

2025 ANNUAL BUDGET

CITY OF UNION GAP, WASHINGTON



Union Gap Civic Campus, est. 2018

CITY OF UNION GAP
UNION GAP, WASHINGTON

2025 ADOPTED ANNUAL BUDGET

LEGISLATIVE BODY

John Hodkinson	<i>Mayor</i>
Roger Wentz	<i>Deputy Mayor</i>
Greg Sewell	<i>Council Member</i>
Jack Galloway	<i>Council Member</i>
<i>Carol Fredrickson</i>	<i>Council Member</i>
Julie Schilling	<i>Council Member</i>
Sandy Dailey	<i>Council Member</i>

ADMINISTRATION

Sharon Bounds	<i>City Manager</i>
Lynette Bisconer	<i>Director of Finance and Administration</i>
Gregory Cobb	<i>Chief of Police</i>
Stace McKinley	<i>Police Lieutenant</i>
Jason Cavanaugh	<i>Director of Public Works & Community Development</i>
David Dominquez	<i>Civil Engineer</i>
Gloria Waltman	<i>Deputy City Clerk/Treasurer</i>

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READERS GUIDE

Understanding a governmental budget and its specialized terminology and organization can be a challenging exercise. We provide the Readers' Guide to highlight the kinds of information contained in this document and to inform the reader where to find particular information.

BUDGET DOCUMENT ORGANIZATION

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the reader's understanding. This Guide consists of five major sections: The Budget Message, Executive Summary, Departments, Programs, and Appendix.

BUDGET MESSAGE

The budget message is prepared and written by the City Manager, and provides information regarding the organization of the City, the budget process and financial policies. This section includes:

Budget Message	Boards and Commissions
Community Profile	Budget Process
City Organizational Chart	Financial Policies
The Organization	Basis of Accounting and Budgeting

EXECUTIVE SUMMARY

This section presents a broad summary of the revenues and expenditures for all of the City's funds. Information is shown in a variety of tables and graphs in order to aid the reader in further understanding of the budget as a whole. This section includes:

Community Profile	2025 Uses by Fund and Category
Revenue Assumptions	Expenditures by Object Category
Six-Year Financial Forecast	Ending Fund Balances
2025 Sources by Fund and Category	Full-Time Equivalent Positions

DEPARTMENTS AND PROGRAMS

The budgets of General Fund departments focus on accountability and responsibility assigned to each program. Program or division within each department organizes this section.

APPENDIX

The appendix includes Glossary of Budget Terms.



CITY OF
UNION GAP
1883

2025 Proposed Budget Message

October 7, 2024

Honorable Mayor, Mayor Pro Tem, City Council, and the Citizens of the City of Union Gap

Dear Mayor, Mayor Pro Tem, Council Members, and Fellow Residents:

I am pleased to submit for your consideration, the City's 2025 Proposed Budget. As you are aware, the city budget serves as a financial roadmap for the City of Union Gap. The overall preliminary totals will be presented at the next meeting.

During 2023, we held a Budget Retreat and identified a potential general fund budget deficit for 2024. After much discussion and consideration, I was directed to bring new and increased revenue proposals to you for consideration for the 2024 budget. Once in place, the city estimated to bring in an additional amount of approximately \$700,000, most of it coming from a proposed 10% utility tax.

During the 2024 budget process we also experienced unanticipated increased costs of between \$300,000 to \$400,000 in probation/court costs, jail fees and attorney fees. Those ate into the increased revenues that had been established so we will continue to monitor revenues and will adjust expenditures accordingly. Our goal is that staff continues to be financially disciplined, while operating within the confines of the budget.

With this proposed budget, the City remains focused on meeting the City's funding objectives as discussed and described within the budget.

The city held a Council Retreat this year in an effort provide goals and priorities to staff. Those goals and priorities are as follows:

- Complete Beltway and Main Street Project
- Reader Board
- Extend & improve Broadway
- Improve Parks (parks planning)

While the above items are considered special projects it is important for staff to have good solid direction in their efforts to identify those projects and to pursue funding for them.

The city experienced two (2) administrative level retirements this year along with others and we have been working to implement all of the necessary staff changes that accompanied the change.

This budget document is the means for allocating city resources to a variety of programs necessary to provide services to its' residents, protect the community's physical security, enhance the community's quality of life, increase economic development efforts, maintain

and develop the city's facilities and infrastructure, and to manage and develop city employees. Our approach is to focus on how our City can continue to be part of the solution to help move our community and region forward by fostering an environment that welcomes economic development, retains jobs, continues with capital investments, and maintains and grows existing levels of municipal services that our citizens have come to expect.

This document represents our continued commitment to prudent and conservative fiscal management, effective service delivery and providing our citizens with the highest quality of life. Once adopted by the City Council, the budget establishes the direction for all City government programs and services for the coming year. It represents the fusion of City Council direction and employee recommendations on how to best accomplish City Council Goals and respond to community needs in accordance with available resources, established policies, and sound administrative practices. With this in mind, the review and adoption of the budget is one of the City Council's most important roles.

Respectfully submitted,

Sharon Bounds

Sharon Bounds, City Manager

UNION GAP LIBRARY AND COMMUNITY CENTER GRAND OPENING!

In May 2019, Senator Jim Honeyford representing the 15th Legislative District was successful in requesting and receiving a \$2,000,000 grant for the City of Union Gap Library and Community Center. The City received a total of \$1,950,000 (less an administrative fee) and the City Council committed \$293,461 to the project for a total of \$2,243,461.00.

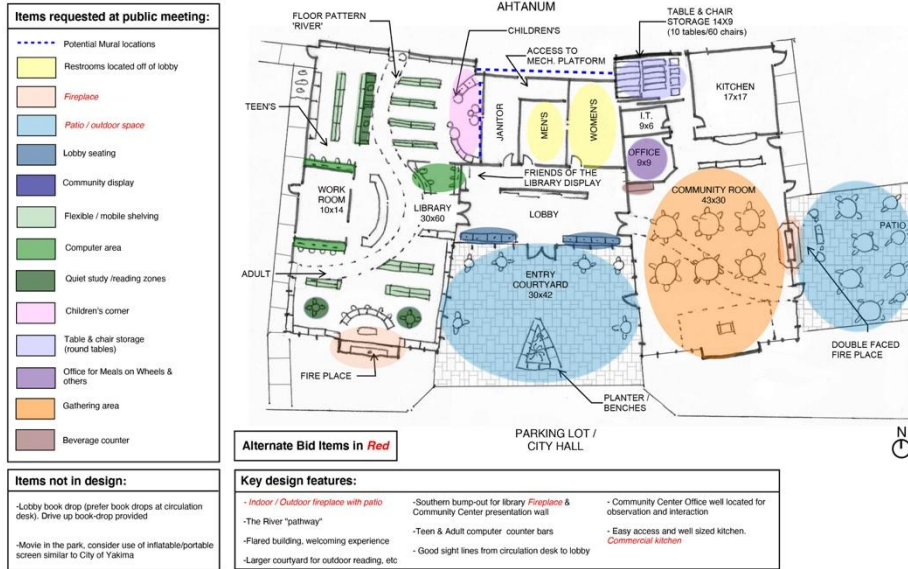
In the fall of 2019 by a margin 63%, the citizens of Union Gap overwhelmingly approved annexation to the Yakima Valley Rural Library District. The City will build the facility and the Library District will operate a full-service library for our community.

In January 2020, The Union Gap City Council selected BORA Architecture as the project's lead architect for the project. Designs were prepared and the City went out to bid for construction in April 2021, with the lowest bid coming in at nearly \$700,000 higher than the construction budget, due to increased materials costs. At the May 24, 2021 Council meeting, the Council voted to reject all bids and go back out to bid in the fall, when material costs might be lower.

Since that time, the City found additional monies to fill the funding gap, awarded the construction contract bid on March 13, 2023, and the Grand Opening was October 9, 2024.



Union Gap Library and Community Center



UNION GAP
LIBRARY/COMMUNITY CENTER

OPTION 'A4'
KEY PLAN



CITY OF
UNION
GAP

Library and Community Center Details – Floor Plan

The new Union Gap Library and Community Center has access via an entry courtyard designed to welcome visitors as well as to host gatherings and casual public use. The lobby serves both the Library and Community Center, providing restrooms and support facilities for both sides. The Library (west wing) is just over 2,000 square feet and will feature a generous Children's Area with a reading corner, fun furnishings and mobile shelving to allow the flexibility to support a wide range of programs. The Teen Area houses a connection bar for use of electronic devices as well as booth seating for study and team projects. A focal Check-Out (Circulation) Desk provides ease of access for patrons as well as full visibility for staff. The Community Center (east wing) has been designed at roughly 2,000 square feet and features a nice sized gathering space facing south for presentations and performances. A warming kitchen has been included to support Meals on Wheels and other city functions. The floor plan is rounded out with an office and support spaces.

THE UNION GAP COMMUNITY

Union Gap is conveniently located about four miles from downtown Yakima and resides within Yakima County. Our strategic location, along with our strong demographics, significant purchasing power, and terrific community amenities (senior programs, great parks and schools) makes development and redevelopment in the community very attractive.

The City of Union Gap was originally named Yakima City and was officially incorporated on November 23, 1883. When bypassed by the Northern Pacific Railroad in December 1884, over 100 buildings were moved with rollers and horse teams to the nearby site of the train depot. The new city was dubbed North Yakima. In 1918, North Yakima was changed to simply Yakima, and the original town to the south was named Union Gap. The city of Union Gap has changed from a small rural community into a thriving community with a population of nearly 6,500 residents. Given the strong economy, and many large corporations that call Union Gap home, the daytime population increases to approximately 30,000+. The efforts of the city's pioneers and leaders throughout the decades have created a unique City, filled with many amenities, and a vision for the future.

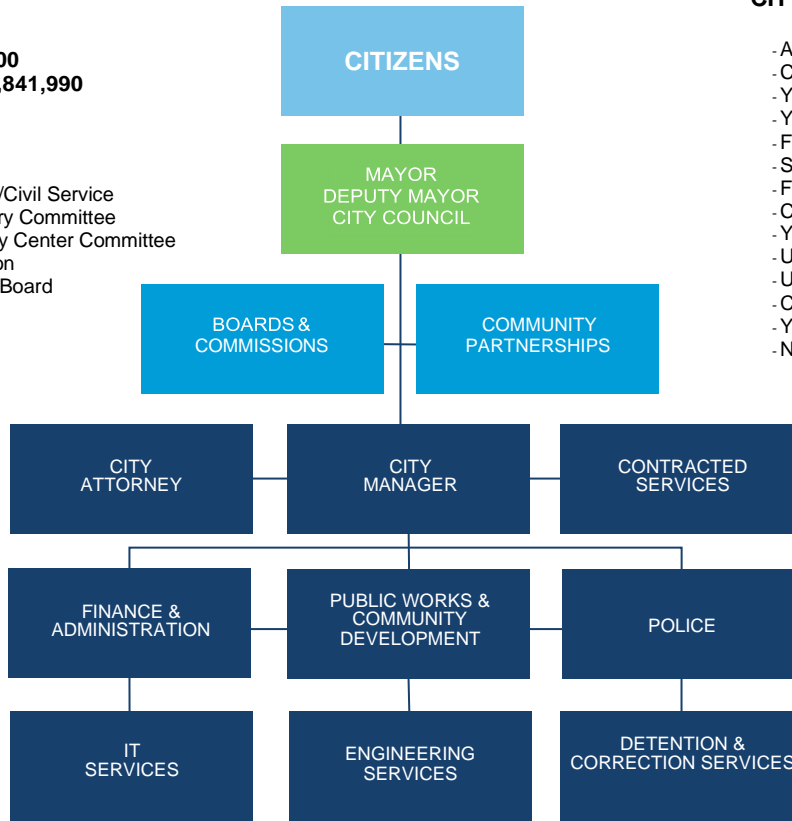
The following are just a few of the City's notable projects:

Year Began	Project Name	Project #	Funding Amt	Funding Source	FUND
2020	South Broadway Sewer Ext	50/52	790,000	Yakima Co. Loan	405
			790,000	Yakima Co Grant	
2022	Rudkin Rd Storm Drainage	53	320,450		405
2022	Regional Beltway	54	1,985,000	NHFP-Phase 2A	305/405
			1,000,000	NHFP-Phase 2B	
			6,660,000	INFRA P2 STG2A	
			629,458	STBG	
			1,279,042	City's Portion	
2023	10th ave Bridge	44	1,400,100	WA State DOT	321
2023	Shop Bridge	48	199,200	WA State DOT	321
2023	Main St Pedestrian Crossing Improvement	51	340,509	WA State DOT	321
2023	2023-2025 Biennial Stormwater Capacity Grant	55	130,000	WA State DOE	405
2023	Ahtanum Road Pedestrian & Bicycle Safety	56	1,949,025	WA State DOT	321
2024	Park Improvements	57	100,000	State (RCO)	306

Population: 6,498
Employment: 63,900
2025 Budget: \$58,841,990
FTE's 48

- Community Policing/Civil Service
- Lodging Tax Advisory Committee
- Library & Community Center Committee
- Planning Commission
- Recreation & Parks Board

- Association of Washington Cities (AWC)
- Community Transit
- Yakima Valley Conference of Governments
- Yakima School District
- Federal Legislators
- State Legislators
- Friends of the Library
- Central Washington Agricultural Museum
- Yakima Chamber of Commerce
- Union Gap Master Gardeners Club
- Union Gap Seniors Group
- Central Washington Home Builder's Assoc.
- Yakima Valley Tourism
- National League of Cities



The City of Union Gap is governed by a seven-member City Council that serves under a Council-Manager form of government. The City Council elects the Mayor and Deputy Mayor from among its members. The City Manager, who serves as the chief executive officer, is responsible for implementing the policies and goals of the City Council and provides leadership, coordination and development of City departments. The City Manager is appointed by, reports directly to, the City Council. The City provides services through a combination of city employees, public and private contracts, and a number of partnerships including community volunteerism and participation.

The City divisions are:

- **Legislative** – City Council, which includes seven Council Members (from which the Council elects a Mayor and Deputy Mayor);
- **Executive** - City Manager, which includes the Executive Assistant, City Attorney and other contracted services;
- **Finance and Administration**, which includes City Clerk, Finance, Human Resources, and Information Technology;
- **Police**, which includes correction and detention services;
- **Public Works and Community Development**, which includes civil engineering, building and planning, contracted engineering services, public works and parks maintenance.

Yakima City Fire Protection Services provide fire protection, and emergency medical services through a contract. The City contracts with Yakima County District Court for court services and with Yakima County for jail services. Pacific Power delivers electric services, and Medstar Community Transit provides public transportation services, which are free due to a 2% transportation tax. The Yakima Regional Library provides library services to Union Gap. The City is home to two award-winning elementary schools, Union Gap School, and Martin Luther King Jr. School. Yakima School District provides middle and high school services, as well as LaSalle High School, which is a Catholic college preparatory school.

It is my honor to present you with the City's 2025 Budget Book.

Respectfully submitted,

Sharon Bounds

Sharon Bounds, City Manager

COMMUNITY PROFILE

Union Gap is conveniently located about 4 miles from downtown Yakima and resides within Yakima County. Our strategic location along with our strong demographics, significant purchasing power, and terrific community amenities (senior programs, great parks and schools) makes development and redevelopment in the community very attractive.



Union Gap School



La Salle High School

HISTORY

The city of Union Gap was originally named Yakima City and was officially incorporated on November 23, 1883. When bypassed by the Northern Pacific Railroad in December 1884, over 100 buildings were moved with rollers and horse teams to the nearby site of the train depot. The new city was dubbed North Yakima. In 1918 North Yakima was changed to simply Yakima, and the original town to the south was named Union Gap. The city of Union Gap has changed from a small rural community into a thriving community, with a population of nearly 6,500 residents. Given the strong economy and many large corporations that call Union Gap home, the daytime population increases to approximately 30,000. The efforts of the city pioneers and leaders throughout the decades have created a unique City filled with many amenities and a vision for the future.

CITY SERVICES

City services include: police protection, fire and emergency medical services, jail services, animal control, municipal court and probation services, transit services, library services, construction and maintenance of streets, storm water

management, sanitary sewer services, water services, garbage and recycling, building inspection, planning and zoning, park maintenance, recreation programs, and general administration.

The City provides many of these services through partnerships with neighboring communities. Fire protection and emergency medical services are contracted through City of Yakima; jail services are contracted through Yakima County; municipal court and probation services are contracted through Yakima County; transit services are contracted through Medstar Cabulance, Inc.; library services are contracted through Yakima Valley Regional Library; sewer treatment is contracted through Yakima County; garbage and recycling services are contracted through Basin Disposal and Yakima Waste Systems; senior citizen services are contracted through People for People and the summer youth program is contracted through ESD 105.

The City civic campus houses city hall and the police department. Next to the Civic campus is the Library and Community Center, construction was completed 2024. Other civic facilities owned by the City are the fire station, recreation buildings and shelters within the parks and the Public Works shop.

CIVIC ENGAGEMENT:

Civic Engagement and volunteerism is greatly appreciated as citizens donate their time to support community events and projects, including Old Town Days, Holiday Parade, National Night Out, and service on various boards, committees, and commissions.



Central Washington Agricultural Museum

MAJOR EMPLOYERS:

The single largest employer in Union Gap is Pace International LLC with 2,388 employees. Below are the top 10 employers in Union Gap:

	EMPLOYER	PRODUCT/SERVICE	# OF EMPLOYEES
1	PACE INTERNATIONAL LLC	Industrial Manufacturing	2388
2	BORTON & SONS INC	Retail Sales/Shops	2600
3	COSTCO	Retail Sales/Shops	355
4	MEDSTAR CABULANCE	Professional Services	210
5	MACY'S RETAIL HOLDINGS, LLC	Retail Sales/Shops	198
6	HANSEN FRUIT CO., LP	Warehousing/Storage	160
7	WINCO FOODS	Food/Grocery	152
8	MAGIC METALS	Industrial/Manufacturing	150
9	RENEGADE POWDER COATING	Retail Sales Shop	150
10	PEXCO AEROSPACE, INC	Industrial/Manufacturing	117

The City of Union Gap is within Yakima County and has the largest shopping mall of Yakima County with approximately 87 stores and restaurants employing approximately 1439 individuals.

CITY OF UNION GAP AT A GLANCE

City Information

Incorporated	November 23, 1883
Civic Campus.	102 W. Ahtanum Rd
Information Phone	(509) 248-0432
Form of Government.	Council – Manager
Population (2024)	6,660
Land Area	5.06 square miles
Average Annual Temp. (F)	30°(min) – 88°(max)
Average of 2.51” of rain & .32” of snow per year	

Public Services

Post Office	3514 Main S
WA State Dept. of Licensing	2725 Rudkin I
Yakima Health District	1210 Ahtanum Ridge I
Work Source Yakima	1205 Ahtanum Ridge I
WA State Dept. of Ecology	1250 W. Alder S
WA State DSHS	1200 W. Alder S
Veterans Affairs Clinic	1211 Ahtanum Ridge
Free Transportation Service	(509) 574-
Community Center	108 W. Ahtanum I
Yakima valley Library	108 W. Ahtanum F

City Parks

Parks	4 (202+ acres)
Picnic Reservation Areas	17
Event Buildings Available	2
Soccer Fields	20
Skate Park	1

Economic Information

Total Business Licenses (2024)	
Average Home Value (2022)	\$161
Median Rent (2018-2022)	\$1
Property Tax Rate (2024)	\$3.08 per \$1
Sales Tax Rate	

SCHOOLS

Public	3201 S. 4 th Street
Private	3000 Lightning Way

Demographic information

Total Households (2022)	2
Median Household Income	\$55
Veterans (2023)	

*U.S. Census Bureau

THE ORGANIZATION

The City of Union Gap is a Council-Manager form of government with seven Council Members, a City Manager and 3 departments; Finance and Administration, Public Works and Community Development and Police.

LEGISLATIVE BODY

There are seven Council Members with equal voting rights and. The City Council elect the Mayor and Deputy Mayor. The current members are:

Position Number	Name	Title
1	John Hodkinson	Mayor
2	Greg Sewell	Council Member
3	Roger Wentz	Deputy Mayor
4	Jack Galloway	Council Member
5	Carol Fredrickson	Council Member
6	Julie Schilling	Council Member
7	Sandy Dailey	Council Member

ADMINISTRATION

The administrative staff is:

Name	Title
Sharon Bounds	City Manager
Lynette Bisconer	Director of Finance and Administration
Gregory Cobb	Chief of Police
Jason Cavanaugh	Director of Public Works and Comm. Development
Stace McKinley	Police Lieutenant
David Dominquez	Civil Engineer
Gloria Waltman	Deputy City Clerk/Treasurer
Teresa Lopez	Exec Assistant/Deputy Clerk/Public Records Officer

BOARDS AND COMMISSIONS

The Union Gap City Council seeks candidates for vacancies on its advisory boards and commissions. Appointed by the City Council, board and commission members offer their knowledge and experience to advise and inform the City Council on a variety of issues to help shape the community.

Most boards and commissions meet about once per month at a regularly scheduled time. Members of the Boards and Commissions must be residents of Union Gap and able to regularly attend meetings.

PLANNING COMMISSION - The Planning Commission makes recommendations to the City Council about community development issues, especially those affecting future land use and growth. This includes review of some development proposals, as well as revisions to the City's Comprehensive Plan and development code. This commission meets on the fourth Tuesday of each month at 6:00 p.m. The terms expire in four years. Commissioners should be knowledgeable about planning and development issues.

PARK BOARD - The Park Board makes recommendations to the City Council about park development and park activities. They also help develop and revise the City's Park Plan as part of the City's Comprehensive Plan, making recommendations on these projects to the City Council. The Park Board meets on the second Wednesday of each month at 5:30 p.m.

CIVIL SERVICE COMMISSION – The Civil Service Commission works with the Police Chief and Civil Service Secretary to ensure compliance with the adopted Civil Service Rules. They also make amendments to the rules and hold public hearings for Civil Service employees on issues or decisions that can adversely affect their employment. The Civil Service Commission meets on the first Monday of each month at 9:00 a.m.

LODGING TAX ADVISORY COMMISSION (LTAC) – The Lodging Tax Advisory Commission (LTAC) is in charge of overseeing the City's *Lodging Tax* and *Tourism Promotion Assessment* revenue ensuring that the funds are spent according to State law. LTAC makes recommendations to the City Council regarding the expenditure of these funds. Each year LTAC accepts requests for lodging tax/Tourism Promotion Assessment funding for future events in the City. The City's pays for tourism marketing through these revenues. LTAC meets on the fourth Tuesday of each month at 1:30 p.m.

CONTRACTED SERVICES

Contracted Services are as follows:

<u>Service</u>	<u>Service Provider</u>
Fire Protection Services	City of Yakima
Municipal Court Services	Yakima County District Court
IT Services	City of Yakima
Senior Citizen Center Services	People for People
Transit Services	Medstar Transportation
Garbage Service	Basin Disposal Inc. (BDI)
City Attorney Services	Jessica Foltz of Rio Foltz Law
Prosecutor Services	Margita Dornay Law Office
Library Services	Yakima Valley Libraries

MAJOR PARTNERS

The City of Union Gap collaborates with many associations and organizations. The major partners include:

- Association of Washington Cities (AWC)
- Yakima Valley Conference of Governments (YVCOG)
- Union Gap School District
- Yakima School District
- Yakima Valley Library
- Federal Legislators
- State Legislators
- Central Washington Agricultural Museum
- Greater Yakima Chamber of Commerce
- University of Washington Master Gardener Club
- People for People
- Friends of the Library
- Central Washington Home Builder's Assoc.
- Yakima Valley Tourism
- National League of Cities
- Municipal Research & Services Center (MRSC)
- USDA-RD
- WSDOT
- HLA Engineers
- JUB Engineers
- Menke, Jackson, Beyer, LLP
- City of Yakima
- Yakima County
- WA State Auditor's Office
- WA Cities Insurance Authority (WCIA)
- ESD 105

CITY DEPARTMENTS

There are three departments within the City, which are:

- Finance and Administration
- Public Works and Community Development
- Police

Union Gap contracts Fire Protection Services through the City of Yakima and Municipal Court Services through the Yakima County District Court.

BUDGET PROCESS

PROCEDURES FOR ADOPTING THE BUDGET

The City’s budget process and the time limits follow the Revised Code of Washington (RCW) 35A.34. The City’s finance team follows the process shown in the table:

ITEM	Jul	Aug	Sept	Oct	Nov	Dec
City Council establishes overall City priorities.						
City Manager gives direction on coming year's budget priorities.						
Finance Department provides budget instructions consistent with City Council and City Manager direction.						
Departments prepare preliminary expenditure estimates including requests for personnel, equipment, or new programs.						
Department line-item budgets are submitted to the Finance Department by the end of August.						
Finance Department prepares budget for presentation to City Manager.						
Finance Department updates preliminary revenue estimates.						
The City Manager and Finance Department staff meet with Department staff to review their budget proposals.						
The City Manager instructs the Finance Department to make specified adjustments to establish a balanced budget.						
A proposed budget is prepared, printed, and presented to the City Council (at least 60 days prior to the ensuing fiscal year).						
The City Council conducts a preliminary public hearing on proposed revenues including property tax						
The City Clerk publishes a notice of the filing of the proposed budget and publishes notice of public hearing.						
The City Council holds a series of study sessions and public hearings to review the proposed budget recommended by the City Manager.						
The City Council instructs the City Manager to make modifications to the budget.						
The City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year.						
The City Council conducts a final budget hearing						
The City Council adopts the final budget by ordinance by December 31.						

ANNUAL BUDGET DEVELOPMENT PROCESS

The annual budget serves five essential purposes:

1. Legal document - sets forth expenditure limits by fund;
2. Financial Plan - projecting revenues and expenditures for the ensuring year;
3. Policy Document - reflecting City policies concerning the budget;
4. Management Tool - documenting service level commitments made by City departments; and
5. Public Information Document - describes the City's financial condition, its service level objectives for the budget year, and the funding sources available to meet the objectives.

BUDGET PROCESS

To assure that the budget satisfies each essential purpose, the City follows an established process. The process involves the City Council, the public, the City Manager and City Departments, in deliberation periods and decision points. The public participates through public hearings with the City Council. The high points of budget preparation, adoption and execution are as follows:

BUDGET PREPARATION

Between August and September – department directors develop and submit baseline budgets and personnel information to the Finance and Administration Department. The Finance and Administration Department compiles the department requests for the City Manager's review. The City Manager holds meetings with individual departments to review the budgets and budget issues. Following the meetings, the City Manager meets with the City Council to review budget issues and obtain Council input. The City Manager makes budget revisions and the Finance and Administration Department prepares the budget document and supporting information for presentation to the City Council and to the public. The City Manager presents the proposed budget message and estimated revenues from all funds to the Council by the first Council meeting in October.

BUDGET ADOPTION

October-December - City Council holds public budget work sessions with the City Manager and Department Directors. Preliminary recommendations are developed, and a formal public hearing held to allow the public to comment on the annual budget. A public hearing is also held in October regarding City operating revenues and the levy of property taxes before and after these hearings, the City Council may make changes before adopting the budget.

The Finance and Administration Department then makes the final budget adjustments and provides each department with a "working" copy of the adopted budget along with the Budget Ordinance. The formal adopted budget is printed, bound and distributed to the public, City Council, departments and the City Manager. The public can get copies of the Budget at City Hall.

BUDGET EXECUTION/AMENDMENTS

The adopted budget is recorded in the City's accounting system in detailed expenditure and revenue accounts. Throughout the year, the City monitors the expenditures and revenues. Quarterly reports of the City's financial status are made to the City Council.

The Finance and Administration Director is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council by budget amendment.

FINANCIAL POLICIES

PURPOSE

The primary purpose of financial management policies is to provide guidelines for the City Council and staff to use in making financial decisions that ensure core services are maintained and the Council's vision for the community is achieved.

In addition, financial policies provide a level of security for the community by ensuring residents' tax dollars are being used openly, legally, efficiently and effectively and in a manner that provides insulation from fiscal crisis and economic disruption.

POLICIES

On October 23, 2023, the City Council passed resolution No. 23-55 adopting a new Reserve Policy for the City of Union Gap and replaced the previous policy. *The Reserve Policy* is a financial strategy and key factor in measuring the City's financial strength. The Policies are:

- The city will maintain General Operating Reserves (beginning fund balance), within the general fund, with a balance equal to a minimum of eight percent (8%) of the total General Fund budgeted revenue, excluding beginning fund balance, to provide sufficient cash flow to meet ongoing financial needs
- The City will maintain a City General Reserve Fund (002) to be used as a Rainy-Day fund, with a balance equal to five percent (5%) of the total General Fund budgeted revenue, excluding beginning fund balance. This reserve will sustain City operations in the case of a catastrophic event, including but not limited to a natural disaster, terrorist attack, or a major downturn in the economy. Expenditures from this fund may be made only by the vote of a majority, plus one, of the City Council.
- After funding the beginning balance and the City General Reserve Fund (002), the city will fund an amount with a balance equal to two percent (2%) of the total general fund budgeted revenue, excluding beginning fund balance, in the Contingency Fund No. 109. This reserve of funds will finance unbudgeted, one-time expenditures requested by a majority of council when other funding is not available.

The above reserve levels will be monitored at the beginning of each year after year-end ending/beginning balances have been determined. In the event that any or all of the minimum reserve levels are not reached, the Director of Finance and Administration or his/her designee will report it to the City Council to keep them informed.

On October December 10, 2018, the City Council passed resolution no. 18-63 establishing the *City of Union Gap Purchasing and Contracting Policies and Procedures* as a purchasing and contract policy and procedure guideline, in order to align with Federal and State purchasing legislation, and to comply with the recommendation from the State Auditor. This policy includes procedures for:

- Capital Equipment/Asset Tracking
- Use of the City Bank/Credit Card
- Purchasing of Supplies, Materials, Equipment, and Professional Services
- Cost Threshold Requirements
- Emergency or Sole/Single Source Purchases
- Professional Services Contracts
- Public Works Contracts (Small Works Roster)
- Intergovernmental Agreements
- Federal Purchases

On October 14, 2024, the city passed resolution no. 24-87 adopting an emended City of Union Gap Purchasing and Contracting Policy to include updated language to join MRSC Rosters Program that hosts Public Agency's individual Small Public Works, Consultants and Vendor.

PRIORITIES AND PRACTICES

The City will maintain the fiscal integrity of its operating, debt service and capital improvement funds in order to provide services and maintain certain public facilities, streets and utilities.

Sound financial management policies enable the City to accomplish the following:

- Ensure the City maintains a financial base to sustain a consistent level of municipal services.
- Ensure the City is able to withstand local and regional economic variations.
- Direct attention to the total financial picture of the City rather than single-issue areas.
- Adjust to changes in the service requirements of the community.
- Maintain a good credit rating in the financial community, which assures taxpayers and ratepayers that City government is managed well financially and is in sound fiscal condition.

The City must prioritize its services in order to maintain the most important services should revenues become constrained. Priorities services are:

- Public Life, Health and Safety:
 - Police, fire, emergency medical services; building inspections; and traffic control;
 - Water, sewer, and garbage service and infrastructure maintenance.
- Legal Mandates: Accounting/auditing/financial reporting; land-use planning.
- City Facilities and Property: maintenance of parkland, buildings, streets, right of way and equipment.
- Recreational and youth programs.
- Pursue Council and Community goals.

To ensure efficient use of community dollars city will practice the following:

- Include all potential stakeholders in evaluating proposed alternate services.
- Form partnerships with other local governments for the provision of services to achieve economies of scale. Examples include contracting for fire protection, municipal court and jail services.
- Review partnerships with local governments during the preparation of the budget to evaluate impact and benefits.
- Explore the privatization of services on an annual basis during the preparation of the budget.
- Citizen involvement will be encouraged in the budget decision-making process to receive input from the Union Gap community on the level of services desired.

FUND BALANCES

GENERAL FUND

- The City will not use the undesignated General Fund Balance to finance recurring operating expenditures. This means annual General Fund revenues will equal annual regular operating expenditures.
- General Fund revenues prohibited to subsidize utility operations, which will be self-supporting through user rates.
- Per our Reserve Policy, the City will annually fund a minimum beginning fund balance equal to 8% of General Fund budgeted revenues.
- In the event the undesignated General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the City will restore the undesignated General Fund Balance to the minimum of 8% within the next budget cycle.

ENTERPRISE FUNDS (water/wastewater/storm water)

- Utilities will be self-supporting through user rates and charges.
- We perform periodic rate studies to ensure that utility rates remain self-supporting.

CHARGES AND FEES FOR SERVICE

COST RECOVERY

- Where direct beneficiaries of a city program or services can be identified, fees will be established to recover the costs of that service or program.

- Some services provide some benefit to the greater community. When a greater community benefit is identified, the City may choose to subsidize, either part or whole of a service.
- We established rental fees comparable to commercial rates, while at the same time recovering full costs of use of the property or facility.
- Fees for services will be periodically reviewed and adjusted (where necessary) to ensure that rates are equitable and cover the cost of service.

UTILITY RATES

- Periodically A detailed study of utility rates and other utility charges to ensure utility revenue is meeting, and not exceeding, need.
- Utility rates are set using industry-standard methods, including revenue requirement analysis, cost of service analysis, and rate design analysis.
 - In recognition that General Government services, such as Finance and Human Resources, support the City's Enterprise Funds, are set to determine the appropriate charges to the Enterprise Funds for General Government services. These charges shall be consistent with State law:

Administration, oversight, or supervision of utility – Reimbursement from utility budget authorized. Whenever any code city apportions a percentage of the city manager's or director's time, or the time of other management or general government staff, for administration, oversight, or supervision of a utility operated by the city, or to provide services to the utility, the utility budget may identify such services and budget for reimbursement of the city's current expense fund for the value of such services. RCW 35A.33.122/35A.34.205/35.33.123

CASH MANAGEMENT AND INVESTMENTS

At any one time, the City may have several million dollars in various funds that are accessible for operations or capital purchases or the repayment of debt. By placing these revenues in interest-bearing investments until the funds are needed, the City is able to earn interest that in turn serves as a revenue source to reduce costs to the community. Currently the City has over \$3 million dollars invested outside of the Local Government Investment Pool (LGIP), working with Time Value Investments (TVI), investing in governmental bonds, in order to earn additional interest outside of those funds in the *Local Government Investment Pool (LGIP)*.

A cash management / investment policy helps to balance the day-to-day need for revenues while achieving the highest rate of interest that is reasonable and within the City's acceptable level of investment risk.

Funds are invested in only those investments permitted by Federal and State law as it relates to public funds. All of the City's funds are invested with the following objectives (listed in the order of priority):

- **Safety:** Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. Specifically, the City will (a) seek to avoid realizing any loss through the sale or disposal of an investment; and (b) seek to mitigate the risk of unrealized losses due to a decline in value of investments held in the portfolio.
- **Liquidity:** The investment portfolio will remain liquid to meet all cash requirements reasonably anticipated. We accomplish this by structuring the portfolio in the following manner: (a) The City purchases investments scheduled to mature in accordance with its anticipated cash needs, in order to minimize the need to sell investments prior to maturity; (b) A portion of City funds are maintained in cash equivalents, including money market funds, investment pools and overnight securities, which may be easily liquidated without a loss of principal should an unexpected need for cash arise; and (c) The portfolio consists largely of investments with active secondary markets.
- **Yield:** The City's investments are designed with the objective of maximizing a fair rate of return consistent with the safety and liquidity noted above.

