinances, and resolutions adopted by Council.

The city utilizes records request tracking software to streamline the process for requestors to submit and view records through the online records portal. The records tracking software is managed by staff within the records divisions in the Police Department and in the City Clerk's office.

Human Resources provides personnel and payroll record keeping; coordination of payroll including wage adjustments and employee benefit programs; recruitment and onboarding of new employees, assistance in the administration of various employee committees, programs, and policies related to Human Resources.

It is the goal of the city to ensure that the city is staffed with employees experienced in their field of operation and provide quality and efficient services to the Citizens of Toppenish.

It is essential that City leadership attend trainings and workshops to stay abreast of employment issues, which include Fair Labor Standards Act, the Public Employment Relations Commission, Labor Organizations, Union Bargaining

Wellness Program the City's Wellness program is funded through the Wellness 2% insurance reduction and a grant from the

Association of Washington Cities. Wellness Committee members provided staff informational brochures and e-mails.



Toppenish Finance Department



Finance Department Mission

To provide exceptional services to the residents, businesses, visitors, and all staff members of the City of Toppenish.

The Finance Department oversees and directs the following divisions and services:

- Finance
- Municipal Court
- General Government Services
- Risk Management

Finance Director	Adam Vaughn
Finance Technician II	Yeni Salcedo
Finance Technician II	Hector Garibay
Finance Technician I	Briana Vargas
Finance Technician I	Abigail Howard

Finance is responsible for all city financial functions including budgeting, accounting, debt management, financial planning, and customer services. Finance is responsible for ensuring adherence to legal, fiscal, and accounting requirements established by the State Auditor.

Finance provides a variety of staff support that includes accounting, payroll, investments, cash management, grant reimbursements, banking services and inventory control within City Hall. The City's Annual Budget and Annual Financial Statements are prepared by Finance.

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

Customer Service serves as the initial contact to City Hall, receipts in a variety of payments, and assists customers by providing information on all services provided by the city.

Municipal Court the City's Municipal Court is held in Sunnyside. The City contracts with the City of Sunnyside to provide judicial services related to all misdemeanor and gross misdemeanor charges, parking violations, and all civil infractions filed by the Toppenish Police Department.

General Government

The City accounts for a variety of Support Services, Association Memberships, and transfers out of the General Fund to other funds in the General Government Account.

Services include the City's share of expenses for County programs such as voter registration, emergency management, the 2% Alcoholism Program, and the Law Enforcement Against Drug Task Force.

Memberships include Association of Washington Cities, Yakima Valley Conference of Governments, Yakima County Development Association, and the Toppenish Chamber of Commerce.

Cost Allocation: The City Council has adopted a cost allocation plan that involves a two-step approach. The first step is to identify the departments that provide indirect or support services to other City departments. In this step, the expenditures for an indirect service department are grouped into various cost pools based on program areas within an

indirect service department. As an example, the Budget and Finance Services Department has five cost pools: Financial Management, City Hall Maintenance, Risk Management, Central Services, and General Government. These cost pools are ultimately allocated as overhead to the City's direct service departments.

The second step is to identify how each cost pool should be allocated to the departments using the services. For example, the personnel cost pool is allocated to each department based on the number of employees supported.

Cost pools are allocated based on a two-step process. In the primary allocation all departments receive a share of the indirect costs, including the indirect service departments. The secondary allocation process reallocates the indirect service departments' share of the primary allocations so that all indirect costs are fully allocated to the direct service departments.

The cost allocation is shown as a (negative) reimbursement to the receiving department (or activity). Of note, the costs being reimbursed are the preceding year's actual costs.

Toppenish Fire Department



Fire Department Mission

To minimize the loss of life and property, and pain and suffering experienced by people in the City of Toppenish and the surrounding area due to human-caused or natural accidents. We will achieve this goal by providing the highest quality Fire, Rescue, Prevention, and Emergency Medical Services.”

The Fire Department is responsible for responding to citizen safety needs in different areas and accomplishes this through a combination of efforts from career and volunteer firefighters.

Fire Chief	Tim Smith
Fire Captain	Dale Northup
Firefighter	Richard Lilienthal
Firefighter	Trevor Oswalt
Firefighter	Dustin Crist
Firefighter	KC Frazier
Firefighter	Eric Ihnen
Volunteer FF	32 members

The Department is organized into service and support areas which include:

- Fire Suppression
- Emergency Medical / Rescue
- Business Fire Inspection
- Fire Investigation

- Fire Code Inspection & Enforcement
- Fire Education & Prevention
- City Code Enforcement

Over the past 5 years the Department has averaged less than one volunteer firefighter on all incidents from a pool of 32 listed on our roster. Because of the difficulty recruiting and retaining volunteer firefighters, in 2021 a sixth career firefighter position was added. This has decreased our reliance on volunteers. We also changed our emergency alert system so that our volunteers are only requested when they are needed for large incidents and not for every minor incident that can be handled by the two-person duty crew. This prevents volunteer burn-out. Seventy-five percent of our volunteers are career paid firefighters from our neighboring fire district.

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

Fire Suppression requires the coordination of complex tasks. Ventilation, search and rescue, water supply, and extinguishment must all take place at certain times and be conducted with a high degree of precision to be effective.

Each of these tasks is labor intensive and requires adequate personnel and equipment before search and rescue can even start.

Emergency Medical Services provides the medical treatment necessary for citizens experiencing medical emergencies.

Simultaneous dispatching of both fire department units and private ambulances ensures a quick response and adequate help for most medical emergencies. This is the most requested type of emergency service. At times, the wait for the private ambulance can exceed 25 minutes.

Fire Code Inspection & Enforcement focuses on ensuring businesses located in the city remain in compliance with the International Fire Code, and Fire and Life Safety Codes adopted by the Toppenish City Council.

These are based on occupancy types. occupancy types that require stricter protection features such as automatic fire sprinklers and other early notification and suppression systems.

Fire Investigations are required for all fires when there has been a loss of life or property. The investigation begins immediately, in conjunction with fire suppression efforts. Fire origin and cause requires highly skilled and trained personnel to properly complete and is very labor intensive. The department investigates these incidents and works very closely with Toppenish Police Officers.

Specialized Services include meeting a variety of special emergency needs, which includes:

- Hazardous materials spills,
- Industrial accidents,
- Search and rescue,
- Other unusual circumstances require the need for specially trained and equipped rescuers.

2024 Accomplishments

- Brought all career firefighters to IFSAC I and II certification

- Conducted annual testing and flushing of all 300 fire hydrants located in city limits.
- Pressure tested all fire hose (14,000 feet).
- Conducted Annual Fire and Life Safety Inspections which include all businesses, schools, medical care facilities, daycares, and chemical storage facilities in city limits.
- Purchased a new 107' Ladder Truck

2025 Goals

- Recruit, train and retain additional volunteer firefighters. In 2025 the average new volunteer firefighter will receive over 240 hours of training before they are qualified to enter a burning structure.
- Maintain the Pre-Fire Plan Program to identify building features and hazards in increasing operational efficiency.
- Continue to generate additional funding through inspection/license fees and fines generated from violations of the 2021 International Fire Code during annual inspections.
- Increase the skill and qualification levels of all department members through focused and improved training methods.
- Continue collaborative efforts with surrounding agencies.

Information Management Services



Information Management Services Mission

To support City Council and staff members so they can provide the needed and essential city services in the most efficient and economical manner.

IT Manager

Van Donley

- Installation and coordination of new software programs.
- Setting up new IT equipment.
- Network management.
- Administration of all City IT contracts and services.
- Phone system maintenance and programming.

Information Technology: The City has extensive Information Technology (IT) needs. Every facet of City operations relies on network connectivity and software of some type.

The City is modernizing its IT infrastructure with an emphasis on cost savings, efficiency, and supportability.

The primary functions of this Department are the purchase of technology equipment, software, and IT related services, such as:

- Coordinating all required and necessary security updates.
- Maintain an inventory of IT related assets, including hardware, software, and assigned permissions.
- Coordinating the purchase of equipment leases (copiers), and shared or similar equipment (cell phones and tablets).
- Provision and deprovision users and hardware for access to City networks and systems, including email and access within various City software programs.



Mid-Valley Television and Communications broadcasts the public channel on Spectrum Cable on channel 192. The government access channel is broadcast on Spectrum Cable channel 194. MidValley Television viewing area is Wapato, Toppenish, and Granger.

The channels are also available via the Internet for Public Access at:

[MidValley Television Public Access Channel 192 \(cablecast.tv\)](http://MidValleyTelevisionPublicAccessChannel192.cablecast.tv)

[MidValley Television Government Access Channel 194 \(cablecast.tv\)](http://MidValleyTelevisionGovernmentAccessChannel194.cablecast.tv)

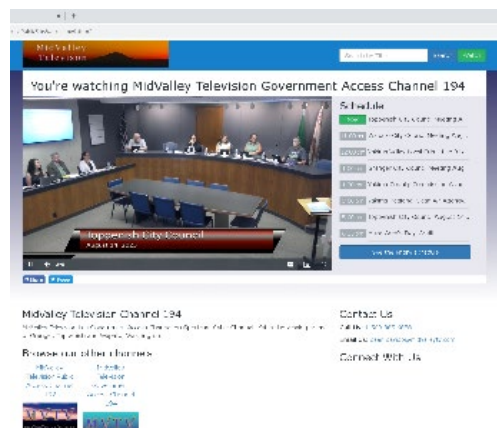
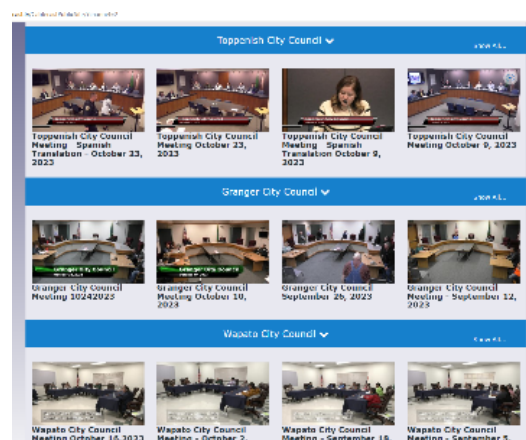
Roku and Apple TV viewers may download the Cablecast Screenweave app which is also available on your Iphone (IOS) or android devices in the device app stores. More than 5,000 viewing hours were viewed on MVTV servers last year.



Revenues for MidValley Television program is generated through franchise agreement fees and taxes paid to the City of Toppenish, Granger, and Wapato.

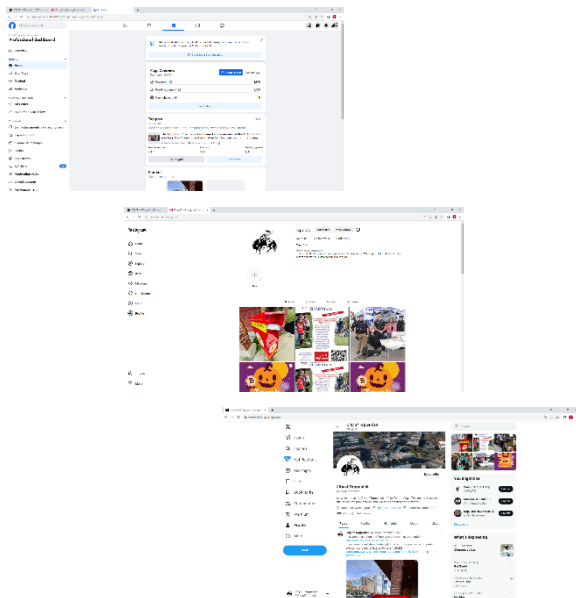
The Community Television Manager is responsible for overseeing and managing the daily operations and programming of the Community Access Channels, which include:

- Produce and broadcast council meetings for all three cities for government access.



- Maintain City Council Chamber video systems and maintain digital records for all three cities.
- Maintain playback system, Remote recording, and digital streaming systems studio, edit bays, & office space for MVTV.

- Research and implement innovative communication platforms and programs to promote the city and share timely and accurate City and Community information.
- Research grant funding, partnerships, and other revenue-generating projects.
- Produce a variety of community programming in English and Spanish such as: El Con Tia Dora, Up on Toppenish, MidValley Update & Habla Toppenish www.midvalleytv.com
- Serve as Public Information Officer to help distribute information to the public and the media.
- Service, update and maintain MVTV and computers and network.
- Coordinate and facilitate the expansion, redesign and creation of the City of Toppenish Website and social media accounts and outreach. Including maintenance of current information on the existing website and social media platforms.



- Oversee Internet Webhosting for the city of Toppenish. Create digital content and maintain information on the MVTV website and City of Toppenish social media platforms.
- Ensure all three stakeholders are represented through active participation in the following local, regional, and national boards:
 - Cable Regulation Board Regular Meetings (held quarterly)
 - National Advisors and Officers Telecommunication Association
 - Washington Advisors and Officers of Telecommunications Association Board
- Ensure all three stakeholders meet the Rules for Proposal 90 Day Franchise Approval Process through the Federal Communications Commission.



2024 Accomplishments

1. Website Redesign and Migration:

- Collaborated with a vendor to create an interactive, ADA-compliant website that meets national cybersecurity standards, now hosted on Toppenish.gov. with NGLCP grant funding.

2. Social Media Outreach:

- Created content that reached over 155,000 people on Facebook and increased Instagram reach by 900%.

- Boosted Instagram following and profile visits by 131.5% since January, with the City of Toppenish (COT) Facebook page now having over 3,000 followers.

