



2026 ANNUAL BUDGET

CITY OF UNION GAP, WASHINGTON



Union Gap Civic Campus, est. 2018

CITY OF UNION GAP

UNION GAP, WASHINGTON

2026 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

Gregory Cobb	<i>City Manager</i>
Lynette Bisconer	<i>Director of Finance and Administration</i>
Jason Cavanaugh	<i>Director of Public Works & Community Development</i>
Dustin Soptich	<i>Chief of Police</i>
Curtis Santucci	<i>Police Lieutenant</i>
David Dominquez	<i>Civil Engineer</i>
Christopher Fix	Operations Manager

TABLE OF CONTENTS

2026 ANNUAL BUDGET

READER'S GUIDE

Reader's Guide	1
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BUDGET MESSAGE

City Manager's Budget Message	2
Community Profile	4
The Organization	6
Boards and Commissions	7
Budget Process	9
Financial Policies	11
Basis of Accounting and Budgeting	15

EXECUTIVE SUMMARY

Organization of the Adopted 2026 Budget	17
General Government Fund Revenues	18
Utility Fund Revenues	35
Capital Fund Revenues	36
Interfund Transfers	37
2026 Adopted Budget Summary by Fund	38
General Government Fund Expenditures	39
Utility Fund Expenditures	40
Capital Fund Expenditures	41
Summary of Budgeted Full Time Equivalent (FTE) Positions	42

DEPARTMENTS AND PROGRAMS

Legislative - City Council	43
Executive - City Manager	44
Contracted Services:	
Municipal Court and Legal Services	45
Fire Protection	46
Public Works and Community Development Department	48
Police Department	58
Finance and Administration Department	61
Line Item budget	66

APPENDIX

Glossary of Budget Terms	90
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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	2026 Uses by Fund and Category
Revenue Assumptions	Expenditures by Object Category
Six-Year Financial Forecast	Ending Fund Balances
2026 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
2026 Proposed Budget

City Manager
Budget Message

2026 Proposed Budget Message
October 6, 2025



CITY OF
UNION GAP
1883

**Honorable Mayor, Deputy Mayor, City Council, and
the Citizens of the City of Union Gap**

I am pleased to present the proposed budget for 2026. This document was developed to reflect the City Council's core values of fiscal responsibility and transparency, ensuring that Union Gap continues to provide essential services while advancing the priorities that matter most to our community.

From the outset, this budget has been prepared with a disciplined approach to fiscal responsibility. Revenues and expenditures have been carefully reviewed, and proposed enhancements are structured to remain within sustainable limits. A particular focus has been placed on the sustainability of the general fund, recognizing that maintaining a balanced and stable general fund is critical to supporting day-to-day services, staffing, and long-term operational health.

Equally important, the budget was developed with an emphasis on transparency. Clear assumptions, project costs, and funding strategies are presented openly, providing both the Council and the public with a clear view of how decisions are made and how resources are allocated. This ensures accountability and builds trust in the stewardship of public funds.

The proposed budget also reflects the City Council's priority projects. Continued funding is allocated towards the completion of the Regional Beltway, a critical investment in regional mobility and safety. Resources are dedicated to Main Street Revitalization, supporting local businesses and enhancing the heart of our community. Additionally, this plan advances improvements to the park system. Through public and private partnerships and by leveraging internal resources, we will create more accessible, safe, and welcoming spaces for families and residents. Together, these projects represent long-term investments in the quality of life and economic vitality of Union Gap.

In summary, this budget is designed to sustain daily operations, responsibly manage public resources, and advance the priorities established by the Council. It reflects a commitment to sound financial management, openness in decision-making, and continued progress on projects that strengthen our community. By prioritizing the long-term stability of the general fund and fully funding our reserves, this budget demonstrates the City's commitment to fiscal responsibility, which is the foundation of Union Gap's future success.