DEBT

Like private citizens, municipalities must sometime borrow funds to pay for large purchases like capital equipment and capital projects. As in the private world, the ability to borrow depends upon the borrower's ability to pay the loan back, as indicated by means of credit ratings, potential future earnings, etc. Unlike private citizens and companies, public entities have the additional parameters of statutory limits on

borrowing as measured by set percentages of assessed value. Debt incurred by a City is generally issued in the form of bonds, similar to promissory notes, which investors buy from the City, with the idea that the bonds provide a substantial, safe return.

There are two major types of bonds issued by the City, differentiated by the basis of guarantee of payoff to the investor. General Obligation or "GO" Bonds are based on the tax base or the assessed value of the municipality. When issuing a GO bond, the City is pledging its future taxing powers to pay off the debt. GO bonds can be issued as a voted "levy" when citizens are willing to pay extra for a particular project or by the Council without voter approval. Revenue Bonds are both guaranteed by and retired from specific future revenues (usually fees for a particular service). These are generally issued for utility capital projects, guaranteed, and retired by utility rate revenues; there is no general tax liability for these obligations.

The City's debt management policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.

RESERVE FUNDS

Reserve funds enable the City to deal with unforeseen emergencies, changes in economic conditions, and to set aside small amounts to pay for large capital expenses in future years.

- A General Reserve Fund, "Rainy Day Fund" will equal to 5% of annual General Fund operating reserves. This reserve will sustain City operations in the event of a catastrophic event such as a natural disaster, terrorist attack, or a major downturn in the economy. Unlike anything we seen today, the COVID-19 is another we may use the "Rainy Day Fund". Expenditures from this fund are only by the vote of one more than the majority of all members of the City Council.
- A General Operating Reserve (beginning fund balance) maintains at a level equal to at least 8% of the total General Fund budgeted revenues. This will provide sufficient cash flow to meet financial needs, especially during the first quarter of each year while awaiting the first half of our annual property tax revenue.
- A Contingency Reserve equal to 2% of General Fund operating revenues will be budgeted each year to accommodate unbudgeted expenditures. The City Council will determine how the Contingency Reserve is spent.

In addition to these reserves, monies are set aside to pay for capital or ongoing costs. Each year substantial dollars are placed in the fire truck reserve, police vehicle reserve, public works equipment reserve, public works building reserve, city hall building reserve, and city hall equipment reserve funds.

BUDGETING

- The City Council will adopt a balanced budget as required under State law. The State of Washington defines a balanced budget as follows; per RCW 392-125-045: The estimated expenditures for the ensuing fiscal year shall not be greater than the total of the estimated revenues for the ensuing fiscal year plus the probable (for the initial budget) or actual (for budgets developed after fund balance is known) fund balance at the close of the fiscal year preceding the ensuing fiscal year. A budget is considered a balanced budget if the above requirement is met. The proceeds of any loan cannot be to balance the budget. Further, ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs.
- The budget process will be coordinated in a way that major policy issues are identified for City Council review and discussion several months prior to budget approval. This will allow adequate time for public input and analysis of options.
- The Vision, Goals and Strategic Plan of the City Council, as well as the *Comprehensive Plan* will serve as the framework for the budget proposed by the City Manager.
- One-time revenues are used for one-time expenditures only. (For example, the Library and Community Center grant can ONLY be used for that project.)
- The Finance and Administration Director will present to the City Council quarterly financial reports identifying trends in revenues and expenditures for the City's operating fund.

BASIS OF ACCOUNTING AND BUDGETING

ACCOUNTING

The City maintains their accounting records in accordance with methods prescribed by the State Auditor. This authority comes from Washington State law, Chapter 43.09 R.C.W., and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of “funds” and “accounts.” Each fund is a separate accounting entity with a self-balancing set of accounts. The City’s resources are allocated to and accounted for in individual funds according to the purpose for which they are spent and how they are controlled.

There are three categories of funds: 1) governmental, 2) proprietary and 3) fiduciary. A purpose and description of each fund is provided on the fund pages in the Budget by Fund section of this budget document. A description of the three fund categories are:

1) GOVERNMENTAL FUNDS

Governmental funds are to be used to account for activities typically associated with local government operations. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financial uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and statements for governmental funds. The four generic fund types in this category are as follows:

The **General Fund (Current Expense)** is the general operating fund of the City and accounts for all activities that are not accounted for in other funds. (The General Fund is the City’s operational fund.)

Special Revenue Funds account for the proceeds of specific revenue sources - other than expendable trusts or revenues designated for major capital projects - that are legally restricted to expenditures for specific purposes.

Debt Service Funds account for the accumulation of resources for and the payment of general long- term debt, principal, interest, and related costs.

Capital Projects Funds account for the acquisition or construction of major capital facilities except those financed by proprietary funds and trust funds.

2) PROPRIETARY FUNDS

Propriety Funds are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services, including depreciation, primarily through user charges. All proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities. As described below, there are two generic fund types in this category.

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis

3) FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a)

Investment trust funds, (b) pension (and other employee benefit) trust funds, (c) private-purpose trust funds, and (d) agency funds.

Investment Trust Funds – must be used to report the external portion of investment pools reported by the sponsoring government.

Pension (and Other Employee Benefit) Trust Funds – should be used report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Agency Funds – should be used to report resources held by the government in a purely custodial capacity (assets and liabilities). Agency funds typically involve only the receipts, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

BASIS OF ACCOUNTING

Basis of accounting refers to the recognition of revenues and expenditures or expenses in the accounts and reporting them in the financial statements. Financial statements are prepared using the cash basis of accounting and measurement focus. We recognized revenues when cash is received, and expenditures are recognized when paid.

In accordance with state law, the City of Union Gap also recognizes expenditures paid during twenty (20) days after the close of the fiscal year for claims incurred during the previous period.

BUDGETS AND BUDGETARY ACCOUNTING

Scope of Budget – The City of Union Gap adopts annual appropriated budgets for all funds. We appropriate the budget at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

FUNDS BUDGETED ON AN ANNUAL BASIS

General Fund is used to account for all-financial resources except those required to be accounted for in another fund.

Special Revenue Funds are established to account for proceed of specific revenue sources that are legally restricted to expenditures for specified purpose. These funds are as follows:

- Street
- Tourism Promotion
- Hotel/Motel Tax
- Transit System
- Marijuana Excise Tax
- Housing Rehabilitation

Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long- term debt principal and interest.

Enterprise Fund accounts for operations that are normally financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs of providing goods and services to the general publicly on a continuing basis be financed or recovered primarily through user charges. The City operates water, sewer and storm water utilities as Enterprise Funds.

FUNDS BUDGETED ON AN ANNUAL BASIS

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities. The City of Union Gap has the following Capital Project Funds:

General Government Capital Funds:

- Municipal Capital Impr (REET)
- Infrastructure Reserve
- Regional Beltway Connector
- Street Development. Reserve
- Development Mitigation Reserve
- Park Development Reserve

EXECUTIVE SUMMARY

Organization of the Adopted 2025 Annual Budget

This budget message is meant to provide the City Council and community with a broad overview of the adopted budget and key changes and issues. The Executive summary that follows provides a more detailed analysis of revenues, expenditures and operating changes. Each department and program budget that follows the Executive Summary then lays out the mission, services provided, goals and objectives for 2025, and a multi-year summary of costs and staffing, and highlights and changes.

The departmental and program budgets are divided into three key sections; General Government Funds (including Special Revenue/Use Funds), Utility Funds and Capital Improvement Funds as follows:

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. General Government Funds</p> <ul style="list-style-type: none"> • General Programs <ul style="list-style-type: none"> ○ City Council ○ City Manager ○ Municipal Court & Legal Services ○ Finance & Admin Services ○ Police ○ Fire & EMS ○ Community Development ○ Parks/Community Events/Senior Center • Special Revenue Use Funds <ul style="list-style-type: none"> ○ Street ○ Hotel/Motel Tax ○ Tourism Promotion Assess ○ Transit ○ Marijuana Excise Tax ○ Housing Rehabilitation | <p>2. Utility Funds</p> <ul style="list-style-type: none"> • Water <ul style="list-style-type: none"> ○ Water Improvement Reserve • Sewer/Storm Water <ul style="list-style-type: none"> ○ Sewer Improvement Reserve • Garbage <ul style="list-style-type: none"> ○ Garbage Reserve • Public Works Equip Reserve • Public Works Building Reserve |
| | <p>3. Capital Improvement Funds</p> <ul style="list-style-type: none"> ○ Street Development Reserve ○ Infrastructure Reserve ○ Park Development Reserve ○ Valley Mall Blvd. Improvement ○ Library & Community Center ○ Municipal Capital Impr (REET) ○ Development Mitigation Reserve ○ Regional Beltway Connector |

BUDGET SUMMARY AND HIGHLIGHTS

The 2025 Adopted Budget amounts to \$58,841,990. The General Government and special revenues/uses Budget totals \$28,392,740 and is supplemented with \$11,770,655 in capital improvements. The utility budgets, which consist of water, sewer and stormwater, and garbage totals \$18,678,595 and contains an operating component and construction component.

Budget summary & highlights

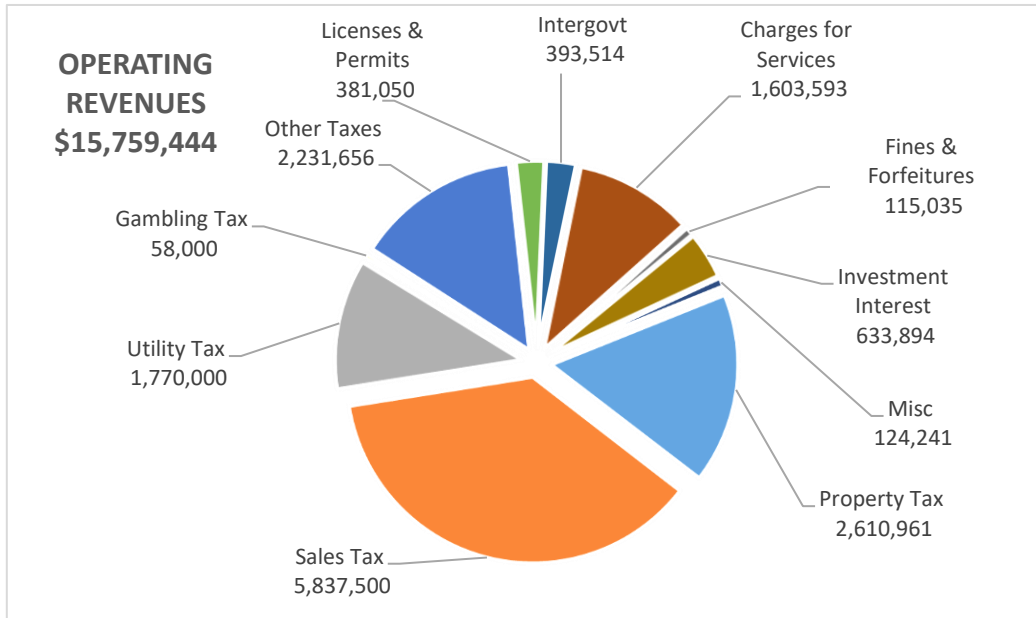
	2025 Adopted
General Government Funds	\$ 28,392,740
Utility Funds	18,678,595
Capital Improvement Funds	11,770,655
Total	\$ 58,841,990

SECTION 1: GENERAL GOVERNMENT FUNDS

The 2025 general government operating budget, which accounts for municipal services such as police, jail, court, fire, EMS, streets, parks, community development services, debt service, and finance and administrative services amounts to \$28,392,740. This includes special revenue/use funds.

WHERE THE MONEY COMES FROM

The City expects to receive \$16,454,444 in general government-operating revenue in 2025. This operating revenue is supplemented with available fund balances of \$15,759,444 as well as other financing sources of \$695,000, which include interfund transfers between different funds for a general government budget totaling \$28,220,398. Major operating revenues include property tax, sales tax, utility tax and gambling tax. The balance of operating revenue is comprised of licenses and permits, interest, fines and forfeitures, and intergovernmental, state-shared revenue such as motor fuel tax, marijuana excise tax, criminal justice tax and other taxes.



	2024	2025
GENERAL GOVERNMENT FUNDS	Actual	Adopted
Beginning Fund Balances	10,939,944	11,765,955
Operating Revenues		
Property Tax	1,992,977	2,610,961
Sales Tax	6,206,635	5,837,500
Utility Tax	3,711,932	1,770,000
Gambling Tax	50,850	58,000
Other Taxes	27,301	2,231,656
Licenses & Permits	210,699	381,050
Intergovt	609,622	393,514
Charges for Services	923,302	1,603,593
Fines & Forfeitures	96,776	115,035
Investment Interest	828,432	646,234
Misc	174,562	111,901
Total Operating Revenues	14,833,087	15,759,444
Other Financing Sources	399,074	695,000
Total Revenues	15,232,161	16,454,444
Total Revenues & Sources	26,172,106	28,220,398

WHERE THE MONEY GOES

The 2025 operating budget amount is \$14,669,514 and is supplemented with ending fund balances of \$17,675,418 as well as other financing uses of \$14,669,514 which includes interfund transfers between different funds, for a general government budget totaling \$32,612,414.

Public safety, which includes police, fire, EMS, and police and fire reserve funds, comprise the largest component of the operating budget, representing 52% of total operating expenditures. Transit, which is funded through a .02% transportation, is the second largest fund in the budget at 9%. Public works and community development comprise the third largest component of the operating budget at 6%, followed by streets, finance and administration, municipal court/legal services, legislative/executive, hotel/motel-tourism, building and equipment reserves, housing rehabilitation and community events.

	2024	2025
	Actual	Adopted
GENERAL GOVERNMENT FUNDS		
Operating Expenditures		
Legislative/Executive	397,813	492,298
Finance/Admin	737,033	1,093,407
Municipal Court/Legal Svc	1,088,795	1,074,598
Public Safety	7,023,695	7,573,541
Public Works/Community Development	1,051,222	1,176,286
Community Events/Craft Night/Senior Center Activity/Library	11,461	40,840
Building/Equipment Reserves	966,902	40,000
Transit	968,988	1,440,119
Hotel/Motel-Tourism	498,312	590,970
Housing Rehabilitation	1,290	1,300
Streets	903,614	1,146,154
Total Operating Expenditures	13,649,127	14,669,514
Other Financing Uses	212,482	267,482
Total Expenditures and Uses	13,861,609	14,936,996
Ending Fund Balances		
002 General Fund Reserve (6% Oper Rev)	600,923	600,744
109 Contingency (2% CE Oper Rev)	221,305	220,018
Reserved Ending Bal (9% CE Oper Rev)	352,691	923,876
Designated Reserved:		
Comm Evt/Sr Ctr/Craft Nt	11,762,976	21,591
Streets	1,548,246	6,650,434
Hotel/Motel-Tourism	1,098,882	1,090,310
Building/Equipment Reserves	28,291	691,967
Crim Just/Pub Safety Rsv	2,149,146	2,287,761
Transit	140,586	5,171,700
Commute Trip Reduction	168,556	2,925
Housing Rehabilitation	-	14,091
Total Ending Fund Balances	\$ 18,071,602	\$ 17,675,418
Total Expenditures and Uses	\$ 31,933,210	\$ 32,612,414

SECTION 2: CAPITAL IMPROVEMENT FUNDS

The 2025 adopted budget includes a robust capital improvement plan, which provides major capital improvement projects to the community. The City’s Capital Improvement Funds include park development reserve, library and community center reserve, street development reserve, infrastructure reserve, municipal capital improvement (REET), Development Mitigation reserve, Valley Mall Blvd. improvement reserve and regional beltway connector reserve.

The following is a summary outlining capital improvement by program for 2024 and 2025:

	2024	2025
CAPITAL IMPROVEMENT FUNDS	Actual	Adopted
Park Development Reserve	32,040	185,500
Library & Comm Ctr	1,471,568	0
Municipal Capital Improvement	47,527	0
Street Development Reserve	245,997	606,287
Infrastructure Reserve	214,995	340,755
Development Mitigation Reserve	0	0
Valley Mall Improvement	60,720	0
Regional Beltway Connector	4,921,620	1,335,466
Total Expenditures	6,994,467	2,468,008
Interfund Transfers	0	186,892
Ending Fund Balances	5,521,864	4,981,042
Total Capital Improvement Budget	\$12,516,331	\$7,635,942

SECTION 3: UTILITY FUNDS

The City owns and operates two utilities, water and sewer, and contracts out garbage service. These utilities serve the majority of residents and businesses in the City. Each utility is a stand-alone enterprise fund with user fees collected from the customers of each system (i.e., residential property owners, commercial property owners, etc.).

Sewage is treated at the sewer treatment facility in Yakima. The annual sewer service fee pays for the cost of maintenance, operation and replacement, and construction requirements, which are used for collection, treatment and disposal of all residential and commercial wastewater generated within the City’s boundaries.

The city’s water utility provides drinking water to over 2,400 residential and business customers within Union Gap. The annual water service fee pays for the cost of maintenance, operation and replacement, and construction requirements, which are used to ensure an uninterrupted supply of high-quality drinking water is available at all times. All of the water in our system is monitored regularly to ensure it meets State and Federal standards for health and safety.

The 2025 utility operating budgets total \$5,899,619. In addition to the operating budgets of these utilities, \$2,803,323 is available for utility construction improvements. These reserves are used to replace and repair utility infrastructure.

The breakdown for utility funds for 2024 and 2025 is on the following page:

	2024	2025
	Actual	Adopted
UTILITY FUNDS		
Beginning Fund Balances	8,025,708	11,820,797
Operating Revenues		
PW Equipment Reserve	1,261	198,500.10
PW Building Reserve	312	38,626
Water	2,705,481	2,138,000
Sewer	3,128,395	4,126,125
Garbage	2,021,229	2,042,000
Subtotal Operating Revenues	7,856,678	8,543,251
Operating Expenditures		
PW Building Reserve	0	-
PW Equipment Reserve	0	212,500.00
Water	1,625,111	1,505,335
Sewer	2,065,655	2,150,615
Garbage	1,968,848	2,031,169
Subtotal Operating Expenditures	5,659,614	5,899,619
Debt & Other Financing Sources		
Loan/Grant Proceeds	0	-
Other Financial Sources	1,606,861	1,177,376
Subtotal Debt/Other Fin Sources	1,606,861	1,177,376
Debt & Other Financing Uses		
Water, Sewer & Garbage Construction	4,529,987	2,803,323
Other Financial Uses	1,665,750	1,327,376
	6,195,737	4,130,699
Subtotal Debt/Other Fin Uses		
Total Ending Fund Balances	9,521,694.68	11,532,271
Total Expenditures and Uses	\$21,377,046	\$21,562,588

UTILITY REVENUE BOND DEBT

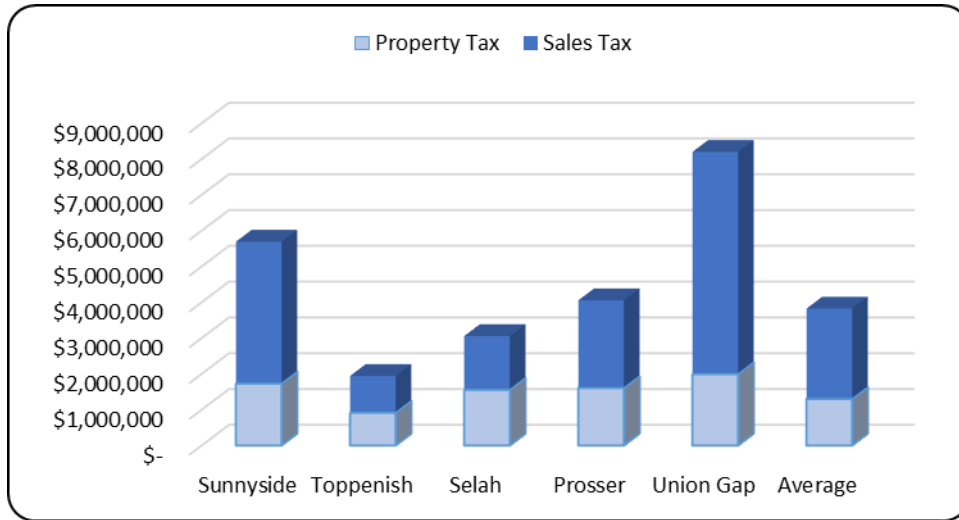
The City pays annual payments toward revenue bonds for utility projects. The table on the following page shows the amount of loans that are included in the Adopted 2025 Budget and includes the City's financial payments through 2030. The loans include:

- Water – Main Street Water Improvement, and Fullbright Reservoir Transmission Main Intertie;
- Sewer – 2005 Sewer System Improvements, Wastewater System Improvements and South Broadway Sewer Extension.

Utility Debt						
	2025	2026	2027	2028	2029	2030
Water	105,225	104,004	102,784	101,564	100,343	99,123
Sewer	188,218	148,702	99,673	99,673	99,673	99,673
Total	\$293,443	\$252,706	\$202,457	\$201,237	200,016	198,796

OTHER ISSUES AFFECTING THE BUDGET

The City’s current financial position is better than other nearby cities in the valley. This graph shows that Union Gap collects above average sales and property tax revenues to fund basic municipal services. Our property taxes, together with sales tax and other taxes, are enough to cover our services of police, fire protection, court, and jail costs. Our community receives a very high level of service for these limited resources.



The City’s reliance on sales tax for basic municipal services has been a concern because of the uncertainty of this revenue source. The COVID-19 pandemic was a good example of how uncertain sales tax can be. We look toward other revenue sources, enabling us to provide the level of service our citizens have come to expect. Thus, we need to broaden and diversify our revenue base (e.g., underdeveloped/underutilized commercial areas; construction sales tax) as well as focus on controlling costs to maintain our fiscal security into the future.

There also continues to be a growing demand for services that affect all areas of the budget. The City has established valuable partnerships to address many of these needs, such as fire protection services, which is contracted with the City of Yakima, Municipal Court services, through Yakima County District Court and IT services, through City of Yakima.

The City is positioning itself to meet the demand for services as well as fluctuations in revenues that will undoubtedly occur in the future. We are doing this by continuing to evaluate revenues and expenditures on a regular basis and allocating resources in a manner that limits the impact on City operations of future budgets.

We are looking to economic development, focusing primarily in our commercial areas, including our downtown core, to generate additional property and sales taxes. The generation of new revenues from

development and revitalization in these areas will allow us to meet the growing demand for services. Providing municipal services, developing infrastructure and public facilities, maintaining physical security and quality of life, developing pedestrian-oriented neighborhoods with proper planning for commercial areas, infrastructure investment, family oriented open spaces and parks, cultural amenities, as well as up-to-date transportation systems that allow people to travel easily throughout the City.



Franz Bakery Opened October 2024



McCurley Subaru Opened October 2024

GENERAL GOVERNMENT FUND REVENUES

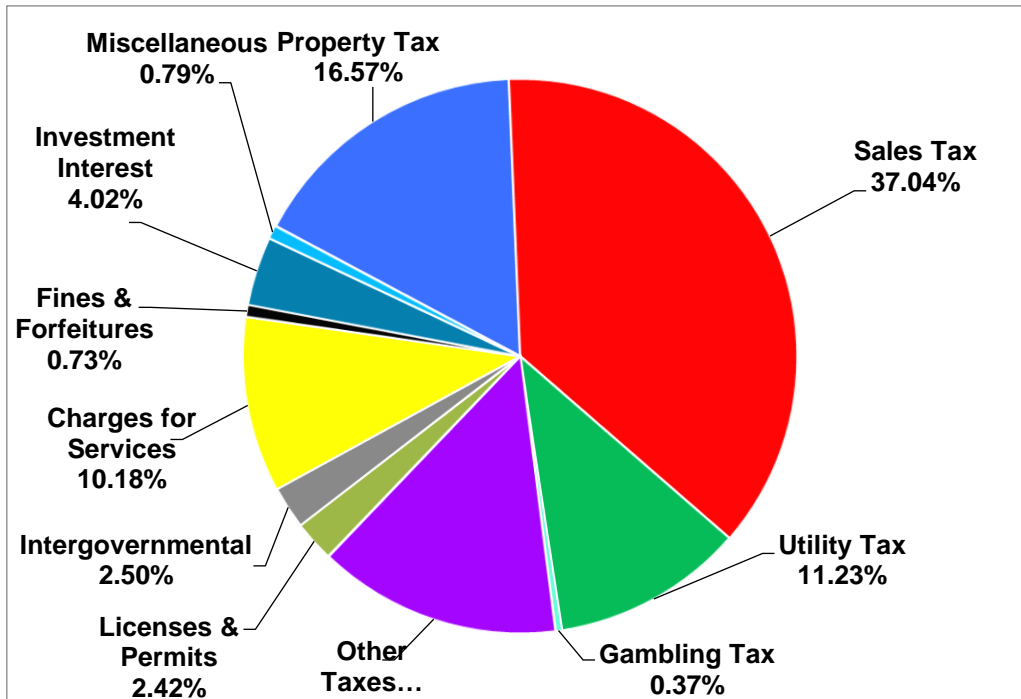
GENERAL GOVERNMENT FUNDS' REVENUES

This section explains and illustrates the estimates for revenue sources included in the General Government funds of the 2025 Adopted Annual Budget. Key funding sources listed below by category. General Government Funds include the General Fund, Street Operating, Hotel/Motel Tax, Tourism Promotion, Criminal Justice, Public Safety Reserves, Transit and Marijuana Excise Tax.

GENERAL GOVERNMENT FUNDS	2022	2023	2024		2025
	Actual	Actual	Adopted	Actual	Adopted
TOTAL SOURCES					
Beginning Fund Balance	\$10,253,401	\$11,744,123	\$10,460,025	10,939,944	\$11,765,955
Property Tax	2,122,947	1,970,689	2,172,241	1,992,977	2,610,961
Sales Tax	5,317,238	8,919,342	5,383,599	6,206,635	5,837,500
Utility Taxes	1,025,159	1,092,248	1,017,404	3,711,932	1,770,000
Gambling Taxes	78,909	81,555	56,093	50,850	58,000
Other Taxes	2,178,178	29,023	1,881,836	27,301	2,231,656
Licenses & Permits	162,679	272,015	226,240	210,699	381,050
Intergovernmental	1,029,591	665,052	325,475	609,622	393,514
Charges for Services	685,905	387,236	711,407	923,302	1,603,593
Fines & Forfeitures	141,254	155,578	129,057	96,776	115,035
Investment Interest	193,601	508,573	44,312	828,432	646,234
Miscellaneous	183,156	76,252	99,424	174,562	111,901
Total Operating Revenues	\$13,118,618	\$14,157,561	\$12,047,088	\$14,833,087	\$15,759,444
Other Financing Sources	375,822	243,117	363,721	399,074	695,000
TOTAL SOURCES	\$23,747,841	\$26,144,801	\$22,870,834	\$26,172,106	\$28,220,399

GENERAL GOVERNMENT FUND REVENUES

The chart below outlines the 2025 General Government Operating revenues:



PROPERTY TAX

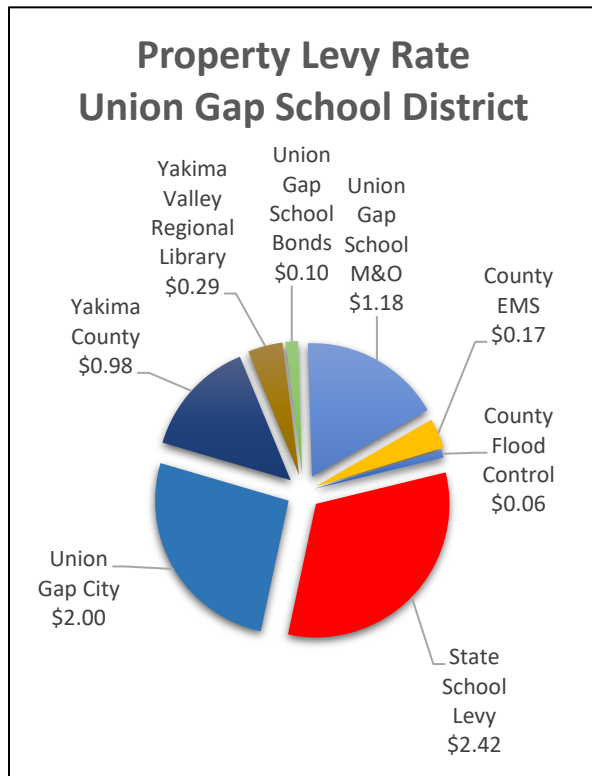
Property tax revenue for 2024 was \$2,658,447. This represents 11% of all Government Funds’ operating revenues.

The 2024 City of Union Gap total property tax levy rate is \$1.80142950 per \$1,000 of assessed property value and is comprised of the following:

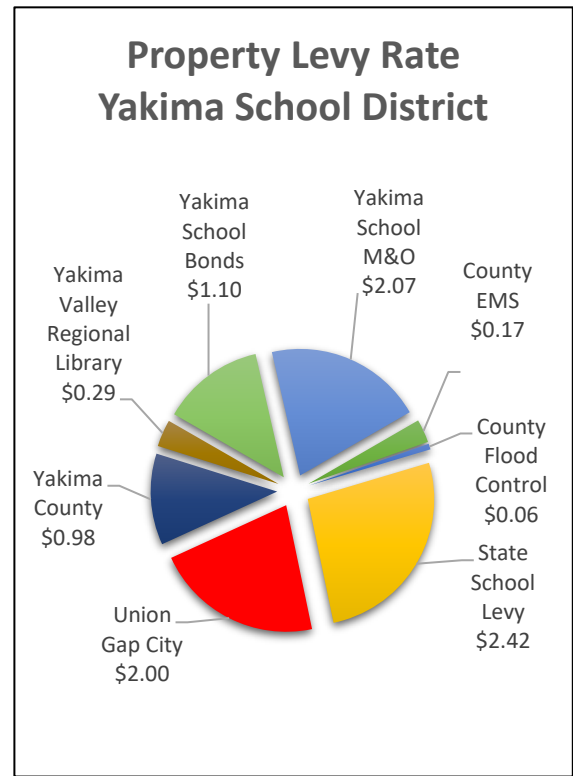
Per \$1,000 Assessed Value	
General Levy	\$1.80
EMS Levy	0.025
Total:	\$1.83

The base property tax rate for County EMS, County Flood Control, State School Levy, City of Union Gap, Yakima County, and Yakima Valley Libraries is \$6.07 per \$1,000 of assessed property value. Added to this number are levies for the school districts within Union Gap City boundaries, which are Union Gap School District and Yakima School District (Martin Luther King School). Depending on which taxing district a property owner lives determines the tax levy rate they will pay. Property owners in the Union Gap School levy district will pay \$6.86 per \$1,000 of assessed property value, where property owners in the Yakima School District will pay \$8.38 per \$1,000 of assessed property value.

The following charts give example of the rates Union Gap property owners in the Union Gap school district and the Yakima School District pay:

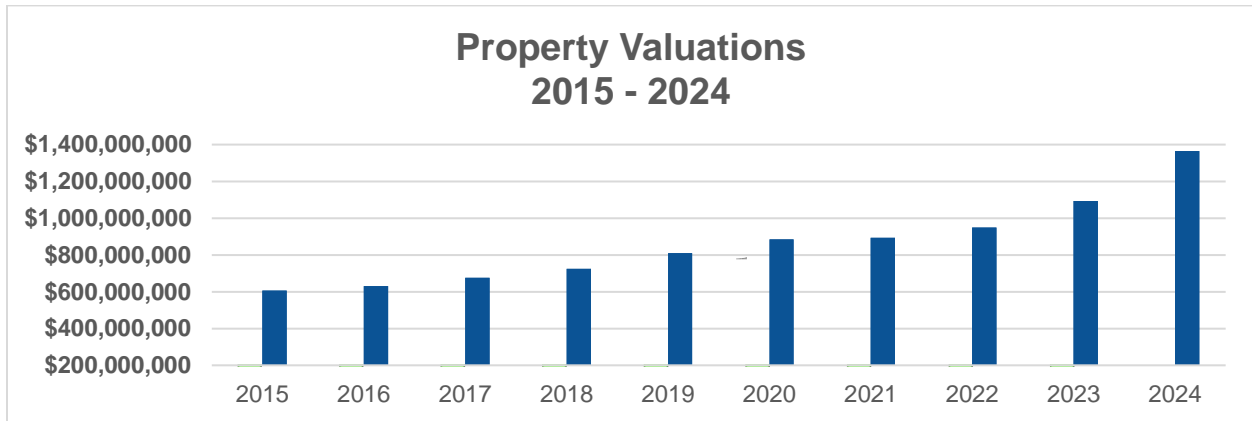


\$6.86 PER \$1,000 OF ASSESSED VALUATION



\$8.38 PER \$1,000 OF ASSESSED VALUATION

The overall City property value for 2024 is \$1,365,120,993. The chart below shows the City's overall property valuation history over the past 10 years:



SALES TAX

The City's Sales Tax is 8.2% of which the City receives .85%, the State Receives 6.5% and the County Receives .15%. The City also receives Transit and Criminal Justice funding.

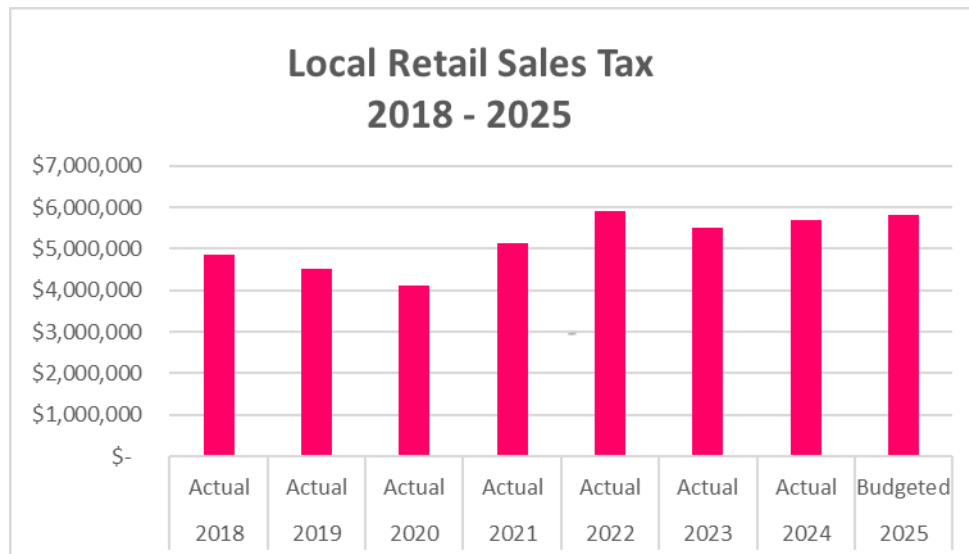
Governmental Funds Sales Tax revenue includes the following categories:

- Local Retail Sales & Use Tax
- Public Safety Additional Sales Tax
- Brokered Natural Gas Use Tax
- Local Criminal Justice Tax
- Hotel/Motel Tax
- Transit Tax
- Marijuana Sales Tax

LOCAL RETAIL SALES & USE TAX

2025 Local Sales & Use Tax revenues, which include marijuana sales tax revenue, has been budgeted at \$5,807,500 and is divided between the General Fund (80%), Street Fund (10%) and Infrastructure Reserve Fund (10%). The General Fund and Street Fund fall under the *General Government Funds*, while the Infrastructure Reserve Fund falls under *Capital Funds*, therefore the graph below represents the General Fund and Street Fund portion of sales tax only. Local Sales & Use Tax revenues represent 34% of the General Government operating revenues.