3. Mid-Valley Television:

- Aired and streamed over 1,250 hours of government and public access programming, garnering over 81,000 video views on digital channels since January 1, 2024.
- Increased Spanish language programming, including shows like “Habla Toppenish” and “El Dia Con MidValley,” and PSA campaigns like “Make Grey’s Day” for Toppenish Parks.

4. Additional Outreach:

- Featured a photo of Toppenish City Hall in COLUMBIA Magazine, in an article about Josephine Bowser Lillie. This magazine is a quarterly educational publication distributed by the Washington State Historical Society to members and legislative officials.

Toppenish Police Department



Toppenish Police Department Mission

We, members of the Toppenish Police Department, are dedicated to providing quality service and professionalism to our residents and businesses. We are committed to improving the overall quality of life through community education, enforcement of laws, and crime prevention.

Officers are expected to enforce the law fairly, consistently, and impartially within parameters of local, state, and federal law.

Integrity ~ Trust ~ Commitment

The Police Department consists of four divisions:

Administrative Division

Chief of Police	Joseph Mehline
Police Captain	Jon Schwarder
Assistant to the Chief	Linda Finley

Field Operations Division

Sergeant	Zackary Williams
Sergeant	Ryan Castaneda
Corporal	Dan Hawkins
Corporal	Ozzy Asbell
Officer	Mick D'Orazio
Officer	Cristian De Leon
Officer	Brian Lisle
Officer	Zackary Williams
Officer	Zachary Vanderhoof
Officer	Albert Montelongo
Officer	Jose Sanchez-Castro

Support Services Division

Criminal Investigations Unit

Sergeant	Jordan Vanderhoof
Detective	Trevor Pottle

Records Unit

Lead Records Specialist	Dana Fry
Records Specialist	Gloria Fry

Contract Services Division

Contracted Corrections

General inmate: City of Sunnyside
High- risk inmates: Yakima County

Contracted Animal Control

Contract with the Humane Society.

Contracted Communications

Contract with Sunnyside Police

Administrative Division oversees the operations of public safety. This division oversees the department and consists of the Chief of Police, Captain, and Assistant to the Chief. When appropriate, the administration will involve and empower the first line supervisors (Sergeants and Lead Records Specialist) to support the command structure with Middle and Executive level tasks.

Administration also conducts planning and research, program development, grant

writing, asset management, public and media relations, coordinates training, establishes crime prevention efforts and oversees finance and budgeting.



Field Operations Division consists of uniformed patrol officers and is responsible for enforcing state, federal and local laws, gang enforcement investigations as well as crime prevention and education.

Officers initiate case reports, work special details, perform emphasis, patrols and handle preliminary investigations.

The Field Operations division is funded by both the General Fund (001) and the Criminal Justice Fund (030).

Support Services Division

The **Criminal Investigations Unit** consists of the Detective Sergeant and Detective and is responsible for investigating most major crimes that occur in the city. Perform internal investigations, pre-employment background investigations for new department hires, and the maintaining, storing and disposition of evidence. The goal of all investigations is to efficiently utilize available department

resources to exhaust all leads to solve crimes and develop a prosecutable case.

Narcotics assignments and special emphasis patrols are assigned and coordinated by the division. When needed, officers from the Field Operations Division assist in these special operations which include narcotics purchases, surveillance, or to address problems related to public complaints (special traffic emphasis, narcotics use and sales, car prowls, etc.).

The **Records Unit** manages case validation, distribution, archiving, and destruction in accordance with the WA State Archives Retention Schedule. They assist officers with case intelligence, front counter contacts for public walk-ins and handle preliminary reporting in quality-of-life complaints, graffiti, direct and answer questions in person and on the telephone. They are responsible for ACCESS, SECTOR, CJIS compliance and several other case management tasks required by state and federal law.

The records unit handles all police-related public disclosure requests and assists the Criminal Investigations Unit in the maintaining, storing and disposition of evidence.



The Support Services Division is funded through the General Fund (001) and some special operations funds are supplemented utilizing the Special Investigations Drug Fund or SIDA (129).

Contract Services Division

Emergency Communications (Dispatch) is responsible for dispatching emergency calls department calls for service, both “routine” and emergent, and complaints from the public. The City began contracting with the Sunnyside Police Department for communications services in November 2021. The Chief of Police administers this contract.

Corrections: The City began contracting with the City of Sunnyside in 2017 for housing the City’s general population inmates. The City also contracts with Yakima County Corrections for felony and high-risk inmates. The Chief of Police administers both contracts.

Animal Control: The City previously contracted for animal control services through the Humane Society of Central Washington. The assigned Animal Control Officer (ACO) worked closely with both the Police, Code Enforcement and Finance Departments on a regular basis. Enforcement of the City’s animal ordinances was accomplished through the partnership of the Police Department, the ACO and Code Enforcement.

Criminal Justice Fund: The Criminal Justice Fund accounts for funds received from:

- Yakima County 0.3% Criminal Justice Tax
- Criminal Justice revenue received from the State of Washington
- City of Toppenish voter approved B&O tax on electricity, natural gas, and telephone
- Liquor Excise Tax received from the State of Washington.

These funds are restricted to the use of law enforcement. For 2024 the fund will support five (5) police officers.

Special Investigative Drug Account Fund: The Special Investigative Drug Account Fund accounts for revenues received from forfeited money or the proceeds from the sale of forfeited property resulting from narcotic arrests and (drug related) court fines and penalties.

2024 Accomplishments:

- Implemented a Drone Program.
- Flock Camera System Implementation.
- Evidence Audit was completed.
- The detective's division is fully operational, solving significant cases, completing backlogs, and working on cold cases.
- Became a member of the Yakima Valley SWAT team.
- Lexipol policies were updated and in line with industry standards.

2025 Goals

- Work with the School District to create School Resource Officer positions.
- Funding for a Traffic Unit which would include downtown corridor and park enforcement.
- Continue to seek out the best training available to improve services that would help with public safety and investigations.
- Establish and implement a process for researching, archiving, and/or destroying records per the Washington State Archives Retention schedule. Additionally, enhance property and evidence management protocols to include destruction

processes in compliance with best practices aiming to mitigate risk and liability for the City of Toppenish.

- Relocate to a new facility.

Toppenish Public Works



Public Works Department Mission:

Oversee the preservation and maintenance of the City's infrastructure, facilities, parks, streets, trails, pathways, cemetery, water, sewer collection, sewer treatment, solid waste collection, and graffiti removal.



Public Works Administration

Interim Director	Shaun Burgess
Office Manager	Veronica Luna

Maintenance & Operations

PW Supervisor	Gary Kroll
PW Supervisor	Dan Musgrave
Water Operator II	Brandon Tobia
WWTP Operator II	Michael DeShong
WWTP OIT	Eddy Hanks
Grounds Maintenance	Gregoria Vasquez
Maintenance Tech	James Allen
Maintenance Tech	David Gonzalez
Maintenance Tech	Josh Groves
Maintenance Tech	Andrew Doney
Maintenance Tech	Jesus Padilla
Maintenance Tech	Vacant

The Public Works Department oversees and directs the following divisions and services:

- City Facilities
- Parks Maintenance & Operations
- Street System
 - Maintenance & Operations
 - Capital Improvements
- Cemetery
 - Burials
 - Maintenance & Operations
 - Perpetual Care
- Water System
 - Distribution
 - Treatment
 - Maintenance & Operations
 - Capital Improvements
- Sewer System
 - Collection
 - Treatment
 - Capital
- Solid Waste Collection

City Facilities Public Works oversees the maintenance for all City Facilities which includes City Hall, Police and Fire Departments, Recreation, Welcome Center, Railroad Facility, Library, and the Public Works Building. Staff work to efficiently

utilize City resources for the care and maintenance of these facilities.

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

There is play equipment in five of the seven parks; four of the parks have gazebos available for rent. The Division provides graffiti removal. The goal of the Division is to provide pleasurable experiences and to present quality facilities that provide safe, clean, and attractive environments for our community's overall experience.

The Street Division the City's street system consists of 28.75 miles of streets and 8 miles of alleys.

The division resurfaces, patches, sweeps, grades and provides dust abatement to all streets and alleys, maintains traffic signals, street lighting, striping, street signs and snow and ice control.

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

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

Grounds Maintenance include headstone setting, mowing, planting, seeding, fertilizing, raking, mulching, watering,

pruning, as well as maintenance of drives, parking areas, and irrigation systems.

The Water Division is committed to providing our community with a continuous supply of safe and potable water. The City's



Group A system provides water service to approximately 2,400 homes and 265 commercial customers, including 77 connections outside of the city limits.

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

Summer peak demand can exceed 3.3 million gallons per day. The City water system employs chlorine for disinfection purposes to meet all State regulations. To enhance dental health, the city supplements with a fluoride addition.

The Wastewater Division is committed to providing quality, uninterrupted wastewater services. The Division consists of two sections, sewer collections and wastewater operations.

The division provides the City's residential, business, and commercial customers with continual efficient and environmentally regulated wastewater effluent.

The Division is responsible for maintenance and operations of approximately 27 miles of sewer main lines and seven lift stations.

The Wastewater Treatment Plant daily average capacity is 2.16 MGD. Recent past seasonal high flows of 2.8 MGD have been reduced to .750 MGD after the first of three phases of sewer rehabilitation project. The Division also operates and maintains the City's storm and underdrain systems with the Street Department.

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

2024 Accomplishments

- Jackson/Juniper Street Right-of-Way
- Water Meter Replacement Project
- Public Works Facility
- Replacement of 6 Non-Compliant Fire Hydrants
- Replacement of 70 + Water Service Lines
- Replacement of Critical Equipment at WWTF
- \$100,000 RCO Grant/ re seal and coating of Swimming Pool Surface
- Temporary Street Sweeper
- Road Preservation/ Street Striping and restripe parking of main Downtown Corridor
- Danger Tree assessment and removal

2025 Goals

- Construction and Completion of Jackson/Juniper reconstruction
- Replacement of Jackson Street Water Main
- Street Preservation
- Fleet Management/ Replacement
- Purchase of a New Refuse Truck
- Continued Replacement/ Secure Funding/ Planning/Design Wastewater treatment Facilities Upgrades and repairs.
- Inspection and Maintenance of Water Reservoirs
- Replacement of Priority Operations Equipment (i.e. Dump truck, Backhoe, Snow Removal Equipment, Skid Steer)

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Legislative	Salaries & Wages - City Council	30,267	27,717	34,200	34,200
General Fund	Legislative	Social Security	2,315	2,253	2,700	2,616
General Fund	Legislative	Family Medical Leave	46	60	100	100
General Fund	Legislative	Industrial Insurance	27	24	50	30
General Fund	Legislative	Office & Operating Supplies	1,784	854	500	500
General Fund	Legislative	Professional Services	6,530	15,208	23,600	80,000
General Fund	Legislative	Professional Services - Interpreting/Translation Services	1,965	2,930	4,000	3,500
General Fund	Legislative	Travel - Per Diem	1,442	61	2,300	2,300
General Fund	Legislative	Advertising	402	-	300	300
General Fund	Legislative	WCIA Insurance	579	905	1,065	1,226
General Fund	Legislative	Service/Maintenance Agreements	1,238	1,521	2,400	3,885
General Fund	Legislative	Memberships- Registrations - Subscriptions	1,219	1,113	1,225	1,225
General Fund	Legislative	Reimbursable Expenses	(5,987)	(6,550)	(5,910)	(5,910)
General Fund	Municipal Court	Counsel for Indigents	92,400	184,360	150,000	250,000
General Fund	Municipal Court	Court Services	168,577	161,908	200,000	250,000
General Fund	Executive	Salaries & Wages - CM	151,317	121,543	138,600	252,732
General Fund	Executive	Longevity	1,632	1,586	1,700	1,632
General Fund	Executive	Social Security	10,450	9,682	10,800	21,236
General Fund	Executive	Retirement/PERS	11,615	12,152	13,000	22,110
General Fund	Executive	Employee Medical Insurance	18,137	17,594	20,000	19,678
General Fund	Executive	Family Medical Leave	239	276	500	518
General Fund	Executive	Industrial Insurance	179	182	2,200	605
General Fund	Executive	Office & Operating Supplies	2,204	178	500	500
General Fund	Executive	Photocopies	448	169	250	400
General Fund	Executive	Telephone	1,062	480	400	400
General Fund	Executive	Postage	-	10	15	15
General Fund	Executive	Travel	-	810	1,250	1,500
General Fund	Executive	Rentals	330	333	500	438
General Fund	Executive	WCIA Insurance	3,306	5,170	6,065	6,995
General Fund	Executive	Service/Maintenance Agreements	184	307	100	2,949
General Fund	Executive	Miscellaneous Fees & Charges	-	-	200	200
General Fund	Executive	Memberships- Registrations - Subscriptions	2,059	2,175	2,000	2,250
General Fund	Executive	Reimbursable Expenses	(64,177)	(102,679)	(115,894)	(115,894)
General Fund	Finance, Record	Salaries & Wages	154,756	213,121	226,300	178,475
General Fund	Finance, Record	Social Security	11,711	16,888	17,500	14,947
General Fund	Finance, Record	Retirement/PERS	15,110	20,818	21,800	15,898
General Fund	Finance, Record	Employee Medical Insurance	40,031	39,678	50,600	45,615
General Fund	Finance, Record	Family Medical Leave	252	488	700	372
General Fund	Finance, Record	Industrial Insurance	464	653	1,400	638
General Fund	Finance, Record	Office & Operating Supplies	3,991	5,537	4,000	3,000
General Fund	Finance, Record	Photocopies	624	1,126	1,000	1,600
General Fund	Finance, Record	Fuel Vehicles	196	115	210	100
General Fund	Finance, Record	Professional Services	4,330	35,198	20,000	5,000
General Fund	Finance, Record	Accounting & Auditing Services	9,694	20,523	20,000	20,000
General Fund	Finance, Record	Telephone	3,203	3,977	3,200	3,200
General Fund	Finance, Record	Postage	6,571	6,352	6,500	6,500
General Fund	Finance, Record	Travel	1,276	1,309	2,000	2,000
General Fund	Finance, Record	Rentals	3,365	4,157	4,000	3,769
General Fund	Finance, Record	WCIA Insurance	6,200	18,743	22,000	21,512
General Fund	Finance, Record	Service Repair/Maintenance Vehicles	2,285	287	500	500
General Fund	Finance, Record	Service/Maintenance Agreements	602	7,951	8,500	11,690
General Fund	Finance, Record	Miscellaneous Fees & Charges	140	6,227	150	150
General Fund	Finance, Record	Memberships- Registrations - Subscriptions	2,094	1,545	2,500	2,000
General Fund	Finance, Record	Banking Fees & Charges	336	534	260	750
General Fund	Finance, Record	Reimbursable Expenses	(139,355)	(221,128)	(171,869)	(171,869)
General Fund	Finance, Record	Excise Taxes	2,821	2,884	3,000	3,000
General Fund	Finance, Record	Salaries & Wages	99,718	99,384	114,300	122,739
General Fund	Finance, Record	Longevity	2,125	1,988	2,100	2,040