Sincerely,

Gregory Cobb
City Manager

THE UNION GAP COMMUNITY

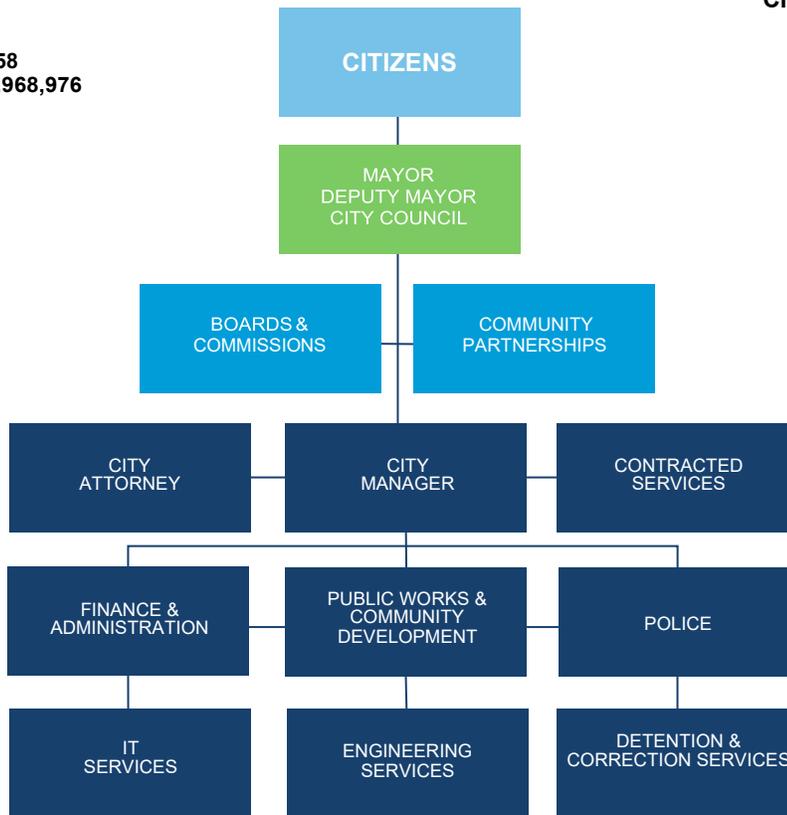
Union Gap is conveniently located about four miles from downtown Yakima and resides within Yakima County. Our strategic location, along with our strong demographics, significant purchasing power, and terrific community amenities (senior programs, great parks and schools) makes development and redevelopment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

PROJECTS					
Year Began	Project Name	Project #	Funding Amt	Funding Source	FUND
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	Ahtanum Road Pedestrian & Bicycle Safety	56	1,949,025	WA State DOT	321
2025	Main Street Revitalization Phase 2	52	498,000	WA State DOT	321
2025	Main street Grind and Overlay	53	575,000	WA State DOT	321

Population: 6,568
 Employment: 58,958
 2026 Budget: \$63,968,976
 FTE's 47



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.

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.

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.

Many of the services are through partnerships with neighboring communities. Yakima County Fire District #4 provides fire protection, and emergency medical services through a contract; Yakima County District Court provides court and probation services; Yakima County and the City of Sunnyside provide jail services; Pacific Power delivers electric services; 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 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.

The City is home to two 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.



Union Gap School



La Salle High School

Sewer treatment is contracted through Yakima County; garbage and recycling services are contracted through Basin Disposal; senior citizen services are contracted through People for People and the summer youth program is contracted through ESD 105.

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.

Major Employers:

The single largest employer in Union Gap is Borton & Sons Inc. with 3250 employees. Below are the top 10 employers in Union Gap:

	EMPLOYER	PRODUCT/SERVICE	# OF EMPLOYEES
1	BORTON & SONS INC	Retail Sales/Shops	3250
2	COSTCO	Retail Sales/Shops	339
3	TEXAS ROADHOUSE	Restaurant	336
4	HANSEN FRUIT CO., LP	Warehousing/Storage	165
5	WINCO FOODS	Food/Grocery	158
6	MAGIC METALS	Industrial/Manufacturing	142
7	INTERNATIONAL PAPER COMPANY	Industrial/Manufacturing	118
8	MACY'S RETAIL HOLDINGS, LLC	Retail Sales/Shops	111
9	G.S. LONG COMPANY	Agricultural Service	110
10	PEXCO AEROSPACE, INC	Industrial/Manufacturing	110

The City of Union Gap is within Yakima County and has the largest shopping Mall of Yakima County with approximately 90 stores and restaurants employing approximately 872 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)	6,582
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 Street
WA State Dept. of Licensing	2725 Rudkin Road
Yakima Health District	1210 Ahtanum Ridge Drive
Work Source Yakima	1205 Ahtanum Ridge Drive
WA State Dept. of Ecology	1250 W. Alder Street
WA State DSHS	1200 W. Alder Street
Veterans Affairs Clinic	1211 Ahtanum Ridge Drive
Free Transportation Service	(509) 574-8000
Community Center	108 W. Ahtanum Road
Yakima Valley Library	108 W. Ahtanum Road

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)	1159
Average Home Value (2022)	\$186,200
Median Rent (2018-2022)	\$1,111
Property Tax Rate (2024)	\$4.02 per \$1,000
Sales Tax Rate	8.2%

SCHOOLS

Public	3201 S. 4 th Street
Public	2000 S. 18 th street
Private	3000 Lightning Way

Demographic information

Total Households (2022)	2,135
Median Household Income	\$58,958
Veterans (2023)	147

*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:

<u>Position Number</u>	<u>Name</u>	<u>Title</u>
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:

<u>Name</u>	<u>Title</u>
Gregory Cobb	City Manager
Lynette Bisconer	Director of Finance and Administration
Dustin Soptich	Chief of Police
Jason Cavanaugh	Director of Public Works and Comm. Development
Curtis Santucci	Police Lieutenant
David Dominquez	Civil Engineer
Laurie Martinez	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.