Below is the historical overall Local Retail Sales & Use Tax revenue shown graphically:



Below are the Retail Sales/State Revenues for 2021 through 2024. Note that these figures are all-inclusive, whether relating to the *General Government* or *Capital Funds*:

CITY OF UNION GAP RETAIL SALES/STATE REVENUES 2021 – 2024

City of Union Gap Retail Sales 2021 - 2024

	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Agriculture, Forestry, Fishing & Hunting	\$ 124,838	\$ 141,061	\$ 126,798	\$ 87,188.25
Mining	\$ 43,377	\$ 14,071	\$ 41,816	\$ 213,531.76
Utilities	\$ 142,802	\$ 209,398	\$ 181,696	\$ -
Construction	\$ 36,150,857	\$ 65,824,678	\$ 83,017,695	\$ 121,652,546.92
Manufacturing	\$ 19,170,285	\$ 26,667,085	\$ 15,955,236	\$ 35,752,800.54
Wholesale Trade	\$ 64,234,958	\$ 73,065,822	\$ 88,153,606	\$ 81,195,206.23
Retail Trade	\$ 883,980,725	\$ 874,407,928	\$ 898,949,982	\$ 892,538,152.94
Transportation & Warehousing	\$ 5,878,819	\$ 9,060,803	\$ 11,619,165	\$ 11,230,510.64
Information	\$ 15,760,735	\$ 17,999,189	\$ 20,740,704	\$ 20,287,409.91
Finance & Insurance	\$ 1,305,744	\$ 1,210,805	\$ 834,878	\$ 1,138,694.30
Real Estate Rental & Leasing	\$ 9,691,956	\$ 9,229,447	\$ 10,314,902	\$ 7,608,315.59
Professional, Scientific & Technical Services	\$ 21,134,189	\$ 9,675,180	\$ 9,496,061	\$ 10,253,229.42
Management of Companies & Enterprises	\$ 44,868	\$ 59,736	\$ 26,901	\$ 18,079.99
Admin & Waste Management Services	\$ 7,839,356	\$ 8,203,108	\$ 9,153,297	\$ 10,072,838.47
Education Services	\$ 91,894	\$ 154,188	\$ 143,407	\$ 228,072.95
Health Care & Social Assistance	\$ 568,146	\$ 768,435	\$ 344,219	\$ 636,228.24
Arts, Entertainment & Recreation	\$ 1,037,148	\$ 3,349,988	\$ 1,623,417	\$ 1,504,435.37
Accommodation & Food Services	\$ 77,755,748	\$ 91,624,367	\$ 91,965,247	\$ 98,474,616.68
Other Services	\$ 20,667,913	\$ 23,747,652	\$ 24,393,574	\$ 23,635,920.22
Public Administration	\$ 500,306	\$ 268,471	\$ 1,276,918	\$ 670,809.37
Blank	\$ 1,923,292	\$ 2,442,671	\$ 1,060,960	\$ 1,765,232.96
Adjustments	\$ -	\$ -	\$ -	\$ -
Total Sales	\$ 1,168,047,956	\$ 1,218,124,082	\$ 1,269,420,478	\$ 1,318,963,820.75
City Sales Tax (.85%)	\$ 9,928,408	\$ 10,354,055	\$ 10,790,074	\$ 11,211,192.48
Criminal Justice Sales Tax (.40%)	\$ 4,672,192	\$ 4,872,496	\$ 5,077,682	\$ 5,275,855.28
Transit (.20%)	\$ 2,336,096	\$ 2,436,248	\$ 2,538,841	\$ 2,637,927.64
Total Sales Tax	\$ 16,936,695	\$ 17,662,799	\$ 18,406,597	\$ 19,124,975.40
Annual Growth (Decline)	21.06%	4.29%	4.21%	3.90%

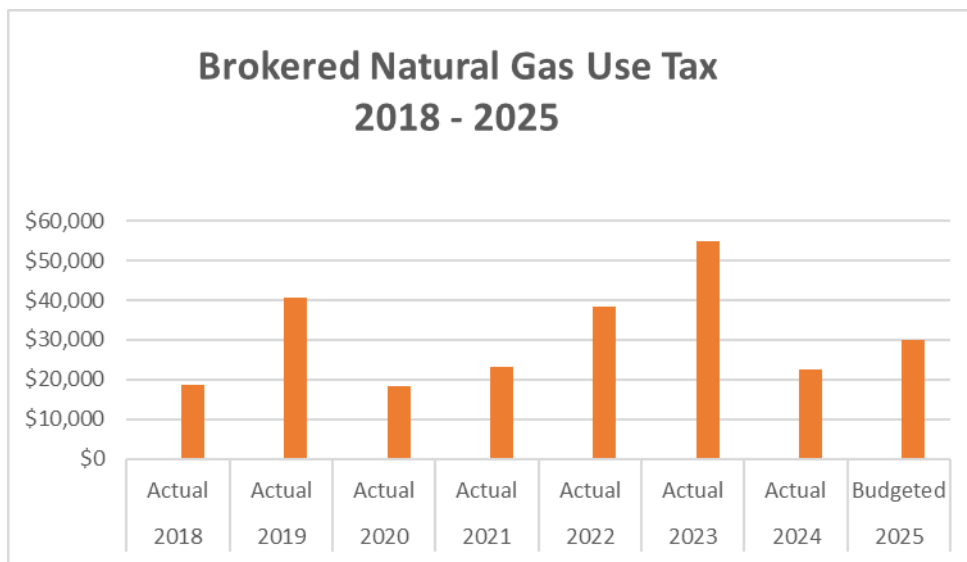
State Collected Revenues 2021 - 2024

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>
Brokered Natural Gas	43,541.34	38,455.21	54,735.95	22,508.22
Criminal Justice	170,241.83	140,324.05	234,489.22	301,308.82
Deferred Property Taxes	3,774.52	-	23,309.44	25,951.45
Hotel/Motel - Lodging/Stadium	178,675.16	288,054.26	218,535.95	204,023.02
Liquor Sales	91,199.33	97,777.02	97,324.56	96,105.53
Leasehold Excise Tax	12,332.73	-	-	-
Local Real estate Excise Tax	-	-	-	17,039.35
Local Sales & Use	5,775,189.54	5,913,485.64	6,214,019.37	6,444,767.92
Marijuana Enforcement/Excise Tax	21,839.60	64,967.59	62,994.80	58,487.08
Motor Vehicle Tax	126,618.49	132,503.52	108,260.05	100,471.81
Streamlined Mitigation Sales & Use Tax	846.00	-	-	-
Tourism Promotion	139,775.51	134,468.38	131,062.14	254,833.35
Public Safety	170,804.85	237,188.73	178,219.40	133,789.08
Local Govt Assistance	28.44	-	261.91	764.19
State DOT Grants	-	-	-	-
Total Tax	6,734,867.34	7,047,224.40	7,323,212.79	7,660,049.82
Annual Growth (Decline)	22.68%	4.64%	3.92%	4.60%
Transit Total Tax	1,342,621.64	1,391,593.05	1,444,904.35	1,492,971.41
Annual Growth (Decline)	24.38%	3.65%	3.83%	3.33%
Population	6,568.00	6,530.00	6,568.00	6,633.00
Per Capita	1,229.82	1,292.32	1,334.98	1,379.92

BROKERED NATURAL GAS USE TAX

Brokered Natural Gas Use Tax applies to the use of natural or manufactured gas by a consumer. The tax is only for natural gas delivered to a consumer through a pipeline. The state tax on brokered natural gas is 3.852% and the City's is 6%. The State collects the taxes and distributes it back to the City.

Below is the historical Brokered Natural Gas Use Tax revenue shown graphically:



HOTEL/MOTEL TAX

Hotel/Motel Tax is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities. The City’s Hotel/Motel Tax rate is 2%.

Below is the historical Hotel/Motel Tax revenue shown graphically:



PUBLIC SAFETY ADDITIONAL SALES TAX

Yakima County voters approved the Public Safety Additional Sales Tax for an additional three tenths of one percent (0.3%) sales and use tax to support criminal justice programs.

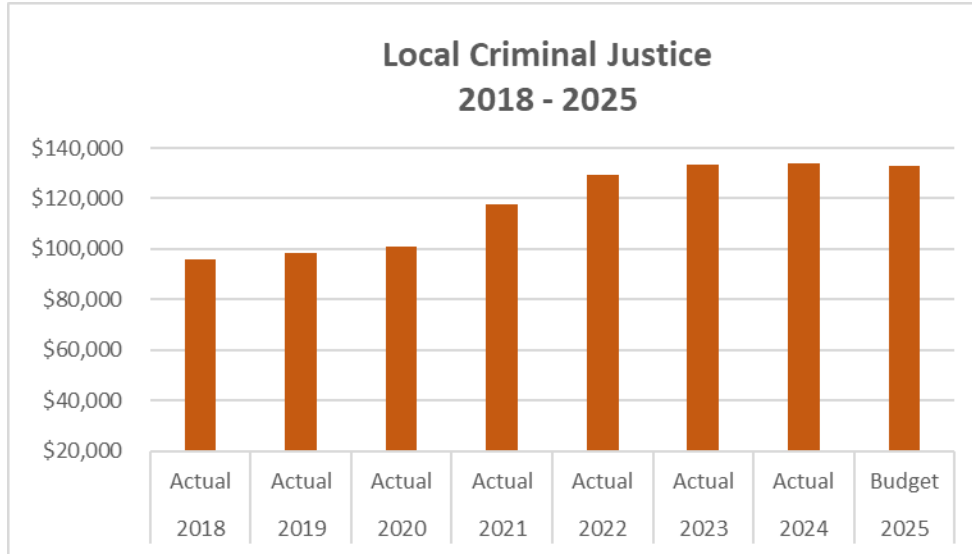
Below is the historical Public Safety Additional Sales Tax revenue shown graphically:



LOCAL CRIMINAL JUSTICE TAX

Local Criminal Justice tax is three-tenth of one percent (0.3%) sales and use tax to support criminal justice programs. This tax is levied by Yakima County who receives 10% of the tax; the remaining 90% is distributed to local cities based on population.

Below is the historical Local Criminal Justice Tax revenue shown graphically:



TRANSIT TAX

Transit Tax is two-tenths of one percent (0.2%) and is for costs associated with the public transportation system or public transportation limited to people with special needs.

Below is the historical Transit Tax revenue shown graphically:



UTILITY TAXES

The City’s utility taxes account for 6% of the total General Government Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 along with the budgeted revenues for 2025:

Utility Tax Type	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budgeted
Electric	734,269	764,416	838,873	836,587	764,416
Gas	107,358	133,023	175,653	156,335	137,564
Telephone	89,071	89,264	77,721	76,847	107,700
Water	-	-	-	138,543	177,000
Sewer	-	-	-	191,634	242,000
Garbage	-	-	-	140,577	167,000
Total Utility Tax	\$930,698	\$986,703	\$1,092,248	\$1,069,769	\$1,009,680

GAMBLING TAXES

Gambling tax revenues account for .35% of the total General Government Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 and the budgeted revenues for 2025:

Gambling Tax Type	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budgeted
Punch Boards/Pull Tabs	27,191	41,694	42,779	14,939	20,000
Bingo & Raffles	19,727	37,216	37,094	35,831	36,000
Amusement Games	-	0	198	80	2,000
Total Gambling Tax	\$46,918	\$78,910	\$80,071	\$50,850	\$58,000

LICENSES & PERMITS

Licenses & Permits revenue account for 2% of the General Governmental Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 and budgeted revenues for 2025:

Licenses & Permits	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budgeted
Amusement	261	1,029	198	80	200
Banquent	-	-	1,484	1,468	2,000
Franchise Fees	30,875	28,818	29,023	25,640	34,600
General Business Licenses	41,004	36,229	39,817	68,104	70,000
Building, Structures & Equip	67,131	86,208	211,899	119,764	250,000
Building Permits - Manuf Homes	6,685	2,094	1,506	207	500
Building Permits - Mechanical	2,794	2,412	3,467	4,659	4,500
Building Permits - Plumbing	3,869	1,886	5,122	4,238	5,000
Animal Licenses	1,185	700	60	860	5,000
Fence Permit	242	322	242	215	175
Other Non-Bus Lic & Permits	1,747	1,525	1,781	1,404	1,000
Sign Permits	806	1,235	2,046	2,408	2,000
Street & Curb	-	-	6,075	8,841	6,075
Total Licenses & Permits	156,599	162,458	302,719	237,886	381,050

INTERGOVERNMENTAL

Intergovernmental revenues include state and federal grants, criminal justice revenues, marijuana excise tax, and the City’s share of the state’s Motor Vehicle fuel tax. Intergovernmental revenues accounts for 2% of the General Governmental Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 along with the budgeted revenues for 2025:

Intergovernmental Revenue	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
SLFRF - COVID-19 REIMB - CURRENT EXP	0	108,999	0	0	0
FEDERAL INDIRECT GRANT FROM WSDOT - STREETSWEeper			325	235	0
CDBG GRANT - LIBRARY & COMMUNITY CENTER			275,461	0	0
WA ST Office of Pub Defense-Grant	0	20,000	20,000	16,500	16,500
Traffic Safety Commission	0	0	2,128	3,697	4,000
WA ST DOT STATE TRANSIT OPERATING GRANT			38,533	231,679	0
Liquor Excise Tax	44,758	46,628	46,556	45,830	43,690
Liquor Board Profits	50,210	51,149	50,768	50,276	49,084
Multimodal Transportation Rev	8,578	0	8,622	8,538	8,458
Motor Veh Fuel Tax - City St	121,815	0	122,948	117,885	121,079
Crim Justice-High Crime	0	0	25,379	50,993	75,000
Crim Justice-Population	2,102	0	2,402	2,546	2,664
Crim Justice - Special Prog	7,486	0	8,476	8,943	9,324
DUI/Other Crim Justice Assist	1,047	0	459	648	650
Marajuana Excise Tax From State	50,613	0	62,995	58,487	63,065
Total Intergovernmental Revenue	\$286,609	\$226,776	\$665,052	\$596,257	\$393,514

FINES & FORFEITURES

Fines & Forfeitures include Court infractions and penalties. Fines & Forfeitures revenues account for 1% of the General Governmental Funds 2025 budgeted operating revenues. On the next page are the actual revenues for 2021 through 2024 along with the budgeted revenues for 2025:

Fines & Forfeitures	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Mandatory Ins Admin Cost	979	568	226	192	250
Traffic Infraction Penalties	113,972	93,564	128,314	79,011	90,000
Non-Traffic Infraction Pen.	2,666	1,186	1,219	1,677	1,120
Parking Infraction	508.34	275	80.55	100	250
Driving While Intoxicated Pen	3,861	4,473	2,748	2,943	3,225
Other Criminal Traffic Misdemeanor	9,858	10,799	8,561	4,590	8,000
Other Criminal Non-Traffic Fines	7,721	8,898	8,682	7,877	8,875
Investigative Assessment	1,527	1,453	297	450	979
Public Defense Cost	3,576	4,717	3,141	483	500
Law Enforcement Services	126.32	3240	218.37	0	0
Miscellaneous Penalties	0	3,965	-444	-888	0
Tax Penalties	0	0	563	287	200
CDBG Housing Penalties	0	0	1,971	55	1,636
Total Fines & Forfeitures	\$144,794	\$133,139	\$155,578	\$96,776	\$115,035

CHARGES FOR SERVICES

Charges for services revenues include user fees for the city’s park facilities, internal charges for services and plan checking fees. Charges for Services revenues account for 10% of the General Governmental Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 along with the budgeted revenues for 2025:

Charges for Services	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Municipal Court - Adm Fees	3,364	2,033	3,565	2,972	3,025
District/Muni Court - Prosec Fees	568	1,248	413	438	100
Deferred Prosecution Fees	1,597	1,443	2,238	1,682	1,940
Admin Service Charge - Water	145,826	122,377	130,439	133,091	91,102
Admin Service Charge - Garbage	101,006	92,757	110,471	110,522	84,384
Admin Service Charge - Sewer	133,823	125,388	173,718	169,453	113,854
Admin Service Charge - Tourism	3,102	2,537	5,000	5,079	4,374
Admin Service Charge - TPA	1,897	2,537	5,000	2,723	10,596
Admin Service Charge - Street	87,532	76,325	82,160	88,348	124,235
Admin Service Charge - Transit	22,987	21,262	23,711	29,671	35,561
Court Duplication Services	2,204	1,680	1,694	1,749	1,725
Copies	77	1	26	0	25
Public Records requests	0	0	35	0	200
LEAD Task Force Overtime Reimb	7,608	899	0	0	15,000
Law Enforcement Services	5,505	3,240	5,760	3,480	4,980
Fire Protection Services	12,453	10,924	29,671	20,732	25,000
Care & Custody of Prisoners	5,779	2,432	3,797	500	2,000
Pre-Trial Supervision Costs	10,104	7,458	7,820	9,405	8,685
Fire Inspection Fees			21,912	9,627	25,000
Planning - Zoning	3,275	2,701	3,131	0	0
Plan Checking Fees	39,249	51,217	34,159	77,939	179,000
Planning - Subdivision Fees	2,545	6,262	913	2,497	1,500
Planning - Environmental	5,066	10,595	13,106	3,092	3,500
Other Fees & Charges	112	2,581	2,012	1,181	1,000
Developer Fees	0	0	0	45,901	397,202
Tourism Promotion Assessment	137,775	134,341	126,607	245,890	469,605
Total Charges for Services	\$733,453	\$682,239	\$787,359	\$965,971	\$1,603,593

INVESTMENT INTEREST & MISCELLANEOUS REVENUES

Investment Interest & Miscellaneous Revenues include investment interest, rents, park rentals, sale of surplus property, donations, and judgements and settlements. Investment Interest & Miscellaneous revenues account for 9% of the General Governmental Funds 2025 budgeted operating revenues. Below are the actual revenues for 2021 through 2024 along with the budgeted revenues for 2025:

Investment Interest & Miscellaneous	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Investment Interest - Gov't Funds	37,792	100,975	508,573	828,432	646,234
5% Activities Bldg. to Senior Center	1,392	2,139	1,448	1,768	1,541
Contributions from Private Source	0	0	4,750	3,000	5,000
Forfeited Property	0	500	0	315.75	500
Housing Rehab - CDBG 2007	23,558	10,697	410	385	660
Judgements & Settlements	26	0	10,074	76,107	2,000
Other Misc Revenue	2,488	24,780	227,883	408,424	705,500
Park Rental Fees	66,830	90,619	68,341	70,003	80,700
Parking Fees	7,489	10,108	6,463	8,008	10000
Sale of Surplus Property	1,158	0	0	5,625	1,000
Total Investment Interest & Misc	140,733	239,818	827,941	1,402,068	1,453,135

UTILITY FUND REVENUES

This section explains and illustrates the estimates for revenue sources included in the Utility funds of the 2025 Adopted Budget. Key funding sources are below by category. Utility Funds include the Water, Sewer/Storm Water, and Garbage Funds:

UTILITY FUNDS	2021	2022	2023	2024	2025
<u>TOTAL SOURCES</u>	Actual	Actual	Actual	Actual	Adopted
Beginning Fund Balance	\$5,308,704	\$6,999,776	\$8,867,749	\$8,025,708	\$11,841,961
Intergovernmental	976,470	2,597,754	279,868	375,080	1,298,425
Charges for Services	4,662,575	5,418,268	5,640,752	6,413,582	6,683,700
Penalties	4,670	0	0	56,470	0
Interest			376,286	327,024	283,500
Miscellaneous	72,848	217,296	238,998	684,752	0
Total Operating Revenues	\$11,025,266	\$15,233,094	\$15,403,653	\$15,882,616	\$20,107,586
Other Financing Sources	92,812	439,303	2,348,041	1,606,861	1,455,002
TOTAL SOURCES	\$11,118,078	\$15,672,397	\$17,751,693	\$17,489,477	\$21,562,588

INTERGOVERNMENTAL

The 2025 budget for intergovernmental revenues includes SIED grants/loans for the Regional Beltway of \$1,000,000, and a Federal Indirect grant of \$298,425.

CHARGES FOR SERVICE

These revenues include charges for water, sewer and garbage services. They also include water and sewer installation charges and plan checking fees.

PENALTIES

Penalties include water turn-off fees and strong waste penalties.

OTHER FINANCING SOURCES

These revenues include transfers from the utility funds for administrative service costs and capital contributions to the Public Works equipment and building reserve funds.

Below is the average monthly utility billing, using an average water consumption of 1,400 cu. ft.:

AVERAGE MONTHLY BILL ASSUMING AVERAGE WATER CONSUMPTION FOR A RESIDENTIAL CUSTOMER AMOUNTS INCLUDE BASE RATE AND AVERAGE CONSUMPTION*

	2021	2022	2023	2024	2025
Water *	\$38.03	\$39.27	\$40.38	\$41.74	\$42.95
Sewer	\$51.02	\$53.57	\$56.25	\$59.06	\$60.83
Garbage	\$13.91	\$14.19	\$14.47	\$15.70	\$16.01
Fuel Surcharge 9.2%	-	-	-	\$1.44	\$1.47
10% Utility Tax	-	-	-	\$11.79	\$12.13
Total	\$102.96	\$107.03	\$111.10	\$129.73	\$133.39
Net Monthly Increase	\$5.91	\$4.07	\$4.07	\$18.63	\$4.07
Percentage Increase	6%	4%	4%	17%	3%

*Using an average consumption of 1,400 cu. Ft.

CAPITAL FUND REVENUES

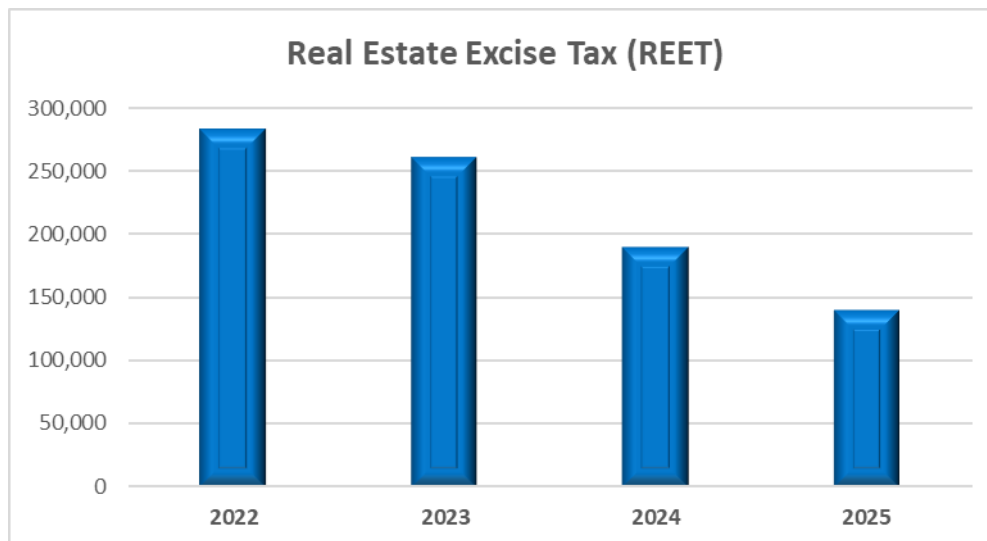
This section explains and illustrates the estimates for revenue sources included in the Capital funds of the 2025 Adopted Budget. Below are key funding sources by category. Capital Funds include the Park Development Reserve Fund, Municipal Capital Improvement Fund (REET), Street Development Reserve Fund, Infrastructure Reserve Fund, Development Mitigation Fund, Regional Beltway Connector Fund and the Library & Community Center Fund.

Intergovernmental revenues include State and Federal Grants totaling \$4,752,508, which are budgeted in the Street Development Reserve Fund, Infrastructure Reserve Fund, and Regional Beltway Connector Fund to help finance major street construction projects.

CAPITAL FUNDS	2021	2022	2023	2024	2025
TOTAL SOURCES	Actual	Actual	Actual	Actual	Adopted
Beginning Fund Balance	\$1,138,160	\$2,786,289	\$3,105,978	\$3,146,277	\$6,449,963
Taxes	789,362	874,476	0	874,476	772,825
Intergovernmental	2,581,038	2,479,409	3,732,661	2,479,409	4,752,508
Charges for Services	0	0	0	0	79,595
Interest	1,783	37,461	1,732,510	37,461	84,889
Miscellaneous	7,500	0	0	0	0
Total Operating Revenues	\$4,517,844	\$3,391,346	\$5,465,172	\$3,391,346	\$5,689,817
Other Financing Sources	83,856	0	116,443	0	558,974
TOTAL SOURCES	\$4,601,700	\$6,177,635	\$8,687,592	\$6,537,623	\$12,698,754

REAL ESTATE EXCISE TAX (REET)

Real Estate Excise Tax (REET), is generated from property sales within the City. The table below shows the actual taxes received from 2022 through 2024, and the 2025 Budgeted amount.



INTERFUND TRANSFERS

Below are the interfund transfer breakdowns for all funds budgeted in 2025:

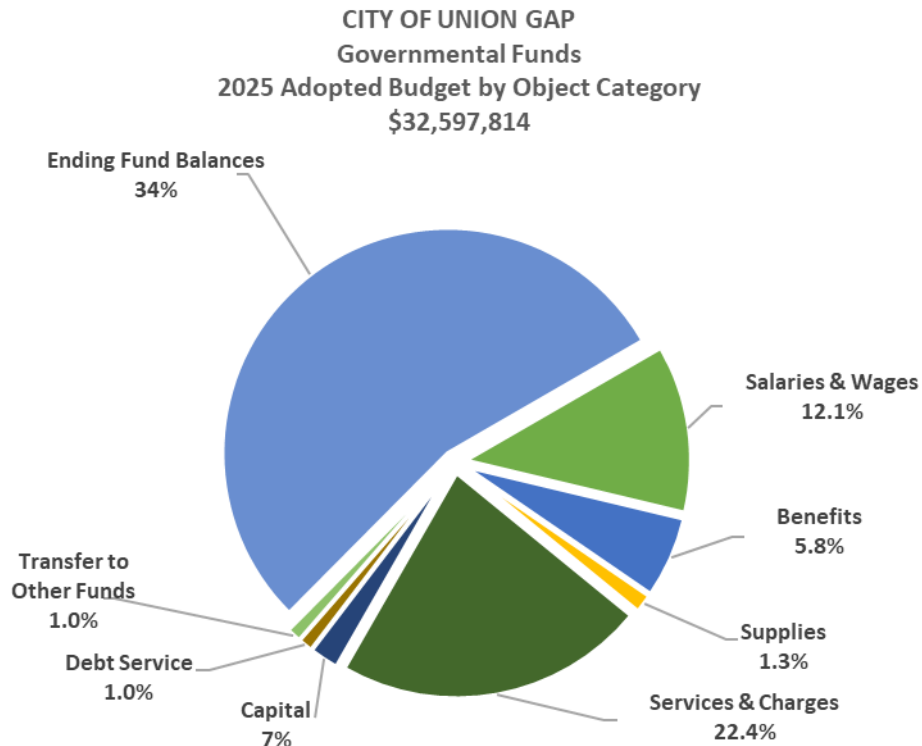
INTERFUND TRANSFERS DETAIL	2025 Budgeted
From General Fund:	
To Community Events - Holiday Parade	\$5,000
To Community Events - Old Town Days	\$15,000
To Fire Truck Reserve - Per Contractual Requirement	\$120,000
To Park Development - Portion of Marijuana Sales Tax	\$22,482
To Police Vehicle Reserve - Police Department Reserve	\$100,000
To Community Events - Community Events	\$5,000
From Street Fund:	
To Public Works Equip Reserve - Equipment Replacement	\$40,000
To Public Works Building Reserve - Public Works Building Reserve	\$19,063
From Infrastructure Reserve Fund:	
To Street Development Reserve - Regional Beltway Loan Repayment	\$160,000
To Street Development Reserve - Shop Bridge	\$26,892
From Transit Fund:	
To Public Works Equip Reserve - Equipment Replacement	\$7,500
To Public Works Building Reserve - Public Works Building Reserve	\$19,063
From Water Fund:	
To Water Improvement Reserve - Toward Water Projects	\$414,000
To Water Improvement Reserve - Public Works Equip Reserve	\$105,000
To Water Improvement Reserve - Public Works Building Reserve	\$15,250
From Garbage Fund:	
To Garbage Reserve Fund - Public Works Equip Reserve	\$15,000
To Garbage Reserve Fund - Public Works Building Reserve	\$19,063
From Sewer Fund:	
To Sewer Improvement Reserve - Toward Sewer Projects	\$545,000
To Sewer Improvement Reserve - Public Works Equip Reserve	\$195,000
To Sewer Improvement Reserve - Public Works Building Reserve	\$19,063
Total Interfund Transfers Out	\$1,867,376

2025 Adopted Budget Summary by Fund - Revenues & Expenditures

Fund	Beginning Fund Balance	Revenues & Other Sources	Expenditures & Other Uses	Ending Fund Balance
General Gov't Funds				
001 Current Expense	\$897,860	\$10,996,543	\$10,970,527	\$923,876
002 General Fund Reserve	577,044	23,700	0	\$600,744
101 Street	1,396,814	1,336,863	1,146,054	\$1,587,623
107 Convention Center Reserve	614,250	298,903	409,074	\$504,079
108 Tourism Promotion	289,222	478,905	181,896	\$586,231
109 Contingency	213,518	6,500	0	\$220,018
110 Craft Night Reserve	1,240	0	1,240	\$0
114 Senior Activity	13,059	1,541	0	\$14,600
123 Criminal Justice	1,448,160	523,166	531,359	\$1,439,967
126 Crime Prevention Assessment	53,856	2,679	13,500	\$43,035
127 Commute Trip Reduction	3,025	0	100	\$2,925
128 Transit System	4,276,200	2,335,619	1,440,119	\$5,171,700
130 Community Policing	20,136	500	8,524	\$12,112
131 Drug Seizure Forfeiture	0	0	0	\$0
132 Community Events	6,991	25,000	25,000	\$6,991
133 Marijuana Excise Tax	331,810	73,065	31,500	\$373,375
170 Housing Rehabilitation	13,095	2,296	1,300	\$14,091
313 Fire Truck Reserve	201,820	246,824	134,999	\$313,645
315 Police Vehicle Reserve	104,628	101,000	100,000	\$105,628
316 City Hall Building Reserve	689,900	1,000	20,000	\$670,900
320 City Hall Equipment Reserve	40,728	340	20,000	\$21,068
650 YVCRU Fund		350,000	350,000	
Total General Govt. Funds	\$11,193,356	\$16,804,444	\$15,385,192	\$12,612,608
Utility Funds				
312 PW Equipment Reserve	397,018	198,500	212,500	\$383,018
317 PW Building Reserve	\$130,945	\$38,626	\$0	\$169,571
401 Water	1,821,301	2,070,000	2,158,298	\$1,733,003
402 Garbage	425,000	2,042,000	2,067,051	\$399,949
403 Sewer/Stormwater	2,425,000	3,068,125	2,858,786	\$2,634,339
404 Water Improvement Reserve	1,485,178	636,313	586,500	\$1,534,991
405 Sewer Improvement Reserve	4,984,007	1,603,000	2,102,183	\$4,484,824
406 Garbage Reserve	173,512	64,063	45,000	\$192,575
Total Utility Funds	\$11,841,961	\$9,720,627	\$10,030,318	\$11,532,270
Capital Funds				
304 VMB Improvement	201,639	0	0	\$201,639
305 Regional Beltway Connector	648,298	983,286	910,466	\$721,118
306 Park Development Reserve	\$164,732	\$177,725	\$185,501	\$156,956
311 Library & Community Center	\$0	\$0	\$0	\$0
318 Municipal Capital Improvement	1,080,332	146,825	425,000	\$802,157
321 Street Development Reserve	1,943,167	3,725,931	606,287	\$5,062,811
324 Infrastructure Reserve	2,343,647	695,799	527,647	\$2,511,799
325 Development Mitigation Reserve	68,148	519,224	0	\$587,372
Total Capital Funds	\$6,449,963	\$6,248,789	\$2,654,900	\$10,043,852
Total 2025 Budget	\$29,485,280	\$32,773,860	\$28,070,410	\$34,188,730

GENERAL GOVERNMENT FUNDS

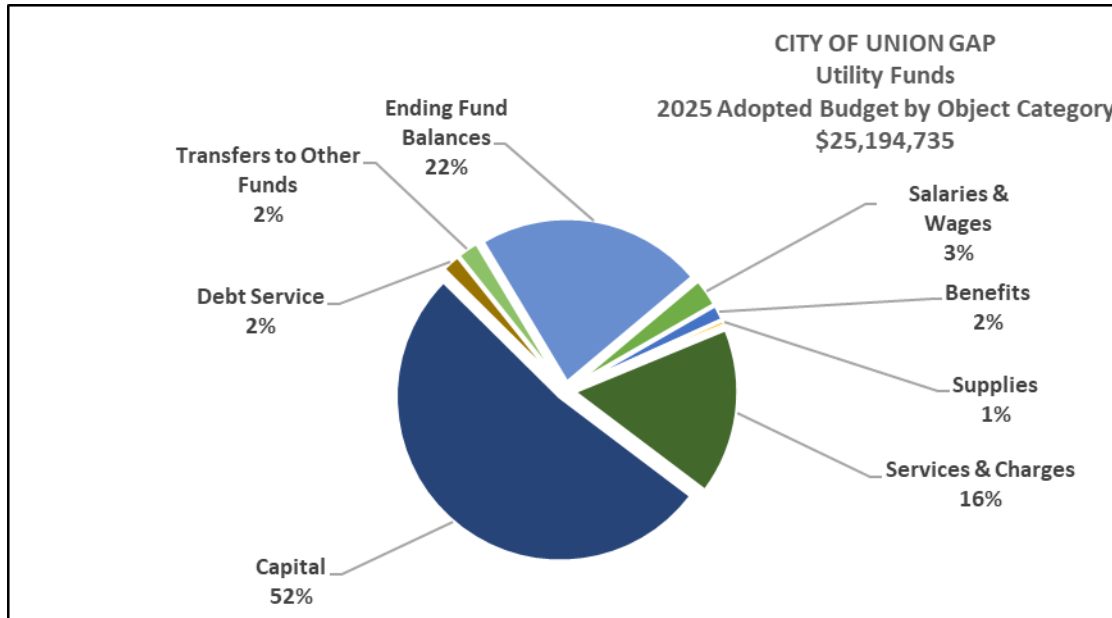
Expenditure by Object Category General Government Funds					
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Expenditures By Object Category:					
Salaries & Wages	\$3,122,241	\$3,304,838	\$3,588,367	3,118,628	3,932,065
Benefits	1,426,871	1,514,293	1,705,733	1,644,098	1,904,602
Supplies	221,068	268,399	369,415	287,837	432,889
Services & Charges	5,352,922	5,840,408	9,949,068	6,880,549	7,301,709
Subtotal Operating Expenditures	\$10,123,103	\$10,927,938	\$15,612,583	\$11,931,112	\$13,571,264
Other Financing Uses:					
Capital	287,687	226,275	2,250,449	1,241,150	676,087
Debt Service	445,543	433,088	1,466,501	448,365	336,936
Transfers to Other Funds	389,662	403,221	713,858	240,982	338,108
Subtotal Other Financing Uses	\$1,122,891	\$1,062,584	\$4,430,808	\$1,930,497	\$1,351,131
Total Expenditures & Other Uses	\$11,245,994	\$11,990,522	\$20,043,391	\$13,861,609	\$14,922,396
Ending Fund Balances	10,292,179	11,744,123	10,315,365	0	17,675,418
Total Expenditures, Other Uses & Fund Balances	\$21,538,173	\$23,734,645	\$30,358,756	\$13,861,609	\$32,597,814