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Finance, Record	Social Security	7,504	7,665	8,900	10,430
General Fund	Finance, Record	Retirement/PERS	10,024	10,202	11,100	11,094
General Fund	Finance, Record	Employee Medical Insurance	25,831	23,736	27,200	26,469
General Fund	Finance, Record	Family Medical Leave	161	226	400	48
General Fund	Finance, Record	Industrial Insurance	324	303	700	420
General Fund	Finance, Record	Office & Operating Supplies	460	436	400	750
General Fund	Finance, Record	Photocopies	163	195	150	240
General Fund	Finance, Record	Telephone	813	480	500	500
General Fund	Finance, Record	Postage	-	89	100	100
General Fund	Finance, Record	Advertising	2,176	2,562	2,500	2,500
General Fund	Finance, Record	Rentals	330	333	375	438
General Fund	Finance, Record	WCIA Insurance	6,240	8,079	9,500	11,654
General Fund	Finance, Record	Service/Maintenance Agreements	346	9,359	9,800	3,123
General Fund	Finance, Record	Memberships- Registrations - Subscriptions	927	1,535	950	1,000
General Fund	Finance, Record	Codification Services	2,969	1,975	3,000	4,600
General Fund	Finance, Record	Reimbursable Expenses	(17,452)	(34,839)	(37,197)	(37,197)
General Fund	Finance, Record	Election Costs	10,435	7,139	6,000	6,000
General Fund	Legal Services	Legal Services - City Attorney	29,374	25,987	44,375	55,000
General Fund	Legal Services	Reimbursable Expenses	(4,660)	(4,661)	(2,870)	(2,870)
General Fund	Risk Management	Medical Insurance/Fire Retirees	24,503	26,730	27,500	27,500
General Fund	Risk Management	LEOFF Out Pocket Medical	7,932	16,232	18,000	45,000
General Fund	Risk Management	Workers Comp Retro Program	5,814	7,118	7,150	8,500
General Fund	Risk Management	Wellness Program Supplies	1,590	714	2,100	2,100
General Fund	Risk Management	Wellness Program Travel	-	606	800	800
General Fund	Central Services, Personnel Services	Salaries & Wages	111,883	113,125	185,800	161,440
General Fund	Central Services, Personnel Services	Salaries & Wages Part-Time	6,570	4,470	2,200	5,000
General Fund	Central Services, Personnel Services	Longevity	697	397	500	576
General Fund	Central Services, Personnel Services	Social Security	8,897	9,085	14,500	13,568
General Fund	Central Services, Personnel Services	Retirement/PERS	10,321	11,405	17,700	14,457
General Fund	Central Services, Personnel Services	Employee Medical Insurance	32,415	24,016	46,000	26,052
General Fund	Central Services, Personnel Services	Family Medical Leave	192	262	600	338
General Fund	Central Services, Personnel Services	Industrial Insurance	319	386	1,200	554
General Fund	Central Services, Personnel Services	Office & Operating Supplies	1,707	1,359	1,100	250
General Fund	Central Services, Personnel Services	Photocopies	133	195	200	320
General Fund	Central Services, Personnel Services	Employee Appreciation Awards/Supplies	2,868	1,696	3,000	3,000
General Fund	Central Services, Personnel Services	Professional Services	41,084	11,201	75,000	20,000
General Fund	Central Services, Personnel Services	Pre-Employment Services	14,322	9,724	7,500	7,500
General Fund	Central Services, Personnel Services	Legal Services	19,652	31,018	10,000	10,000
General Fund	Central Services, Personnel Services	Telephone	476	480	500	500
General Fund	Central Services, Personnel Services	Postage	-	-	100	100
General Fund	Central Services, Personnel Services	Travel	166	-	500	500
General Fund	Central Services, Personnel Services	Advertising	14,714	4,789	5,000	4,500
General Fund	Central Services, Personnel Services	Rentals	330	333	350	438
General Fund	Central Services, Personnel Services	WCIA Insurance	11,573	17,127	20,100	23,589
General Fund	Central Services, Personnel Services	Miscellaneous Fees & Charges	36	2,528	300	1,000
General Fund	Central Services, Personnel Services	Memberships- Registrations - Subscriptions	1,572	1,776	2,000	2,000
General Fund	Central Services, Personnel Services	Reimbursable Expenses	(74,275)	(124,913)	(107,795)	(107,795)
General Fund	Central Services, Personnel Services	Salaries & Wages	13,084	29,590	35,800	5,970
General Fund	Central Services, Personnel Services	Longevity	136	387	500	102
General Fund	Central Services, Personnel Services	Social Security	982	2,300	2,850	515
General Fund	Central Services, Personnel Services	Retirement/PERS	1,364	3,103	3,550	548
General Fund	Central Services, Personnel Services	Employee Medical Insurance	3,551	11,626	12,300	1,645
General Fund	Central Services, Personnel Services	Family Medical Leave	21	69	125	13
General Fund	Central Services, Personnel Services	Industrial Insurance	95	515	810	93
General Fund	Central Services, Personnel Services	Office & Operating Supplies	466	130	275	275
General Fund	Central Services, Personnel Services	Operating/Maint. Supplies	3,240	4,774	4,500	4,500
General Fund	Central Services, Personnel Services	Professional Services	1,442	407	350	350
General Fund	Central Services, Personnel Services	Janitorial Services - City Hall	14,400	17,477	17,750	17,750

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Central Services, Personnel Services	Alarm Monitoring - City Hall	713	713	720	720
General Fund	Central Services, Personnel Services	Telephone	1,153	852	1,000	1,000
General Fund	Central Services, Personnel Services	Internet & Cable City Hall	2,139	2,408	2,220	2,220
General Fund	Central Services, Personnel Services	Rentals	810	1,083	850	934
General Fund	Central Services, Personnel Services	WCIA Insurance	5,036	9,509	10,670	11,978
General Fund	Central Services, Personnel Services	Fuel for Heating - City Hall	1,865	2,109	2,500	2,375
General Fund	Central Services, Personnel Services	Electricity - City Hall	4,208	5,280	4,800	5,967
General Fund	Central Services, Personnel Services	City Utility Services - City Hall	4,389	4,598	4,750	4,966
General Fund	Central Services, Personnel Services	Recycling & Shred Services	230	234	260	260
General Fund	Central Services, Personnel Services	Service Repair/Maintenance Equipment	390	-	400	400
General Fund	Central Services, Personnel Services	Service Repair/Maintenance City Hall	12,141	10,319	12,500	12,500
General Fund	Central Services, Personnel Services	Memberships- Registrations - Subscriptions	539	1,480	750	750
General Fund	Central Services, Personnel Services	Reimbursable Expenses	(25,235)	(13,628)	(32,928)	(32,928)
General Fund	Central Services, Personnel Services	Salaries & Wages	22,950	93,472	109,700	113,398
General Fund	Central Services, Personnel Services	Longevity	-	-	100	2,040
General Fund	Central Services, Personnel Services	Social Security	1,718	7,242	8,400	9,657
General Fund	Central Services, Personnel Services	Retirement/PERS	2,385	9,593	10,500	10,227
General Fund	Central Services, Personnel Services	Employee Medical Insurance	4,922	15,211	18,400	16,928
General Fund	Central Services, Personnel Services	Family Medical Leave	37	210	400	239
General Fund	Central Services, Personnel Services	Industrial Insurance	62	260	600	336
General Fund	Central Services, Personnel Services	Office & Operating Supplies	-	309	300	300
General Fund	Central Services, Personnel Services	Photocopies	-	-	-	6,000
General Fund	Central Services, Personnel Services	Operating/Maintenance Supplies	-	177	250	250
General Fund	Central Services, Personnel Services	Small Tools & Minor Equipment	-	-	300	300
General Fund	Central Services, Personnel Services	Telephone	-	-	600	600
General Fund	Central Services, Personnel Services	Rentals	-	-	-	20,400
General Fund	Central Services, Personnel Services	WCIA Insurance	-	6,463	7,585	5,994
General Fund	Central Services, Personnel Services	Service/Maintenance Agreements	14,404	4,962	5,000	145,360
General Fund	Central Services, Personnel Services	Memberships- Registrations- Subscriptions	-	-	500	500
General Fund	Central Services, Personnel Services	Reimbursable Expenses	-	(7,676)	(30,000)	(127,543)
General Fund	Other General Governmental Services	Memberships- Registrations - Subscriptions	120	120	250	250
General Fund	Other General Governmental Services	Association of WA Cities	6,650	6,650	6,675	6,995
General Fund	Other General Governmental Services	Chamber of Commerce - Miss Toppenish Contribution/Grant	-	500	500	500
General Fund	Other General Governmental Services	Chamber of Commerce: City Membership	550	575	575	600
General Fund	Other General Governmental Services	Reimbursable Expenses	(1,790)	(3,237)	(3,547)	(3,547)
General Fund	Other General Governmental Services	Law Enforce Against Drug Task Force	10,000	-	10,000	10,000
General Fund	Other General Governmental Services	Yakima Crime Lab Assessment	-	8,261	-	13,100
General Fund	Other General Governmental Services	Emergency Preparedness	9,200	8,781	8,800	9,000
General Fund	Other General Governmental Services	City Partnered Special Events (Res. 2023-05)	-	7,600	5,250	5,250
General Fund	Other General Governmental Services	Clean Air Authority Assessment	3,652	3,548	3,850	3,850
General Fund	Other General Governmental Services	Web Hosting (MVTv)	1,200	2,400	1,200	1,200
General Fund	Other General Governmental Services	Yakima Tourism Membership	341	358	500	500
General Fund	Other General Governmental Services	YVCOG	7,508	7,554	7,826	7,826
General Fund	Other General Governmental Services	Yakima County Development Association	2,000	2,000	2,000	2,000
General Fund	Other General Governmental Services	2% Alcohol Distribution	9,210	2,605	2,650	2,650
General Fund	Other General Governmental Services	Transfer-Out to 004 RR Depot Facility	11,150	14,732	11,305	12,579
General Fund	Other General Governmental Services	Transfer-Out to 007 Library	36,250	5,376	8,315	8,140
General Fund	Other General Governmental Services	Transfer-Out to 108 Cemetery	80,000	121,161	94,688	120,000
General Fund	Law Enforcement	Salaries & Wages - Admin	212,510	245,059	274,200	281,289
General Fund	Law Enforcement	Longevity	3,910	3,975	4,080	2,040
General Fund	Law Enforcement	Social Security	16,116	19,089	21,300	23,466
General Fund	Law Enforcement	Retirement/LEOFF	11,470	13,173	14,900	14,785
General Fund	Law Enforcement	Employee Medical Insurance	57,099	59,104	67,600	44,024
General Fund	Law Enforcement	Family Medical Leave	348	552	800	588
General Fund	Law Enforcement	Industrial Insurance	4,492	5,271	10,400	8,048
General Fund	Law Enforcement	Uniforms & Clothing	5,856	2,691	500	2,500
General Fund	Law Enforcement	Uniform Cleaning	1,512	709	650	1,000
General Fund	Law Enforcement	Office & Operating Supplies	686	1,499	650	700