PARKS COMMITTEE - The Parks committee makes recommendations to the City Manager 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 Manager. The Parks Committee meets as needed.

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	Yakims County Fire District #4
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 Yakima County Fire District #4 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 2026 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 2026, 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 ○ Municipal Capital Impr (REET) ○ Development Mitigation Reserve ○ Regional Beltway Connector |
|---|---|

BUDGET SUMMARY AND HIGHLIGHTS

The 2026 Adopted Budget amounts to \$63,968,976. The General Government and special revenues/uses Budget totals \$29,149,725 and is supplemented with \$14,957,626 in capital improvements. The utility budgets, which consist of water, sewer and stormwater, and garbage totals \$19,498,625 and contains an operating component and construction component. The Budget also includes the Yakima Valley Crisis Response Unit Budget totaling \$363,000.

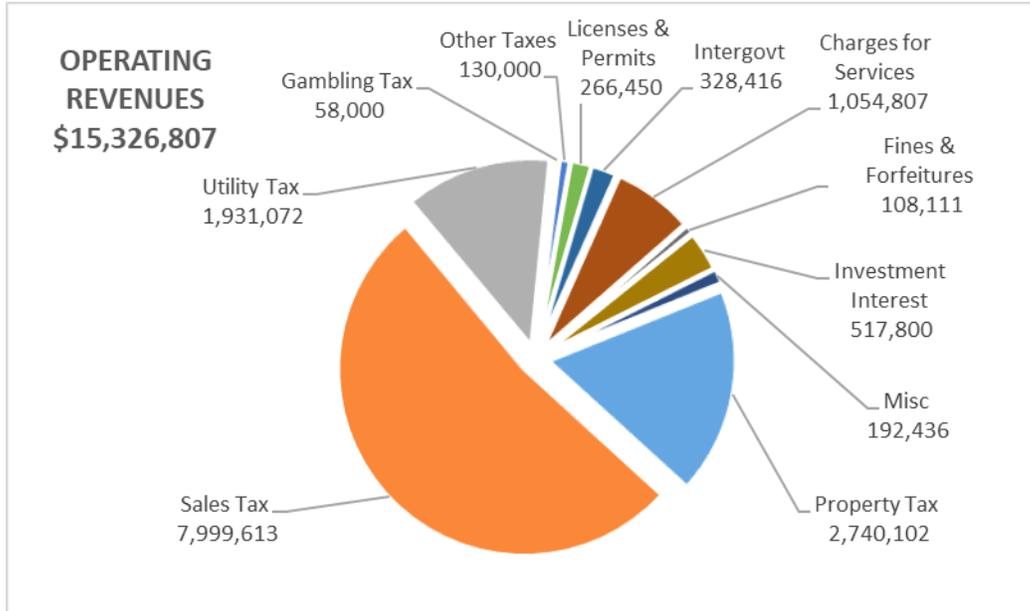
Budget Summary & Highlights		
		2026 Adopted
General Government Funds	\$	29,149,725.19
Utility Funds	\$	19,498,624.74
Capital Improvement Funds	\$	14,957,626.15
YVCRU Fund	\$	363,000.00
Total	\$	63,968,976.08

SECTION 1: GENERAL GOVERNMENT FUNDS

The 2026 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 \$29,149,725. This includes special revenue/use funds.

WHERE THE MONEY COMES FROM

The City expects to receive \$16,391,008 in general government-operating revenue in 2026. This operating revenue is supplemented with available fund balances of \$15,326,807 as well as other financing sources of \$1,064,202, which include interfund transfers between different funds for a general government budget totaling \$29,108,199. 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.



	2025	2026
GENERAL GOVERNMENT FUNDS	Actual	Adopted
Beginning Fund Balances	12,005,605	12,717,192
Operating Revenues		
Property Tax	2,620,660	2,740,102
Sales Tax	8,065,467	7,999,613
Utility Tax	1,802,116	1,931,072
Gambling Tax	50,924	58,000
Other Taxes	22,349	130,000
Licenses & Permits	303,573	266,450
Intergovt	374,727	328,416
Charges for Services	948,392	1,054,807
Fines & Forfeitures	114,654	108,111
Investment Interest	1,051,353	517,800
Misc	125,370	192,436
Total Operating Revenues	15,479,584	15,326,807
Other Financing Sources	1,199,146	1,064,202
Total Revenues	16,678,730	16,391,008
Total Revenues & Sources	28,684,334	29,108,199

WHERE THE MONEY GOES

The 2026 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 45% of total operating expenditures. Municipal Court and Legal Services is the second largest component at 11%. Transit, which is funded through a .02% transportation, is at 9%. Public works and community development is also 9% of the operating budget, followed by streets, finance and administration, legislative/executive, hotel/motel-tourism, building and equipment reserves, housing rehabilitation and community events.