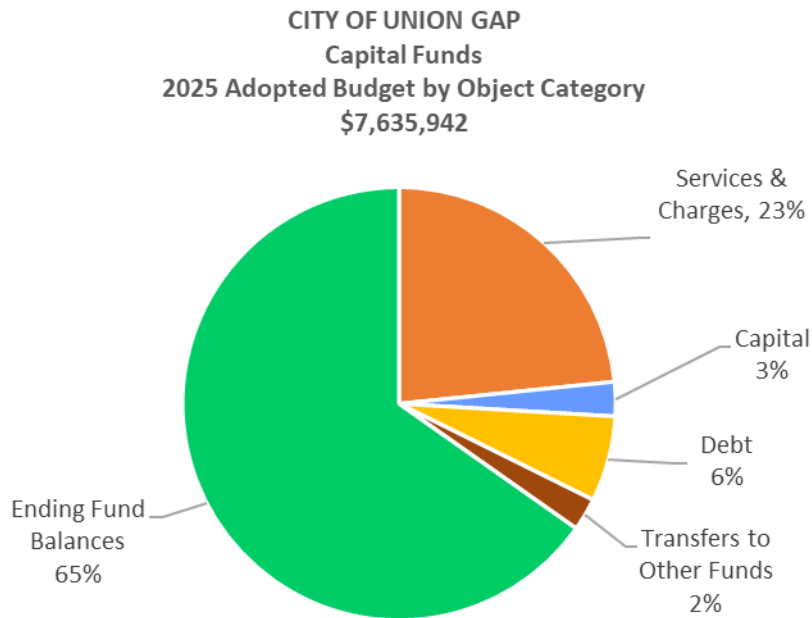
**EXPENDITURES BY OBJECT CATEGORY
UTILITY FUNDS**

Expenditures By Object Category	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Adopted
Salaries & Wages	\$571,437	\$547,458	\$708,491	649,860	\$708,491
Benefits	304,842	277,094	390,635	351,098	390,635
Supplies	125,826	151,190	129,800	156,011	129,800
Services & Charges	2,923,202	3,069,585	4,176,553	3,756,975	4,176,553
Subtotal Operating Expenditures	\$3,925,307	\$4,045,327	\$5,405,479	\$4,913,943	\$5,405,479
Other Financing Uses:					
Capital	524,272	2,915,681	13,109,085	4,184,875	13,109,085
Debt Service	385,695	458,070	464,306	1,033,012	464,306
Transfers to Other Funds	670,081	385,570	539,850	1,731,000	539,850
Subtotal Other Financing Uses	\$1,580,048	\$3,759,320	\$14,113,241	\$6,948,887	\$14,113,241
Total Expenditures & Other Uses	\$5,505,355	\$7,804,647	\$19,518,720	\$11,862,830	\$19,518,720
Ending Fund Balances	6,983,393	7,867,749	5,676,015	9,521,695	5,676,015
Total Expenditures, Other Uses & Fund Balances	\$12,488,748	\$15,672,396	\$25,194,735	\$21,384,525	\$25,194,735

UTILITY FUNDS



Expenditures By Object Category:	Expenditure by Object Category				
	Capital Funds				
Expenditures By Object Category:	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted
Services & Charges	385	34,708	6,000	40,767	1,784,599
Subtotal Operating Expenditures	\$385	\$34,708	\$6,000	\$40,767	\$1,784,599
Other Financing Uses:					
Capital	1,615,631	1,849,138	16,951,952	5,860,588	195,447
Debt Service	213,151	187,812	187,811	1,093,111	487,962
Transfers to Other Funds	8,637	0	320,772	0	186,892
Subtotal Other Financing Uses	\$1,837,419	\$2,036,949	\$17,460,535	\$6,953,700	\$870,301
Total Expenditures & Other Uses	\$1,837,804	\$2,071,657	\$17,466,535	\$6,994,467	\$2,654,900
Ending Fund Balances	2,763,895	4,105,978	3,413,867	5,137,817	4,981,042
Total Expenditures, Other Uses & Fund Balances	\$4,601,700	\$6,177,635	\$20,880,402	\$12,132,284	\$7,635,942



**City of Union Gap
Summary of Budgeted Full-Time Equivalent (FTE) Positions
2019 – 2025**

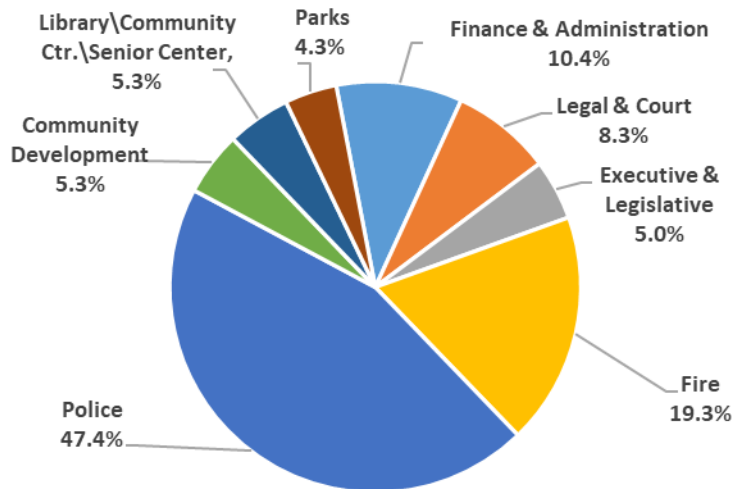
The following table illustrates the number of regular full-time equivalents (FTEs) that were employed by the City between 2019 and 2025:

City of Union Gap FTE's

Department	2019	2020	2021	2022	2023	2024	2025	Change	Average
								2019 to 2025	Change
City Council	7	7	7	7	7	7	7	0.0%	0.0%
Exec/City Administrator/Manager	2	2	2	2	1.5	1.5	1.5	-25.0%	-3.6%
Clerk/Finance/Administrative	5	5	5	6	6.5	6.5	6.5	30.0%	4.3%
Police	21	20	20	20	21	22	22	4.8%	0.7%
Community Development	3.5	3.025	2.87	2.87	2.55	2.55	4.09	16.9%	2.4%
Parks Services	1.42	2.17	2.01	2.01	0.42	1.82	1.27	-10.6%	-1.5%
Janitor									
Senior Center									
Subtotal General Fund	39.92	39.195	38.88	39.88	38.97	41.37	42.36	6.1%	0.9%
Public Works - Utilities	7.36	6.21	7.04	7.04	9.38	9.8	8.52	15.8%	2.3%
Public Works - Transit	0.98	1.08	1	1	1.59	1.64	0.8	-18.4%	-2.6%
Public Works - Streets	4.37	4.27	4.3	4.3	3.04	4.29	4.04	-7.6%	-1.1%
Public Works - Stormwater	0.37	1.245	0.78	0.78	0.92	0.9	0.28	-24.3%	-3.5%
Subtotal General Government	13.08	12.805	13.12	13.12	14.93	16.63	13.64	4.3%	0.6%
Total	53	52	52	53	54	58	56	5.7%	0.8%

- 2019 - Created Deputy Clerk/Public Records/ AP Position
- 2019 - Began Contracting Janitorial Services
- 2019 - Eliminated Animal Control/Code Enforcement position
- 2022 - Added Accounts Payable Position
- 2023 - 1 new police officer and 1 new administration positions in the Police Dept.
- 2023 - Created Superintendent, and 1 Lead, Positions in Public Works Dept.
- 2024 - Re-established Animal Control/Code Enforcement Position

2025 General Fund Budgeted Departmental Percentages



DEPARTMENTS AND PROGRAMS

Legislative Department City Council

THE DEPARTMENT

- 7 Council Members

CITY COUNCIL RESPONSIBILITIES

The City Council members are elected by the citizens to set policies, legislative agendas, and general governance of the city. The seven Councilmembers are elected at large to 4-year terms. The Council members elect an acting Mayor and Acting Deputy Mayor. The Mayor presides at Council meetings, signs authentic city documents, and represent the Council at official events.

The City Council adopts goals and strategies in accordance with their vision for the community and the goals are implemented by the appointed City Manager who serves as Chief Executive Officer and oversees the daily operations of the city. The City Council appoints volunteers to serve on the City’s advisory boards, commissions, and committees, who in turn make recommendations to the City Council for their review.

Legislative

Financial Summary:

Expenditures by Object	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Salaries & Wages	50,400	50,400	50,400	48,000	50,400
Benefits	4,115	4,232	4,100	4,726	8,300
Supplies	687	1,116	500	968	1,200
Services & Charges	76,153	63,640	76,839	86,001	100,073
Capital	0	0	0	50	0
Debt Service	0	1980	9955	38.44	200
Total Expenditures	\$131,355	\$121,368	\$141,794	\$139,784	\$160,173

EXECUTIVE DEPARTMENT CITY MANAGER

THE DEPARTMENT

- City Manager
- 0.5 Executive Assistant/Deputy Clerk/Public Records Officer

MISSION AND RESPONSIBILITIES

The City Manager, who serves as the Chief Executive Officer of the City, is appointed by the City Council to implement the policies and goals of the City Council through professional leadership and management practices. The City Manager leads all city departments to provide efficient delivery of municipal services and programs. Key responsibilities include resolving issues by facilitating communication among the City Council, employees and community; ensuring understanding of Council goals, policies, and direction; developing the City Council meeting agendas, and intergovernmental relations.

GOALS AND OBJECTIVES

The City Manager leads all of the departments in following and achieving the goals of the City Council. The graph below shows a 5-year summary of Executive Department expenditures:

EXPENDITURES BY OBJECT	Executive				
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Salaries & Wages	169,980	215,914	186,151	151,916	208,813
Benefits	37,729	37,948	71,000	46,334	80,762
Supplies	1317	2276	1,000	1888	1,500
Fuel	0	55	150	-	200
Professional Services	11,348	3,168	500	223	500
Civic Campus Janitorial	2,607	2,724	3,487	2,945	3,394
IT Services	2,641	2,740	3,134	3,108	3,260
Communication	875	1,720	700	714	700
Travel	955	554	4,000	1,735	4,000
Oper Rentals & Leases	496	362	200	-	-
Insurance	6,287	14,603	22,711	29,641	30,634
Civic Campus Utilities - Executive	2,173	2,747	3,767	2,860	3,412
Repairs & Maintenance	41	107	500	1	500
Civic Campus Maintenance -Executive	1,316	1,718	4,850	2,435	1,875
Miscellaneous	3,623	77,191	2,000	625	2,500
Debt Service	23048	23,048	27,520	23,314	11,506
Machinery & Equipment	0	1,490	500	138	500
Total Expenditures	\$264,437	\$388,365	\$332,170	\$267,877	\$354,056

MUNICIPAL COURT AND LEGAL SERVICES

MUNICIPAL COURT SERVICES

The City contracts municipal court services through Yakima County District Court. The Municipal Court budget provides for the following legally mandated services:

- Court Services to include: filing fees for traffic and other infractions and for misdemeanor criminal citations
- Probation Services

LEGAL SERVICES

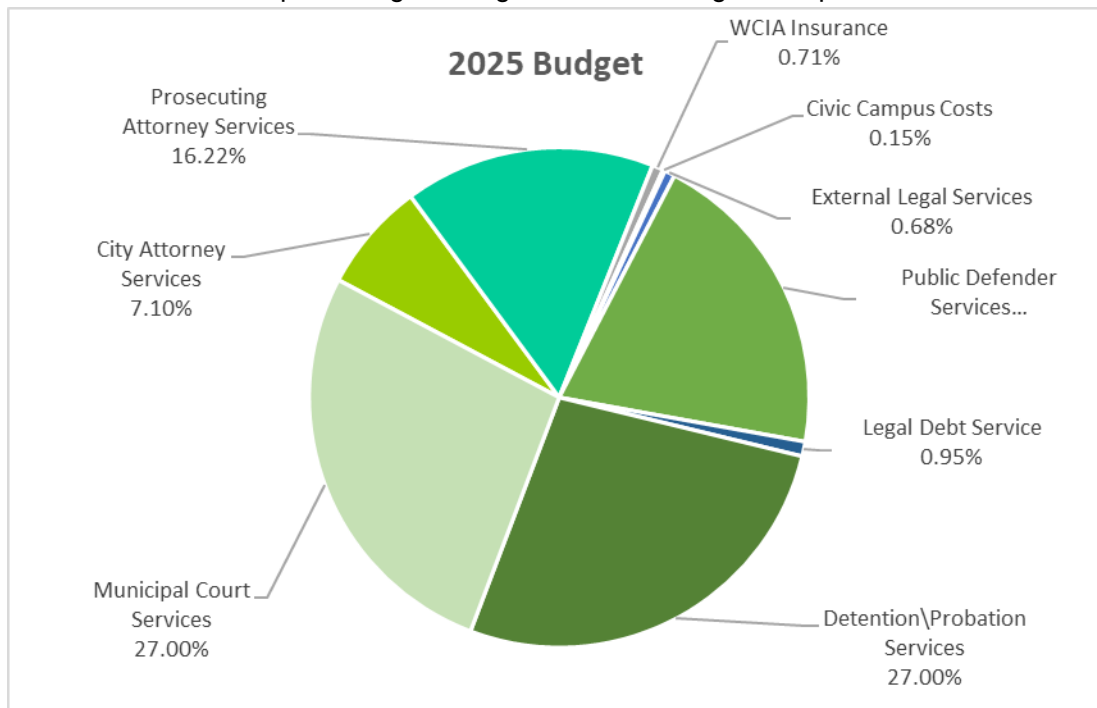
The City contracts legal services including:

- City Attorney Services
- Prosecuting Attorney Services
- Public Defense Services
- Outside attorneys for larger/specialized cases

Municipal Court and Legal Expenditures

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted
Legal Supplies	-	3,746.0	200.0	4.8	200.0
City Attorney Services	90,472.9	90,000.0	103,000.0	68,003.0	105,060.0
Prosecuting Attorney Services	174,000.0	174,000.0	174,000.0	234,000.0	240,000.0
Civic Campus Janitorial - Legal	-	1,653.0	1,200.0	1,787.1	1,200.0
WCIA Insurance	3,816.0	8,863.0	8,223.0	10,200.0	10,542.0
Civic Campus Utilities	1,319.0	1,667.0	1,297.0	1,736.0	1,200.0
Civic Campus Maintenance	798.0	1,392.0	1,669.0	1,478.6	1,000.0
External Legal Services	7,574.0	7,275.0	10,000.0	6,360.8	10,000.0
Public Defender Services	213,793.0	278,050.0	170,000.0	327,250.0	299,000.0
Legal Debt Service	13,988.0	13,988.0	9,472.0	13,987.4	13,987.4
Municipal Court Services	253,970.0	244,807.0	244,807.0	423,940.0	399,535.0
Detention\Probation Services	-	-	-	649,062.6	596,290.2
Machinery & Equipment	-	-	-	47.5	-
Total	759,731	825,441	723,868	1,737,858	1,678,015

Below are the percentages of legal and court budgeted expenses in 2025:



FIRE PROTECTION SERVICES

In January of 2015, the City of Union Gap began contracting fire protection services with the City of Yakima. Former Union Gap Firefighters became City of Yakima employees and the Union Gap fire station is leased to the City of Yakima. The City of Union Gap maintains ownership of the apparatus, equipment and fire station.

The City of Yakima Fire Chief or his designee attend Union Gap Council and Council Committee meetings, keeping the Council and staff apprised of fire updates, data and statistical information. The City of Yakima provides the following services:

1. RESPONSE AND MITIGATION

- Fire Suppression
- Emergency Medical Services (EMS)
- Technical Rescue
- Hazardous Materials Response
- Fire Alarm Responses – Residential & Commercial
- Emergency Responses – Other
- Non-Emergency Service Calls
- Fire Investigation – Cause and Origin



2. TRAINING

- Ongoing Training for Career Staff

3. PREVENTION

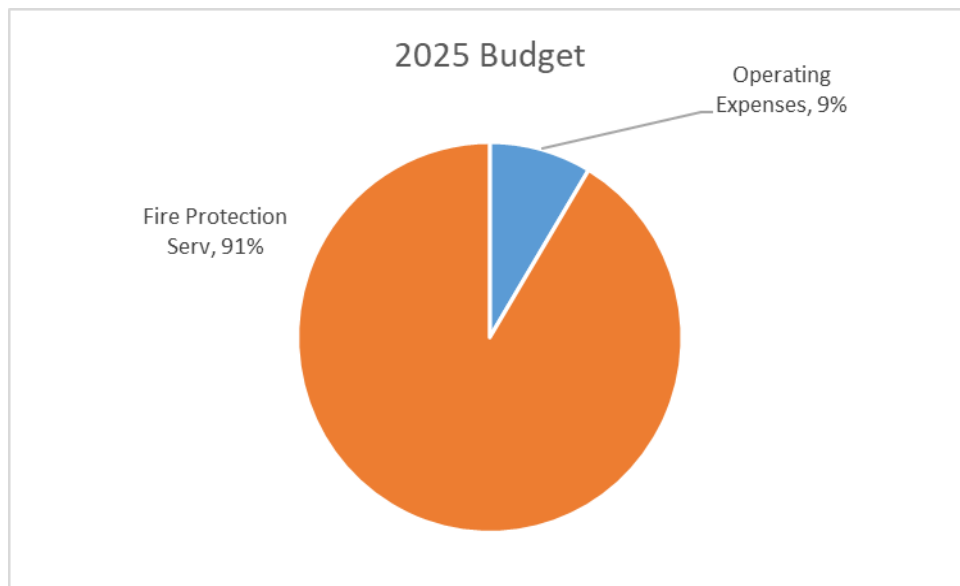
- Fire and Life Safety Inspections – Commercial and Multi-Family Occupancies

4. MAINTENANCE

- SCBA Repair and Annual Flow Testing
- Coordinates Repair and Maintenance for Fire Apparatus

5. MISCELLANEOUS SERVICES

- 5-Year Fire Service Strategic Planning
- Communication and Coordination for Insurance Rating (WSRB)



Below is a 5-year summary of fire department expenses:

FIRE DEPARTMENT

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget
Operating Expenses	31,301	38,505	51,844	55,807	178,034
Fire Protection Service Contract	1,607,801	1,697,310	1,684,244	1,776,878	1,894,242
Total Fire Expenses	1,639,102	1,735,815	1,736,088	1,832,685	2,072,276
Capital Expenditures	0	0	0	0	0
Grand Total Fire Expenses	1,639,102	1,735,815	1,736,088	1,832,685	2,072,276

Annually the City of Union Gap transfers money from the general fund to the fire truck reserve fund for capital expenditures. This includes the purchase of fire apparatus and station improvements. This is necessary to keep the station, apparatus and equipment viable for future operations. In 2021 the City replaced the north approach, apron and parking lot for the fire station. In 2023 we replaced the fire apparatus bay lighting, converting the lighting to LED lights which will reduce our energy costs. In 2024 we purchased a KME Custom Pumper which was operational late 2024.

The partnership with City of Yakima continues to be very successful. In 2021 a new contract was signed for the City of Yakima to continue to provide fire protection services through 2025. The agreement provides depth of service to both communities, which has led to a reduced insurance rating. *Washington Surveying and Rating Bureau* reviews fire departments every five years and sets its ratings based on several factors including operations, water system capabilities, communications technology and fire safety control.

The rating uses a scale of 1-10 with 10 reflecting little or no fire protection capability and 1 signifying the highest level of capacity. Since contracting fire protection services with Yakima, Union Gap's rating improved from a 4 to a 3. This was due to improvements to apparatus, risk reduction programs and water supply.



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT

The Public Works and Community Development Department consists of 18 employees as follows:

- Director of Public Works and Community Development
- Civil Engineer
- Building Official/Plans Examiner
- Administrative Secretary – Public Works
- Administrative Secretary – Community Development
- 3 Crew Leaders
- Operations Manager
- Maintenance Workers (9)

COMMUNITY DEVELOPMENT MISSION AND RESPONSIBILITIES

The Building Division works with citizens, property owners, contractors, architects, and building designers to ensure all construction that occurs in Union Gap meets the International Building, Mechanical, Plumbing, and Energy Codes as adopted and amended by the State of Washington.

The City contracts with Yakima Valley Conference of Governments (YVCOG) to assist with long-range planning in the community to foster high quality development, which will result in a City where people are proud to live, work, and play.

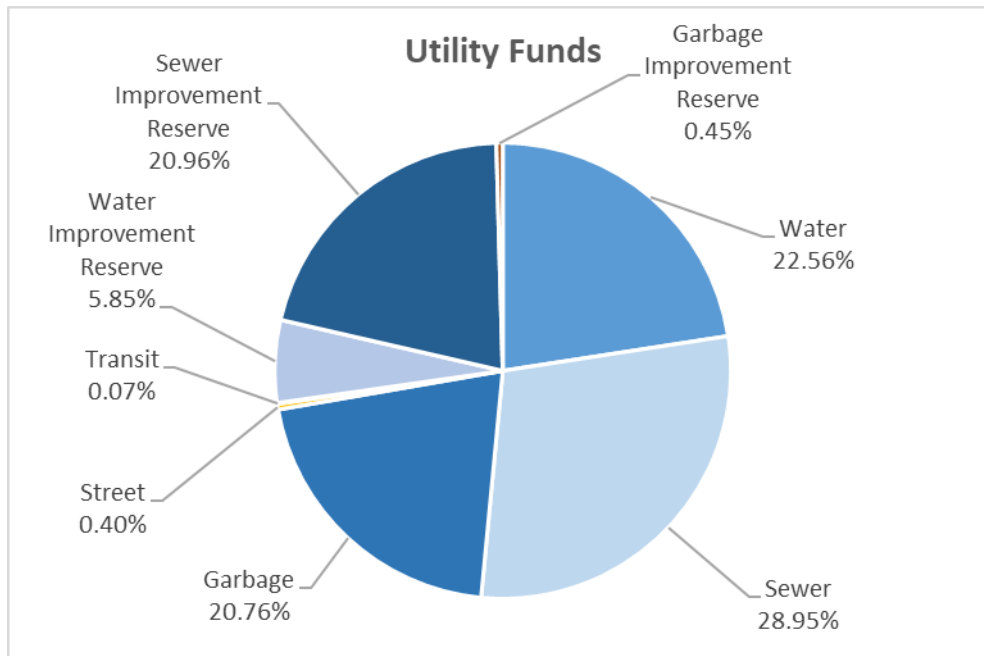
The Public Works and Community Development Department includes the following divisions:

Water
Sewer and Stormwater
Housing Rehabilitation
Garbage
Streets

Parks
Transit
Building and Planning
Property Management
Senior Citizen Center

UTILITY FUNDS

The following chart shows the percentage of 2025 budgeted expenditures for the funds within the utility divisions of the Public Works and Community Development Department. The water and sewer related funds make up the largest percentage of the utility fund budgets at 78%. Garbage is next at 21%.



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT

The Water Division of the Public Works and Community Development Department strives to provide safe, chart below shows 5-year water operations and maintenance expenditure summary of the water fund:

WATER					
SOURCES AND USES OF FUND	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budgeted
REVENUES AND OTHER SOURCES:					
EST.BEG FUND BALANCE	970,674	1,132,826	1,001,728	1,638,620	1,821,301
Total Beginning Fund Balances	970,674	1,132,826	1,001,728	1,638,620	1,821,301
OPERATING REVENUES					
WATER REVENUES	1,502,388	1,524,255	1,499,171	1,648,299	1,700,000
WATER UTILITY TAX				138,543	177,000
WATER SVC INSTALLATION CHARGES	28,908	29,703	35,042	78,967	70,000
WATER PLAN CHECKING FEE	3,070	26,988	46,265	8,289	10,000
MISCELLANEOUS PENALTIES	40	0	0	56,470	58,000
INTEREST & OTHER EARNINGS	1,121	19,027	5,403	70,500	55,000
OTHER MISCELLANEOUS REVENUE	1,781	28,600	0	1,098	0
Total Operating Revenue	1,537,308	1,628,573	1,585,881	2,002,166	2,070,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
SALARIES & WAGES	274,506	288,720	353,723	359,241	485,548
OVERTIME	4,368	5,030	2,900	6,710	4,200
PERSONNEL BENEFITS	182,207	150,649	210,553	211,864	263,286
UNIFORMS & EQUIPMENT	2,315	2,535	2,100	2,888	2,800
SUPPLIES	86,293	99,611	85,500	88,871	65,000
FUEL	13,837	13,623	11,400	13,733	10,000
SMALL TOOLS & EQUIPMENT	2,645	5,208	1,900	6,834	6,000
PROFESSIONAL SERVICES	19,000	22,341	25,791	45,592	60,656
ADMIN SVC CHG TO C.E.	145,826	122,377	134,017	133,091	91,102
COMMUNICATION	6,501	6,346	9,000	8,622	6,000
TRAVEL	0	0	1,300	403.97	1,300
ADVERTISING	696	0	500	236.79	500
OPERATING RENTALS & LEASES	913	1,378	1000	2,416	100
INSURANCE	32,340	14,036	15,672	44,350	43,487
UTILITIES	120,531	125,753	120,361	155,325	128,398
REPAIRS & MAINTENANCE	19,372	16,703	13,040	27,338	21,058
MISCELLANEOUS	24,283	24,763	11,000	15,535	27,500
EXTERNAL TAXES	68,034	68,643	50,000	80,556	50,000
UTILITY TAX TO GENERAL FUND				138,543	177,000
IMPROVEMENTS				2,735	5,000
MACHINERY & EQUIPMENT	0	0	70,000	21,009	56,500
Total Operating Expenditures	1,003,667	967,718	1,119,757	1,365,894	1,505,435
Total Revenues	1,537,308	1,628,573	1,585,881	2,002,166	3,891,301
Other Decrease in Fund Resources					
PWTF LOAN PRINCIPAL	224,999	224,999	224,999	224,999	91,493
PWTF LOAN INTEREST	21,283	19,395	17,507	15,619	13,731
CIVIC CAMPUS USDA LOAN PRINCIPAL	5,908	5,908	7,664	4,978	6,821
CIVIC CAMPUS USDA LOAN INTEREST	7,480	7,480	9,587	6,751	6,567
TRANS OUT TO 404 WA DEVL RSV	201,194	175,000	100,000	520,500	414,000
TRANSFER-OUT 112 PW EQUIP RSV	20,000	15,000	2,000	85,000	105,000
TRANSFER-OUT 117 PW BLDG RSV	6,250	9,750	12,200	15,250	15,250
Total Other Decreases in Fund Resources	487,114	457,532	373,957	873,097	652,863
ENDING CASH AND INVESTMENTS					
Total Ending Cash and Investments	1,017,203	1,336,149	1,093,895	1,401,794	1,733,003

A large component of the Water Fund is the Water Improvement Reserve. The Water Improvement Reserve pays for capital projects and improvements to water infrastructure. The chart below shows a 5-year water reserve expenditure summary of the water fund:

Water Improvement Reserve Fund					
SOURCES & USES OF FUNDS	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budgeted
REVENUES AND OTHER SOURCES					
Total Beginning Fund Balances	1,742,201	1,899,318	1,596,710	1,675,085	1,485,178
OPERATING REVENUES					
DWSRF-MAIN ST WA IMPR-DM13-952-138	0	0	1,600,000	0	0
INTEREST & OTHER EARNINGS	1,560	29,278	10,621	91,200	34,000
INFRASTRUCTURE FEE - WATER	53,053	10,672	18,296	612,115	34,000
TOTAL OPERATING REVENUE	54,613	39,951	1,628,917	703,315	68,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
PROF SVC-CLEAN RESERVOIR	0	0	30,000	0	0
MISCELLANEOUS-WATER RIGHTS	19,430	14,203	778,000	6,700	75,000
S. BROADWAY WA/SE COLLECTION SYSTEM	556	0	0	0	26,500
PROF SERVICES-GOODMAN APTS-WA INSPECT	0	0	52,000	0	55,000
EXTERNAL TAXES	310	187	0	1,357	0
WATER SYST PLAN UPDATE	0	0	0	0	75,000
TRANSFER OUT TO 312 - EQUIP RESV	0	0	0	0	105,000
TOTAL OPERATING EXPENDITURES	20,296	14,390	860,000	8,058	336,500
OTHER REVENUE RESOURCES					
TRANS FROM 401 WATER	201,194	175,000	100,000	0	414,000
TRANS FROM 401 WATER-312 PW EQUIP RESERVE	20,000	15,000	2,000	0	105,000
TRANS FROM 401 WATER-317 PW BUILDING RESERVE	6,250	9,750	12,200	0	15,250
TRANS IN FROM 402 - FOR 312				0	15,000
TRANS IN FROM 402 - FOR 317				0	19,063
TOTAL OTHER REVENUE SOURCES	227,444	199,750	114,200	0	568,313
OTHER DECREASES IN FUND RESOURCES					
CONSTRUCTION PROJECTS					
DOH SANITARY SURVEY	0	0	7,500	0	0
SERVICE METER IMPROVEMENT - CONST	0	0	1,600,000	0	0
JOHNSON HILL RESERVOIR REPAIRS	0	23,523	21,815	0	0
IMPROVEMENTS-WELL #6 LIGHTING	0	0	0	12	0
S BROADWAY AREA WATER EXT (GSP PH 3) ONSITE	0	0	0	452,789	0
GOULDS 250 HP SUBMERSIBLE WELL PUMP/REHAB	0	0	0	0	250,000
TOTAL OTHER DECREASES IN FUND RESOURCES	0	23,523	1,629,315	452,801	250,000
ENDING CASH AND INVESTMENTS	2,003,962	2,101,105	850,512	1,917,541	1,534,991

The City owns and maintains four (4) active wells in various locations within the City. These wells produce between 400 gallons per minute to over 1,700 gallons per minute and supply over 1,800 customer connections. In addition, fire protection services are provided to the users of the water system and made possible by the Water Division.

Below is a list of the top City water users for 2021 - 2024:

Top 10 Commercial Water Users

2021	2022	2023	2024
Columbia Valley Fruit	Union Gap Property (Mall)	Union Gap Property (Mall)	Union Gap Property (Mall)
Splash Express	Columbia Valley Fruit	Columbia Valley Fruit	Goat Rocks Fruit, LLC
Winco Foods Store #111	Costco Wholesale	Best Western Ahtanum Inn	Parkside Nursing Home
Costco Wholesale	International Paper	Winco Foods Store #111	Blitz Holdings
Best Western Ahtanum Inn	Best Western Ahtanum Inn	Macro Plastics	Best Western Ahtanum Inn
Macro Plastics	Macro Plastics	Super 8 Yakima	Macro Plastics
Quality Inn Yakima	Winco Foods Store #111	Americas Best Value Inn Yakima	Costco Wholesale
Paragon Films, Inc.	Splash Express	Costco Wholesale	International Paper
International Paper	Quality Inn Yakima	Splash Express	Borton & Sons
Super 8 Yakima	Super 8 Yakima	International Paper	Ahtanum Ridge Family Medicine

GOALS AND OBJECTIVES

The following goals and objectives of the Water Division of the Public Works and Community Development Department address, in part:

GOAL: IMAGE

Strategy #1 – Revitalize Main Street

Action Step #1 – Develop a reasonable timeline for corridor improvements.

Action Step #2 – Develop a financial plan for funding the corridor improvements.

- With the help of consulting firms, The City recently updated the City’s Comprehensive plan which includes a schedule of recommended major water capital improvements; the table above is a small excerpt of that schedule. The complete table in the Comprehensive Plan shows not only the description, cost and source of funding for these projects but also forecasts estimated project completion dates and the estimated cost of the projects in future years.

The Main Street 16-inch Transmission Main Extension is high on this list of 17 projects. The water main extension will be an important part of the revitalization of Main Street.

GOAL: INFRASTRUCTURE

Strategy #1 – Review financial plan for sewer and water utility including today and future operations.

Action Step #1 – Review utility rates and review as needed.

- The Director of Public Works and Community Development is working with City Consultants to review the water rates annually to ensure stable revenues.

Action Step #2 –Update capital plan annually.

- The Director of Public Works and Community Development updates the water capital improvements table on an annual basis during the budget process.

Strategy #2 – Develop an Infrastructure financial plan as identified in the comprehensive plan.

Action Step #1 – Identify financial costs to support the plan.

Action Step #2 – Research various funding options and create a financial plan to support the cost.

Action Step #3 – Implement the plan as feasible.

- The Director of Public Works and Community Development is working with the City Manager and Director of Finance and Administration to prioritize utility infrastructure projects, forecasting their completion dates and funding sources.
- The Director of Public Works and Community Development is working with City Consultants to find grants and low-interest loans to complete infrastructure projects.

SEWER

The Sewer Division of the Public Works and Community Development Department is committed to providing sewer service in a reliable, economical and sustainable manner. The system provides service to over 1,900 connections.

The City owns and operates its own collection system that collects and transports wastewater to one of two pumping or lift stations. These lift stations pump the wastewater to the Yakima Regional Wastewater facility for treatment and discharge into the Yakima River. These lift stations consist of the master lift station located on Main Street in the Public Works shop facilities. This station is owned and operated by the City and pumps the majority of the wastewater generated by the residents, businesses and industrial facilities within the City.

A second lift station owned by the City of Yakima is located on North Rudkin Road and accepts wastewater generated in Union Gap and serves City of Yakima customers. Union Gap shares 57% capacity of this lift station.

The City of Yakima owns and operates the wastewater treatment plant and Union Gap pays for maintenance and operation of the plant based on the volume and strength of sewage effluent. Union Gap has adequate treatment capacity to accommodate all growth projected in the comprehensive plan.