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Law Enforcement	Operating/Maintenance Supplies - Vehicles	34	126	125	125
General Fund	Law Enforcement	Fuel Vehicles	10,154	9,072	7,250	10,000
General Fund	Law Enforcement	Professional Services	9,617	1,332	4,250	4,250
General Fund	Law Enforcement	Telephone	1,905	2,577	3,000	3,000
General Fund	Law Enforcement	Travel	4,044	1,759	1,500	5,000
General Fund	Law Enforcement	WCIA Insurance	8,937	14,074	16,530	19,008
General Fund	Law Enforcement	Service Repair/Maintenance - Vehicles	900	2,107	500	2,500
General Fund	Law Enforcement	Memberships- Registrations - Subscriptions	5,170	8,803	5,000	5,000
General Fund	Law Enforcement	Salaries & Wages - Records	176,694	188,218	209,000	216,189
General Fund	Law Enforcement	Longevity	4,080	3,964	4,300	2,520
General Fund	Law Enforcement	Overtime	-	-	-	2,000
General Fund	Law Enforcement	Social Security	13,459	14,748	16,400	18,332
General Fund	Law Enforcement	Retirement/PERS	18,137	19,486	20,400	19,749
General Fund	Law Enforcement	Employee Medical Insurance	47,889	50,437	57,600	56,073
General Fund	Law Enforcement	Family Medical Leave	287	428	700	169
General Fund	Law Enforcement	Industrial Insurance	653	718	1,600	1,008
General Fund	Law Enforcement	Uniforms & Clothing	116	839	-	800
General Fund	Law Enforcement	Office & Operating Supplies	2,492	2,177	1,800	2,000
General Fund	Law Enforcement	Photocopies	421	318	400	800
General Fund	Law Enforcement	Small Tools & Minor Equipment	986	4,342	500	500
General Fund	Law Enforcement	Telephone	14,022	15,117	14,000	14,000
General Fund	Law Enforcement	Postage	-	9	20	20
General Fund	Law Enforcement	Travel	-	1,149	500	4,500
General Fund	Law Enforcement	Rentals	4,410	4,953	5,600	5,038
General Fund	Law Enforcement	WCIA Insurance	12,399	19,389	22,745	26,233
General Fund	Law Enforcement	Service Repair/Maintenance Equipment	583	11	250	250
General Fund	Law Enforcement	Service/Maintenance Agreements	1,794	2,394	2,000	40,355
General Fund	Law Enforcement	Memberships- Registrations - Subscriptions	1,896	3,336	1,500	2,500
General Fund	Law Enforcement	Excise Taxes	-	6	-	5
General Fund	Law Enforcement	Salaries & Wages - Investigations	73,039	95,556	176,600	196,726
General Fund	Law Enforcement	Longevity	-	450	2,600	5,419
General Fund	Law Enforcement	Overtime	6,430	14,755	30,400	30,400
General Fund	Law Enforcement	Social Security	5,929	8,447	16,500	16,931
General Fund	Law Enforcement	Retirement/LEOFF	4,212	5,994	10,000	10,701
General Fund	Law Enforcement	Employee Medical Insurance	28,638	37,424	65,700	66,194
General Fund	Law Enforcement	Family Medical Leave	128	246	700	425
General Fund	Law Enforcement	Industrial Insurance	2,421	3,154	11,200	8,048
General Fund	Law Enforcement	Uniforms & Clothing	540	1,988	600	3,000
General Fund	Law Enforcement	Uniform Cleaning	-	23	50	50
General Fund	Law Enforcement	Office & Operating Supplies	1,576	1,319	1,350	1,350
General Fund	Law Enforcement	Operating/Maintenance Supplies - Vehicles	31	126	350	350
General Fund	Law Enforcement	Fuel Vehicles	4,184	6,864	6,500	8,100
General Fund	Law Enforcement	Small Tools & Minor Equipment	-	-	250	300
General Fund	Law Enforcement	Professional Services	4,550	756	800	3,300
General Fund	Law Enforcement	Telephone	1,991	1,855	2,000	2,000
General Fund	Law Enforcement	Postage	667	263	500	750
General Fund	Law Enforcement	Travel	2,746	498	5,000	5,000
General Fund	Law Enforcement	WCIA Insurance	12,734	13,293	15,600	20,806
General Fund	Law Enforcement	Service Repair/Maintenance Vehicles	3,304	1,554	2,000	3,000
General Fund	Law Enforcement	Miscellaneous Fees & Charges	92	410	200	200
General Fund	Law Enforcement	Memberships- Registrations - Subscriptions	3,330	290	5,000	5,000
General Fund	Law Enforcement	Salaries & Wages - Patrol	493,654	364,906	365,400	377,898
General Fund	Law Enforcement	Longevity	4,067	6,939	9,100	9,170
General Fund	Law Enforcement	Overtime	78,201	38,771	60,700	60,700
General Fund	Law Enforcement	Social Security	43,334	31,381	26,900	32,468
General Fund	Law Enforcement	Retirement/LEOFF	28,765	21,870	20,700	20,448
General Fund	Law Enforcement	Employee Medical Insurance	147,364	112,283	121,600	123,866
General Fund	Law Enforcement	Family Medical Leave	918	902	1,300	813

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Law Enforcement	Industrial Insurance	15,156	13,062	22,400	16,097
General Fund	Law Enforcement	Uniforms & Clothing	12,648	9,343	5,000	5,000
General Fund	Law Enforcement	Uniform Cleaning	68	184	200	200
General Fund	Law Enforcement	Personal Protective Equipment	11,419	4,473	5,000	3,000
General Fund	Law Enforcement	Office & Operating Supplies	5,409	2,421	2,250	2,500
General Fund	Law Enforcement	Operating/Maint. Supplies - General	2,916	1,114	2,500	2,500
General Fund	Law Enforcement	Operating/Maintenance Supplies - Vehicles	125	1,112	1,100	1,600
General Fund	Law Enforcement	Range Supplies	16,745	5,000	5,500	5,500
General Fund	Law Enforcement	Community Policing Supplies	1,000	2,617	3,000	3,000
General Fund	Law Enforcement	Fuel Vehicles	40,081	28,976	4,200	17,000
General Fund	Law Enforcement	Small Tools & Minor Equipment	1,872	2,099	1,850	1,850
General Fund	Law Enforcement	Professional Services	6,293	6,414	6,000	6,500
General Fund	Law Enforcement	Janitorial Services - Police Department	14,507	18,285	14,880	14,880
General Fund	Law Enforcement	Communications Services Sunnyside	180,002	231,929	230,000	175,000
General Fund	Law Enforcement	Telephone	11,621	12,717	14,400	14,400
General Fund	Law Enforcement	Postage	69	57	50	50
General Fund	Law Enforcement	Internet & Cable Police Department	353	391	500	500
General Fund	Law Enforcement	City of Yakima IPSS	24,010	10,056	5,280	5,280
General Fund	Law Enforcement	Travel	2,472	10,185	20,000	20,000
General Fund	Law Enforcement	WCIA Insurance	31,252	45,968	54,005	63,461
General Fund	Law Enforcement	Fuel for Heating - Police	5,753	5,587	900	6,291
General Fund	Law Enforcement	Electricity - Police	9,289	16,041	15,000	18,126
General Fund	Law Enforcement	City Utility Service - Police	6,605	7,453	6,500	8,049
General Fund	Law Enforcement	Recycling & Shred Services	312	609	670	670
General Fund	Law Enforcement	Service Repair/Maintenance Equipment	3,744	1,287	1,500	1,500
General Fund	Law Enforcement	Service Repair/Maintenance Vehicles	24,737	42,802	40,000	42,500
General Fund	Law Enforcement	Miscellaneous Fees & Charges	613	-	100	250
General Fund	Law Enforcement	Memberships- Registrations - Subscriptions	4,448	7,191	15,000	15,000
General Fund	Law Enforcement	Medical Services	24,208	28,476	42,500	42,500
General Fund	Law Enforcement	Corrections Services Sunnyside	81,776	103,218	283,500	183,500
General Fund	Law Enforcement	Corrections Services Yakima County	33,679	110,200	77,600	177,600
General Fund	Law Enforcement	Professional Services	32,590	27,750	38,900	12,000
General Fund	Law Enforcement	Capital Purchase - Vehicle	-	8,100	25,000	25,000
General Fund	Fire Services	Salaries & Wages - Admin	98,486	103,759	128,000	140,566
General Fund	Fire Services	Longevity	2,040	1,978	2,100	2,040
General Fund	Fire Services	Social Security	1,429	1,550	1,900	2,278
General Fund	Fire Services	Retirement/LEOFF	5,328	5,783	7,000	7,443
General Fund	Fire Services	Employee Medical Insurance	21,533	17,683	22,900	22,237
General Fund	Fire Services	Family Medical Leave	162	237	400	296
General Fund	Fire Services	Industrial Insurance	2,752	3,107	7,700	6,777
General Fund	Fire Services	Uniforms & Clothing	410	410	500	500
General Fund	Fire Services	Office & Operating Supplies	-	86	1,000	300
General Fund	Fire Services	Fuel Vehicles	1,432	1,371	1,500	1,500
General Fund	Fire Services	Computer Equipment - Fire	-	-	4,000	4,000
General Fund	Fire Services	Telephone	2,094	1,607	1,500	1,500
General Fund	Fire Services	Travel	-	183	500	500
General Fund	Fire Services	Rentals	998	997	700	1,098
General Fund	Fire Services	WCIA Insurance	4,684	7,067	8,300	9,675
General Fund	Fire Services	Service Repair/Maintenance Vehicles	2,348	512	1,000	1,000
General Fund	Fire Services	Service/Maintenance Agreements	1,851	2,176	11,600	8,093
General Fund	Fire Services	Memberships- Registrations - Subscriptions	50	1,692	1,700	1,700
General Fund	Fire Services	Salaries & Wages - Suppression	124,122	136,381	149,400	155,757
General Fund	Fire Services	Longevity	1,656	2,052	2,300	2,975
General Fund	Fire Services	Salaries & Wages - Volunteers	11,798	15,189	12,000	12,000
General Fund	Fire Services	Overtime	22,335	30,579	25,000	38,000
General Fund	Fire Services	Social Security	3,026	3,647	2,500	2,623
General Fund	Fire Services	Retirement/LEOFF	7,823	9,069	9,000	8,061
General Fund	Fire Services	Employee Medical Insurance	36,095	38,852	40,500	49,337

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Fire Services	Family Medical Leave	238	377	500	270
General Fund	Fire Services	Industrial Insurance	7,629	8,448	16,100	12,199
General Fund	Fire Services	Volunteer Insurance	414	510	360	400
General Fund	Fire Services	Uniforms & Clothing	6,654	5,293	6,500	6,500
General Fund	Fire Services	Personal Protective Equipment	9,970	3,842	22,000	25,000
General Fund	Fire Services	Office & Operating Supplies	4,671	1,641	1,500	2,000
General Fund	Fire Services	Operating/Maint. Supplies - General	6,634	7,108	5,000	4,000
General Fund	Fire Services	Operating/Maintenance Supplies - Vehicles	173	300	1,000	1,000
General Fund	Fire Services	Fire Prevention Supplies	715	291	1,500	1,500
General Fund	Fire Services	Fuel Vehicles	4,016	3,213	6,000	5,000
General Fund	Fire Services	Small Tools & Minor Equipment	9,884	18,745	20,000	25,000
General Fund	Fire Services	Professional Services	6,038	8,564	8,000	6,000
General Fund	Fire Services	Medical Services	-	-	250	250
General Fund	Fire Services	Dispatch Services - Fire Suppression	12,851	12,715	22,085	22,085
General Fund	Fire Services	Telephone	2,001	2,070	2,000	2,000
General Fund	Fire Services	Internet & Cable Fire Department	2,120	2,271	2,200	2,200
General Fund	Fire Services	City of Yakima IPSS	-	822	2,350	2,500
General Fund	Fire Services	Travel	40	1,704	4,000	3,000
General Fund	Fire Services	Rentals	998	921	700	1,098
General Fund	Fire Services	WCIA Insurance	23,368	29,968	34,880	43,236
General Fund	Fire Services	Fuel for Heating - Fire	5,253	6,195	5,800	6,975
General Fund	Fire Services	Electricity - Fire	5,716	6,142	6,000	6,940
General Fund	Fire Services	City Utility Service - Fire	4,767	4,325	5,500	4,671
General Fund	Fire Services	Service Repair/Maintenance Equipment	3,976	4,634	7,500	5,000
General Fund	Fire Services	Service Repair/Maintenance Vehicles	12,270	28,240	12,500	7,500
General Fund	Fire Services	Service Repair/Maintenance - Fire Dept Building	2,555	2,951	5,000	7,000
General Fund	Fire Services	Miscellaneous Fees & Charges	1,930	12	100	100
General Fund	Fire Services	Memberships- Registrations - Subscriptions	2,060	2,315	2,200	2,200
General Fund	Fire Services	Salaries & Wages - Rescue	289,619	318,224	348,600	363,432
General Fund	Fire Services	Longevity	3,865	4,789	5,400	6,942
General Fund	Fire Services	Salaries & Wages - Volunteers	14,109	19,183	14,000	18,000
General Fund	Fire Services	Overtime	52,115	71,351	40,000	53,000
General Fund	Fire Services	Social Security	6,033	7,266	5,800	6,120
General Fund	Fire Services	Retirement/LEOFF	18,253	21,161	21,000	18,808
General Fund	Fire Services	Employee Medical Insurance	84,063	90,654	94,500	115,120
General Fund	Fire Services	Family Medical Leave	556	880	1,200	630
General Fund	Fire Services	Industrial Insurance	17,801	19,712	37,500	28,465
General Fund	Fire Services	Volunteer Insurance	636	570	840	900
General Fund	Fire Services	Training Supplies - First Aid/CPR	-	1,092	1,100	1,100
General Fund	Fire Services	Operating/Maint Supplies - General	2,061	5,273	5,000	4,000
General Fund	Fire Services	Fuel Vehicles	3,575	2,590	8,600	5,000
General Fund	Fire Services	Small Tools & Minor Equipment	17,064	-	1,000	1,250
General Fund	Fire Services	Dispatch Services - Rescue & Emergency Aid	30,143	43,799	51,530	50,230
General Fund	Fire Services	Telephone	2,663	967	1,500	1,500
General Fund	Fire Services	Rentals	998	845	700	1,099
General Fund	Fire Services	WCIA Insurance	18,625	28,532	33,490	38,863
General Fund	Protective Inspections	Salaries & Wages - Building	21,968	28,274	36,300	78,897
General Fund	Protective Inspections	Social Security	1,679	2,213	2,800	6,610
General Fund	Protective Inspections	Retirement/PERS	2,186	2,921	3,500	7,044
General Fund	Protective Inspections	Employee Medical Insurance	4,057	5,585	9,300	9,880
General Fund	Protective Inspections	Family Medical Leave	35	64	200	102
General Fund	Protective Inspections	Industrial Insurance	66	96	300	362
General Fund	Protective Inspections	Office & Operating Supplies	925	750	800	500
General Fund	Protective Inspections	Operating/Maintenance Supplies - Vehicles	-	143	250	250
General Fund	Protective Inspections	Fuel Vehicles	375	399	800	500
General Fund	Protective Inspections	Small Tools & Minor Equipment	117	489	250	250
General Fund	Protective Inspections	Publications	274	-	600	200
General Fund	Protective Inspections	Professional Services	58,586	53,239	55,000	60,000

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Protective Inspections	Legal Services	-	-	2,500	500
General Fund	Protective Inspections	Telephone	498	1,160	250	250
General Fund	Protective Inspections	Postage	76	-	100	100
General Fund	Protective Inspections	Travel	409	360	400	500
General Fund	Protective Inspections	Rentals	330	301	350	213
General Fund	Protective Inspections	WCIA Insurance	2,591	2,798	3,290	4,322
General Fund	Protective Inspections	Service Repair/Maintenance Vehicles	-	-	500	200
General Fund	Protective Inspections	Memberships- Registrations - Subscriptions	703	431	1,000	500
General Fund	Protective Inspections	Salaries & Wages - Code Enforcement	76,117	47,326	53,600	85,322
General Fund	Protective Inspections	Social Security	5,730	3,657	4,200	7,149
General Fund	Protective Inspections		-	-	-	7,569
General Fund	Protective Inspections	Employee Medical Insurance	17,880	9,072	21,100	14,384
General Fund	Protective Inspections	Family Medical Leave	122	106	200	161
General Fund	Protective Inspections	Industrial Insurance	280	142	400	403
General Fund	Protective Inspections	Uniforms & Clothing	-	-	-	800
General Fund	Protective Inspections	Uniform Cleaning	-	-	-	100
General Fund	Protective Inspections	Personal Protective Equipment	-	-	-	1,000
General Fund	Protective Inspections	Office & Operating Supplies	742	456	500	1,500
General Fund	Protective Inspections	Photocopies	133	169	100	400
General Fund	Protective Inspections	Operating/Maintenance Supplies - Vehicles	-	-	250	500
General Fund	Protective Inspections	Fuel Vehicles	375	399	650	1,200
General Fund	Protective Inspections	Small Tools & Minor Equipment	42	411	300	500
General Fund	Protective Inspections	Publications	-	-	100	100
General Fund	Protective Inspections	Professional Services	645	-	500	5,000
General Fund	Protective Inspections	Telephone	524	750	800	1,500
General Fund	Protective Inspections	Postage	22	-	200	1,000
General Fund	Protective Inspections	Travel	29	191	500	2,000
General Fund	Protective Inspections	Advertising	-	-	50	50
General Fund	Protective Inspections	Rentals	330	301	700	213
General Fund	Protective Inspections	WCIA Insurance	5,704	4,524	5,370	8,017
General Fund	Protective Inspections	Service Repair/Maintenance Equipment	-	-	500	3,000
General Fund	Protective Inspections	Service Repair/Maintenance Vehicles	-	-	-	2,000
General Fund	Protective Inspections	Memberships- Registrations - Subscriptions	1,055	145	150	2,000
General Fund	Planning and Community Development	Salaries & Wages - Zoning	16,292	31,801	38,300	72,972
General Fund	Planning and Community Development	Social Security	1,252	2,476	3,000	6,106
General Fund	Planning and Community Development	Retirement/PERS	1,616	3,193	4,000	6,488
General Fund	Planning and Community Development	Employee Medical Insurance	2,908	6,166	12,900	7,976
General Fund	Planning and Community Development	Family Medical Leave	25	72	200	120
General Fund	Planning and Community Development	Industrial Insurance	40	91	300	235
General Fund	Planning and Community Development	Office & Operating Supplies	803	1,802	1,500	1,500
General Fund	Planning and Community Development	Photocopies	771	169	200	320
General Fund	Planning and Community Development	Operating/Maintenance Supplies - Vehicles	-	-	250	250
General Fund	Planning and Community Development	Fuel Vehicles	375	399	450	450
General Fund	Planning and Community Development	Small Tools & Minor Equipment	-	-	200	200
General Fund	Planning and Community Development	Professional Services	9,015	52,749	55,000	30,000
General Fund	Planning and Community Development	Professional Services - Developer Eng/Plan Review Services	2,986	7,291	5,000	5,000
General Fund	Planning and Community Development	Legal Services	5,435	-	5,000	5,000
General Fund	Planning and Community Development	Telephone	22	-	100	100
General Fund	Planning and Community Development	Postage	-	-	50	50
General Fund	Planning and Community Development	Travel	53	191	500	500
General Fund	Planning and Community Development	Advertising	666	97	500	500
General Fund	Planning and Community Development	Rentals	330	301	350	213
General Fund	Planning and Community Development	WCIA Insurance	1,612	2,908	3,415	3,771
General Fund	Planning and Community Development	Service Repair/Maintenance Vehicles	-	31	700	700
General Fund	Planning and Community Development	Service/Maintenance Agreements	2,497	2,885	2,750	4,803
General Fund	Planning and Community Development	Memberships- Registrations - Subscriptions	110	120	750	750
General Fund	Recreational Services	Salaries & Wages - 80% Recreation	12,249	35,630	65,000	44,601
General Fund	Recreational Services	Longevity	-	-	-	816

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Recreational Services	Social Security	931	2,769	5,000	3,800
General Fund	Recreational Services	Retirement/PERS	936	3,650	6,200	4,024
General Fund	Recreational Services	Employee Medical Insurance	1,278	10,422	18,300	4,451
General Fund	Recreational Services	Family Medical	20	82	200	94
General Fund	Recreational Services	Industrial Insurance	44	131	500	134
General Fund	Recreational Services	Office & Operating Supplies	599	941	500	500
General Fund	Recreational Services	Photocopies	-	26	100	160
General Fund	Recreational Services	Operating/Maintenance Supplies	16	421	500	500
General Fund	Recreational Services	Recreation Program Supplies	280	1,258	5,000	5,000
General Fund	Recreational Services	Small Tools & Minor Equipment	1,077	480	500	500
General Fund	Recreational Services	Janitorial Services - Recreation Building	-	-	9,600	9,600
General Fund	Recreational Services	Alarm Monitoring - 50% of Rec Bldg & Pool	276	173	300	300
General Fund	Recreational Services	Telephone	1,082	1,097	1,200	1,200
General Fund	Recreational Services	Postage	-	-	50	50
General Fund	Recreational Services	Internet & Cable Recreation	-	450	900	900
General Fund	Recreational Services	Travel	-	1,276	500	1,000
General Fund	Recreational Services	Advertising	-	-	500	500
General Fund	Recreational Services	Rentals	-	572	12,400	225
General Fund	Recreational Services	WCIA Insurance	3,408	5,302	6,210	7,181
General Fund	Recreational Services	Electricity - Recreation	582	1,333	1,000	1,507
General Fund	Recreational Services	City Utility Services - Recreation	327	163	2,200	176
General Fund	Recreational Services	Service Repair/Maintenance Equipment	-	-	100	100
General Fund	Recreational Services	Service Repair/Maintenance Rec Bldg	1,663	-	1,000	3,500
General Fund	Recreational Services	Memberships- Registrations - Subscriptions	190	1,054	550	500
General Fund	Recreational Services	Recreation Program Costs	-	960	15,000	11,000
General Fund	Pool, Park Facilities	Transfer-Out to Equipment Replacement	-	-	-	4,000
General Fund	Pool, Park Facilities	Salaries & Wages - 20% Aquatics	3,062	8,907	16,300	11,150
General Fund	Pool, Park Facilities	Salaries & Wages Part-Time	72,829	109,363	110,000	120,000
General Fund	Pool, Park Facilities	Longevity	-	-	-	204
General Fund	Pool, Park Facilities	Social Security	6,448	9,900	9,700	950
General Fund	Pool, Park Facilities	Retirement/PERS	234	912	1,600	1,006
General Fund	Pool, Park Facilities	Employee Medical Insurance	319	2,658	4,600	1,113
General Fund	Pool, Park Facilities	Family Medical Leave	136	283	400	24
General Fund	Pool, Park Facilities	Industrial Insurance	3,413	5,039	700	34
General Fund	Pool, Park Facilities	Lifeguard Uniforms	648	727	500	500
General Fund	Pool, Park Facilities	Office & Operating Supplies	503	701	500	500
General Fund	Pool, Park Facilities	Operating/Maint. Supplies - General	14,224	1,720	2,500	2,500
General Fund	Pool, Park Facilities	Chemicals	5,450	-	10,000	10,000
General Fund	Pool, Park Facilities	Concession Supplies	-	4,706	9,000	6,000
General Fund	Pool, Park Facilities	Small Tools & Minor Equipment	1,077	809	1,000	1,000
General Fund	Pool, Park Facilities	Alarm Monitoring - 50% Rec Building	251	247	300	300
General Fund	Pool, Park Facilities	Telephone	173	-	500	500
General Fund	Pool, Park Facilities	Internet & Cable Swimming Pool	-	-	900	900
General Fund	Pool, Park Facilities	Travel	-	80	500	1,000
General Fund	Pool, Park Facilities	Rentals	-	32	560	225
General Fund	Pool, Park Facilities	WCIA Insurance	5,520	8,646	9,665	11,504
General Fund	Pool, Park Facilities	Fuel for Heating - Swimming Pool	4,246	12,985	15,000	14,621
General Fund	Pool, Park Facilities	Electricity - Swimming Pool	4,987	8,095	9,000	9,147
General Fund	Pool, Park Facilities	City Utility Services - Swimming Pool	3,810	7,365	6,000	7,955
General Fund	Pool, Park Facilities	Service Repair/Maintenance Pool	6,496	20	5,000	12,000
General Fund	Pool, Park Facilities	Service Repair/Maintenance 50% Rec Bldg.	219	-	250	1,000
General Fund	Pool, Park Facilities	Memberships- Registrations - Subscriptions	-	990	750	750
General Fund	Pool, Park Facilities	Pool/Concession Permits	384	-	400	400
General Fund	Pool, Park Facilities	Excise Taxes	160	200	250	250
General Fund	Pool, Park Facilities	Salaries & Wages - Parks	67,792	74,733	89,900	63,140
General Fund	Pool, Park Facilities	Longevity	1,487	402	600	204
General Fund	Pool, Park Facilities	Social Security	5,258	5,850	7,500	5,431
General Fund	Pool, Park Facilities	Retirement/PERS	6,134	7,851	9,300	5,659