The Sewer Fund is an enterprise fund that receives funding through monthly sewer service fees and connection charges. The Sewer Fund is also the revenue source for capital improvements to the City’s sewer system. The chart on the following page lists some of the top sewer-related capital improvements, as outlined in the City’s Comprehensive Plan:

Improvement Description	Estimated Cost	Funding Source
South Broadway Sewer Phase 1	\$2,100,000	Grant/Loan
South Broadway Sewer Phase 2	\$2,100,000	Grant/Loan
South Broadway Sewer Phase 3	\$2,000,000	Grant/Loan

GOALS AND OBJECTIVES

The following goals and objectives of the Sewer Division of the Public Works and Community Development Department address, in part:

GOAL: INFRASTRUCTURE

Strategy #1 – Review financial plan for sewer and water utility including today and future operations.

Action Step #1 – Review utility rates and review as needed.

- The Director of Public Works and Community Development works with City Consultants to review the sewer rates annually to ensure stable revenues.

Action Step #2 –Update capital plan annually.

- The Director of Public Works and Community Development updates the ~~water~~ capital improvements table on an annual basis during the budget process.

Strategy #2 – Develop an Infrastructure financial plan as identified in the comprehensive plan.

Action Step #1 – Identify financial costs to support the plan.

Action Step #2 – Research various funding options and create a financial plan to support the cost.

Action Step #3 – Implement the plan as feasible.

- The Director of Public Works and Community Development is working with the City Manager to prioritize infrastructure projects, forecasting their completion dates and funding sources.
- The Director of Public Works and Community Development is working with City Consultants to find grants and low-interest loans to complete infrastructure projects.

STORMWATER

What is stormwater? Stormwater is rain and snowmelt that runs off rooftops, paved streets, highways, and parking lots. As it runs off, it picks up pollution like oil, fertilizers, pesticides, soil, trash, and animal manure. Most stormwater untreated, even when it goes into a street drain. It flows downstream directly into streams, lakes, and marine waters. Stormwater runoff is the leading threat to Washington's urban waters, streambeds, banks, and habitats.

As the population grows in Washington, urban development increases. This means more people, more developed land, and an increase in stormwater runoff and pollution to Washington's waters. Unmanaged stormwater runoff can:

Damage salmon habitat	Pollute shellfish beds
Contribute to flooding and drought	Contaminate the groundwater you drink
Contaminate swimming areas	Degrade water quality

The Stormwater Division of the Public Works and Community Development Department safely and efficiently manages stormwater to help protect the waterways and habitats of Washington State.

Union Gap's storm drain system consists of an underground system, curb and gutter and open ditches. The underground section covers most of the eastern portion of the City, with the majority of the system serving downtown. The system is composed of asbestos cement, cement mortar and concrete pipe ranging from 8 inches to 42 inches in diameter. The curb and gutter and open ditches are scattered throughout the City.

Currently the only revenue source for stormwater improvements are grants from the Washington State Department of Ecology. The City has received more than \$3,000,000 in stormwater grants since 2011 and hopes to receive additional grant funds in 2025.

GARBAGE

The Garbage Division of the Public Works and Community Development Department provides waste management services in order to ensure a safe and healthy community for current and future generations.

The Garbage Division's responsibilities include weekly collection and disposal of residential, commercial and industry refuse, yard waste, and recyclables. Residential and Commercial refuse is hauled to the landfill, which is owned and operated by Yakima County.

The City of Union Gap partners with Basin Disposal, Inc. (BDI) and Yakima Waste Systems, Inc. to provide garbage and recycling service to residents, businesses and industrial facilities in Union Gap. BDI and Yakima Waste Systems provides complete waste management services and the City performs monthly billing and collection to over 2,100 accounts. The expenses of the Division are fully funded by revenue from user fees.

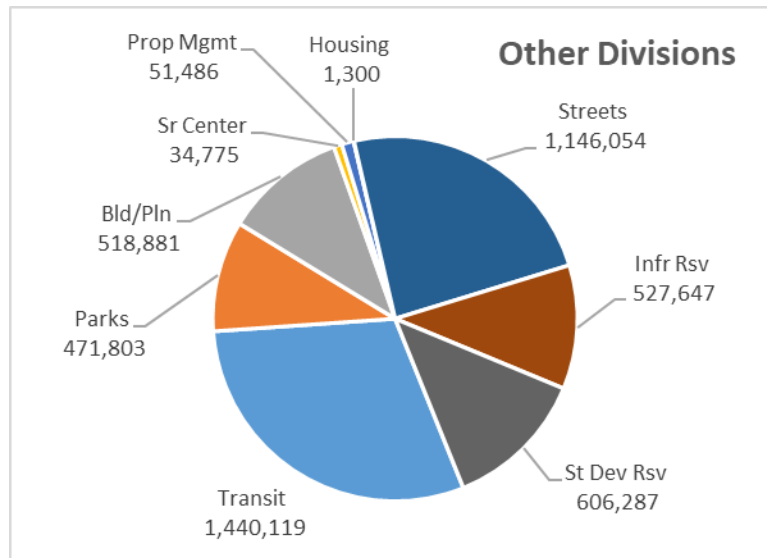
In addition to regular garbage services, the City uses BDI to provide the following programs to residential customers:

- *Yard Waste Pick-up Program*
- Collects yard waste, without additional charge from each residential unit. The yard waste pick up program runs from May 1 through December 1st. Yard waste is collected at least 2 times per month; up to 4, 40-pound bags of residential yard waste generated by the same residence in which garbage collection is occurring.
- *Annual "Spring Clean Up"*. - This event is held each year, on the second Saturday of May and is sponsored by the City of Union Gap and Basin Disposal. This is free for Union Gap citizens to dispose of their yard waste.
- Christmas Tree Disposal - During the first week of January, Basin Disposal collects one (1) Christmas tree per residence at no additional charge.

Other Divisions

The chart on the following page shows the percentage of 2025 budgeted expenditures for funds within the other divisions of the Public Works and Community Development Department. These funds include streets, Infrastructure reserve, transit, parks, building and planning, senior citizen center, property management and housing rehab.

Transit makes up the majority of expenditures at 30%. Streets and Street Development are next with 24%, and 13%, followed by Infrastructure Reserve, building & planning, property management, housing rehab, and senior citizen center.



STREETS

The Street Division provides the highest level of service and maintenance on local access roads, as well as major arterials, so that motorists have access to safe, functional roadways at the lowest possible cost.

Cost effective planning, design and implementation of services necessary to maintain and enhance the safety and efficiency of the City’s roadways, bridges and traffic control facilities, provide for economic growth and vitality as well as for the traveling public.

The Street Division strives to enhance the appearance of the community, and to ensure a safe, well-maintained street system that provides for effective access to all parts of the community. The expenses of the Division are fully funded by revenue from gas taxes, sales taxes, grants and the general fund.

A large percentage of street expenditures are for street development and improvement. Revenues come from sales tax, grants and loans. Below are some future street projects outlined in the Comprehensive Plan:

Improvement Description	Estimated Start Date	Potential Funding Source
Main Street Reconstruction Phase 2 (W. Franklin St. to S. City Limits.)	2025	City, TIB and STP
Downtown Future Initiatives (sidewalk modifications and other improvements TBD)	2024	City and STP
Regional Beltway Connector Stage 2 A (Longfibre Road to Fullbright Park)	2023	City and INFRA

GOALS AND OBJECTIVES

The following goals and objectives of the Street Division of the Public Works and Community Development Department address, in part, Council goals for the 2025 budget:

GOAL: IMAGE

Strategy #1 – Revitalize Main Street

Action Step #1 – Develop a reasonable timeline for corridor improvements.

Action Step #2 – Develop a financial plan for funding the corridor improvements.

- With the help of consulting firms, the City recently updated the City’s Comprehensive plan, which include projects, which will involve Main Street Revitalization. The Main Street Reconstruction Phase 2 and the Regional Beltway Connector projects, which were estimated to begin in 2023 and 2026 respectively, will help tie in with the Main Street Revitalization project. Note; the City was recently awarded a grant in the amount of \$498K which will be used toward design and engineering of the Main Street Revitalization.

GOAL: ECONOMIC DEVELOPMENT

Strategy #2 – Develop Longfibre Road/Regional Beltway Phase 2-stage 2A & 2B

Action Step #1 – Construct the next phase of project (to Pine Street).

Action Step #2 – Finalize alignment of remaining corridor to Fullbright Park.

Action Step #3 – Develop financial funding plan.

Action Step #4 – Develop a communication and lobbying plan for fully funding the project.

- Funding for this project has been obtained and construction started in 2023 and will continue through 2025.
- Right of Way for Stage 2B is fully funded.

TRANSIT

The Transit Division of the Public Works and Community Development Department strives to enhance citizens’ mobility and accessibility through the development and management of public transportation services that are comprehensive, efficient, reliable, safe, and environmentally sound.



The Transit Division was created in 2008 and is fully funded through a 0.2 % sales tax. Funding supports free passenger fares for both fixed route and para-transit services. This Division’s purpose is to administer the Union Gap Transit contract and to provide essential management and support services to the division through oversight, coordination and technical assistance.

The City contracts transit service with *Medstar Transportation*. Medstar Transportation provides a full array of public transit services; including para-transit service for those who are eligible under the Americans with Disabilities Act (ADA).

Transit also has a fixed route through the City, which provides service along Valley Mall Boulevard, Ahtanum Road, and Main Street. The route provides service to the Valley Mall, Union Gap City Hall, the Union Gap Senior Center, and the Post Office. There are also transfer opportunities to routes provided by Yakima Transit and Selah Transit.

PARKS

The Parks Division of the Public Works and Community Development Department provides development and maintenance of the City’s parks, greenway space, recreation facility grounds, athletic fields, and other City owned property. This aesthetically reflects community identity, enriches the quality of life, and provides accessible and safe open space for leisure time activities.



The Park Division maintains four (4) City parks - Loudon, Cahalan, Fullbright and the Youth Activities Park; as well as 1.5 miles of pedestrian pathway, and several associated greenway spaces throughout the City. All Parks combined are approximately 130 acres of developed area. Fullbright Park has approximately 50 acres for additional future expansion. Cahalan Park has a skate park and a baseball field. The Youth Activities Park is 74 acres, offering 2 rental buildings, the Senior Center, numerous picnic areas, and shelters. Loudon, Fullbright, and the Youth Activities Park all have playground equipment.

Fullbright Park Shelter



Cahalan Park - Skate Park

The expenses of the division are fully funded by revenue from user fees and through the general fund, while major funding for park improvements comes from marijuana sales tax and Youth Activities Park parking fees.

BUILDING AND PLANNING

The Building Division works with citizens, property owners, contractors, architects, and building designers to ensure that all construction within the City follows the State's International Building, Mechanical, Plumbing, and Energy Codes.

The division also coordinates many building projects with the Fire and Public Works Departments, as well as the Planning Division. Major activities involve meetings with people proposing building projects prior to submittal of an application, plan reviews, and field inspections. This division also enforces code violations. The expenses of the Division are funded by revenue from permit fees, fines and the general fund.

The Planning Division functions are to work with the City Manager, City Council, Planning Commission and the Hearing Examiner in the support of the City's current and long-range planning, and provide citizens, property and business owners, accurate and timely information about land use issues.

Long range planning consists of the development and maintenance of the City's Comprehensive Land Use Plan and ordinances, which implement the plan. Current planning issues include the day-to-day administration of the City's land use ordinances, the processing of zoning reclassifications, and various other levels of review required under the zoning ordinance.

Other planning issues include shoreline management permits, environmental checklists, subdivision review, critical areas, and floodplain permits. The division also serves to coordinate the review of land decisions with other city departments and divisions as well as state and federal agencies. The expenses of the Division are funded by revenue from permit fees, grants and the general fund.

GOALS AND OBJECTIVES

The following goals and objectives of the Building and Planning Division of the Public Works and Community Development Department address, in part:

GOAL: IMAGE

Strategy #1 – Revitalize Main Street

Action Step #4 – Reducing the speed limit on Main Street.

- The number of vehicles and speed continues to be monitored.

Action Step #6 – Review parking ordinance to determine whether changes might stimulate

- business investment.

Action Step #8 – Research residential ordinance to determine whether changes stimulate residential investments.

- These reviews have been completed.

GOAL: ECONOMIC DEVELOPMENT

Strategy #1 – Review development practices and continue to review as necessary

Action Step #1 – Review all permit and licensing approval processes to enhance customer service to stimulate increased private investment.

- Currently the City is in the process of a Comprehensive Plan Update and will be completed in 2026.

HOUSING REHABILITATION

In 2008, the City began the CDBG Housing Rehab program, which was made possible by a *Community Development Block Grant (CDBG)* through the *U.S. Department of Housing and Urban Development*

(HUD). CDBG's mission is:

"To ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses."

Through the CDBG Housing Rehab program, 13 residential homes within the City were improved using CDBG funds. Qualifying homeowners received long-term loans with zero percent interest and small monthly payments based on their individual income.

PROPERTY MANAGEMENT

The Property Management division of the Public Works and Community Development Department refers to maintenance for City Hall, which includes janitorial services, utility payments, and facility improvements.

SENIOR CITIZEN CENTER

The City partners with *People for People* to provide meals and services to our seniors at the Senior Citizen Center located in the activities building at the Youth Activities Park. *The meals are* provided through their *Senior Nutrition Program*, they also provide opportunities for seniors to socialize with other seniors through games, puzzles, bingo and light exercise. *People for People* is a non-profit organization that provides human services throughout Yakima Valley. Their mission is to:

"Strengthen communities by providing opportunities that empower people to lead self-sufficient and enriched lives."

POLICE DEPARTMENT

THE DEPARTMENT

The Police Department is authorized 22 employees as follows:

- Police Chief
- Lieutenant
- Administrative Secretary
- Sergeants (4)
- Detectives (3)
- Police Officers (8)
- Police Clerks (3)
- Community Service Officer (1)



MISSION AND RESPONSIBILITIES

The mission of the Union Gap Police Department is to provide professional police services in partnership with the community to enhance the safety and quality of life of our citizens.

The Union Gap Police Department is responsible for enforcing the ordinances of the City of Union Gap, the laws of the State of Washington, and to protect the peace within the City of Union Gap.

GOALS AND OBJECTIVES

The department continues to work on goals and objectives that when achieved, provide the greatest impact to maintaining peace and safety within the community.

STRATEGY # 1 – REDUCE RESIDENTIAL BLIGHT

Action Step #1	Review current practices.	Status On-going
Action Step #2	Streamline current practices and shorten response timeline.	Status Work in progress
Action Step #3	Coordinate police patrol practices with blight problem areas.	Status On-going
Action Step #4	Hire Community Service Officer for dedicated nuisance code enforcement	Status Completed

OUTCOME/OBJECTIVE

The City of Union Gap residents will experience safer, more attractive residential neighborhoods.

STRATEGY # 2 – ENHANCE YOUTH ACTIVITIES TO REDUCE GANG INVOLVEMENT.

Action Step #1	Strengthen existing city-operated youth programs and recreation opportunities for Union Gap youth.	Status On-going
Action Step #2	Continue to participate/organize National Night Out.	Status On-going

OUTCOME/OBJECTIVE

The City of Union Gap’s youth will experience a broad range of positive activities and the community will benefit from reduced gang activity.

STRATEGY # 3- ENHANCE POLICE DEPARTMENT OPERATIONS

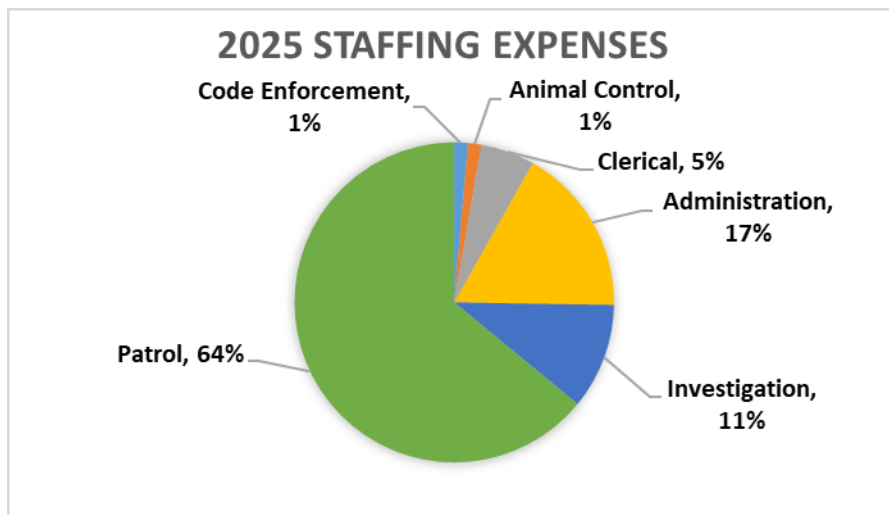
Action Step #1	Update Policy manual.	Status On-going
Action Step #2	Obtain WASPC Accreditation.	Status On-going

OUTCOME/OBJECTIVE

The Police Department will be recognized as providing superior police services, based on best-held practices, to our citizens in order to promote a safe and peaceful community.

STAFFING EXPENSES

This chart shows the 2025 budgeted staffing expenses for each division within the Police Department. Patrol is the largest division at 64% and twelve (12) full-time employees, followed by the administration at 17% and three (4) full-time employees. Investigations at 11% and three (3) full-time employees, then Clerical 5% at three (3) full-time employees.



Below are 5-year itemized staffing and operation expenditures, including the 2025 budgeted expenditures, for the Police Department:

	POLICE DEPARTMENT				
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Salaries & Benefits	2,500,142	2,819,582	3,137,350	3,091,741	3,284,885
Supplies & Equipment	66,779	101,048	103,650	33,240	32,200
Fuel	-	-	-	53,105	74,200
Professional Services	475,345	789,350	837,548	307,331	288,578
WCIA Insurance	72,814	196,005	230,756	293,612	303,821
Communication	24,012	21,300	36,000	26,135	30,000
Travel	1,330	8,775	6,100	12,102	11,650
Advertising	-	798	5,000	5,813	3,000
Operating Rentals/ Leases	4,852	5,404	5,000	2,875	-
Utilities	22,194	34,882	35,697	37,158	32,325
Repairs & Maintenance	22,194	39,722	81,451	61,297	52,499
Miscellaneous	41,296	19,248	13,000	28,335	22,500
Debt	8,225	146,360	-	149,474	250,859
Capital Expenditures	767	-	-	1,306	-
Total	3,217,756	4,182,474	4,491,552	4,103,524	4,386,517

The Police Department has several divisions. Each is responsible for a separate function within the department.

ADMINISTRATION DIVISION

This division includes the Chief of Police, Lieutenant, and Administrative Secretary. The Administration is responsible for overall command of the police department, personnel, and services. This division reviews and evaluates department activities and operations. The administration is also responsible for training and equipping department members.

Services provided by the admin division include:

- Payroll
- Grants Management
- Purchasing
- Public Disclosure
- Validations

RECORDS/SERVICES DIVISION

This division is staffed by three police clerks. They are responsible for several critical functions within the department.

- Reception
- Data entry
- Records Management
- Court Order Entry
- Warrant Entry
- Evidence Room Management

INVESTIGATIONS DIVISION

The Investigations Division is staffed by three detectives. They investigate any number of complex misdemeanor and/or felony crimes. Some of the crimes that are typically investigated by the division are as follows:

- Homicide
- Sexual Assault
- Child Abuse
- Narcotics Violations
- Burglary
- Robbery
- Financial Fraud
- Theft

PATROL DIVISION

Patrol is the backbone of the agency. It is staffed by twelve officers and sergeants. Patrol typically is the initial response to all calls for services and emergencies. They provide the preliminary investigation to most crimes and incidents and assist the Investigations Division as needed. When not responding to calls for service or emergencies patrol officers will also conduct the following activities:

- Proactive Patrol
- Traffic Enforcement
- School Zone Emphasis
- Building /Resident Checks
- Attend Special Events
- Community Outreach



FINANCE AND ADMINISTRATION DEPARTMENT

THE DEPARTMENT

The Finance and Administration Department consists of 6.5 employees as follows:

- Director of Finance and Administration
- Deputy Clerk/Treasurer
- Accounts Payable
- Executive Assistant/Deputy Clerk/Public Records Officer*
- Finance Technician 1 – Utilities
- Finance Technician 2
- Clerk/Receptionist

*Although this position is part of the Finance and Administration Department, it is paid 50% in Clerk & 50% in Executive, since a portion of the duties include Executive Assistant.

MISSION AND RESPONSIBILITIES

The Finance and Administration Department is responsible for the financial transactions of the City including accounting, purchasing, accounts payable, payroll, debt management and investment of public funds. This involves the development of the City's annual budget and the preparation of the City's annual financial report and audit. Finance provides the City of Union Gap with timely, accurate and effective financial services so that directors manage their use of resources more effectively and efficiently. This allows the City Council, City Manager, regulatory agencies and the public to monitor and evaluate the overall financial results of city operations and ensures that the City complies with local, state and federal laws and regulations.

The Finance and Administration Department is also responsible for administrative and clerk duties of the City including preparation of the City Council packet and Council meeting agendas and minutes; human resources; the employee wellness program; employee recognition and recruitment; risk management; the City newsletter; public record requests and records management and retention. Duties also include oversight of the Civil Service Commission, Lodging Tax Advisory Committee, IT Services and the City website.

GOALS AND OBJECTIVES

GOAL: COMMUNICATION

The department utilizes the city website, newsletter, news releases and tourism promoter insights, to enhance communication with the community. The City also has a strong Lodging Tax Advisory Committee (LTAC) and tourism promoters that do a great job of marketing City tourism and relaying information through magazines, newspapers, brochures and social media.

GOAL: ECONOMIC DEVELOPMENT

The department helps other departments within the City by providing financial and clerical support for economic development. This support includes budgeting, monitoring, reporting and remittance services.

GOAL: INFRASTRUCTURE

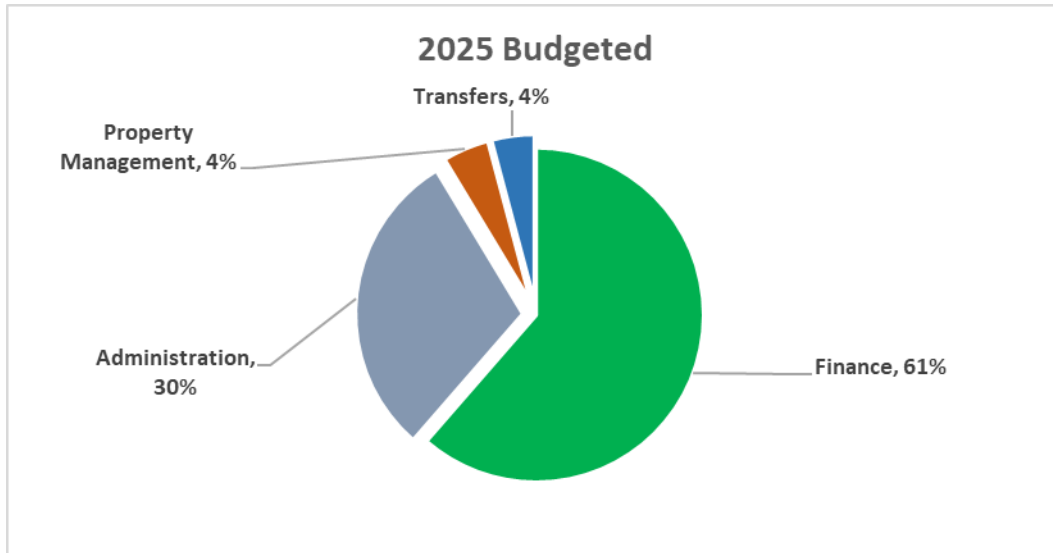
The department works with HLA Engineering and the Director of Public Works and Community Development, to provide current and historic statistical information for water and sewer utilities. The department also provides utility billing services such as monthly meter read input, billing, customer service and reporting.

GOAL: SERVICE EFFICIENCY

The department strives to create a healthy and positive working environment for city employees by providing employee incentive programs such as employee birthday celebrations, employee recognition for years of service, and including short articles in the City newsletter about new employees.

The department is in charge of the City's Wellness Program, a strong employee program that promotes physical, emotion and mental well-being of employees. The City has received 14 Well City Awards since its inception. By receiving this award, the City save 2% on annual medical premiums.

The chart below shows the percentage of 2025 budgeted expenditures for each division within the Finance and Administration Department. The data processing pays for IT services and transfers refer to transfers from Current Expense to other funds. The 2025 budgeted transfers include transfers to various reserve funds, such as police vehicle reserve, fire truck reserve, city hall building reserve, community events and park development reserve:



The chart on the following page shows the finance maintenance and operations expenses from 2021 through 2025:

FINANCE - 4.25 FTE	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget
SALARIES & WAGES	286,978	339,075	313,721	167,233	349,079
OVERTIME	1,208	3,119	2,000	1,695	1,500
PERSONNEL BENEFITS	133,717	163,290	149,150	74,757	160,717
FUEL	-	-	-	96	100
SUPPLIES	5,441	7,112	3,250	9,683	10,000
PROFESSIONAL SERVICES	1,656	612	-	2,583	250
AUDIT COSTS	13,956	15,161	43,000	38,207	43,000
CIVIC CAMPUS JANITORIAL	3,637	3,800	5,433	4,108	4,500
IT SERVICES	9,394	9,745	10,109	9,974	10,000
COMMUNICATIONS	1,833	3,750	2,000	3,255	4,000
TRAVEL	463	448	2,000	1,898	2,000
ADVERTISING	-	284	500	1,065	1,000
OPERATING RENTALS & LEASES	3,368	3,145	2,000	-	-
INSURANCE	8,770	20,369	35,133	46,184	47,731
CIVIC CAMPUS UTILITIES	3,042	3,831	5,870	3,990	4,000
REPAIRS & MAINTENANCE	-	7	500	548	500
CIVIC CAMPUS MAINTENANCE	1,835	2,481	7,556	3,395	2,631
MISCELLANEOUS	5,969	6,255	5,000	3,928	5,000
ELECTION COSTS	4,140	9,690	5,000	16,703	20,000
DEBT SERVICE	-	-	-	68,019	37,107
MACHINERY & EQUIPMENT	-	-	-	4,310	-
	485,407	592,173	592,222	461,630	703,115

ADMIN (CLERK) - 2.25 FTE	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget
SALARIES & WAGES	122,315	124,947	179,471	58,603	171,957
OVERTIME	278	1,254	1,250	75	1,250
PERSONNEL BENEFITS	46,163	46,637	71,258	17,985	71,894
SUPPLIES	5,068	4,335	2,000	6,105	6,200
FUEL	86	92	-	26	200
PROFESSIONAL SERVICES	226	584	1,500	726	2,500
CIVIC CAMPUS JANITORIAL	3,270	3,417	2,654	3,694	3,500
IT SERVICES	4,474	4,641	4,815	4,750	5,000
COMMUNICATIONS	2,383	1,629	1,500	3,121	3,285
TRAVEL	100	421	3,000	-	4,000
ADVERTISING	-	284	500	1,065	2,000
OPERATING RENTALS & LEASES	4,804	4,829	2,000	-	500
INSURANCE	7,886	18,598	18,348	22,775	23,544
CIVIC CAMPUS UTILITIES	2,737	3,445	2,867	3,588	3,500
CIVIC CAMPUS MAINTENANCE	1,650	2,226	3,691	3,051	2,560
REPAIRS & MAINTENANCE	-	11	-	548	350
MISCELLANEOUS	2,630	2,097	3,000	2,438	3,700
LICENSING EXPENDITURES	-	-	-	100	100
CRAFT NIGHT SUPPLIES	-	-	-	-	1,240
MACHINERY & EQUIPMENT	1,433	-	-	-	2,500
CIVIC CAMPUS DEBT	61,057	61,056	63,827	3,055	33,451
	266,560	280,503	361,681	131,704	343,230

IT SERVICES

The City contracts IT Services through the City of Yakima IT Department. Yakima IT implements, administers and maintains the following processes:

- Network access and licensing
- Internet and email services
- Internet & network security, licensing, software and monitoring
- Disaster recovery
- Network storage
- Police and Fire mobile IT services
- Annual technical services
- Equipment repair (limited)
- Help Desk support
- Resources necessary to ensure the system continues to operate within limitations set forth by system provider

City of Yakima IT provides security, support, storage and technological expertise to the City of Union Gap. Their redundant server provides assurance that data will be safe and recoverable in the event of a catastrophic event. Yakima IT provides ongoing training and assistance in the updating and maintenance of the Union Gap website.

The advantages Union Gap has seen since using City of Yakima for IT services are:

- Stronger Online Security
- Redundant Servers for Backup
- Ongoing Support and Maintenance
- Upgraded Email Addresses
- Technicians with Governmental Knowledge
- Updated Website
- Cyber Security

DATA PROCESSING

Data processing is included in the Finance and Administration budget and includes the cost of Financial Software; Public Record Request Software and IT Services.

Expenditures for data processing/Property Management from 2021 through 2025 are shown below:

DATA PROCESSING					
	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Budget
SUPPLIES	0	0	0	0	0
NEXTREQUEST SUPPORT	8,697	10,027	10,000	10,720	10,500
SPRINGBROOK ANNUAL SUPPORT	17,546	18,939	19,886	21,100	24,000
IT SERVICES	1,087	1,388	0	-	0
MISCELLANEOUS	898	889	500	839	1,000
	28,228	31,243	30,386	32,659	35,500

RISK MANAGEMENT

Risk Management falls within the Finance and Administration Department. The department works closely with Washington Cities Insurance Authority (WCIA) to manage risk within the City. The City Manager acts as the primary WCIA delegate, and the Finance and Administration Director as the alternate. WCIA provides liability programs that include auto, general and Police liability as well as errors or omissions, employment practices, employee benefit and stopgap liability insurance.

Department staff updates City property and vehicle schedules through the WCIA website. This ensures that all City vehicles and property are insured and items that are surplus are removed in a timely manner.

WCIA provides valuable training to City staff within each department and reimburses the City for the cost of multiple trainings and certification and accreditation programs. WCIA also has an online program called LocalGovU that provides online training opportunities to City staff across all departments.

WCIA also has a *Pre-Defense Review Program* to assist members with potential sensitive exposures. The program’s pre-emptive “damage control” perspective helps members navigate through sensitive issues such as harassment complaints, disability accommodation and potential termination issues.

WCIA also performs an annual risk assessment called a COMPACT. This assessment reviews various practices, procedures and documents that affect risk to the City, focusing on different areas of risk.

HUMAN RESOURCES AND CIVIL SERVICE

Human resources are the responsibility of the Finance and Administration Department. Staff assists other departments with onboarding of new employees to the extent that they need it. The Public Works and Community Development Department normally handles reviewing applications, correspondence with applicants, interviews and reference checks. The Finance and Administration Department helps with job description updates, advertisement of positions, background and driver's license checks, and ensuring required documents are completed and that risk management and personal handbooks are read.

The Police Department falls under civil service. The Director of Finance and Administration, who is the Civil Service Secretary and Chief Examiner, works with staff to perform the civil service duties. The Civil Service Secretary is responsible for civil service meetings, agendas, minutes and other records of the proceedings of the Commission. The Secretary administers and enforces the provisions of the civil service rules; helps with examinations, oversees oral boards; and provides eligibility lists to the Civil Service Commissioners for certification. The Secretary also helps with employment advertising; correspondence with applicants and ensures that required payroll documents are completed.

PUBLIC RECORDS REQUESTS, RECORDS MANAGEMENT AND RETENTION

The Finance and Administration Department is responsible for public records, records management and retention. The Public Records Officer, processes public records for the Finance and Administration, Police Department and Public Works and Community Development, using the City's public record software - NextRequest. NextRequest has given the City the capability of accepting public records online, storing requests, responding documents, and templates. NextRequest also allows for inter-department communication and notifies staff of upcoming deadlines. When record requests are received, the Public Records Officer forwards them to the proper department for follow-up. The departments provide the necessary documents back to the Public Records Officer who processes, closes and files the claims.

The Finance and Administration department also processes and maintains records of the City such as contracts, agreements, budgets, financial and statistical records, resolutions, ordinances and minutes. They are also responsible for retention and destruction of these records.

EMPLOYEE WELLNESS PROGRAM

The Finance and Administration Department is responsible for the Employee Wellness Program. The program is organized with the help of Association of Washington Cities (AWC). Through their employee trust program, AWC provides ideas, incentives and annual events to help employees remain interested and active in behavior that keeps them mentally, physically and emotionally healthy.

Each year the City applies to AWC for their *Well-City Award*. In order to receive the *AWC Well-City Award*, the City has to meet certain wellness criteria throughout the preceding year by holding events and providing employees with qualifying opportunities to use healthy behavior. This can either be done using AWC's health-inspired contests and activities or through custom-made activities that promote healthy lifestyles.

The City applied for its first *AWC Well-City Award* in 2011 and has received the award every year since. This program not only provides and promotes healthy lifestyle choices to our employees; it also gives the City a 2% discount on our medical insurance through the AWC Trust.



Well City 12 Years running

LODGING TAX ADVISORY COMMITTEE

The Finance and Administration Department is responsible for assisting the Lodging Tax Advisory Committee (LTAC). This includes preparation of monthly meeting agendas, minutes, revenue and expenditures reports, annual budget preparation, annual lodging tax expenditure report to the State and other information and assistance as needed. A small percentage of lodging tax dollars are used to offset staff salaries and wages. This percentage is based on the amount of time spent on lodging tax duties and is paid to the City through an annual administrative services fee.