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
General Fund	Pool, Park Facilities	Employee Medical Insurance	16,007	23,935	27,600	18,076
General Fund	Pool, Park Facilities	Family Medical Leave	113	172	300	132
General Fund	Pool, Park Facilities	Industrial Insurance	1,023	1,743	3,500	1,856
General Fund	Pool, Park Facilities	Uniforms & Clothing	487	-	250	400
General Fund	Pool, Park Facilities	Personal Protective Equipment	927	464	400	750
General Fund	Pool, Park Facilities	Office & Operating Supplies	-	-	100	100
General Fund	Pool, Park Facilities	Operating/Maint. Supplies - Park Facilities	7,864	6,691	6,500	6,500
General Fund	Pool, Park Facilities	Operating/Maintenance Supplies - Vehicles	1,416	3,428	3,000	3,000
General Fund	Pool, Park Facilities	Chemicals	181	566	3,000	1,000
General Fund	Pool, Park Facilities	Fuel Vehicles	5,922	7,608	5,000	6,000
General Fund	Pool, Park Facilities	Small Tools & Minor Equipment	1,819	714	2,000	2,000
General Fund	Pool, Park Facilities	Professional Services	234	5,131	10,000	12,000
General Fund	Pool, Park Facilities	Professional Services - Seasonal Help	21,468	29,778	40,000	50,000
General Fund	Pool, Park Facilities	PW Building Fee	-	17,455	11,540	11,540
General Fund	Pool, Park Facilities	Telephone	1,486	1,397	1,200	1,200
General Fund	Pool, Park Facilities	Electricity - Parks	5,642	4,668	4,000	5,275
General Fund	Pool, Park Facilities	Travel	-	2,511	300	1,000
General Fund	Pool, Park Facilities	Rentals	-	-	1,200	291
General Fund	Pool, Park Facilities	WCIA Insurance	7,192	10,129	22,000	18,176
General Fund	Pool, Park Facilities	Fuel for Heating - Parks	87	47	150	53
General Fund	Pool, Park Facilities	City Utility Services - Parks	60,158	79,752	55,000	86,133
General Fund	Pool, Park Facilities	Service Repair/Maintenance Equipment	1,195	2,917	3,500	5,000
General Fund	Pool, Park Facilities	Service Repair/Maintenance Vehicles	1,505	2,494	2,000	2,000
General Fund	Pool, Park Facilities	Service Repair/Maintenance Parks	13,023	361	4,000	5,000
General Fund	Pool, Park Facilities	Service Repair/Maintenance Flag Plaza	-	-	2,000	1,000
General Fund	Pool, Park Facilities	Memberships- Registrations - Subscriptions	-	2,125	2,500	2,500
General Fund	Pool, Park Facilities	Property Taxes	449	506	900	900
General Fund Capital Reserve Fund	McDonald Road Project	Capital Improvements - New Police Building	-	-	-	150,000
Welcome Center Fund	No Sub-Department	Operating/Maintenance Supplies - General	44	53	200	60
Welcome Center Fund	No Sub-Department	Alarm Monitoring	512	697	700	700
Welcome Center Fund	No Sub-Department	WCIA Insurance	689	890	975	1,256
Welcome Center Fund	Central Services, Personnel Services	City Utility Services - Welcome Center	-	-	2,160	2,268
Railroad Depot Facility Fund	Central Services, Personnel Services	Depot Lease	8,601	5,525	5,600	5,525
Railroad Depot Facility Fund	Central Services, Personnel Services	WCIA Insurance	3,047	3,935	4,305	5,554
Railroad Depot Facility Fund	Central Services, Personnel Services	Property Taxes	1,450	1,285	1,300	1,500
Public Works Building Fund	Central Services, Personnel Services	Office & Operating Supplies	5,525	5,988	5,048	5,000
Public Works Building Fund	Central Services, Personnel Services	Photocopies	316	845	750	1,200
Public Works Building Fund	Central Services, Personnel Services	Operating/Maintenance Supplies - General	10,059	12,411	6,000	6,000
Public Works Building Fund	Central Services, Personnel Services	Small Tools & Minor Equipment	6,031	1,194	3,000	1,500
Public Works Building Fund	Central Services, Personnel Services	Computer Equipment - PW Office	-	-	3,500	3,500
Public Works Building Fund	Central Services, Personnel Services	Professional Services	368	546	1,680	1,000
Public Works Building Fund	Central Services, Personnel Services	Janitorial Services - Public Works	-	11,151	18,120	18,120
Public Works Building Fund	Central Services, Personnel Services	Alarm Monitoring	5,186	7,869	6,000	6,000
Public Works Building Fund	Central Services, Personnel Services	Telephone	3,998	7,244	7,000	7,000
Public Works Building Fund	Central Services, Personnel Services	Internet	5,130	8,371	9,000	9,000
Public Works Building Fund	Central Services, Personnel Services	Rentals	2,676	2,006	2,200	3,397
Public Works Building Fund	Central Services, Personnel Services	WCIA Insurance	2,684	3,463	7,000	6,158
Public Works Building Fund	Central Services, Personnel Services	Fuel for Heating	1,657	3,899	4,500	4,390
Public Works Building Fund	Central Services, Personnel Services	Electricity	8,860	11,359	10,500	12,836
Public Works Building Fund	Central Services, Personnel Services	City Utility Services	3,608	4,710	5,000	5,087
Public Works Building Fund	Central Services, Personnel Services	Service/Repair Maintenance - PW Shop	1,594	410	500	500
Public Works Building Fund	#N/A	Reimbursable Expenses- Parks	(52,314)	(17,455)	(11,540)	(11,540)
Public Works Building Fund	#N/A	Reimbursable Expenses - Water	-	(38,143)	(18,912)	(18,912)
Public Works Building Fund	#N/A	Reimbursable Expenses - Sewer Collections	-	(17,455)	(8,655)	(8,655)
Public Works Building Fund	#N/A	Reimbursable Expenses - Solid Waste	-	(31,678)	(15,701)	(15,701)
Public Works Building Fund	#N/A	Reimbursable Expenses - Street	-	(29,739)	(14,745)	(14,745)
Public Works Building Fund	#N/A	Reimbursable Expenses - Cemetery	-	(16,162)	(8,014)	(8,014)
Public Works Building Fund	#N/A	Reimbursable Expenses - Sewer Treatment	-	(21,334)	(10,578)	(10,578)

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Public Works Building Fund	#N/A	Reimbursable Expenses - Graffiti Abatement	-	(3,232)	(1,653)	(1,653)
Library Fund	Central Services, Personnel Services	Operating/Maint Supplies - General	-	32	100	100
Library Fund	Central Services, Personnel Services	Alarm Monitoring	252	406	420	420
Library Fund	Central Services, Personnel Services	WCIA Insurance	3,959	5,113	5,595	7,218
Library Fund	Central Services, Personnel Services	Fuel For Heating	154	466	700	525
Library Fund	Central Services, Personnel Services	Irrigation - Library	1,047	4,866	1,000	1,000
Library Fund	Central Services, Personnel Services	Service Repair/Maintenance	353	17	500	500
Criminal Justice Fund	Law Enforcement	Salaries & Wages	196,524	389,510	479,300	531,640
Criminal Justice Fund	Law Enforcement	Longevity	-	3,600	3,800	3,931
Criminal Justice Fund	Law Enforcement	Overtime	25,332	33,373	91,000	91,000
Criminal Justice Fund	Law Enforcement	Social Security	16,725	33,161	45,300	45,071
Criminal Justice Fund	Law Enforcement	Retirement/LEOFF	11,061	23,221	27,100	28,317
Criminal Justice Fund	Law Enforcement	Employee Medical Insurance	57,708	119,332	146,300	149,408
Criminal Justice Fund	Law Enforcement	Family Medical Leave	357	964	1,700	1,125
Criminal Justice Fund	Law Enforcement	Industrial Insurance	6,792	15,938	33,500	24,145
Criminal Justice Fund	Law Enforcement	Uniforms & Clothing	5,503	14,922	7,500	8,500
Criminal Justice Fund	Law Enforcement	Uniform Cleaning	-	-	-	500
Criminal Justice Fund	Law Enforcement	Personal Protective Equipment	2,693	2,984	3,500	2,500
Criminal Justice Fund	Law Enforcement	Office & Operating Supplies	700	263	500	600
Criminal Justice Fund	Law Enforcement	Range Supplies	-	26,062	20,000	20,000
Criminal Justice Fund	Law Enforcement	Fuel Consumed Vehicles	2,270	16,839	14,000	30,000
Criminal Justice Fund	Law Enforcement	Computer Equipment - Police	-	26,087	-	15,000
Criminal Justice Fund	Law Enforcement	Professional Services	-	-	-	40,500
Criminal Justice Fund	Law Enforcement	Administrative Service Fee	42,247	59,662	54,555	54,555
Criminal Justice Fund	Law Enforcement	City of Yakima IPSS	-	5,864	14,655	14,655
Criminal Justice Fund	Law Enforcement	Travel	535	5,709	15,000	15,000
Criminal Justice Fund	Law Enforcement	Police Station Rent	38,795	155,180	181,440	61,092
Criminal Justice Fund	Law Enforcement	WCIA Insurance	16,532	25,852	30,330	34,979
Criminal Justice Fund	Law Enforcement	Memberships- Registrations - Subscriptions	750	1,235	5,700	9,000
Criminal Justice Fund	Law Enforcement	Software Subscriptions	-	14,820	15,000	17,000
Criminal Justice Fund	Law Enforcement	Police Academy Costs	4,212	-	-	8,000
Criminal Justice Fund	Law Enforcement	Community Policing Supplies	-	-	-	3,000
Criminal Justice Fund	Law Enforcement	Capital Purchase - Equipment	-	18,882	150,000	45,000
Criminal Justice Fund	Law Enforcement	Capital Purchase - Police Vehicle	75,092	59,907	65,000	65,000
Special Projects Fund	No Sub-Department	Salaries & Wages	4,096	24,743	13,600	20,229
Special Projects Fund	No Sub-Department	Social Security	348	1,915	1,170	1,738
Special Projects Fund	No Sub-Department	Retirement/PERS	482	2,468	3,100	1,796
Special Projects Fund	No Sub-Department	Employee Medical Insurance	1,104	5,636	3,500	4,223
Special Projects Fund	No Sub-Department	Paid Family Medical Leave	-	-	50	42
Special Projects Fund	No Sub-Department	Industrial Insurance	146	440	700	650
Special Projects Fund	No Sub-Department	Graffiti Program Supplies	6,664	1,922	7,000	3,000
Special Projects Fund	No Sub-Department	PW Building Fee	-	3,232	1,653	1,653
Special Projects Fund	No Sub-Department	Miscellaneous Fees & Charges	435	-	500	500
Recreation Fund	Recreational Services	Service/Maintenance Agreements	-	-	-	1,729
Street Fund	No Sub-Department	Salaries & Wages	84,189	119,741	132,700	92,655
Street Fund	No Sub-Department	Longevity	1,337	1,283	1,300	408
Street Fund	No Sub-Department	Overtime	13,247	6,927	9,750	8,000
Street Fund	No Sub-Department	Social Security	7,385	9,781	11,000	7,963
Street Fund	No Sub-Department	Retirement/PERS	10,099	13,069	13,700	8,399
Street Fund	No Sub-Department	Employee Medical Insurance	21,342	35,481	43,000	25,022
Street Fund	No Sub-Department	Family Medical Leave	158	287	500	181
Street Fund	No Sub-Department	Industrial Insurance	1,712	2,260	4,000	2,447
Street Fund	No Sub-Department	Uniforms	-	-	1,500	1,500
Street Fund	No Sub-Department	Personal Protective Equipment	681	1,188	600	600
Street Fund	No Sub-Department	Office & Operating Supplies	236	-	365	200
Street Fund	No Sub-Department	Operating/Maintenance Supplies - General	4,357	16,698	20,000	30,000
Street Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	585	1,678	4,500	4,000
Street Fund	No Sub-Department	Chemicals	4,252	2,641	6,000	5,000

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Street Fund	No Sub-Department	Operating/Maint Supplies: Crack Seal	-	-	25,000	25,000
Street Fund	No Sub-Department	Fuel Vehicles	4,383	3,344	5,000	4,000
Street Fund	No Sub-Department	Professional Services	26,970	49,865	20,000	40,000
Street Fund	No Sub-Department	Legal Services	1,107	194	500	500
Street Fund	No Sub-Department	Administrative Service Fee	15,072	21,301	19,875	19,875
Street Fund	No Sub-Department	PW Building Fee	-	29,739	14,745	14,745
Street Fund	No Sub-Department	Telephone	477	685	1,000	1,000
Street Fund	No Sub-Department	Travel	473	131	1,000	250
Street Fund	No Sub-Department	Advertising	292	178	250	250
Street Fund	No Sub-Department	Rentals	-	-	500	881
Street Fund	No Sub-Department	WCIA Insurance	10,872	17,378	20,190	23,274
Street Fund	No Sub-Department	Service Repair/Maintenance Equipment	-	382	2,000	500
Street Fund	No Sub-Department	Service Repair/Maintenance Vehicles-Roadway	7,851	453	5,000	5,000
Street Fund	No Sub-Department	Service/Maintenance Agreements	2,776	3,331	300	12,617
Street Fund	No Sub-Department	Service Repair/Maintenance Roadway	-	20,700	11,007	23,000
Street Fund	No Sub-Department	Miscellaneous Fees & Charges	210	-	100	100
Street Fund	No Sub-Department	Memberships- Registrations - Subscriptions	861	1,532	300	2,000
Street Fund	No Sub-Department	Excise Taxes	38	41	50	50
Street Fund	No Sub-Department	Electricity - Street Lights	58,789	55,006	50,460	62,157
Street Fund	No Sub-Department	Electricity - Traffic Signals	4,229	2,181	4,000	2,465
Street Fund	No Sub-Department	Service Repair & Maintenance Equipment - Traffic Control Devices	451	549	3,500	20,000
Street Fund	No Sub-Department	Operating/Maintenance Supplies - Snow & Ice Control	7,211	8,125	10,000	10,000
Street Fund	No Sub-Department	Operating/Maintenance Supplies - General	-	145	5,000	5,000
Street Fund	No Sub-Department	Operating/Maintenance Supplies Vehicles-Street Cleaner	251	1,338	5,000	1,200
Street Fund	No Sub-Department	Dump Fees - Street Cleaning	-	-	1,000	1,000
Street Fund	No Sub-Department	Seasonal Help	-	-	-	10,000
Street Fund	No Sub-Department	Transfer-Out to 510 Vehicle Replacement	10,000	10,000	10,000	15,000
Vehicle License Fee Fund	No Sub-Department	Transfer-Out to 101 Street Fund	110,000	161,036	208,000	311,982
Cemetery Fund	No Sub-Department	Salaries & Wages	61,152	76,112	67,400	91,372
Cemetery Fund	No Sub-Department	Longevity	442	1,172	600	306
Cemetery Fund	No Sub-Department	Overtime	3,737	3,032	4,225	4,000
Cemetery Fund	No Sub-Department	Social Security	4,807	6,092	5,550	7,867
Cemetery Fund	No Sub-Department	Retirement/PERS	6,492	8,240	6,790	8,273
Cemetery Fund	No Sub-Department	Employee Medical Insurance	23,415	25,357	25,400	28,670
Cemetery Fund	No Sub-Department	Family Medical Leave	104	180	220	194
Cemetery Fund	No Sub-Department	Industrial Insurance	1,557	1,448	2,500	2,692
Cemetery Fund	No Sub-Department	Uniforms & Clothing	-	-	300	500
Cemetery Fund	No Sub-Department	Personal Protective Equipment	596	758	650	500
Cemetery Fund	No Sub-Department	Office Supplies	32	-	100	100
Cemetery Fund	No Sub-Department	Operating/Maintenance Supplies - General	10,859	5,387	4,249	5,000
Cemetery Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	417	783	500	500
Cemetery Fund	No Sub-Department	Chemicals	136	566	650	750
Cemetery Fund	No Sub-Department	Fuel Vehicles	1,515	2,547	650	1,000
Cemetery Fund	No Sub-Department	Liners & Markers	7,897	8,601	15,000	12,500
Cemetery Fund	No Sub-Department	Small Tools & Minor Equipment	387	534	500	500
Cemetery Fund	No Sub-Department	Professional Services	14,603	26,036	15,000	500
Cemetery Fund	No Sub-Department	Legal Services	1,938	241	50	50
Cemetery Fund	No Sub-Department	Alarm Monitoring	4,979	5,750	6,500	6,500
Cemetery Fund	No Sub-Department	Administrative Service Fee	11,259	17,869	15,929	15,929
Cemetery Fund	No Sub-Department	PW Building Fee	-	16,162	8,014	8,014
Cemetery Fund	No Sub-Department	Telephone	962	3,005	3,500	3,500
Cemetery Fund	No Sub-Department	WCIA Insurance	7,105	10,154	11,815	14,107
Cemetery Fund	No Sub-Department	Fuel for Heating	617	554	850	624
Cemetery Fund	No Sub-Department	Irrigation Water	1,360	1,360	3,000	1,400
Cemetery Fund	No Sub-Department	Electricity - Cemetery	2,264	2,226	2,750	2,516
Cemetery Fund	No Sub-Department	City Utility Services - Cemetery	1,115	1,022	1,000	1,104
Cemetery Fund	No Sub-Department	Repair & Maintenance Equipment	1,800	702	1,300	1,300
Cemetery Fund	No Sub-Department	Miscellaneous Fees & Charges	316	136	150	150