2025 FINAL BUDGET						
Fund	Account	Account	Title	Budget Amount		
CURRENT EXPENSE REVENUES						
001	311	10 0 0	311 10 00 00	PROPERTY TAXES	2,118,355	
001	311	11 0 0	311 11 00 00	EMS-OTHER OPERATING ASSESSMENTS	257,233	
001	313	11 0 0	313 11 00 00	LOC. RETAIL SALES & USE TAXES	5,175,000	
001	313	61 0 0	313 61 00 00	BROKERED NATURAL GAS USE TAX	30,000	
001	316	41 0 0	316 41 00 00	ELECTRIC	939,000	
001	316	43 0 0	316 43 00 00	NATURAL GAS	165,000	
001	316	47 0 0	316 47 00 00	TELEPHONE	80,000	
001	316	48 4 1	316 48 04 01	UTILITY TAX TRANSFER FROM - WATER	177,000	
001	316	48 4 2	316 48 04 02	UTILITY TAX TRANSFER FROM - GARBAGE	167,000	
001	316	48 4 3	316 48 04 03	UTILITY TAX TRANSFER FROM - SEWER	242,000	
001	316	81 0 0	316 81 00 00	PUNCH BOARDS & PULL TABS	20,000	
001	316	82 0 0	316 82 00 00	BINGO & RAFFLES	36,000	
001	316	83 0 0	316 83 00 00	AMUSEMENT GAMES	2,000	
001	321	10 0 0	321 10 00 00	BANQUET PERMIT	2,000	
001	321	70 0 0	321 70 00 00	AMUSEMENT	200	
001	321	91 0 0	321 91 00 00	FRANCHISE FEES	34,600	
001	321	99 0 0	321 99 00 00	BUSINESS LICENSES - STATE RECEIPTS	70,000	
001	322	10 0 0	322 10 00 00	BUILDING, STRUCTURES & EQUIP.	250,000	
001	322	10 0 1	322 10 00 01	BUILDING PERMITS - MANUFACTURED HOMES	500	
001	322	10 0 2	322 10 00 02	BUILDING PERMITS - MECHANICAL	4,500	
001	322	10 0 3	322 10 00 03	BUILDING PERMITS - PLUMBING	5,000	
001	322	30 0 0	322 30 00 00	ANIMAL LICENSES	5,000	
001	322	90 0 0	322 90 00 00	FENCE PERMIT	175	
001	322	90 0 1	322 90 00 01	OTHER NON-BUS. LIC. & PERMITS	1,000	
001	322	90 0 2	322 90 00 02	SIGN PERMITS	2,000	
001	334	1 20 0	334 01 20 00	WA ST OFFICE OF PUB DEFENSE-GRANT	16,500	
001	334	3 51 1	334 03 51 01	TRAFFIC SAFETY COMMISSION	4,000	
001	336	6 94 0	336 06 94 00	LIQUOR EXCISE TAX	43,690	
001	336	6 95 0	336 06 95 00	LIQUOR BOARD PROFITS	49,084	
001	341	33 2 1	341 33 02 01	MUNICIPAL COURT - ADM FEES	3,025	
001	341	33 3 1	341 33 03 01	DIST/MUNIC COURT - PROSECUTION FEES	100	
001	341	33 6 1	341 33 06 01	DEFERRED PROSECUTION FEES	1,940	
001	341	43 0 1	341 43 00 01	ADMIN SVC CHG-WATER	91,102	
001	341	43 0 2	341 43 00 02	ADMIN SVC CHG-GARBAGE	84,384	
001	341	43 0 3	341 43 00 03	ADMIN SVC CHG-SEWER	113,854	
001	341	43 0 7	341 43 00 07	ADMIN SVC CHG-TOURISM	4,374	
001	341	43 0 8	341 43 00 08	ADMIN SVC CHG-TPA	10,596	
001	341	43 0 9	341 43 00 09	ADMIN SVC CHG-STREET	124,235	
001	341	43 0 28	341 43 00 28	ADMIN SVC CHG-TRANSIT	35,561	
001	341	62 0 1	341 62 00 01	COURT DUPLICATION SERVICES	1,725	
001	341	81 0 0	341 81 00 00	COPIES	25	
001	341	81 0 1	341 81 00 01	PUBLIC RECORD REQUEST	200	
001	342	10 1 0	342 10 01 00	LEAD TASK FORCE OVERTIME REIMBURSEMENT	15,000	
001	342	10 2 1	342 10 02 01	LAW ENFORCEMENT SERVICES	4,980	
001	342	21 0 1	342 21 00 01	FIRE PROTECTION SERVICES	25,000	
001	342	36 0 1	342 36 00 01	CARE & CUSTODY OF PRISONERS	2,000	
001	342	38 0 1	342 38 00 01	PRE-TRIAL SUPERVISION COSTS	8,685	
001	342	40 0 1	342 40 00 01	FIRE INSPECTION FEES	25,000	
001	345	83 0 1	345 83 00 01	PLAN CHECKING FEES	174,000	
001	345	89 0 1	345 89 00 01	PLANNING - SUBDIVISION FEES	1,500	
001	345	89 0 2	345 89 00 02	PLANNING-ENVIRONMENTAL	-	
001	345	89 0 5	345 89 00 05	PLANNING - ENVIRONMENTAL	3,500	
001	347	90 0 1	347 90 00 01	OTHER FEES & CHARGES	1,000	
001	352	30 0 1	352 30 00 01	MANDATORY INS ADMIN COST	250	
001	353	10 0 1	353 10 00 01	TRAFFIC INFRACTION PENALTIES	90,000	
001	353	70 0 1	353 70 00 01	NON-TRAFFIC INFRACTION PEN.	1,120	
001	354	0 0 1	354 00 00 01	PARKING INFRACTION	250	
001	355	20 0 1	355 20 00 01	DRIVING WHILE INTOXICATED PENALTIES	3,225	
001	355	80 0 1	355 80 00 01	OTHER CRIMINAL TRAFFIC MISDEMEANOR	7,800	
001	356	90 0 1	356 90 00 01	OTHER CRIMINAL NON-TRAFFIC FINES	8,875	
001	357	33 0 1	357 33 00 01	PUBLIC DEFENSE COST	500	

001	359	90	0	1	359 90 00 01	STATE PAID BUSINESS LICENSE NSF	-	
001	359	93	0	1	359 93 00 01	TAX PENALTIES	200	
001	361	11	0	1	361 11 00 01	INTEREST & OTHER EARNINGS	120,000	
001	361	40	0	1	361 40 00 01	COURT COLLECTION INTEREST	4,000	
001	361	41	0	1	361 41 00 01	SALES INTEREST	25,000	
001	362	0	0	2	362 00 00 02	RENTAL FEES	80,000	
001	362	0	0	3	362 00 00 03	PARKING FEES	10,000	
001	362	0	0	4	362 00 00 04	PARK INFLATABLE FEES	500	
001	362	0	0	5	362 00 00 05	PARK OVERNIGHT FEES	200	
001	369	10	0	1	369 10 00 01	SALE OF SURPLUS PROPERTY	1,000	
001	369	81	0	1	369 81 00 01	CASHIER OVERAGES OR SHORTAGE	-	
001	369	91	0	1	369 91 00 01	OTHER MISCELLANEOUS REVENUE	10,000	
001	369	91	0	2	369 91 00 02	LIBRARY UTILITY COST CONTRIBUTION	5,000	
							REVENUES	10,996,543
001	308	91	0	1	308 91 00 01	BEG BALANCE-UNASSIGNED-CURRENT EXPENSE	897,860	
							TOTAL CURRENT EXPENSE REVENUES	11,894,403
CURRENT EXPENSE EXPENDITURES								
LEGISLATIVE								
001	511	60	10	0	511 60 10 00	SALARIES & WAGES	50,400	
001	511	60	20	0	511 60 20 00	PERSONNEL BENEFITS	8,300	
001	511	60	31	1	511 60 31 01	SUPPLIES	700	
001	511	60	32	0	511 60 32 00	FUEL	500	
001	511	60	41	1	511 60 41 01	PROFESSIONAL SERVICES	10,000	
001	511	60	41	2	511 60 41 02	IT SERVICES	2,124	
001	511	60	41	3	511 60 41 03	CIVIC CAMPUS JANITORIAL-LEGISLATIVE	1,228	
001	511	60	42	1	511 60 42 01	COMMUNICATION	6,000	
001	511	60	43	0	511 60 43 00	TRAVEL	7,500	
001	511	60	44	0	511 60 44 00	OFFICIAL PUBLICATIONS	1,000	
001	511	60	44	1	511 60 44 01	ADVERTISING	3,000	
001	511	60	45	0	511 60 45 00	OPERATING RENTALS & LEASES	500	
001	511	60	46	1	511 60 46 01	WCIA INSURANCE	11,079	
001	511	60	47	0	511 60 47 00	CIVIC CAMPUS UTILITIES-LEGISLATIVE	1,234	
001	511	60	48	0	511 60 48 00	CIVIC CAMPUS MAINTENANCE-LEGISLATIVE	611	
001	511	60	48	1	511 60 48 01	REPAIRS & MAINTENANCE	100	
001	511	60	49	0	511 60 49 00	MISCELLANEOUS	7,500	
001	511	60	49	2	511 60 49 02	YAKIMA VALLEY C.O.G.	7,600	
001	511	60	49	3	511 60 49 03	NEW VISION	2,700	
001	511	60	49	4	511 60 49 04	NAT'L LEAGUE OF CITIES	1,200	
001	511	60	49	5	511 60 49 05	CWHBA MEMBERSHIP	600	
001	511	60	49	6	511 60 49 06	AWC SERVICE FEE	4,847	
001	511	60	49	7	511 60 49 07	YVCOG ANNUAL RETREAT	5,000	
001	511	60	49	10	511 60 49 10	EXTERNAL TAXES	500	
001	511	60	49	12	511 60 49 12	YAKIMA COUNTY DEVELOPMENT ASSN. CONTRIBUTION	20,000	
001	553	70	49	0	553 70 49 00	POLLUTION CONTROL	2,750	
001	562	0	49	0	562 00 49 00	2% ALCOHOL DISTRIBUTION	3,000	
001	591	11	70	9	591 11 70 09	SBITA TECH LEASE - LEGISLATIVE	200	
001	597	0	32	0	597 00 32 00	TRANSFER OUT TO 132 FOR OTD	15,000	
001	597	32	55	2	597 32 55 02	TRANSFER OUT TO 132 FOR OTHER COMM EVENTS	5,000	
COURT								
001	512	52	41	0	512 52 41 00	COURT SERVICE COSTS	399,535	
EXECUTIVE								
001	513	10	10	0	513 10 10 00	SALARIES & WAGES	208,313	
001	513	10	12	0	513 10 12 00	EXECUTIVE OVERTIME	500	
001	513	10	20	0	513 10 20 00	PERSONNEL BENEFITS	80,762	
001	513	10	31	0	513 10 31 00	SUPPLIES	1,500	
001	513	10	32	0	513 10 32 00	FUEL	200	
001	513	10	41	1	513 10 41 01	PROFESSIONAL SERVICES	500	
001	513	10	41	2	513 10 41 02	CIVIC CAMPUS JANITORIAL	3,394	
001	513	10	41	3	513 10 41 03	IT SERVICES	3,260	

001	513	10	42	1	513	10	42	01	COMMUNICATION	700
001	513	10	43	1	513	10	43	01	TRAVEL	4,000
001	513	10	46	0	513	10	46	00	INSURANCE	30,634
001	513	10	47	0	513	10	47	00	CIVIC CAMPUS UTILITIES - EXECUTIVE	3,412
001	513	10	48	0	513	10	48	00	REPAIRS & MAINTENANCE	500
001	513	10	48	1	513	10	48	01	CIVIC CAMPUS MAINTENANCE-EXECUTIVE	1,875
001	513	10	49	1	513	10	49	01	MISCELLANEOUS	2,500
001	591	13	70	1	591	13	70	01	CIVIC CAMPUS DEBT - PRINCIPLE	11,742
001	591	13	70	9	591	13	70	09	SBITA TECH LEASE - EXECUTIVE	200
001	592	13	80	1	592	13	80	01	CIVIC CAMPUS DEBT - INTEREST	11,306
001	594	13	64	0	594	13	64	00	MACHINERY & EQUIPMENT	500
FINANCE										
001	514	23	10	0	514	23	10	00	SALARIES & WAGES	349,079
001	514	23	12	0	514	23	12	00	OVERTIME	1,500
001	514	23	20	0	514	23	20	00	PERSONNEL BENEFITS	160,717
001	514	23	31	0	514	23	31	00	SUPPLIES	10,000
001	514	23	32	0	514	23	32	00	FUEL	100
001	514	23	41	0	514	23	41	00	PROFESSIONAL SERVICES	250
001	514	23	41	1	514	23	41	01	AUDIT COSTS	43,000
001	514	23	41	3	514	23	41	03	CIVIC CAMPUS JANITORIAL-FINANCE	4,500
001	514	23	41	4	514	23	41	04	IT SERVICES-FINANCE	10,000
001	514	23	41	5	514	23	41	05	SPRINGBROOK ANNUAL MAINTENANCE	-
001	514	23	42	0	514	23	42	00	COMMUNICATIONS	4,000
001	514	23	43	0	514	23	43	00	TRAVEL	2,000
001	514	23	44	0	514	23	44	00	ADVERTISING	1,000
001	514	23	46	0	514	23	46	00	WCIA INSURANCE	47,731
001	514	23	47	0	514	23	47	00	CIVIC CAMPUS UTILITIES-FINANCE	4,000
001	514	23	48	0	514	23	48	00	REPAIRS & MAINTENANCE	500
001	514	23	48	1	514	23	48	01	CIVIC CAMPUS MAINTENANCE-FINANCE	2,631
001	514	23	49	0	514	23	49	00	MISCELLANEOUS	5,000
001	514	23	49	3	514	23	49	03	ELECTION COSTS	20,000
001	591	14	70	9	591	14	70	09	SBITA TECH LEASE - FINANCE	6,000
CLEK										
001	514	30	10	0	514	30	10	00	SALARIES & WAGES	171,957
001	514	30	12	0	514	30	12	00	OVERTIME	1,250
001	514	30	20	0	514	30	20	00	PERSONNEL BENEFITS	71,894
001	514	30	31	0	514	30	31	00	SUPPLIES	5,000
001	514	30	32	0	514	30	32	00	FUEL	100
001	514	30	41	0	514	30	41	00	PROFESSIONAL SERVICES	500
001	514	30	41	2	514	30	41	02	CIVIC CAMPUS JANITORIAL - CLERK	3,500
001	514	30	41	3	514	30	41	03	IT SERVICES-CLERK	5,000
001	514	30	42	0	514	30	42	00	COMMUNICATIONS	3,285
001	514	30	43	0	514	30	43	00	TRAVEL	3,000
001	514	30	44	0	514	30	44	00	ADVERTISING	2,000
001	514	30	45	0	514	30	45	00	RENTALS & LEASES	500
001	514	30	46	0	514	30	46	00	WCIA INSURANCE	23,544
001	514	30	47	0	514	30	47	00	CIVIC CAMPUS UTILITIES - CLERK	3,500
001	514	30	48	0	514	30	48	00	REPAIRS & MAINTENANCE	350
001	514	30	48	1	514	30	48	01	CIVIC CAMPUS MAINTENANCE-CLERK	2,560
001	514	30	49	0	514	30	49	00	MISCELLANEOUS	3,000
001	514	81	49	0	514	81	49	00	LICENSING EXPENDITURES	100
001	591	14	77	9	591	14	77	09	SBITA TECH LEASE - CLERK	3,500
001	591	14	70	1	591	14	70	01	CIVIC CAMPUS DEBT - PRINCIPLE	31,107
001	592	14	80	1	592	14	80	01	CIVIC CAMPUS DEBT - INTEREST	29,951
001	594	14	64	14	594	14	64	14	MACHINERY & EQUIP-FIN/ADM	2,500
WELLNES										
001	517	91	31	0	517	91	31	00	SUPPLIES	1,200
001	517	91	41	0	517	91	41	00	PROFESSIONAL SERVICES	2,000
001	517	91	43	0	517	91	43	00	TRAVEL	1,000

001	517	91	49	0	517 91 49 00	MISCELLANEOUS	700
001	517	91	32	0	517 91 32 00	FUEL	100
001	591	17	70	9	591 17 70 09	SBITA TECH LEASE - WELLNESS	-
LEGAL							
001	515	31	31	0	515 31 31 00	LEGAL SUPPLIES	200
001	515	31	41	1	515 31 41 01	LEGAL SERVICES-CIVIL - CITY ATTORNEY	105,060
001	515	31	41	2	515 31 41 02	LEGAL SERVICES - PROS. ATTN	240,000
001	515	31	41	5	515 31 41 05	CIVIC CAMPUS JANITORIAL -LEGAL	1,200
001	515	31	46	0	515 31 46 00	WCIA INSURANCE	10,542
001	515	31	47	0	515 31 47 00	CIVIC CAMPUS UTILITIES-LEGAL	1,200
001	515	31	48	0	515 31 48 00	CIVIC CAMPUS MAINTENANCE-LEGAL	1,000
001	515	41	41	0	515 41 41 00	EXTERNAL LEGAL SERVICES	10,000
001	515	91	41	3	515 91 41 03	LEGAL SERVICES-PUBLIC DEFENDER	294,000
001	515	91	41	4	515 91 41 04	LEGAL SERVICES-CONFLICT PUBLIC DEFENDER	5,000
001	591	15	70	1	591 15 70 01	CIVIC CAMPUS DEPT - PRINCIPLE	7,126
001	592	15	80	1	592 15 80 01	CIVIC CAMPUS DEBT - INTEREST	6,861
PROPERTY MANAGEMENT							
001	518	20	10	0	518 20 10 00	SALARIES & WAGES	10,617
001	518	20	20	0	518 20 20 00	PERSONNEL BENEFITS	5,369
001	518	88	49	0	518 88 49 00	MISCELLANEOUS	1,000
001	518	88	41	1	518 88 41 01	SPRINGBROOK ANNUAL MAINTENANCE	24,000
001	518	88	41	2	518 88 41 02	NEXTREQUEST SUPPORT	10,500
POLICE DEPARTMENT							
ADMINISTRATIVE							
001	521	10	10	0	521 10 10 00	PD ADMIN SALARIES & WAGES	366,848
001	521	10	12	0	521 10 12 00	PD ADMIN OVERTIME	500
001	521	10	20	0	521 10 20 00	PD ADMIN PERSONNEL BENEFITS	147,126
001	521	10	21	0	521 10 21 00	PD ADMIN UNIFORMS & EQUIPMENT	3,000
001	521	10	22	0	521 10 22 00	LEOFF 1 BENEFITS	40,000
001	521	10	31	0	521 10 31 00	PD ADMIN SUPPLIES	1,000
001	521	10	32	0	521 10 32 00	PD ADMIN FUEL	9,000
001	521	10	41	0	521 10 41 00	PD ADMIN PROFESSIONAL SERVICES	18,000
001	521	10	41	3	521 10 41 03	YVCOG - CRIME LAB SERVICES	9,738
001	521	10	42	0	521 10 42 00	PD ADMIN COMMUNICATIONS	30,000
001	521	10	43	0	521 10 43 00	PD ADMIN TRAVEL	1,000
001	521	10	44	0	521 10 44 00	PD ADMIN ADVERTISING	3,000
001	521	10	45	0	521 10 45 00	PD ADMIN RENTALS & LEASES	-
001	521	10	46	0	521 10 46 00	PD ADMIN WCIA INSURANCE	303,821
001	521	10	48	0	521 10 48 00	PD ADMIN REPAIRS & MAINT	3,000
001	521	10	49	0	521 10 49 00	PD ADMIN MISCELLANEOUS	1,500
001	521	20	41	0	521 20 41 00	INTERGOV PROF SVCS-PD DISPATCH	185,000
001	591	21	70	1	591 21 70 01	CIVIC CAMPUS DEBT - PRINCIPLE	74,565
001	591	21	70	9	591 21 70 09	SBITA TECH LEASE - POLICE ADMIN	-
CLERICAL							
001	521	10	10	1	521 10 10 01	PD CLERICAL SALARIES & WAGES	104,124
001	521	10	12	1	521 10 12 01	PD CLERICAL OVERTIME	1,000
001	521	10	20	1	521 10 20 01	PD CLERICAL PERSONNEL BENEFITS	59,377
001	521	10	21	1	521 10 21 01	PD CLERICAL UNIFORMS & EQUIPMENT	900
001	521	10	31	1	521 10 31 01	PD CLERICAL SUPPLIES	3,200
001	521	10	41	1	521 10 41 01	PD CLERICAL IT PROFESSIONAL SERVICES	40,678
001	521	10	48	1	521 10 48 01	PD CLERICAL REPAIRS & MAINT	4,500
001	521	10	49	1	521 10 49 01	PD CLERICAL MISCELLANEOUS	500
001	591	21	71	9	591 21 71 09	SBITA TECH LEASE - POLICE CLERICAL	4,500
INVESTIGATION							
001	521	21	10	0	521 21 10 00	INVESTIGATION SALARIES & WAGES	211,852
001	521	21	10	1	521 21 10 01	LEAD TASK FORCE-SALARIES & WAGES	104,099
001	521	21	12	0	521 21 12 00	INVESTIGATION OVERTIME	9,500
001	521	21	12	1	521 21 12 01	LEAD TASK FORCE-OVERTIME	15,000
001	521	21	20	0	521 21 20 00	INVESTIGATION PERSONNEL BENEFITS	103,303

001	521	21	20	1	521 21 20 01	LEAD TASK FORCE-PERSONNEL BENEFITS	59,377
001	521	21	21	0	521 21 21 00	INVESTIGATION UNIFORMS & EQUIPMENT	2,500
001	521	21	21	1	521 21 21 01	LEAD TASK FORCE UNIFORMS & EQUIPMENT	1,100
001	521	21	31	0	521 21 31 00	INVESTIGATION SUPPLIES	2,000
001	521	21	32	0	521 21 32 00	INVESTIGATION FUEL	8,000
001	521	21	32	1	521 21 32 01	LEAD TASK FORCE - FUEL	6,000
001	521	21	41	0	521 21 41 00	INVESTIGATION PROFESSIONAL SERVICES	1,000
001	521	21	43	0	521 21 43 00	INVESTIGATION TRAVEL	500
001	521	21	48	0	521 21 48 00	INVESTIGATION REPAIRS & MAINT	2,000
001	521	21	48	1	521 21 48 01	LEAD REPAIRS & MAINT	2,000
PATROL							
001	521	22	10	0	521 22 10 00	PATROL SALARIES & WAGES	1,153,821
001	521	22	12	0	521 22 12 00	PATROL OVERTIME	80,000
001	521	22	13	0	521 22 13 00	PATROL HOLIDAY PAY	94,026
001	521	22	20	0	521 22 20 00	PATROL PERSONNEL BENEFITS	530,036
001	521	22	21	0	521 22 21 00	PATROL UNIFORMS & EQUIPMENT	20,000
001	521	22	31	0	521 22 31 00	PATROL SUPPLIES	12,000
001	521	22	32	0	521 22 32 00	PATROL FUEL	50,000
001	521	22	48	0	521 22 48 00	PATROL REPAIRS & MAINT	20,000
001	521	22	49	0	521 22 49 00	PATROL MISCELLANEOUS	500
TRAINING							
001	521	40	12	0	521 40 12 00	PD TRAINING OVERTIME	1,000
001	521	40	31	0	521 40 31 00	PD TRAINING SUPPLIES	12,000
001	521	40	32	0	521 40 32 00	PD TRAINING FUEL	1,000
001	521	40	43	0	521 40 43 00	PD TRAINING TRAVEL	10,000
001	521	40	49	0	521 40 49 00	PD TRAINING MISCELLANEOUS	20,000
FACILITIES							
001	521	50	31	0	521 50 31 00	PD FACILITIES SUPPLIES	1,000
001	521	50	41	0	521 50 41 00	PD FACILITIES PROFESSIONAL SERVICES	1,000
001	521	50	41	1	521 50 41 01	PD FACILITIES CIVIC CAMPUS JANITORIAL	32,162
001	521	50	47	0	521 50 47 00	PD FACILITIES CIVIC CAMP UTILITIES	32,325
001	521	50	48	0	521 50 48 00	PD FACILITIES REPAIRS & MAINT	5,000
001	521	50	48	1	521 50 48 01	PD FACILITIES CIVIC CAMPUS MAINTENANCE	15,999
EVIDENCE							
001	521	80	10	0	521 80 10 00	PD EVIDENCE SALARIES & WAGES	113,737
001	521	80	12	0	521 80 12 00	PD EVIDENCE OVERTIME	750
001	521	80	20	0	521 80 20 00	PD EVIDENCE PERSONNEL BENEFITS	61,009
001	521	80	21	0	521 80 21 00	PD EVIDENCE UNIFORMS & EQUIPMENT	900
001	521	80	31	0	521 80 31 00	PD EVIDENCE SUPPLIES	1,000
001	521	80	32	0	521 80 32 00	PD EVIDENCE FUEL	200
001	521	80	41	0	521 80 41 00	PD EVIDENCE PROFESSIONAL SERVICES	1,000
001	521	80	43	0	521 80 43 00	PD EVIDENCE TRAVEL	150
001	521	80	49	0	521 80 49 00	PD EVIDENCE MISCELLANEOUS	-
DETENTION\CORRECTION							
001	523	20	41	4	523 20 41 04	DETENTION & CORRECTION COSTS	550,000
001	523	20	41	6	523 20 41 06	PROBATION SERVICES	21,290
001	523	20	41	7	523 20 41 07	DETENTION & CORRECTION-MEDICAL COSTS	25,000

CODE ENFORCEMENT										
001	524	60	10	0	524	60	10	00	CODE ENFORCEMENT SALARIES & WAGES	28,365
001	524	60	12	0	524	60	12	00	CODE ENFORCEMENT OVERTIME	500
001	524	60	20	0	524	60	20	00	CODE ENFORCEMENT PERSONNEL BENEFITS	12,035
001	524	60	21	0	524	60	21	00	CODE ENFORCEMENT UNIFORMS & EQUIPMENT	550
001	524	60	31	0	524	60	31	00	CODE ENFORCEMENT SUPPLIES	500
001	524	60	32	0	524	60	32	00	CODE ENFORCEMENT FUEL	1,000
001	524	60	48	0	524	60	48	00	CODE ENFORCEMENT REPAIRS & MAINTENANCE	500
001	524	60	49	0	524	60	49	00	CODE ENFORCEMENT MISCELLANEOUS	500
001	592	24	80	1	592	24	80	01	CIVIC CAMPUS DEBT - INTEREST	7,242
ANIMAL CONTROL										
001	554	30	10	0	554	30	10	00	SALRIES & WAGES - ANIMAL CONTROL	28,365
001	554	30	12	0	554	30	12	00	OVERTIME - ANIMAL CONTROL	500
001	554	30	20	0	554	30	20	00	PERSONNEL BENEFITS - ANIMAL CONTROL	12,035
001	554	30	21	0	554	30	21	00	UNIFORMS & EQUIPMENT - ANIMAL CONTROL	550
001	554	30	31	0	554	30	31	00	SUPPLIES - ANIMAL CONTROL	500
001	554	30	32	0	554	30	32	00	FUEL - ANIMAL CONTROL	1,000
001	554	30	41	0	554	30	41	00	PROF SERVICES-ANIMAL CONTROL	30,000
001	554	30	48	0	554	30	48	00	REPAIRS & MAINT - ANIMAL CONTROL	500
001	592	21	80	1	592	21	80	01	CIVIC CAMPUS DEBT - INTEREST	71,794
FIRE DEPARTMENT										
001	522	10	42	0	522	10	42	00	COMMUNICATION	-
001	522	10	46	0	522	10	46	00	WCIA INSURANCE-FIRE	24,174
001	522	10	49	1	522	10	49	01	FIRE PROTECTION SERVICES	1,894,242
001	522	20	35	0	522	20	35	00	FD SUPPRESSION - SMALL TOOLS & EQUIPMENT	2,500
001	522	20	48	0	522	20	48	00	FD SUPPRESSION - REPAIRS & MAINTENANCE	7,500
001	522	50	35	0	522	50	35	00	FD FACILITIES - SMALL TOOLS & EQUIP	1,000
001	522	50	41	0	522	50	41	00	FD FACILITIES - PROFESSIONAL SERVICES	-
001	522	50	47	0	522	50	47	00	FD FACILITIES - UTILITIES	11,000
001	522	50	48	0	522	50	48	00	FD FACILITIES - REPAIRS & MAINTENANCE	5,000
001	525	60	49	2	525	60	49	02	FD EMERGENCY MANAGEMENT TO COUNTY	6,860
COMMUNITY CENTER										
001	575	50	31	1	575	50	31	01	SUPPLIES - COMM CTR	1,200
001	575	50	41	1	575	50	41	01	PROFESSIONAL SERVICES - COMM CTR	500
001	575	50	42	1	575	50	42	01	COMMUNICATION - COMM CTR	500
001	575	50	46	1	575	50	46	01	INSURANCE - COMM CTR	5,009
001	575	50	47	1	575	50	47	01	UTILITIES - COMM CTR	1,000
001	575	50	48	1	575	50	48	01	REPAIRS & MAINT - COMM CTR	1,000
001	575	50	49	1	575	50	49	01	MISCELLANEOUS - COMM CTR	1,200
BUILDING										
001	524	10	47	1	524	10	47	01	CIVIC CAMPUS UTILITY-BUILDING	-
001	524	20	10	0	524	20	10	00	SALARIES & WAGES-BUILDING	92,976
001	524	20	12	0	524	20	12	00	OVERTIME-BUILDING	1,000
001	524	20	20	0	524	20	20	00	PERSONNEL BENEFITS-BUILDING	51,017
001	524	20	21	1	524	20	21	01	UNIFORMS & EQUIPMENT-BUILDING	700
001	524	20	31	0	524	20	31	00	SUPPLIES-BUILDING	4,300
001	524	20	32	0	524	20	32	00	FUEL-BUILDING	650
001	524	20	41	0	524	20	41	00	PROFESSIONAL SERVICES-BUILDING	5,000
001	524	20	41	1	524	20	41	01	INTERGOV PROF SERVICES-BUILDING	10,000
001	524	20	41	2	524	20	41	02	CIVIC CAMPUS JANITORIAL-BUILDING	1,500
001	524	20	41	3	524	20	41	03	IT SERVICES-BUILDING	5,075
001	524	20	42	0	524	20	42	00	COMMUNICATION-BUILDING	775
001	524	20	43	0	524	20	43	00	TRAVEL-BUILDING	2,000
001	524	20	44	0	524	20	44	00	ADVERTISING-BUILDING	1,000
001	524	20	46	0	524	20	46	00	WCIA INSURANCE-BUILDING	17,766
001	524	20	47	0	524	20	47	00	CIVIC CAMPUS UTILITIES-BUILDING	500
001	524	20	48	0	524	20	48	00	REPAIRS & MAINTENANCE-BUILDING	500
001	524	20	48	1	524	20	48	01	CIVIC CAMPUS MAINTENANCE-BUILDING	979
001	524	20	49	0	524	20	49	00	MISCELLANEOUS-BUILDING	19,000
001	524	20	49	1	524	20	49	01	EXTERNAL TAXES-BUILDING	1,200
001	591	24	70	1	591	24	70	01	CIVIC CAMPUS DEBT - PRINCIPLE	7,521
001	591	24	70	9	591	24	70	09	SBITA TECH LEASE - BUILDING	1,000

PLANNING										
001	558	60	10	0	558	60	10	00	SALARIES & WAGES	113,675
001	558	60	12	0	558	60	12	00	OVERTIME	750
001	558	60	20	0	558	60	20	00	PERSONNEL BENEFITS	61,324
001	558	60	21	0	558	60	21	00	UNIFORMS & EQUIPMENT	600
001	558	60	31	0	558	60	31	00	SUPPLIES	1,000
001	558	60	32	0	558	60	32	00	FUEL	400
001	558	60	41	0	558	60	41	00	PROFESSIONAL SERVICES	2,000
001	558	60	41	1	558	60	41	01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	60,000
001	558	60	41	2	558	60	41	02	CIVIC CAMPUS JANITORIAL-PLANNING	1,000
001	558	60	41	3	558	60	41	03	IT SERVICES-PLANNING	2,500
001	558	60	42	0	558	60	42	00	COMMUNICATION	1,000
001	558	60	43	0	558	60	43	00	TRAVEL	1,000
001	558	60	44	0	558	60	44	00	ADVERTISING	4,500
001	558	60	46	0	558	60	46	00	WCIA INSURANCE	15,451
001	558	60	47	0	558	60	47	00	PUBLIC UTILITY SERVICES	300
001	558	60	47	1	558	60	47	01	CIVIC CAMPUS UTILITIES-PLANNING	1,775
001	558	60	48	0	558	60	48	00	REPAIRS & MAINTENANCE	600
001	558	60	48	1	558	60	48	01	CIVIC CAMPUS MAINTENANCE-PLANNING	900
001	558	60	49	0	558	60	49	00	MISCELLANEOUS	1,600
001	591	58	70	1	591	58	70	01	CIVIC CAMPUS DEBT - PRINCIPLE	6,524
001	591	58	70	9	591	58	70	09	SBITA TECH LEASE - PLANNING	1,000
001	592	58	80	1	592	58	80	01	CIVIC CAMPUS DEBT - INTEREST	6,281
001	594	58	64	0	594	58	64	00	MACHINERY & EQUIPMENT	3,000
SENIOR CENTER										
001	571	21	31	0	571	21	31	00	SUPPLIES	775
001	571	21	41	0	571	21	41	00	PROF SERVICES - PEOPLE FOR PEOPLE	32,300
001	571	21	42	0	571	21	42	00	COMMUNICATION	1,200
001	571	21	44	0	571	21	44	00	ADVERTISING	500
001	571	22	47	0	571	22	47	00	UTILITIES	-
LIBRARY										
001	572	50	31	0	572	50	31	00	SUPPLIES - LIBRARY	1,200
001	572	50	41	0	572	50	41	00	PROFESSIONAL SERVICES - LIBRARY	500
001	572	50	42	0	572	50	42	00	COMMUNICATION - LIBRARY	500
001	572	50	46	0	572	50	46	00	INSURANCE - LIBRARY	5,008
001	572	50	47	0	572	50	47	00	UTILITIES - LIBRARY	1,000
001	572	50	48	0	572	50	48	00	REPAIRS & MAINTENANCE - LIBRARY	1,000
001	572	50	49	0	572	50	49	00	MISCELLANEOUS - LIBRARY	1,200
PARKS										
001	576	80	10	0	576	80	10	00	SALARIES & WAGES	110,077
001	576	80	12	0	576	80	12	00	OVERTIME	500
001	576	80	20	0	576	80	20	00	PERSONNEL BENEFITS	64,727
001	576	80	21	0	576	80	21	00	UNIFORMS & EQUIPMENT	1,400
001	576	80	31	0	576	80	31	00	SUPPLIES	35,000
001	576	80	32	0	576	80	32	00	FUEL	18,500
001	576	80	35	0	576	80	35	00	SMALL TOOLS & EQUIPMENT	1,000
001	576	80	41	0	576	80	41	00	PROFESSIONAL SERVICES-ATLAS STAFFING	100,800
001	576	80	41	1	576	80	41	01	PROF SVC- WHITE GLOVE CLEANING	10,800
001	576	80	41	2	576	80	41	02	CIVIC CAMPUS JANITORIAL-PARKS	790
001	576	80	41	3	576	80	41	03	PROFESSIONAL SERVICES	2,000
001	576	80	41	4	576	80	41	04	IT SERVICES-PARKS	1,083