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Cemetery Fund	No Sub-Department	Excise Taxes	1,026	985	980	980
Cemetery Fund	No Sub-Department	Transfer-Out to Equipment Replacement	4,000	4,000	4,000	4,000
Public Safety Grants Fund	No Sub-Department	Capital Purchase - Equipment	-	767,945	66,030	66,030
Special Investigative Drug Account Fund	No Sub-Department	WCIA Insurance	335	367	440	567
Cable TV Fund	No Sub-Department	Salaries & Wages	102,045	79,925	91,700	55,751
Cable TV Fund	No Sub-Department	Longevity	2,040	1,986	2,100	1,020
Cable TV Fund	No Sub-Department	Social Security	7,840	6,307	7,200	4,750
Cable TV Fund	No Sub-Department	Retirement/PERS	8,271	8,389	9,000	5,030
Cable TV Fund	No Sub-Department	Employee Medical Insurance	8,868	9,928	11,500	5,563
Cable TV Fund	No Sub-Department	Family Medical Leave	167	183	300	118
Cable TV Fund	No Sub-Department	Industrial Insurance	240	271	600	168
Cable TV Fund	No Sub-Department	Office & Operating Supplies	-	1,139	150	400
Cable TV Fund	No Sub-Department	Photocopies	-	-	300	480
Cable TV Fund	No Sub-Department	Small Tools & Minor Equipment	39	1,418	300	5,000
Cable TV Fund	No Sub-Department	Alarm Monitoring	713	535	1,000	1,000
Cable TV Fund	No Sub-Department	Administrative Service Fee	11,812	16,188	14,920	14,920
Cable TV Fund	No Sub-Department	Telephone	715	2,647	2,500	2,500
Cable TV Fund	No Sub-Department	Internet & Cable MVTM	2,117	4,719	4,500	4,500
Cable TV Fund	No Sub-Department	Travel	-	250	1,000	750
Cable TV Fund	No Sub-Department	Internet - Streaming Services	2,200	-	2,400	2,400
Cable TV Fund	No Sub-Department	Leases	2,365	2,300	2,430	2,430
Cable TV Fund	No Sub-Department	WCIA Insurance	4,622	7,079	8,165	9,586
Cable TV Fund	No Sub-Department	Fuel for Heating	1,263	1,186	1,600	1,335
Cable TV Fund	No Sub-Department	City Utility Services	-	-	1,000	1,050
Cable TV Fund	No Sub-Department	Repair & Maintenance Equipment	238	279	500	500
Cable TV Fund	No Sub-Department	Service Repair/Maintenance MVTM Bldg	135	287	500	500
Cable TV Fund	No Sub-Department	Service/Maintenance Agreements	242	1,060	900	6,455
Cable TV Fund	No Sub-Department	Memberships- Registrations - Subscriptions	200	450	500	500
Cable TV Fund	No Sub-Department	Excise Taxes	-	-	5	5
Housing Rehabilitation Fund	No Sub-Department	Office & Operating Supplies	79	205	200	200
Housing Rehabilitation Fund	No Sub-Department	Professional Services	21,600	21,600	23,815	23,815
Housing Rehabilitation Fund	No Sub-Department	Legal Services	-	698	2,500	2,500
Housing Rehabilitation Fund	No Sub-Department	Administrative Services Fee	6,535	8,335	7,185	7,185
Housing Rehabilitation Fund	No Sub-Department	Postage	28	60	250	250
Housing Rehabilitation Fund	No Sub-Department	WCIA Insurance	852	4,332	4,995	4,550
Housing Rehabilitation Fund	No Sub-Department	Miscellaneous Fees & Charges	1,138	479	750	1,500
Water Fund	No Sub-Department	Hydrant/Valve Replacement Supplies	-	-	-	18,000
Water Fund	No Sub-Department	Salaries & Wages - Utility Bill	36,254	40,579	45,600	53,823
Water Fund	No Sub-Department	Longevity	60	77	300	24
Water Fund	No Sub-Department	Overtime	534	930	200	250
Water Fund	No Sub-Department	Social Security	2,747	3,208	3,600	4,521
Water Fund	No Sub-Department	Retirement/PERS	3,421	3,665	4,400	4,862
Water Fund	No Sub-Department	Employee Medical Insurance	11,392	6,972	7,300	7,089
Water Fund	No Sub-Department	Family Medical Leave	57	89	200	114
Water Fund	No Sub-Department	Industrial Insurance	153	201	500	269
Water Fund	No Sub-Department	Office & Operating Supplies	239	81	325	325
Water Fund	No Sub-Department	Telephone - Utility Billing	629	649	625	625
Water Fund	No Sub-Department	Postage	4,147	3,450	4,000	4,000
Water Fund	No Sub-Department	On-Line Utility Payment Charges	1,196	1,721	1,600	1,600
Water Fund	No Sub-Department	Salaries & Wages - Maintenance	210,606	225,923	258,200	196,997
Water Fund	No Sub-Department	Longevity	2,936	2,704	2,700	1,668
Water Fund	No Sub-Department	Overtime	17,823	10,149	11,375	12,000
Water Fund	No Sub-Department	Social Security	17,160	18,267	20,800	16,934
Water Fund	No Sub-Department	Retirement/PERS	21,169	24,407	25,800	17,803
Water Fund	No Sub-Department	Employee Medical Insurance	65,722	67,144	76,100	52,267
Water Fund	No Sub-Department	Family Medical Leave	361	529	800	401
Water Fund	No Sub-Department	Industrial Insurance	3,665	4,209	7,300	4,489
Water Fund	No Sub-Department	Uniforms & Clothing	-	617	500	1,500

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Water Fund	No Sub-Department	Personal Protective Equipment	1,558	2,649	2,100	2,000
Water Fund	No Sub-Department	Office & Operating Supplies	399	175	350	350
Water Fund	No Sub-Department	Water Service Supplies	70,020	159,175	50,000	20,000
Water Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	2,837	4,686	3,000	3,000
Water Fund	No Sub-Department	Chemicals	14,072	22,200	25,000	30,000
Water Fund	No Sub-Department	Operating Maintenance Supplies - General	5,422	3,170	40,000	15,000
Water Fund	No Sub-Department	Fuel Vehicles	12,159	11,777	15,100	13,000
Water Fund	No Sub-Department	Small Tools & Minor Equipment	6,037	647	12,000	12,000
Water Fund	No Sub-Department	Professional Services	37,712	15,824	60,000	35,000
Water Fund	No Sub-Department	Legal Services	828	382	1,575	1,000
Water Fund	No Sub-Department	Alarm Monitoring	2,292	2,558	5,000	5,000
Water Fund	No Sub-Department	Cross Connection Program	25,793	8,120	5,000	2,500
Water Fund	No Sub-Department	Utility Tax - General Services	802,374	748,989	749,414	840,252
Water Fund	No Sub-Department	Administrative Service Fee	80,104	133,588	123,395	123,395
Water Fund	No Sub-Department	PW Building Fee	-	38,143	18,912	18,912
Water Fund	No Sub-Department	Telephone	9,615	9,861	9,400	9,400
Water Fund	No Sub-Department	Internet & Cable Water	-	-	200	200
Water Fund	No Sub-Department	Travel	1,363	1,709	2,500	2,500
Water Fund	No Sub-Department	Advertising	-	-	1,500	500
Water Fund	No Sub-Department	Rentals	-	-	3,100	35
Water Fund	No Sub-Department	WCIA Insurance	56,580	71,981	80,920	103,021
Water Fund	No Sub-Department	Fuel for Heating	191	190	500	214
Water Fund	No Sub-Department	Electricity	91,056	87,426	55,000	98,791
Water Fund	No Sub-Department	City Utility Services	3,965	3,438	3,500	3,714
Water Fund	No Sub-Department	Irrigation Water	247	247	550	550
Water Fund	No Sub-Department	Recycling & Shred Services	-	-	50	50
Water Fund	No Sub-Department	Repair & Maintenance Equipment	5,951	4,944	20,000	10,000
Water Fund	No Sub-Department	Service Repair/Maintenance Vehicle	5,927	4,871	6,300	8,000
Water Fund	No Sub-Department	Miscellaneous Fees & Charges	350	350	1,500	1,000
Water Fund	No Sub-Department	Memberships- Registrations - Subscriptions	7,023	4,065	8,500	9,000
Water Fund	No Sub-Department	Operating Permits	3,393	3,393	4,500	4,500
Water Fund	No Sub-Department	Property Taxes	12	6	25	25
Water Fund	No Sub-Department	IG Loan Principal - DWSRF #DM12-952-104 (2013 Water Imp)	59,413	59,413	59,415	59,413
Water Fund	No Sub-Department	Intergovernmental Loan Principal - PWTF #6	175,907	175,907	217,000	175,907
Water Fund	No Sub-Department	IG Loan Principal - DWSRF#DM07-952-031- Well #9	135,136	135,136	178,900	135,136
Water Fund	No Sub-Department	IG Loan Principal - DWSRF#DM12-952-104-2013 Water Sys. Impr.	81,573	81,573	81,575	81,573
Water Fund	No Sub-Department	IG Loan Principal - DWSRF #DM13-952-151 -2014 Water Sys. Impr	43,742	43,742	43,745	43,742
Water Fund	No Sub-Department	IG Loan Interest - DWSRF #DM12-952-104 -2013 Water Sys. Imp	7,130	6,535	6,540	5,347
Water Fund	No Sub-Department	Intergovernmental Loan Interest - PWTF #6	22,868	21,109	21,725	17,591
Water Fund	No Sub-Department	IG Loan Interest - DWSRF#DM07-952-031 - Well #9	16,021	8,108	14,235	5,405
Water Fund	No Sub-Department	IG Loan Interest: DWSRF#DM12-952-104	13,867	13,052	13,055	11,420
Water Fund	No Sub-Department	IG Loan Interest - DWSRF #DM13-952.151 (2014 Water Impr)	-	6,124	6,560	5,249
Water Fund	No Sub-Department	Transfer-Out to 410 Water Capital Fund	176,508	7,115	350,000	500,000
Water Fund	No Sub-Department	Transfer-Out 1% to 410 Water Capital Fund	25,355	18,712	25,842	29,390
Water Fund	No Sub-Department	Transfer-Out to Vehicle Replacement Program-401	40,000	40,000	80,000	40,000
Wastewater Fund	No Sub-Department	Salaries & Wages - Collection	44,649	105,094	123,800	133,329
Wastewater Fund	No Sub-Department	Longevity	625	670	600	786
Wastewater Fund	No Sub-Department	Overtime	817	3,924	7,150	5,000
Wastewater Fund	No Sub-Department	Social Security	3,409	8,352	22,200	11,442
Wastewater Fund	No Sub-Department	Retirement/PERS	4,567	11,189	12,500	12,030
Wastewater Fund	No Sub-Department	Employee Medical Insurance	13,589	35,409	47,900	37,806
Wastewater Fund	No Sub-Department	Family Medical Leave	73	247	400	230
Wastewater Fund	No Sub-Department	Industrial Insurance	552	2,114	3,900	3,189
Wastewater Fund	No Sub-Department	Personal Protective Equipment	246	217	250	250
Wastewater Fund	No Sub-Department	Office & Operating Supplies	255	157	100	100
Wastewater Fund	No Sub-Department	Operating/Maintenance Supplies - General	229	-	8,000	1,500
Wastewater Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	9,184	2,658	3,150	3,150
Wastewater Fund	No Sub-Department	Small Tools & Minor Equipment	8	-	3,500	1,000