001	576	80	42	0	576	80	42	00	COMMUNICATION	1,000
001	576	80	44	0	576	80	44	00	ADVERTISING	3,500
001	576	80	45	0	576	80	45	00	OPERATING RENTALS & LEASES	3,500
001	576	80	46	0	576	80	46	00	WCIA INSURANCE	29,300
001	576	80	47	0	576	80	47	00	UTILITIES	55,000
001	576	80	47	1	576	80	47	01	CIVIC CAMPUS UTILITIES-PARKS	794
001	576	80	48	0	576	80	48	00	REPAIRS & MAINTENANCE	11,000
001	576	80	48	1	576	80	48	01	CIVIC CAMPUS MAINTENANCE	400
001	576	80	49	0	576	80	49	00	MISCELLANEOUS	2,700
001	576	80	53	0	576	80	53	00	EXTERNAL TAXES	7,500
001	591	76	70	1	591	76	70	01	CIVIC CENTER DEBT - PRINCIPLE	1,952
001	591	76	70	9	591	76	70	09	SBITA TECH LEASE - PARKS	100
001	592	76	80	1	592	76	80	01	CIVIC CAMPUS DEBT - INTEREST	1,880
001	594	76	63	1	594	76	63	01	OTHER IMPROVEMENTS-PARKS	6,500
001	597	0	55	6	597	00	55	06	TRANSFER OUT-306-PARK DEV FUND	22,482
001	597	21	55	0	597	21	55	00	TRANSFER OUT-315 PD VEHICLE	100,000
001	597	22	55	0	597	22	55	00	TRANSFER OUT-313 FIRE TRK RSV	120,000
001	597	32	55	1	597	32	55	01	TRANSFER OUT-132 FOR HOLIDAY PARADE	5,000
EXPENDITURES										10,970,527
001	508	91	0	1	508	91	00	01	ENDING FUND BALANCE-UNASSIGNED	923,876
TOTAL CURRENT EXPENSE EXPENDITURES										11,894,403
GENERAL FUND RESERVE REVENUES (5% MANDATE)										
002	361	11	0	2	361	11	00	02	INTEREST & OTHER EARNINGS	23,700
REVENUES										23,700
002	308	91	0	2	308	91	00	02	BEG BALANCE-UNASSIGNED-GEN FUND RESERVE	577,044
TOTAL GENERAL FUND RESERVE REVENUES										600,744
002	508	80	1	2	508	80	01	02	ENDING FUND BALANCE	600,744
TOTAL GENERAL FUND RESERVE EXPENDITURES										600,744
STREET FUND REVENUES										
101	311	10	0	1	311	10	00	01	PROPERTY TAXES\10%	235,373
101	313	11	1	1	313	11	01	01	RETAIL SALES & USE TAXES/10%	632,500
101	322	40	0	0	322	40	00	00	STREET & CURB PERMITS	6,075
101	336	0	71	0	336	00	71	00	MULTIMODAL TRANSPORTATION REVENUE	8,458
101	336	0	87	0	336	00	87	00	MOTOR VEHICLE FUEL TAX - CITY ST.	121,079
101	345	83	1	1	345	83	01	01	PLAN CHECKING FEES	5,000
101	345	85	0	1	345	85	00	01	DEVELOPER FEES - STREETS (60%)	280,378
101	361	11	1	1	361	11	01	01	INTEREST & OTHER EARNINGS	45,000
101	369	40	1	1	369	40	01	01	JUDGMENTS & SETTLEMENTS	2,000
101	369	91	1	1	369	91	01	01	OTHER MISCELLANEOUS REVENUE	500
101	395	20	1	1	395	20	01	01	INSURANCE RECOVERY	500
REVENUES										1,336,863
101	308	51	0	1	308	51	00	01	BEG BALANCE-ASSIGNED-STREET	1,396,814
TOTAL STREET FUND REVENUES										2,733,677
STREET FUND EXPENDITURES										
ROADWAY										
101	542	30	10	0	542	30	10	00	ROADWAY - SALARIES & WAGES	304,392
101	542	30	12	0	542	30	12	00	OVERTIME	3,000
101	542	30	20	0	542	30	20	00	PERSONNEL BENEFITS	175,271
101	542	30	21	0	542	30	21	00	UNIFORMS & EQUIPMENT	2,440
101	542	30	31	0	542	30	31	00	SUPPLIES	20,000
101	542	30	32	0	542	30	32	00	FUEL	6,000
101	542	30	35	0	542	30	35	00	SMALL TOOLS & EQUIPMENT	1,000
101	542	30	41	0	542	30	41	00	PROFESSIONAL SERVICES	16,000
101	542	30	41	2	542	30	41	02	ADMIN SERVICE CHG TO 001 - STREET	119,682
101	542	30	41	3	542	30	41	03	CIVIC CAMPUS JANITORIAL-STREET	550
101	542	30	41	4	542	30	41	04	IT SERVICES	714
101	542	30	42	0	542	30	42	00	COMMUNICATIONS	1,100

101	542	30	43	0	542 30 43 00	TRAVEL	600	
101	542	30	46	0	542 30 46 00	WCIA INSURANCE	6,427	
101	542	30	47	0	542 30 47 00	UTILITIES	190	
101	542	30	47	1	542 30 47 01	CIVIC CAMPUS UTILITIES-STREET	551	
101	542	30	48	0	542 30 48 00	REPAIRS & MAINTENANCE	5,000	
101	542	30	48	1	542 30 48 01	CIVIC CAMPUS MAINTENANCE-STREET	273	
101	542	30	49	0	542 30 49 00	MISCELLANEOUS	3,000	
STREET LIGHTING								
101	542	63	47	0	542 63 47 00	UTILITIES	90,000	
TRAFFIC CONTROL								
101	542	64	31	0	542 64 31 00	SUPPLIES	37,000	
101	542	64	41	0	542 64 41 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	78,000	
101	542	64	47	0	542 64 47 00	UTILITIES	9,000	
101	542	64	48	0	542 64 48 00	REPAIRS & MAINTENANCE	2,500	
SNOW & ICE CONTROL								
101	542	66	31	0	542 66 31 00	SUPPLIES	32,000	
101	542	66	32	0	542 66 32 00	FUEL	6,000	
101	542	66	35	0	542 66 35 00	SMALL TOOLS & EQUIPMENT	1,500	
101	542	66	48	0	542 66 48 00	REPAIRS & MAINTENANCE	7,000	
STREET CLEANING								
101	542	67	31	0	542 67 31 00	SUPPLIES	500	
101	542	67	32	0	542 67 32 00	FUEL	3,600	
101	542	67	48	0	542 67 48 00	REPAIRS & MAINTENANCE	1,900	
ROADSIDE								
101	542	70	31	0	542 70 31 00	SUPPLIES	36,000	
101	542	70	32	0	542 70 32 00	FUEL	3,700	
101	542	70	35	0	542 70 35 00	SMALL TOOLS & EQUIP	300	
101	542	70	41	0	542 70 41 00	PROFESSIONAL SERVICES	5,000	
101	542	70	48	0	542 70 48 00	REPAIRS & MAINTENANCE	2,300	
101	542	70	49	0	542 70 49 00	MISCELLANEOUS	200	
GENERAL ADMINISTRATION - MANAGEMENT								
101	543	10	10	0	543 10 10 00	ROADWAY MANAGEMENT - SALARIES & WAGES	36,317	
101	543	10	20	0	543 10 20 00	PERSONNEL BENEFITS	17,639	
GENERAL ADMINISTRATION - SERVICES								
101	543	30	31	0	543 30 31 00	SUPPLIES	400	
101	543	30	41	0	543 30 41 00	PROFESSIONAL SERVICES	17,000	
101	543	30	41	1	543 30 41 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	2,000	
101	543	30	41	2	543 30 41 02	CIVIC CAMPUS JANITORIAL-STREET	899	
101	543	30	41	3	543 30 41 03	IT SERVICES	1,490	
101	543	30	42	0	543 30 42 00	COMMUNICATION	600	
101	543	30	43	0	543 30 43 00	TRAVEL	1,500	
101	543	30	44	0	543 30 44 00	ADVERTISING	300	
101	543	30	46	0	543 30 46 00	WCIA INSURANCE	9,597	
101	543	30	47	0	543 30 47 00	UTILITIES	4,200	
101	543	30	47	1	543 30 47 01	CIVIC CAMPUS UTILITIES-STREET	904	
101	543	30	48	1	543 30 48 01	CIVIC CAMPUS MAINTENANCE-STREET	447	
101	543	30	49	0	543 30 49 00	MISCELLANEOUS	1,600	
101	591	43	70	9	591 43 70 09	SBITA TECH LEASE - STREET ROADWAYS	150	
101	591	95	70	42	591 95 70 42	CIVIC CAMPUS DEBT - PRINC - 101.542	938	
101	591	95	70	43	591 95 70 43	CIVIC CAMPUS DEBT - PRINC - 101.543	2,505	
101	592	95	80	42	592 95 80 42	CIVIC CAMPUS DEBT - INT - 101.542	903	
101	592	95	80	43	592 95 80 43	CIVIC CAMPUS DEBT - INT - 101.543	2,412	
101	595	43	64	0	595 43 64 00	MACHINERY & EQUIPMENT	2,500	
101	597	1	55	1	597 01 55 01	TRANS OUT TO 317 PW BLDG RSV	19,063	
101	597	1	55	12	597 01 55 12	TRANS OUT TO 312 PW EQUIP RSV	40,000	
							EXPENDITURES	1,146,054
101	508	10	1	1	508 10 01 01	ENDING FUND BALANCE	1,587,623	
							TOTAL STREET DEPARTMENT EXPENDITURES	2,733,677

LDGING TAX FUND REVENUES										
107	313	31	0	0	313	31	00	00	MOTEL/HOTEL TRANSIENT TAX	278,903
107	361	11	1	7	361	11	01	07	INTEREST & OTHER EARNINGS	20,000
REVENUES										298,903
107	308	31	0	7	308	31	00	07	BEG BALANCE-RESTRICTED-LTAC	614,250
TOTAL LODGING TAX REVENUES										913,153
LDGING TAX FUND EXPENDITURES										
107	557	30	31	1	557	30	31	01	SUPPLIES-GRANT J HUNT	2,500
107	557	30	31	2	557	30	31	02	SUPPLIES-SOZO SPORTS	6,000
107	557	30	31	3	557	30	31	03	SUPPLIES-SPORTS COMMISSION	13,000
107	557	30	41	0	557	30	41	00	YAKIMA VALLEY TOURISM	44,000
107	557	30	41	1	557	30	41	01	PROF SERVICES-GRANT J HUNT	48,000
107	557	30	41	3	557	30	41	03	ADMIN SVC CHG TO C.E.	4,374
107	557	30	41	5	557	30	41	05	PROF SERVICES-CHAMBER OF COMM SPEAKER	5,000
107	557	30	41	7	557	30	41	07	YAKIMA VALLEY SPORTS COMMISSION	52,000
107	557	30	41	11	557	30	41	11	PROF SERVICES-SOZO SPORTS	24,500
107	557	30	43	1	557	30	43	01	TRAVEL-GRANT J HUNT	6,500
107	571	0	31	7	571	00	31	07	SUPPLIES-AG MUSEUM	6,000
107	571	0	41	2	571	00	41	02	PROF SVCS-AG MUSEUM-EDUCATIONAL PROGRAM	18,000
107	571	0	47	0	571	00	47	00	UTILITIES-AG MUSEUM	33,000
107	571	10	41	0	571	10	41	00	PROF SVCS-AG MUSEUM	80,000
107	594	59	63	0	594	59	63	00	IMPROVEMENTS-AG MUSEUM	10,000
107	557	30	31	5	557	30	31	05	SUPPLIES - VINTIQUES CAR CLUB	5,000
107	557	30	41	2	557	30	41	02	STATE FAIR PARK	39,200
107	557	30	43	7	557	30	43	07	YAKIMA VALLEY SPORTS COMMISSION	4,000
107	557	30	44	19	557	30	44	19	ADVERTISING-SUNDOME BASKETBALL COURTS	7,500
107	557	30	45	7	557	30	45	07	YAKIMA VALLEY SPORTS COMM - RENTALS & LEASES	6,000
107	557	30	49	7	557	30	49	07	ROCK & MINERAL CLUB	2,000
EXPENDITURES										416,574
107	508	31	1	7	508	31	01	07	END BALANCE-RESTRICTED-LTAC	496,579
TOTAL LODGING TAX EXPENDITURES										913,153
TOURISM PROMOTION AREA FUND REVENUES										
108	345	60	1	8	345	60	01	08	TOURISM PROMOTION AREA ASSESS	469,605
108	361	11	0	0	361	11	00	00	INVESTMENT INTEREST	8,500
108	361	41	8	0	361	41	08	00	TOURISM INTERST	800
REVENUES										478,905
108	308	31	0	8	308	31	00	08	BEG BALANCE-RESTRICTED-TPA	289,222
TOTAL TOURISM PROMOTION AREA REVENUES										768,127
TOURISM PROMOTION AREA FUND EXPENDITURES										
108	557	30	41	4	557	30	41	04	ADMIN SVC CHG TO C.E.	10,596
108	557	30	44	3	557	30	44	03	ADVERTISING-AG MUSEUM	3,000
108	557	30	44	6	557	30	44	06	ADVERTISING-WIAA	5,000
108	557	30	44	8	557	30	44	08	ADVERTISING-YAK VALLEY TOURISM	131,000
108	557	30	44	10	557	30	44	10	ADVERTISING-GRANT J HUNT	4,000
108	557	30	44	11	557	30	44	11	ADVERTISING-STATE FAIR PARK	13,300
108	557	30	44	12	557	30	44	12	ADVERTISING-SOZO SPORTS	7,000
108	557	30	44	14	557	30	44	14	ADVERTISING-GENERAL (LTAC MEETINGS)	500
108	557	30	44	20	557	30	44	20	ADVERTISING - VALLEY MALL	5,000
108	557	30	44	21	557	30	44	21	ADVERTISING - VINTIQUES CAR CLUB	2,500
108	557	30	44	17	557	30	44	17	ADVERTISING-ROCK & MINERAL CLUB	1,000
108	557	30	44	18	557	30	44	18	ADVERTISING-SUNDOME BASKETBALL COURTS	5,500
EXPENDITURES										188,396
108	508	31	1	8	508	31	01	08	END BALANCE-RESTRICTED-TPA	579,731
TOTAL TOURISM PROMOTION AREA EXPENDITURES										768,127

CONTINGENCY FUND REVENUES (2% RESERVE MANDATED)										
109	361	11	1	9	361 11 01 09	INTEREST & OTHER EARNINGS				6,500
									REVENUES	6,500
109	308	91	0	9	308 91 00 09	BEG BALANCE-UNASSIGNED-CONTINGENCY COSTS				213,518
									TOTAL CONTINGENCY FUND REVENUES	220,018
CONTINGENCY FUND EXPENDITURES										
109	508	91	1	9	508 91 01 09	END BALANCE-UNASSIGNED-CONTINGENCY COST				220,018
									TOTAL CONTINGENCY FUND EXPENDITURES	220,018
CRAFT NIGHT RESERVE FUND REVENUES										
110	308	51	0	10	308 51 00 10	BEG BALANCE-ASSIGNED-SR CRAFT NIGHT				1,240
									TOTAL CONTINGENCY FUND REVENUES	1,240
CRAFT NIGHT RESERVE FUND EXPENDITURES										
110	572	20	31	0	572 20 31 00	CRAFT NIGHT SUPPLIES				1,240
									TOTAL CONTINGENCY FUND EXPENDITURES	1,240
SENIOR CENTER FUND REVENUES										
114	362	0	1	14	362 00 01 14	5% ACTIVITIES BLDG RNTL FOR SC				1,541
									REVENUES	1,541
114	308	51	0	14	308 51 00 14	BEG BALANCE-ASSIGNED-SR CITIZEN ACTIVITY				13,059
									TOTAL SENIOR CENTER REVENUES	14,600
SENIOR CENTER FUND EXPENDITURES										
114	508	10	1	14	508 10 01 14	ENDING FUND BALANCE				14,600
									TOTAL SENIOR CENTER EXPENDITURES	14,600
CRIMINAL JUSTICE FUND REVENUES										
123	313	15	0	0	313 15 00 00	PUBLIC SAFETY ADD'L SALES TAX				245,090
123	313	71	0	0	313 71 00 00	LOCAL CRIMINAL JUSTICE				132,663
123	336	6	20	0	336 06 20 00	CRIM. JUSTICE-HIGH CRIME				75,000
123	336	6	21	0	336 06 21 00	CRIM. JUSTICE-POPULATION				2,664
123	336	6	26	0	336 06 26 00	CRIMINAL JUSTICE - SPECIAL PROGRAMS				9,324
123	336	6	51	0	336 06 51 00	DUI/OTHER CRIMINAL JUSTICE ASSISTANCE				650
123	337	0	1	23	337 00 01 23	ARPA GRANT - YAKIMA COUNTY FLOCK CAMERAS				-
123	361	11	1	23	361 11 01 23	INTEREST & OTHER EARNINGS				57,775
									REVENUES	523,166
123	308	31	0	23	308 31 00 23	BEG BALANCE - RESTRICTED -CRIMINAL JUSTICE COSTS				1,448,160
									TOTAL CRIMINAL JUSTICE REVENUES	1,971,326
CRIMINAL JUSTICE FUND EXPENDITURES										
123	521	10	41	23	521 10 41 23	YVCOG - CRIME LAB				10,000
123	521	22	21	23	521 22 21 23	CJ UNIFORMS & EQUIP				80,000
123	521	22	41	23	521 22 41 23	CJ PROFESSIONAL SVC				20,000
123	591	21	70	23	591 21 70 23	CIVIC CAMPUS DEBT - PRINCIPLE				74,565
123	592	21	80	23	592 21 80 23	CIVIC CAMPUS DEBT- POLICE - INTEREST				71,794
123	594	21	64	2	594 21 64 02	BODY CAMERA EQUIPMENT				37,000
123	594	21	64	3	594 21 64 03	FLOCK CAMERA SYSTEM				38,000
123	594	21	64	23	594 21 64 23	MACHINERY & EQUIPMENT				200,000
									EXPENDITURES	531,359
123	508	31	1	23	508 31 01 23	ENDING BALANCE BALANCE - RESTRICTED -CRIMINAL JUSTICE COSTS				1,439,967
									TOTAL CRIMINAL JUSTICE EXPENDITURES	1,971,326
CRIME PREVENTION REVENUES										
126	355	80	1	26	355 80 01 26	OTHER CRIMINAL TRAFFIC MISDEMEANOR				200
126	356	50	1	26	356 50 01 26	INVESTIGATIVE ASSESSMENT				979
126	361	11	1	26	361 11 01 26	INTEREST & OTHER EARNINGS				1,500
									REVENUES	2,679
126	308	91	0	26	308 91 00 26	BEG BALANCE-UNASSIGNED-CRIME PREVENTION COSTS				53,856
									TOTAL CRIME PREVENTION REVENUES	56,535

CRIME PREVENTION EXPENDITURES											
126	521	30	12	26	521	30	12	26	OVERTIME		8,000
126	521	30	31	26	521	30	31	26	SUPPLIES		1,000
126	521	30	41	26	521	30	41	26	PROFESSIONAL SERVICES		3,000
126	521	30	44	26	521	30	44	26	ADVERTISING		1,500
										EXPENDITURES	13,500
126	508	51	1	26	508	51	01	26	END BALANCE-ASSIGNED-CRIME PREVENTION COSTS		43,035
										TOTAL CRIME PREVENTION EXPENDITURES	56,535
COMMUTE TRIP REDUCTION FUND REVENUES											
127	308	51	0	27	308	51	00	27	BEG BALANCE-ASSIGNED-COMMUTE TRIP REDUCTION		3,025
										TOTAL COMMUTE TRIP REVENUES	3,025
COMMUTE TRIP REDUCTION FUND EXPENDITURES											
127	513	10	31	27	513	10	31	27	SUPPLIES		100
										EXPENDITURES	100
127	508	51	1	27	508	51	01	27	END BALANCE-ASSIGNED-COMM TRIP REDUCTION COSTS		2,925
										TOTAL COMMUTE TRIP EXPENDITURES	3,025
TRANSIT FUND REVENUES											
128	313	21	0	0	313	21	00	00	PUBLIC TRANSPORTATION TAX %2/10		1,575,000
128	361	11	1	28	361	11	01	28	INTEREST & OTHER EARNINGS		225,000
128	361	30	1	28	361	30	01	28	Gains (Losses) On Investments		25,000
128	361	41	1	28	361	41	01	28	SALES INTEREST		4,500
128	361	40	21	0	361	40	21	00	INTERFUND INTEREST RECEIVED		56,119
128	381	20	1	28	381	20	01	28	INTERFUND LOAN PROC		290,000
128	397	1	55	26	397	01	55	26	TRANS IN-324-REG BELTWAY LOAN REPAY		160,000
										REVENUES	2,335,619
128	308	31	0	28	308	31	00	28	BEG BALANCE-RESTRICTED-TRANSIT COSTS		4,276,200
										TOTAL TRANSIT FUND REVENUES	6,611,819
TRANSIT FUND EXPENDITURES											
128	547	10	10	0	547	10	10	00	SALARIES & WAGES		112,275
128	547	10	12	0	547	10	12	00	OVERTIME		500
128	547	10	20	0	547	10	20	00	PERSONNEL BENEFITS		67,544
128	547	10	21	0	547	10	21	00	UNIFORMS & EQUIPMENT		1,100
128	547	10	31	0	547	10	31	00	OFFICE & OPERATING SUPPLIES		3,100
128	547	10	32	0	547	10	32	00	FUEL CONSUMED		1,400
128	547	10	35	0	547	10	35	00	SMALL TOOLS & MINOR EQUIPMENT		1,000
128	547	10	41	0	547	10	41	00	PROFESSIONAL SERVICES		1,000
128	547	10	41	1	547	10	41	01	ADMIN SVC CHG TO C.E.		35,561
128	547	10	41	2	547	10	41	02	INTERGOVERNMENTAL PROFESSIONAL SERVICES		100
128	547	10	41	3	547	10	41	03	CIVIC CAMPUS JANITORIAL-TRANSIT		646
128	547	10	41	4	547	10	41	04	IT SERVICES		1,500
128	547	10	43	0	547	10	43	00	TRAVEL		500
128	547	10	44	0	547	10	44	00	ADVERTISING		9,600
128	547	10	46	0	547	10	46	00	WCIA INSURANCE		8,608
128	547	10	47	1	547	10	47	01	CIVIC CAMPUS UTILITIES-TRANSIT		649
128	547	10	48	0	547	10	48	00	REPAIRS & MAINTENANCE		2,900
128	547	10	48	1	547	10	48	01	CIVIC CAMPUS MAINTENANCE-TRANSIT		321
128	547	10	49	0	547	10	49	00	TRANSIT SERVICE PAYMENT		999,900
128	547	10	49	28	547	10	49	28	TRANSIT - MISC		150
128	591	47	70	28	591	47	70	28	CIVIC CAMPUS DEBT - PRINCIPLE		2,097
128	592	47	80	28	592	47	80	28	CIVIC CAMPUS DEBT - INTEREST		2,019
128	595	63	63	28	595	63	63	28	OTHER IMPROVEMENTS		15,000
128	595	63	64	0	595	63	64	00	MACHINERY & EQUIPMENT		3,700
128	595	64	0	30	595	64	00	30	REGIONAL BELTWAY BUS STOP IMPROVEMENT		40,000
128	595	64	64	32	595	64	64	32	MAIN ST PEDESTRIAN CROSSING IMPR		102,387
128	597	0	55	12	597	00	55	12	TRANS OUT TO 312 PW EQUIP RSV		7,500
128	597	0	55	17	597	00	55	17	TRANS OUT TO 317 PW BLDG RSV		19,063
										EXPENDITURES	1,440,119
128	508	10	1	28	508	10	01	28	ENDING FUND BALANCE		5,171,700
										TOTAL TRANSIT FUND EXPENDITURES	6,611,819

COMMUNITY POLICING FUND REVENUES											
CRIME PREVENTION EXPENDITURES											500
126	586	20	52	8	522	30	12	26	OVERTIME		500
126	589	20	52	8	522	30	31	26	SUPPLIES		20,136
126	592	19	53	7	522	30	41	26	PROFESSIONAL SERVICES		20,636
126	595	19	54	7	522	30	44	26	ADVERTISING		
	597	19	55	7					EXPENDITURES		1,000
126	600	19	55	7	509	51	01	26	END BALANCE-ASSIGNED-CRIME PREVENTION COSTS		2,024
	603	19	56	7					TOTAL CRIME PREVENTION EXPENDITURES		2,500
	606	19	57	6							3,000
COM	609	19	58	6							-
127	612	18	58	6	309	51	00	27	BEG BALANCE-ASSIGNED-COMMUTE TRIP REDUCTION		8,524
	615	18	59	6					TOTAL COMMUTE TRIP REVENUES		12,112
COM	617	18	60	5							20,636
COMMUNITY EVENTS FUND REVENUES											
132	397	0	1	32	397	00	01	32	TRANSFER-IN C.E. FOR OTD		15,000
132	397	1	1	32	397	01	01	32	TRANSFER-IN FOR CITY EVENTS		5,000
132	397	19	1	32	397	19	01	32	TRANS-IN C.E. FOR HOLIDAY PARADE		5,000
									REVENUES		25,000
132	308	51	0	32	308	51	00	32	BEG BALANCE-ASSIGNED- COMMUNITY EVENTS		6,991
									TOTAL COMMUNITY EVENTS REVENUES		31,991
132	571	20	31	32	571	20	31	32	OTD SUPPLIES		3,000
132	571	20	41	32	571	20	41	32	OTD PROFESSIONAL SERVICES		2,000
132	571	20	42	32	571	20	42	32	OTD-COMMUNICATION		5,000
132	571	20	44	32	571	20	44	32	OTD ADVERTISING		5,000
132	573	93	31	32	573	93	31	32	CITY EVENTS-SUPPLIES		3,000
132	573	93	44	32	573	93	44	32	CITY EVENTS-ADVERTISING		1,000
132	573	93	49	32	573	93	49	32	CITY EVENTS-MISC		1,000
132	573	94	41	0	573	94	41	00	HOLIDAY PARADE PROF SERVICES		5,000
									EXPENDITURES		25,000
132	508	51	0	32	508	51	00	32	END BALANCE-ASSIGNED-OTD		6,991
									TOTAL COMMUNITY EVENTS EXPENDITURES		31,991
MARIJUANA EXCISE TAX FUND REVENUES											
133	336	6	42	30	336	06	42	30	MARAJUANA EXCISE TAX FROM STATE		63,065
133	361	11	1	33	361	11	01	33	INVESTMENT INTEREST		10,000
									REVENUES		73,065
133	308	31	0	33	308	31	00	33	BEG BALANCE-RESTRICTED-MARIJUANA EXCISE COSTS		331,810
									TOTAL MARIJUANA EXCISE TAX REVENUES		404,875
MARIJUANA EXCISE TAX FUND EPENDITURES											
133	571	22	31	33	571	22	31	33	SUMMER YOUTH - SUPPLIES		5,000
133	571	22	41	33	571	22	41	33	SUMMER YOUTH - PROF SVC		25,000
133	571	22	49	33	571	22	49	33	SUMMER YOUTH - MISC		1,500
									EXPENDITURES		31,500
133	508	31	1	33	508	31	01	33	END BALANCE-RESTRICTED-MARIJUANA EXCISE COSTS		373,375
									TOTAL MARIJUANA EXCISE TAX EXPENDITURES		404,875
HOUSING REHABILITATION FUND REVENUES											
170	359	0	0	70	359	00	00	70	PENALTY-CDBG 2007		1,636
170	368	10	0	70	368	10	00	70	HOUSING REHAB - CDBG 2007		660
									REVENUES		2,296
170	308	31	0	70	308	31	00	70	BEG BALANCE-RESTRICTED-HOUSING REHAB COSTS		13,095
									TOTAL HOUSING REHABILITATION FUND		15,391
HOUSING REHABILITATION FUND EXPENDITURES											
170	559	30	41	1	559	30	41	01	PROFESSIONAL SERVICES - HOUSING REHAB CONSULTANT		1,200
170	559	30	31	0	559	30	31	00	SUPPLIES		-
170	559	30	41	0	559	30	41	00	PROFESSIONAL SERVICES-MAIN ST PLANNING		100
									EXPENDITURES		1,300
170	508	31	1	70	508	31	01	70	END BALANCE-RESTRICTED-HOUSING REHAB COSTS		14,091
									TOTAL HOUSING REHABILITATION EXPENDITURES		15,391

VMB IMPROVEMENT FUND REVENUES										
304	308	51	0	4	308	51	00	04	BEG BALANCE-ASSIGNED-VMB RECON	201,639
TOTAL VMB IMPROVEMENTS REVENUES										201,639
VMB IMPROVEMENT FUND EXPENDITURES										
304	508	10	0	0	508	10	00	00	ENDING BALANCE-ASSIGNED-VALLEY MALL BLVD. PROJECT	201,639
TOTAL VMB IMPROVEMENTS EXPENDITURES										201,639
REGIONAL BELTWAY CONNECTOR REVENUES										
305	333	20	0	26	333	20	00	26	NHFP-REGIONAL BELTWAY	978,705
305	361	11	3	5	361	11	03	05	INTEREST & OTHER EARNINGS	4,582
REVENUES										983,287
305	308	31	0	5	308	31	00	05	BEG BALANCE-RESTRICTED-REGIONAL BELTWAY	648,298
305	308	51	0	5	308	51	00	05	BEG BALANCE-ASSIGNED-REGIONAL BELTWAY	-
TOTAL REGIONAL BELTWAY CONNECTOR REVENUES										1,631,584
REGIONAL BELTWAY CONNECTOR EXPENDITURES										
305	581	20	0	5	581	20	00	05	INTERFUND LOAN PRINCIPAL TO 128	290,000
305	592	71	82	5	592	71	82	05	INTERFUND LOAN INTEREST TO 128	55,927
305	595	10	41	26	595	10	41	26	REGIONAL BELTWAY-PE	564,539
EXPENDITURES										910,466
305	508	31	3	5	508	31	03	05	END BALANCE-ASSIGNED-REGIONAL BELTWAY PROJECT	721,118
TOTAL REGIONAL BELTWAY CONNECTOR EXPENDITURES										1,631,584
PARK DEVELOPMENT RESERVE FUND REVENUES										
306	313	11	0	6	313	11	00	06	Local Retail Sales And Use Tax - Marijuana Portion	-
306	334	2	70	57	334	02	70	57	RCO GRANT	79,765
306	345	85	0	6	345	85	00	06	DEVELOPER FEES - PARKS (15%)	70,095
306	361	11	0	6	361	11	00	06	INTEREST - DEVEL FEES - PARKS	200
306	361	11	1	6	361	11	01	06	INTEREST & OTHER EARNINGS	5,183
306	397	76	11	6	397	76	11	06	MARIJUANA SALES TAX PROCEEDS FRM C.E.	22,482
REVENUES										177,725
306	308	51	0	6	308	51	00	06	BEG BALANCE-ASSIGNED-PARK DEVL RESERVE	164,732
TOTAL PARK DEVELOPMENT RESERVE REVENUES										342,456
PARK DEVELOPMENT RESERVE FUND EXPENDITURES										
306	576	80	10	6	576	80	10	06	RCO GRANT - PARK IMPROVEMENTS	83,000
306	576	80	41	6	576	80	41	06	PROFESSIONAL SERVICES - PARK DEV PLAN	60,000
306	594	76	69	6	594	76	69	06	MACHINERY & EQUIPMENT	2,500
306	594	76	69	7	594	76	69	07	MACHINERY & EQUIPMENT	40,000
EXPENDITURES										185,500
306	508	51	1	6	508	51	01	06	END BALANCE-ASSIGNED-PARKS & REC	156,956
TOTAL PARK DEVELOPMENT RESERVE EXPENDITURES										342,456
LIBRARY AND COMMUNITY CENTER PROJECT FUND REVENUES										
311	367	0	0	11	367	00	00	11	CONTRIBUTIONS & DONATIONS FROM A PRIVATE SOURCE	0
TOTAL LIBRARY & COMMUNITY CENTER PROJECT FUND REVENUES										0
LIBRARY AND COMMUNITY CENTER PROJECT FUND EXPENDITURES										
311	594	72	60	43	594	72	60	43	COMMERCE - LIBRARY/COMM CENTER-CONSTRUCTION	0
TOTAL LIBRARY & COMMUNITY CENTER PROJECT FUND EXPENDITURES										0
PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES										
312	361	11	1	12	361	11	01	12	INTEREST & OTHER EARNINGS	1,000
312	397	3	12	0	397	03	12	00	TRANS IN FROM 406 GA RESV.	45,000
312	397	4	1	2	397	04	01	02	TRANS IN FROM 404 WA RESV	105,000
312	397	28	1	12	397	28	01	12	TRANS IN FROM 128 TRANSIT	7,500
312	397	42	1	1	397	42	01	01	TRANS IN FROM 101	40,000
REVENUES										198,500
312	308	31	0	12	308	31	00	12	BEG BALANCE-RESTRICTED-TRANSIT	42,601
312	308	51	0	12	308	51	00	12	BEG BALANCE-ASSIGNED-PARKS	27,728
312	308	51	41	0	308	51	41	00	BEG BALANCE-ASSIGN-WATER	79,099
312	308	51	42	0	308	51	42	00	BEG BALANCE-ASSIGNED-GARBAGE	30,624
312	308	51	42	1	308	51	42	01	BEG BALANCE-ASSIGNED-STREET	130,209
312	308	51	43	0	308	51	43	00	BEG BALANCE-ASSIGNED-SEWER	86,756
TOTAL BEGINNING BALANCES										397,018
TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES										595,518
PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES										
312	594	34	64	12	594	34	64	12	MACHINERY & EQUIP - WATER	105,000
312	594	35	64	12	594	35	64	12	MACHINERY & EQUIP-SEWER	45,000
312	594	37	64	12	594	37	64	12	MACHINERY & EQUIP-GARBAGE	15,000
312	594	42	64	0	594	42	64	00	MACHINERY & EQUIP-STREETS	40,000
312	594	47	64	12	594	47	64	12	MACHINERY & EQUIP-TRANSIT	7,500
EXPENDITURES										212,500
312	508	10	1	12	508	10	01	12	ENDING FUND BALANCE-RESTRICTED	383,018
TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES										595,518

MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES											
318	318	34	1	18	318	34	01	18	REAL ESTATE EXCISE TAX		140,325
318	361	11	3	18	361	11	03	18	INTEREST & OTHER EARNINGS		6,500
REVENUES											146,825
318	308	31	0	18	308	31	00	18	BEG BALANCE-RESTRICTED-REET REVENUE		1,080,332
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES											1,227,157
MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES											
318	595	10	41	18	595	10	41	18	REGIONAL BELTWAY-DESIGN/ENG		425,000
EXPENDITURES											425,000
318	508	31	1	18	508	31	01	18	END BALANCE-RESTRICTED-REET REVENUE		802,157
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES											1,227,157
CITY HALL EQUIPMENT RESERVE FUND REVENUES											
320	361	11	1	20	361	11	01	20	INTEREST & OTHER EARNINGS		340
REVENUES											340
320	308	51	0	20	308	51	00	20	BEG BALANCE-ASSIGNED-CH BUILDING COSTS		40,728
TOTAL CITY HALL EQUIPMENT RESERVE REVENUES											41,068
CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES											
320	594	14	64	0	594	14	64	00	COMPUTERS & EQUIPMENT		20,000
EXPENDITURES											20,000
320	508	51	1	20	508	51	01	20	ENDING BALANCE-ASSIGNED-CH BUILDING COSTS		21,068
TOTAL CITY HALL EQUIPMENT RESERVE EXPENDITURES											41,068
STREET DEVELOPMENT RESERVE FUND REVENUES											
321	331	20	0	0	331	20	00	00	FED HWY/NHS-W AHTANUM RD TO 15TH		-
321	331	20	0	44	331	20	00	44	WSDOT-MAIN ST PEDESTRIAN CROSSING		417,457
321	331	20	0	56	331	20	00	56	WSDOT-AHTANUM RD PEDESTRIAN CROSSING		412,858
321	333	20	0	32	333	20	00	32	STPG-MAIN ST PEDESTRIAN CROSSING		297,841
321	333	20	0	44	333	20	00	44	BRAC - 10TH AVE BRIDGE		1,290,017
321	333	20	0	48	333	20	00	48	BRAC-SHOP BRIDGE		1,275,867
321	361	11	3	21	361	11	03	21	INTEREST & OTHER EARNINGS		5,000
321	397	1	55	48	397	01	55	48	TRANS IN-324-SHOP BRIDGE		26,892
REVENUES											3,725,931
321	308	31	0	21	308	31	00	21	BEG BALANCE - RESTRICTED-STREET DEVEL RESERVE		1,943,167
321	308	51	0	21	308	51	00	21	BEG BALANCE-ASSIGNED-STREET DEVEL PROJECT COSTS		-
TOTAL BEGINNING FUND BALANCES											1,943,167
TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES											7,612,266
STREET DEVELOPMENT RESERVE FUND EXPENDITURES											
321	594	10	41	32	594	10	41	32	MAINS ST PED CROSSING-PE		68,443
321	595	10	41	44	595	10	41	44	S 10TH AVENUE BRIDGE - PE		696
321	595	10	41	48	595	10	41	48	SHOP BRIDGE-PE		243,101
321	595	10	41	56	595	10	41	56	AHTANUM RD PEDESTRIAN CROSSING - PE		244,090
321	595	20	63	44	595	20	63	44	S 10TH AVENUE BRIDGE - ROW		49,957
EXPENDITURES											606,287
321	508	51	1	21	508	51	01	21	END BALANCE-ASSIGNED-STREET DEVEL PROJECT COSTS		5,062,811
TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES											5,669,098
INFRASTRUCTURE RESERVE FUND REVENUES											
324	313	11	1	24	313	11	01	24	SALES & USE TAX/10%		632,500
324	361	11	3	24	361	11	03	24	INTEREST & OTHER EARNINGS		63,300
REVENUES											695,800
324	308	51	0	24	308	51	00	24	BEG BALANCE - ASSIGNED -INFR PROJECT COSTS		2,343,647
TOTAL INFRASTRUCTURE RESERVE FUND REVENUES											3,039,447
INFRASTRUCTURE RESERVE FUND EXPENDITURES											
324	591	95	79	0	591	95	79	00	SIED LOAN PRINCIPAL		119,187
324	592	95	89	0	592	95	89	00	SIED LOAN INTEREST		22,849
324	595	10	41	32	595	10	41	32	MAIN ST REVIT PEDESTRIAN CROSSING-CITY		95,730
324	595	50	64	44	595	50	64	44	BRIDGE #475 - S 10TH AVE - ROW		102,990
324	597	1	55	26	597	01	55	26	TRANS OUT-128-REG BELTWAY LOAN REPAY		160,000
324	597	1	55	48	597	01	55	48	TRANS OUT-321-SHOP BRIDGE		26,892
EXPENDITURE											527,647
324	508	51	1	24	508	51	01	24	END BAL-ASSIGNED-INFRASTRUCTURE PROJECT COSTS		2,511,799
TOTAL INFRASTRUCTURE RESERVE FUND EXPENDITURES											2,511,799

FIRE DEPARTMENT RESERVE FUND REVENUES											
313	345	85	0	0	345	85	00	00	DEVELOPER FEES - FIRE (25%)		116,824
313	361	11	0	33	361	11	00	33	INTEREST - DEVEL FEES - FIRE		-
313	361	11	1	13	361	11	01	13	INTEREST & OTHER EARNINGS		10,000
313	397	0	1	13	397	00	01	13	TRANSFER IN - 313 FIRE DEPT RESERVE FUND		120,000
REVENUES											246,824
313	308	51	0	13	308	51	00	13	BEG BALANCE-ASSIGNED-FIRE EQUIP RESERVE		201,820
TOTAL FIRE DEPARTMENT RESERVE FUND REVENUES											448,645
FIRE DEPARTMENT RESERVE FUND EXPENDITURES											
313	594	22	62	13	594	22	62	13	BUILDINGS & STRUCTURES		15,000
313	594	22	64	13	594	22	64	13	MACHINERY & EQUIPMENT		120,000
EXPENTITURES											135,000
313	508	51	1	13	508	51	01	13	END BALANCE-ASSIGNED-FIRE DEPT EQUIP		313,645
TOTAL FIRE DEPARTMENT RESERVE FUND EXPENDITURES											448,645
POLICE VEHICLE RESERVE FUND REVENUES											
315	361	11	1	15	361	11	01	15	INTEREST & OTHER EARNINGS		1,000
315	397	0	1	15	397	00	01	15	TRANSFER-IN 001 CURRENT EXP		100,000
REVENUES											101,000
315	308	51	0	15	308	51	00	15	BEG BALANCE-ASSIGNED-POLICE VEHICLE RSV		104,628
TOTAL POLICE VEHICLE RESERVE FUND REVENUES											205,628
POLICE VEHICLE RESERVE FUND EXPENDITURES											
315	594	21	64	15	594	21	64	15	MACHINERY & EQUIPMENT		100,000
EXPENDITURES											100,000
315	508	51	0	15	508	51	00	15	END BALANCE-COMMITTED-POLICE VEHICLES		105,628
TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES											205,628
BUILDING RESERVE FUND REVENUES											
316	361	11	1	16	361	11	01	16	INTEREST & OTHER EARNINGS		1,000
REVENUES											1,000
316	308	31	35	0	308	31	35	00	BEG BALANCE-RESTRICTED-SEWER BOND RSV PORTION		284,218
316	308	31	47	0	308	31	47	00	BEG BALANCE-ASSIGNED-TRANSIT PORTION		104,103
316	308	51	1	0	308	51	01	00	BEG BALANCE-ASSIGNED-CE PORTION		62,802
316	308	51	34	0	308	51	34	00	BEG BALANCE-ASSIGNED-WATER PORTION		74,920
316	308	51	35	1	308	51	35	01	BEG BALANCE-ASSIGNED-SEWER PORTION		78,094
316	308	51	37	0	308	51	37	00	BEG BALANCE-ASSIGNED-GARBAGE PORTION		85,762
TOTAL BRGINNING BALANCES											689,900
TOTAL BUILDING RESERVE FUND REVENUES											690,900
BUILDING RESERVE FUND EXPENDITURES											
316	594	10	31	0	594	10	31	00	CIVIC CAMPUS SIGNAGE		20,000
REVENUES											20,000
316	508	51	1	16	508	51	01	16	END BALANCE-ASSIGNED-CH BUILDING COSTS		670,900
TOTAL BUILDING RESERVE FUND EXPENDITURES											690,900
PUBLIC WORKS BUILDING RESERVE FUND REVENUES											
317	361	10	1	17	361	10	01	17	INTEREST		500
317	361	11	0	17	361	11	00	17	INTEREST & OTHER EARNINGS		-
317	397	1	55	0	397	01	55	00	TRANS IN FROM 101 STREET FUND		19,063
317	397	28	55	0	397	28	55	00	TRANS IN FROM 128 TRANSIT		19,063
REVENUES											38,626
317	308	31	1	28	308	31	01	28	BEG BALANCE-RESTRICTED-TRANSIT		75,567
317	308	51	1	1	308	51	01	01	BEG BALANCE-ASSIGNED-STREET		39,800
317	308	51	4	1	308	51	04	01	BEG BALANCE-ASSIGNED-WATER		5,193
317	308	51	4	2	308	51	04	02	BEG BALANCE-ASSIGNED-GARBAGE		5,193
317	308	51	4	3	308	51	04	03	BEG BALANCE-ASSIGNED-SEWER		5,193
TOTAL BEGINING BALANCES											130,945
TOTAL PUBLIC WORKS BUILDING RESERVE FUND REVENUES											169,571
PUBLIC WORKS BUILDING RESERVE FUND EXPENDITURES											
317	508	10	1	17	508	10	01	17	ENDING FUND BALANCE		169,571
TOTAL PUBLIC WORKS BUILDING RESERVE EXPENDITURES											169,571

DEVELOPMENT MITIGATION RESERVE FUND REVENUES											
325	345	80	1	25	345	80	01	25	DEVELOPMENT IMPACT FEES		9,500
325	361	11	1	25	361	11	01	25	INTEREST & OTHER EARNINGS		124
325	367	0	0	0	367	00	00	00	CONTRIBUTIONS - BORTON GOODMAN APT-SIGNAL IMPR		9,600
325	367	0	0	1	367	00	00	01	CONTRIBUTION-TWO EAGLES-S BROADWAY ONSITE-STREET		500,000
REVENUES											519,224
325	308	51	0	25	308	51	00	25	BEG BALANCE-ASSIGNED-DEVEL MITIGATION		68,148
TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES											587,372
DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES											
325	508	51	1	25	508	51	01	25	ENDING BALANCE-ASSIGNED-DEVEL MITIGATION COSTS		587,372
TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES											587,372
WATER FUND REVENUES											
401	343	41	4	1	343	41	04	01	WATER REVENUES		1,700,000
401	343	41	4	16	343	41	04	16	WATER UTILITY TAX		177,000
401	343	42	4	1	343	42	04	01	WATER SVC INSTALLATION CHARGES		70,000
401	345	83	4	1	345	83	04	01	WATER PLAN CHECKING FEE		10,000
401	359	90	4	1	359	90	04	01	MISCELLANEOUS PENALTIES		58,000
401	361	11	4	1	361	11	04	01	INTEREST & OTHER EARNINGS		55,000
REVENUES											2,070,000
401	308	51	0	41	308	51	00	41	BEG BALANCE-ASSIGNED - WATER		1,821,301
TOTAL WATER FUND REVENUES											3,891,301
WATER FUND EXPENDITURES											
401	534	50	0	16	534	50	00	16	UTILITY TAX TO 001		177,000
401	534	50	10	0	534	50	10	00	SALARIES & WAGES		485,548
401	534	50	12	0	534	50	12	00	OVERTIME		4,200
401	534	50	20	0	534	50	20	00	PERSONNEL BENEFITS		263,286
401	534	50	21	0	534	50	21	00	UNIFORMS & EQUIPMENT		2,800
401	534	50	31	0	534	50	31	00	SUPPLIES		65,000
401	534	50	32	0	534	50	32	00	FUEL		10,000
401	534	50	35	0	534	50	35	00	SMALL TOOLS & EQUIPMENT		6,000
401	534	50	41	0	534	50	41	00	PROFESSIONAL SERVICES		48,500
401	534	50	41	1	534	50	41	01	ADMIN SVC CHG TO C.E.		91,102
401	534	50	41	2	534	50	41	02	INTERGOVERNMENTAL PROFESSIONAL SERVICES		7,900
401	534	50	41	3	534	50	41	03	CIVIC CAMPUS JANITORIAL-WATER		2,128
401	534	50	41	4	534	50	41	04	IT SERVICES		2,128
401	534	50	42	0	534	50	42	00	COMMUNICATION		6,000
401	534	50	43	0	534	50	43	00	TRAVEL		1,300
401	534	50	44	0	534	50	44	00	ADVERTISING		500
401	534	50	46	0	534	50	46	00	WCIA INSURANCE		43,487
401	534	50	47	0	534	50	47	00	UTILITIES		126,260
401	534	50	47	1	534	50	47	01	CIVIC CAMPUS UTILITIES-WATER		2,138
401	534	50	48	0	534	50	48	00	REPAIRS & MAINTENANCE		20,000
401	534	50	48	1	534	50	48	01	CIVIC CAMPUS MAINTENANCE-WATER		1,058
401	534	50	49	0	534	50	49	00	MISCELLANEOUS		27,500
401	534	50	49	1	534	50	49	01	EXTERNAL TAXES		50,000
401	591	34	70	9	591	34	70	09	SBITA TECH LEASE - WATER		100
401	591	34	70	1	591	34	70	01	SBITA TECH LEASE - WATER		-
401	591	34	70	41	591	34	70	41	CIVIC CAMPUS DEBT - PRINCIPLE		6,821
401	591	34	78	0	591	34	78	00	PWTF LOAN PRINCIPAL		91,493
401	592	34	80	1	592	34	80	01	CIVIC CAMPUS DEBT - INTEREST		6,567
401	592	34	83	0	592	34	83	00	PWTF LOAN INTEREST		13,731
401	594	34	63	1	594	34	63	01	IMPROVEMENTS		5,000
401	594	34	64	0	594	34	64	00	MACHINERY & EQUIPMENT		26,500
401	594	34	64	1	594	34	64	01	MACHINERY & EQUIPMENT		30,000
401	597	0	1	12	597	00	01	12	TRANS OUT TO 404-312 PW EQUIP RSV		105,000
401	597	0	1	17	597	00	01	17	TRANS OUT TO 404-317 PW BUILDING RSV		15,250
401	597	34	54	0	597	34	54	00	TRANS OUT TO 404 WA DEVL RSV		414,000
EXPENDITURES											2,158,298
401	508	51	4	1	508	51	04	01	END BALANCE-ASSIGNED-WATER COSTS		1,733,003
TOTAL WATER FUND EXPENDITURES											3,891,301

GARBAGE FUND REVENUES										
402	343	71	4	2	343 71 04 02	GARBAGE SERVICE CHARGES				1,860,000
402	343	71	4	16	343 71 04 16	GARBAGE UTILITY TAX				167,000
402	361	11	4	2	361 11 04 02	INTEREST & OTHER EARNINGS				15,000
									REVENUES	2,042,000
402	308	51	0	42	308 51 00 42	BEG BALANCE-ASSIGNED-GARBAGE				425,000
									TOTAL GARBAGE FUND REVENUES	2,467,000
GARBAGE FUND EXPENDITURES										
402	537	50	0	16	537 50 00 16	GA UTILITY TAX TO 001				167,000
402	537	50	10	0	537 50 10 00	SALARIES & WAGES				31,390
402	537	50	12	0	537 50 12 00	OVERTIME				1,000
402	537	50	20	0	537 50 20 00	PERSONNEL BENEFITS				20,930
402	537	50	21	0	537 50 21 00	UNIFORMS & EQUIPMENT				1,200
402	537	50	31	0	537 50 31 00	SUPPLIES				3,500
402	537	50	32	0	537 50 32 00	FUEL				1,300
402	537	50	35	0	537 50 35 00	SMALL TOOLS & EQUIPMENT				300
402	537	50	41	0	537 50 41 00	PROFESSIONAL SERVICES				1,000
402	537	50	41	1	537 50 41 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES				400
402	537	50	41	2	537 50 41 02	ADMIN SVC CHG TO C.E.				84,177
402	537	50	41	3	537 50 41 03	CIVIC CAMPUS JANITORIAL-GARBAGE				197
402	537	50	41	4	537 50 41 04	IT SERVICES				640
402	537	50	42	0	537 50 42 00	COMMUNICATION				6,500
402	537	50	43	0	537 50 43 00	TRAVEL				50
402	537	50	44	0	537 50 44 00	ADVERTISING				400
402	537	50	46	0	537 50 46 00	WCIA INSURANCE				4,585
402	537	50	47	0	537 50 47 00	UTILITIES				9,500
402	537	50	47	1	537 50 47 01	CIVIC CAMPUS UTILITES - GARBAGE				200
402	537	50	48	0	537 50 48 00	REPAIRS & MAINTENANCE				1,000
402	537	50	48	1	537 50 48 01	CIVIC CAMPUS MAINTENANCE-GARBAGE				100
402	537	50	49	0	537 50 49 00	MISCELLANEOUS				6,500
402	537	50	49	1	537 50 49 01	EXTERNAL TAXES				82,500
402	537	60	49	0	537 60 49 00	CONTRACTED SERVICES				1,606,800
402	591	37	70	2	591 37 70 02	CIVIC CAMPUS DEBT - PRINCIPLE				519
402	591	37	70	9	591 37 70 09	SBITA TECH LEASE - GARBAGE				800
402	592	37	80	2	592 37 80 02	CIVIC CAMPUS DEBT - INTEREST				500
402	597	0	0	17	597 00 00 17	TRANSFER OUT TO 404- 317 PW BLDG RESERVE				19,063
402	597	11	55	12	597 11 55 12	TRANSFER OUT TO 404-312 PW EQUIP RESERVE				15,000
									EXPENDITURES	2,067,051
402	508	51	4	2	508 51 04 02	END BALANCE-ASSIGNED-GARBAGE COSTS				399,949
									TOTAL GARBAGE FUND EXPENDITURES	2,467,000
SEWER FUND REVENUES										
403	322	40	4	3	322 40 04 03	PAVING PERMIT-SEWER FEE				1,000
403	322	90	4	3	322 90 04 03	PAVING PERMIT-STORM WATER FEE				200
403	333	20	0	2	333 20 00 02	FEDERAL INDIRECT GRANT FROM WSDOT - STREETSWEeper				298,425
403	343	50	4	3	343 50 04 03	SEWER SVC INSTALL CHARGES				1,500
403	343	51	4	3	343 51 04 03	SEWER REVENUES				2,400,000
403	343	51	4	16	343 51 04 16	SEWER UTILITY TAX				242,000
403	345	83	4	3	345 83 04 03	SEWER PLAN CHECKING FEE				20,000
403	345	83	31	3	345 83 31 03	STORMWATER PLAN CHECK FEE				35,000
403	361	11	4	3	361 11 04 03	INTEREST & OTHER EARNINGS				70,000
									REVENUES	3,068,125
403	308	51	0	43	308 51 00 43	BEG BALANCE-ASSIGNED-SEWER				2,425,000
									TOTAL SEWER FUND REVENUES	5,493,125

SEWER FUND EXPENDITURES										
403	531	30	10	0	531	30	10	00	STORMWATER-SALARIES & WAGES	24,754
403	531	30	12	0	531	30	12	00	STORMWATER OVERTIME	100
403	531	30	20	0	531	30	20	00	STORMWATER-PERSONNEL BENEFITS	12,279
403	531	30	31	0	531	30	31	00	STORMWATER - SUPPLIES	400
403	531	30	32	0	531	30	32	00	STORMWATER FUEL	3,500
403	531	30	41	1	531	30	41	01	STORMWATER - IT SERVICES	899
403	531	30	41	3	531	30	41	03	STORMWATER-INTERGOV PROF SVCS	666
403	531	30	43	3	531	30	43	03	STORMWATER-TRAVEL	200
403	531	30	44	0	531	30	44	00	STORMWATER - ADVERTISING	500
403	531	30	48	0	531	30	48	00	STORMWATER REPAIRS & MAINTENANCE	2,500
403	531	30	49	0	531	30	49	00	STORMWATER-MISCELLANEOUS	300
403	531	30	41	23	531	30	41	23	STORMWATER - PROFESSIONAL SERVICES	5,400
403	535	50	0	16	535	50	00	16	SE UTILITY TAX TO 001	242,000
403	535	50	10	0	535	50	10	00	SALARIES & WAGES	151,966
403	535	50	12	0	535	50	12	00	OVERTIME	1,500
403	535	50	20	0	535	50	20	00	PERSONNEL BENEFITS	78,567
403	535	50	21	0	535	50	21	00	UNIFORMS & EQUIPMENT	1,000
403	535	50	31	0	535	50	31	00	SUPPLIES	4,000
403	535	50	32	0	535	50	32	00	FUEL	1,100
403	535	50	35	0	535	50	35	00	SMALL TOOLS & EQUIPMENT	300
403	535	50	41	0	535	50	41	00	PROFESSIONAL SERVICES	30,000
403	535	50	41	1	535	50	41	01	ADMIN SVC CHG TO C.E.	112,716
403	535	50	41	3	535	50	41	03	INTERGOVERNMENTAL PROFESSIONAL SERVICES	1,192,730
403	535	50	41	4	535	50	41	04	CIVIC CAMPUS JANITORIAL-SEWER	200
403	535	50	41	5	535	50	41	05	IT SERVICES	640
403	535	50	42	0	535	50	42	00	COMMUNICATION	6,500
403	535	50	43	0	535	50	43	00	TRAVEL	50
403	535	50	44	0	535	50	44	00	ADVERTISING	400
403	535	50	46	0	535	50	46	00	WCIA INSURANCE	27,148
403	535	50	47	0	535	50	47	00	UTILITIES	9,500
403	535	50	47	1	535	50	47	01	CIVIC CAMPUS UTILITIES-SEWER	200
403	535	50	48	0	535	50	48	00	REPAIRS & MAINTENANCE	1,000
403	535	50	48	1	535	50	48	01	CIVIC CAMPUS MAINTENANCE-SEWER	100
403	535	50	49	0	535	50	49	00	MISCELLANEOUS	14,000
403	535	50	49	2	535	50	49	02	EXTERNAL TAXES	82,500
403	591	35	70	9	591	35	70	09	SBITA TECH LEASE - SEWER	825
403	591	35	70	3	591	35	70	03	CIVIC CAMPUS DEBT - PRINCIPLE	4,961
403	591	35	78	3	591	35	78	03	PWTF LOAN PRINCIPAL	87,862
403	591	50	70	4	591	50	70	04	SBITA TECH LEASE - SEWER	-
403	592	35	80	3	592	35	80	03	CIVIC CAMPUS DEBT - INTEREST	4,777
403	592	35	83	3	592	35	83	03	PWTF LOAN INTEREST	683
403	594	35	64	0	594	35	64	00	MACHINERY & EQUIPMENT - SEWER	41,000
403	594	35	64	42	594	35	64	42	IMPROVEMENTS - N RUDKIN RD	100,000
403	597	35	4	4	597	35	04	04	TRANS OUT 405 SEWER IMPR RESERVE	545,000
403	597	35	55	12	597	35	55	12	TRANS OUT TO 405-312 PW EQUIP RESERVE	45,000
403	597	35	55	17	597	35	55	17	TRANSFER OUT TO 406 - 317 PW BLDG RESERVE	19,063
									EXPENDITURES	2,858,786
403	508	51	4	3	508	51	04	03	END BALANCE-ASSIGNED-SEWER	2,634,339
									TOTAL SEWER FUND EXPENDITURES	5,493,125
WATER IMPROVEMENT RESERVE FUND REVENUES										
404	361	11	4	4	361	11	04	04	INTEREST & OTHER EARNINGS	34,000
404	367	0	0	34	367	00	00	34	INFR FEE REVENUE-WA	4,000
404	382	10	0	34	382	10	00	34	INFRASTRUCTURE FEE - WATER	30,000
404	397	1	4	4	397	01	04	04	TRANS FROM 401 WATER	414,000
404	397	2	1	12	397	02	01	12	TRANS FROM 401 WATER-312 PW EQUIP RESERVE	105,000
404	397	2	1	17	397	02	01	17	TRANS FROM 401 WATER-317 PW BUILDING RESERVE	15,250
404	397	12	4	2	397	12	04	02	TRANS IN FROM 402 - FOR 312	15,000
404	397	17	4	2	397	17	04	02	TRANS IN FROM 402 - FOR 317	19,063
									REVENUES	636,313
404	308	51	0	44	308	51	00	44	BEG BALANCE-ASSIGNED	1,297,928
404	308	51	12	4	308	51	12	04	BEG BALANCE-ASSIGNED-FOR 312	136,000
404	308	51	17	44	308	51	17	44	BEG BALANCE-ASSIGNED-FOR 317	51,250
									TOTAL BEGINNING BALANCES	1,485,178
									TOTAL WATER IMPROVEMENT RESERVE FUND REVENUES	2,121,491

WATER IMPROVEMENT RESERVE FUND EXPENDITURES										
404	534	50	41	7	534	50	41	07	WATER SYST PLAN UPDATE-PROF SERVICES	75,000
404	534	50	41	49	534	50	41	49	PROF SERVICES-GOODMAN APTS-WA INSPECT	55,000
404	534	50	49	4	534	50	49	04	EXTERNAL TAXES	-
404	534	50	49	49	534	50	49	49	MISCELLANEOUS-WATER RIGHTS	75,000
404	594	34	66	4	594	34	66	04	GOULDS 250 HP SUBMERSIBLE WELL PUMP/REHAB	250,000
404	594	34	67	4	594	34	67	04	S BROADWAY AREA WATER EXT (GSP PH 3) ONSITE	26,500
404	597	4	1	0	597	04	01	00	TRANSFER OUT TO 312 - EQUIP RESV	105,000
									EXPENDITURES	586,500
404	508	51	4	4	508	51	04	04	END BALANCE-ASSIGNED-WATER DEVEL PROJECTS	1,534,991
									TOTAL WATER IMPROVEMENT RESERVE FUND EXPENDITURES	2,121,491
SEWER IMPRIVEMENT RESERVE FUND REVENUES										
405	337	7	86	0	337	07	86	00	SIED GRANT/NELTWAY SEWER EXT	1,000,000
405	361	11	4	5	361	11	04	05	INVESTMENT INTEREST	50,000
405	367	0	0	36	367	00	00	36	SO BROADWAY-INF FEE-SEWER	3,000
405	382	10	0	35	382	10	00	35	INFR FEE REVENUE- SEWER	5,000
405	397	4	55	3	397	04	55	03	TRAN IN FRM 403 SEWER	545,000
									REVENUES	1,603,000
405	308	31	0	45	308	31	00	45	BEG FUND BALANCE-RESTRICTED	3,200,000
405	308	51	0	45	308	51	00	45	BEG FUND BALANCE-ASSIGNED	1,553,995
405	308	51	12	5	308	51	12	05	BEG BALANCE-ASSIGNED-FOR 312	180,000
405	308	51	17	45	308	51	17	45	BEG BALANCE-ASSIGNED-FOR 317	50,012
									TOTAL BEGINNING BALANCES	4,984,007
									TOTAL SEWER RESERVE FUND REVENUES	9,968,014
SEWER IMPRIVEMENT RESERVE FUND EXPENDITURES										
405	535	50	41	7	535	50	41	07	SEWER COMP PLAN	50,000
405	591	35	70	5	591	35	70	05	S BROADWAY SEWER SIED DEBT SVC - PRINCIPLE	78,025
405	591	35	70	6	591	35	70	06	REGIONAL BELTWAY - PRINCIPLE	13,965
405	592	35	80	5	592	35	80	05	S BROADWAY SEWER SIED DEBT SVC - INTEREST	21,648
405	592	35	80	6	592	35	80	06	REGIONAL BELTWAY - INTEREST	122,852
405	594	35	41	54	594	35	41	54	BELTWAY SEWER EXT LIFT STATION-PE	50,000
405	594	35	49	8	594	35	49	08	AHTANUM RD UNDERDRAIN APPLICATIONS	15,000
405	594	35	67	54	594	35	67	54	S BROADWAY SEWER ON-SITE -CN	26,500
405	594	35	67	56	594	35	67	56	BELTWAY SEWER LIFT STATEION EXT - CN	1,672,744
405	594	38	66	53	594	38	66	53	N RUDKIN RD STORMWATER DESIGN	51,450
									EXPENDITURES	2,102,183
405	508	51	4	5	508	51	04	05	ENDING BALANCE-ASSIGNED-SEWER DEVEL PROJECTS	4,484,824
									TOTAL SEWER RESERVE FUND EXPENDITURES	6,587,007
GARBAGE RESERVE FUND REVENUES										
406	397	17	4	3	397	17	04	03	TRANS IN FROM 403- FOR 317	19,063
406	397	39	70	1	397	39	70	01	TRANSFER IN FROM 403-312 PW EQUIPMENT	45,000
									REVENUES	64,063
406	308	51	0	46	308	51	00	46	BEGINNING FUND BALANCE-ASSIGNED	3,050
406	308	51	12	6	308	51	12	06	BEG BALANCE-ASSIGNED-FOR 312	47,250
406	308	51	17	46	308	51	17	46	BEG BALANCE-ASSIGNED-FOR 317	123,212
									TOTAL BEGINNING BALANCE	173,512
									TOTAL GARBAGE RESERVE FUND REVENUES	237,575
GARBAGE RESERVE FUND EXPENDITURES										
406	597	37	12	0	597	37	12	00	TRANSFER OUT TO 312 - PW EQUIPMENT	45,000
									EXPENDITURES	45,000
406	508	51	4	6	508	51	04	06	END BALANCE-ASSIGNED-GARBAGE	192,575
									TOTAL GARBAGE RESERVE FUND EXPENDITURES	237,575

YAKIMA VALLEY CRISIS RESPONSE UNIT FUND REVENUES											
650	389	30	6	50	389	30	06	50	ANNUAL PRO RATA SHARE RECEIPT	350,000	
										REVENUES	350,000
650	308	31	6	50	308	31	06	50	BEGINNING BALANCE - RESTRICTED	-	
										TOTAL CRISIS RESPONSE UNIT REVENUES	350,000
YAKIMA VALLEY CRISIS RESPONSE UNIT FUND EXPENDITURES											
650	589	30	31	0	589	30	31	00	OPERATIONS - SUPPLIES	13,000	
650	589	30	31	1	589	30	31	01	TRAINING - SUPPLIES	47,000	
650	589	30	32	0	589	30	32	00	OPERATIONS - FUEL	5,000	
650	589	30	35	0	589	30	35	00	OPERATIONS - SMALL TOOLS & EQUIPMENT	10,000	
650	589	30	41	0	589	30	41	00	OPERATIONS - PROFESSIONAL SERVICES	20,000	
650	589	30	43	0	589	30	43	00	OPERATIONS - TRAVEL	5,000	
650	589	30	43	1	589	30	43	01	TRAINING - TRAVEL	15,000	
650	589	30	48	0	589	30	48	00	OPERATIONS - REPAIRS & MAINTENANCE	10,000	
650	589	30	49	0	589	30	49	00	OPERATIONS - MISCELLANEOUS	5,000	
650	589	30	49	1	589	30	49	01	TRAINING - MISCELLANEOUS	15,000	
650	589	30	64	0	589	30	64	00	MACHINERY & EQUIPMENT	40,000	
650	589	30	64	1	589	30	64	01	CNT VEHICLE	165,000	
										TOTAL CRISIS RESPONSE UNIT EXPENDITURES	350,000

GLOSSARY OF BUDGET TERMS

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document.

ACCOUNT. A chronological record of public funds showing receipts, disbursements, and the balance.

ADOPTED BUDGET. The financial plan adopted by the City Council, which forms the basis for appropriations.

APPROPRIATION. An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION. The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

B.A.R.S. The State of Washington prescribed Budgeting, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the

Financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BASIS OF BUDGETING. The City's Governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental, expendable trust, and agency funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received, and the liability is incurred.

Proprietary funds are accounted for on the full accrual basis of accounting.

BENEFITS. Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employee's retirement system, city retirement system, and employment security.

BOND (Debt Instrument). A written promise to pay (debt) a specified sum of money (called principal or 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.

BUDGET. A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET AMENDMENT. A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur, or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGET MESSAGE. A message prepared by the City Manager explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS. The process of translating planning and programming decisions into specific financial plans.

C.D.B.G.
Community Development Block Grant.

CAPITAL EXPENDITURES. Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of at least 3 years. A fixed asset is a tangible object of long-term character, which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. For purposes of this definition, a "fixed asset" includes a group of items purchased

together that will be used “for a single purpose” and could not be used effectively by themselves.

CAPITAL FACILITIES PLAN. A capital Facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules For each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

CASH BASIS OF ACCOUNTING. The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

COUNCIL GOALS. Statements of direction, purpose, or intent based on the needs of the community, generally to be completed within a specified time period.

CUSTOMER. The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City Department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City Department.

DEBT SERVICE. Payment of interest and repayment of principal to holders of the City's debt instruments.

EXPENDITURES/EXPENSES. Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received, or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FIDUCIARY FUNDS. The City uses fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include

- 1) agency funds that account for resources where the City acts solely as an agent in collecting and dispensing monies, and 2) expendable trust funds that account for resources where the City acts as a formal or

informal trustee for restricted fund users. For agency funds, no fund balance is maintained and no appropriations are necessary. These funds are accounted for on a modified accrual basis. The City's Deferred Compensation Fund is an agency fund that accounts for monies withheld from employees under deferred compensation plans and the fund's earnings and investments. Trust funds may be expendable and use modified accrual accounting for a specific project or service, or they may be non-expendable and use an accrued basis of accounting to focus on the ongoing retention of earnings. The City's trust fund is expendable and accounts primarily for the City of University Place Retirement Plan and donations for a specific purpose.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The Fiscal Year is January 1 through December 31 for local governments in Washington.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the Budget by Fund section for specific fund category purposes and descriptions.

GENERAL FUND. This fund accounts for the financial operations of the City, which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION. Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

GOAL. A long-range statement of broad direction, purpose, or intent based on the needs of the community.

GRANT. A cash award given for a specified purpose. The two major forms of Federal and State grants are block, and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed to them according to formulas established in the law and can be used for any locally determined activities that fall within the functional purpose

of the grant as stated in the law. Discretionary or categorical grants can be used only for a

specific purpose and usually are limited to narrowly defined projects or activities.

INPUT. A resource, monetary or non-monetary, that is used in delivering a program or service, such as hours of labor and numbers of bricks.

INTERFUND TRANSFERS. Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENT. Services purchased from other government agencies, normally including types of services that only government agencies provide.

LEVY. The total amount of taxes or special assessments imposed by the City.

LID, Local Improvement District. A local improvement district is composed of properties benefiting from a specific capital improvement project, such as a sewer line extension.

MAINTENANCE. The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MISSION. A short description of the scope and purpose of a City Department. It specifies what the Department's business is.

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). Examples are personnel services, supplies, and services and charges.

OPERATING REVENUES. Those revenues received within the present fiscal year.

ORDINANCE. The method by which the appropriation of the budget is enacted into law by the Council per authority of the State statutes.

PERS, the Public Employees Retirement System. A State of Washington-defined benefit pension plan to which both employee and employer contribute.

PLAN. A list of actions that management expects to take. A plan is a basis for allocating the organization's resources to deal with

opportunities and problems present in the environment.

PROGRAM. A group of related activities to accomplish a major service or core business function for which the City is responsible. A program is typically part of a division within a department.

PROPOSED BUDGET. The budget proposed by the City Manager to the City Council for review and approval.

PROPRIETARY FUNDS. Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

RATINGS. In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.

RESERVE. An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOURCES. Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE. Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income, and miscellaneous revenue. See Operating Revenue.

REVENUE ESTIMATE. A formal estimate of how much revenue will be earned from a specific revenue source for some future period - typically a future fiscal year.

SALARIES AND WAGES. Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.

SERVICES AND CHARGES. Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, communications, public utility services, repair/maintenance, and insurance premiums.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

STATE SHARED REVENUE. Revenues received from the State of Washington from sources like the liquor tax, and MVET.

SUPPLIES. Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals, and books and generic computer software.

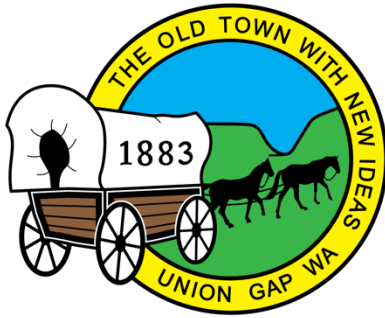
TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX LEVY. Total amount of ad valorem tax certified by the City.

TAX RATE. The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

USER FEES. The payment of a fee for direct receipt of a public service by the person benefiting from the service.

VISION. An objective that lies outside the range of planning. It describes an organization's most desirable future state.



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