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Wastewater Fund	No Sub-Department	Professional Services	740	120	4,200	4,200
Wastewater Fund	No Sub-Department	Legal Services	144	217	-	100
Wastewater Fund	No Sub-Department	Telephone	2,544	2,562	2,300	2,300
Wastewater Fund	No Sub-Department	Travel	357	190	300	300
Wastewater Fund	No Sub-Department	WCIA Insurance	17,832	30,120	34,550	39,491
Wastewater Fund	No Sub-Department	Lift Station Electricity	4,725	22,579	-	6,000
Wastewater Fund	No Sub-Department	City Utility Services - Maint & Ops	-	-	630	662
Wastewater Fund	No Sub-Department	Repair & Maintenance Equipment	592	-	6,000	6,000
Wastewater Fund	No Sub-Department	Repair & Maintenance Vehicles	-	-	6,000	7,500
Wastewater Fund	No Sub-Department	Service/Maintenance Agreements	3,547	1,307	3,500	5,444
Wastewater Fund	No Sub-Department	Miscellaneous Fees & Charges	-	312	100	100
Wastewater Fund	No Sub-Department	Memberships- Registrations - Subscriptions	61	157	250	250
Wastewater Fund	No Sub-Department	Salaries & Wages - Utility Bill	36,311	40,645	45,600	53,823
Wastewater Fund	No Sub-Department	Longevity	60	77	300	24
Wastewater Fund	No Sub-Department	Social Security	2,752	3,214	3,600	4,521
Wastewater Fund	No Sub-Department	Retirement/PERS	3,421	3,665	4,400	4,862
Wastewater Fund	No Sub-Department	Employee Medical Insurance	9,586	6,972	7,300	7,089
Wastewater Fund	No Sub-Department	Family Medical Leave	57	88	200	114
Wastewater Fund	No Sub-Department	Industrial Insurance	152	201	500	269
Wastewater Fund	No Sub-Department	Office & Operating Supplies	188	81	300	300
Wastewater Fund	No Sub-Department	Professional Services	1,996	8,547	23,000	23,000
Wastewater Fund	No Sub-Department	Telephone - Utility Billing	392	409	625	625
Wastewater Fund	No Sub-Department	Postage	4,147	3,450	4,000	4,000
Wastewater Fund	No Sub-Department	On-Line Utility Payment Charges	1,196	1,721	1,600	1,600
Wastewater Fund	No Sub-Department	Salaries & Wages - Treatment	166,267	166,325	189,900	185,482
Wastewater Fund	No Sub-Department	Longevity	1,050	930	1,100	1,044
Wastewater Fund	No Sub-Department	Overtime	9,251	7,519	11,050	12,000
Wastewater Fund	No Sub-Department	Social Security	13,147	13,459	63,500	15,902
Wastewater Fund	No Sub-Department	Retirement/PERS	17,531	17,771	18,900	16,647
Wastewater Fund	No Sub-Department	Employee Medical Insurance	45,960	40,555	48,600	48,732
Wastewater Fund	No Sub-Department	Family Medical Leave	276	390	600	247
Wastewater Fund	No Sub-Department	Industrial Insurance	3,584	3,416	6,400	4,455
Wastewater Fund	No Sub-Department	Uniforms & Clothing	-	515	1,000	3,000
Wastewater Fund	No Sub-Department	Personal Protective Equipment	730	3,377	4,000	4,000
Wastewater Fund	No Sub-Department	Office & Operating Supplies	-	253	300	300
Wastewater Fund	No Sub-Department	Photocopies - WWTP	66	119	50	80
Wastewater Fund	No Sub-Department	Operating/Maintenance Supplies - General	20,152	29,688	50,000	35,000
Wastewater Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	1,247	1,574	2,100	2,100
Wastewater Fund	No Sub-Department	Chemicals	14,078	24,317	60,000	21,000
Wastewater Fund	No Sub-Department	Lab Supplies	7,812	14,690	30,000	20,000
Wastewater Fund	No Sub-Department	Fuel Vehicles - WWTP	8,342	7,769	8,400	15,000
Wastewater Fund	No Sub-Department	Small Tools & Minor Equipment	3,851	4,460	6,000	8,500
Wastewater Fund	No Sub-Department	Professional Services	69,568	37,295	55,000	55,000
Wastewater Fund	No Sub-Department	WWTP Testing Services	6,266	42,255	35,000	40,000
Wastewater Fund	No Sub-Department	Legal Services	-	119	-	100
Wastewater Fund	No Sub-Department	Alarm Monitoring	581	509	550	550
Wastewater Fund	No Sub-Department	Utility Tax - General Services	1,001,248	984,634	974,908	1,019,487
Wastewater Fund	No Sub-Department	Administrative Service Fee	111,023	173,187	165,185	165,185
Wastewater Fund	No Sub-Department	PW Building Fee	-	21,334	19,233	19,233
Wastewater Fund	No Sub-Department	Telephone	7,363	7,010	6,200	6,200
Wastewater Fund	No Sub-Department	Postage	2,936	1,168	3,640	3,640
Wastewater Fund	No Sub-Department	Internet & Cable Sewer	1,675	1,505	1,800	1,800
Wastewater Fund	No Sub-Department	Travel	1,558	1,328	1,000	1,500
Wastewater Fund	No Sub-Department	Rentals	2,075	2,092	3,000	150,000
Wastewater Fund	No Sub-Department	WCIA Insurance	71,599	91,116	101,000	129,828
Wastewater Fund	No Sub-Department	Fuel for Heating	2,287	2,775	4,000	3,124
Wastewater Fund	No Sub-Department	WWTP Electricity	88,790	68,411	87,015	77,304
Wastewater Fund	No Sub-Department	City Utility Services - Treatment Plant	5,552	3,890	6,135	4,201

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Wastewater Fund	No Sub-Department	Irrigation Water	159	159	160	160
Wastewater Fund	No Sub-Department	Repair & Maintenance Equipment	30,466	13,012	60,000	60,000
Wastewater Fund	No Sub-Department	Repair & Maintenance Vehicles	757	1,162	525	525
Wastewater Fund	No Sub-Department	Repair & Maintenance WWTP Buildings	-	-	3,600	5,000
Wastewater Fund	No Sub-Department	Miscellaneous Fees & Charges	-	15	50	50
Wastewater Fund	No Sub-Department	Memberships- Registrations - Subscriptions	3,719	6,617	7,500	8,000
Wastewater Fund	No Sub-Department	Software Subscriptions	-	-	14,500	14,500
Wastewater Fund	No Sub-Department	Biosolids Removal Program	1,479	38,244	45,000	50,000
Wastewater Fund	No Sub-Department	Excise Taxes	84,792	72,238	61,075	100,523
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal - PWTF #7 PW-05-691-PRE-138	41,047	41,047	41,050	41,047
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal - L0800015	446,945	446,945	446,945	446,945
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal - EL150107	3,454	3,548	3,645	3,745
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal - EL170039	53,556	18,140	36,717	37,309
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal #EL190340	-	48,719	222,680	172,787
Wastewater Fund	No Sub-Department	Intergovernmental Loan Principal USDA/RD	39,174	79,412	83,315	81,829
Wastewater Fund	No Sub-Department	Intergovernmental Loan Interest - PWTF #7 PW-05-691-PRE-138	821	616	420	205
Wastewater Fund	No Sub-Department	Intergovernmental Loan Interest - EL150107	1,757	1,351	1,565	1,466
Wastewater Fund	No Sub-Department	Intergovernmental Loan Interest - EL170039	15,139	6,050	4,375	11,069
Wastewater Fund	No Sub-Department	Intergovernmental Loan Interest - EL190340	-	62,807	51,390	50,265
Wastewater Fund	No Sub-Department	Intergovernmental Loan Interest USDA/RD	31,938	62,812	61,615	60,395
Wastewater Fund	No Sub-Department	Transfer-Out 1% to 413 Sewer Capital Fund	24,566	25,143	33,620	36,435
Wastewater Fund	No Sub-Department	Transfer-Out to Vehicle Replacement Program-510	474,015	50,000	100,000	100,000
Solid Waste Fund	No Sub-Department	Salaries & Wages - Utility Bill	36,254	40,579	45,600	53,823
Solid Waste Fund	No Sub-Department	Longevity	60	77	300	24
Solid Waste Fund	No Sub-Department	Overtime	534	930	200	1,000
Solid Waste Fund	No Sub-Department	Social Security	2,747	3,209	3,600	4,521
Solid Waste Fund	No Sub-Department	Retirement/PERS	3,421	3,665	4,400	4,862
Solid Waste Fund	No Sub-Department	Employee Medical Insurance	9,638	6,972	7,300	7,089
General Fund	Protective Inspections	Service Repair/Maintenance Vehicles	-	-	-	2,000
Solid Waste Fund	No Sub-Department	Family Medical Leave	57	88	200	114
Solid Waste Fund	No Sub-Department	Industrial Insurance	152	201	500	269
Solid Waste Fund	No Sub-Department	Telephone - Utility Billing	391	409	625	625
Solid Waste Fund	No Sub-Department	Postage	4,273	3,555	4,000	4,000
Solid Waste Fund	No Sub-Department	On-Line Utility Payment Charges	1,196	1,721	1,600	1,600
Solid Waste Fund	No Sub-Department	Salaries & Wages - Maintenance	180,772	187,815	180,200	235,033
Solid Waste Fund	No Sub-Department	Longevity	3,815	3,301	800	1,962
Solid Waste Fund	No Sub-Department	Overtime	2,136	757	13,650	5,000
Solid Waste Fund	No Sub-Department	Social Security	13,881	14,654	14,400	20,264
Solid Waste Fund	No Sub-Department	Retirement/PERS	18,856	17,895	18,000	21,273
Solid Waste Fund	No Sub-Department	Employee Medical Insurance	50,229	37,204	45,000	71,293
Solid Waste Fund	No Sub-Department	Family Medical Leave	300	425	600	498
Solid Waste Fund	No Sub-Department	Industrial Insurance	3,504	2,944	6,400	6,126
Solid Waste Fund	No Sub-Department	Uniforms & Clothing	-	88	150	500
Solid Waste Fund	No Sub-Department	Personal Protective Equipment	1,057	807	1,000	1,000
Solid Waste Fund	No Sub-Department	Operating/Maintenance Supplies - General	1,078	727	3,300	1,500
Solid Waste Fund	No Sub-Department	Operating/Maintenance Supplies - Vehicles	11,200	12,362	15,000	10,000
Solid Waste Fund	No Sub-Department	Fuel Vehicles	42,397	34,395	40,000	40,000
Solid Waste Fund	No Sub-Department	Small Tools & Minor Equipment	20	53	1,500	100
Solid Waste Fund	No Sub-Department	Professional Services	628	231	15,000	2,500
Solid Waste Fund	No Sub-Department	Legal Services	144	925	525	525
Solid Waste Fund	No Sub-Department	Alarm Monitoring	-	-	1,575	1,575
Solid Waste Fund	No Sub-Department	Utility Tax - General Services	373,250	366,551	441,836	398,083
Solid Waste Fund	No Sub-Department	Administrative Service Fee	58,805	89,181	83,770	83,770
Solid Waste Fund	No Sub-Department	PW Building Fee	-	31,678	15,701	15,701
Solid Waste Fund	No Sub-Department	Telephone	1,038	1,327	1,000	1,000
Solid Waste Fund	No Sub-Department	Travel	959	19	250	250
Solid Waste Fund	No Sub-Department	Leases	5,000	5,250	5,000	5,000
Solid Waste Fund	No Sub-Department	Rentals	-	-	525	358

Fund	Sub-Department	Name	2022	2023	2024 Budget	2025 Budget
Solid Waste Fund	No Sub-Department	WCIA Insurance	23,748	31,417	36,925	44,969
Solid Waste Fund	No Sub-Department	Repair & Maintenance Equipment	6	41	525	525
Solid Waste Fund	No Sub-Department	Repair & Maintenance - Vehicles	12,732	30,180	30,000	30,000
Solid Waste Fund	No Sub-Department	Miscellaneous Fees & Charges	-	-	100	100
Solid Waste Fund	No Sub-Department	Memberships- Registrations - Subscriptions	493	233	300	300
Solid Waste Fund	No Sub-Department	Dump Site Fees	201,177	221,729	210,000	228,381
Solid Waste Fund	No Sub-Department	Excise Taxes	60,797	66,511	85,445	73,439
Solid Waste Fund	No Sub-Department	Transfer-Out to Vehicle Replacement Program-405	40,000	40,000	40,000	40,000
Vehicle Replacement Fund	No Sub-Department	Capital Purchase - Computer Equipment	-	31,051	-	5,000
Vehicle Replacement Fund	No Sub-Department	Capital Purchase - Fire Equipment	-	1,365,484	-	65,000
Vehicle Replacement Fund	No Sub-Department	Capital Purchase - Street Equipment	-	-	-	60,000
Vehicle Replacement Fund	No Sub-Department	Capital Purchase - Parks Equipment	-	-	-	25,000
Perpetual Care Fund	No Sub-Department	Transfer-Out to Cemetery 108 - Maintenance	-	-	-	129,763

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.

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 System Manual required for all governmental entities in the state of Washington.

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

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

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, typically with a value of more than \$5,000.

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.

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 landowners.

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: Revenues that are 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 (infrastructure) 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.

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.