	2025	2026
	Actual	Adopted
GENERAL GOVERNMENT FUNDS		
Operating Expenditures		
Legislative/Executive	156,975	541,444
Finance/Admin	1,207,757	1,150,973
Municipal Court/Legal Svc	1,780,247	1,736,538
Public Safety	6,966,237	7,064,397
Public Works/Community Development	1,101,067	1,404,555
Community Events	19,531	20,500
Building/Equipment Reserves	886,463	380,786
Transit	2,268,814	1,453,803
Hotel/Motel-Tourism	569,120	574,096
Housing Rehabilitation	1,112	1,300
Streets	1,039,311	1,190,909
Total Operating Expenditures	15,996,634	15,519,299
Other Financing Uses	275,108	50,434
Total Expenditures and Uses	16,271,741	15,569,733
Ending Fund Balances		
002 General Fund Reserve (6% Oper Rev)	623,352	642,402
109 Contingency (2% CE Oper Rev)	222,121	227,704
Reserved Ending Bal (9% CE Oper Rev)	954,931	1,152,628
Designated Reserved:		
Comm Evt/Sr Ctr/Craft Nt	12,371	-
Streets	1,695,999	1,583,520
Hotel/Motel-Tourism	1,149,713	1,154,628
Building/Equipment Reserves	334,676	1,256,899
Crim Just/Pub Safety Rsv	1,863,197	1,489,281
Transit	4,955,810	6,513,844
Commute Trip Reduction	975	975
Housing Rehabilitation	13,323	12,863
Total Ending Fund Balances	\$ 11,826,469	\$ 14,034,745
Total Expenditures and Uses	\$ 28,098,210	\$ 29,604,478

SECTION 2: CAPITAL IMPROVEMENT FUNDS

The 2026 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 2025 and 2026:

	2025	2026
CAPITAL IMPROVEMENT FUNDS	Actual	Adopted
Park Development Reserve	149,825	17,500
Municipal Capital Improvement	22,332	675,000
Street Development Reserve	417,796	3,506,595
Infrastructure Reserve	225,322	390,755
Development Mitigation Reserve	0	0
Valley Mall Improvement	202,638	0
Regional Beltway Connector	1,377,607	4,862,138
Total Expenditures	2,395,521	9,451,988
Interfund Transfers	186,892.00	620,311.56
Ending Fund Balances	5,600,908	3,537,802
Total Capital Improvement Budget	\$8,183,321	\$13,610,101

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 2026 utility operating budgets total \$6,102,105. In addition to the operating budgets of these utilities, \$414,268 is available for utility construction improvements. These reserves are used to replace and repair utility infrastructure.

The breakdown for utility funds for 2025 and 2026 is on the following page:

	2025	2026
UTILITY FUNDS	Actual	Adopted
Beginning Fund Balances	9,279,370	9,891,459
Operating Revenues		
PW Equipment Reserve	197,500	240,500.00
PW Building Reserve	38,582	35,000
Water	2,426,020	2,529,000
Sewer	3,768,883	2,815,963
Other	0	255,500
Garbage	2,232,877	2,321,843
Subtotal Operating Revenues	8,663,862	8,197,806
<hr/>		
Operating Expenditures		
PW Building Reserve	0	-
PW Equipment Reserve	218,444.25	232,500.00
Water	1,750,166	1,586,838
Sewer	4,167,399	2,213,488
Garbage	2,027,989	2,069,279
Subtotal Operating Expenditures	8,163,998	6,102,105
<hr/>		
Debt & Other Financing Uses		
Water, Sewer & Garbage Construction	639,250	414,268
Other Financial Uses	0	2,808,810
	639,250	3,223,078
Subtotal Debt/Other Fin Uses		
<hr/>		
Total Ending Fund Balances	9,731,318.38	6,298,314
Total Expenditures and Uses	\$18,534,566	\$15,623,496

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 2026 Budget and includes the City’s financial payments through 2031. 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						
	2026	2027	2028	2029	2030	2031
Water	104,004	102,784	101,564	100,343	99,123	97,903
Sewer	148,702	99,673	99,673	99,673	99,673	99,672
Total	\$252,706	\$202,457	\$201,237	\$200,016	\$198,796	\$197,575

OTHER ISSUES AFFECTING THE BUDGET

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 Yakima County Fire District #4, 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.



MutiCare opened August 2025



Wendy's opened September 2025



Ace Hardware opened November 2025



Tommy's Express Carwash coming 2026



Solarity Credit Union Coming 2026

GENERAL GOVERNMENT FUND REVENUES

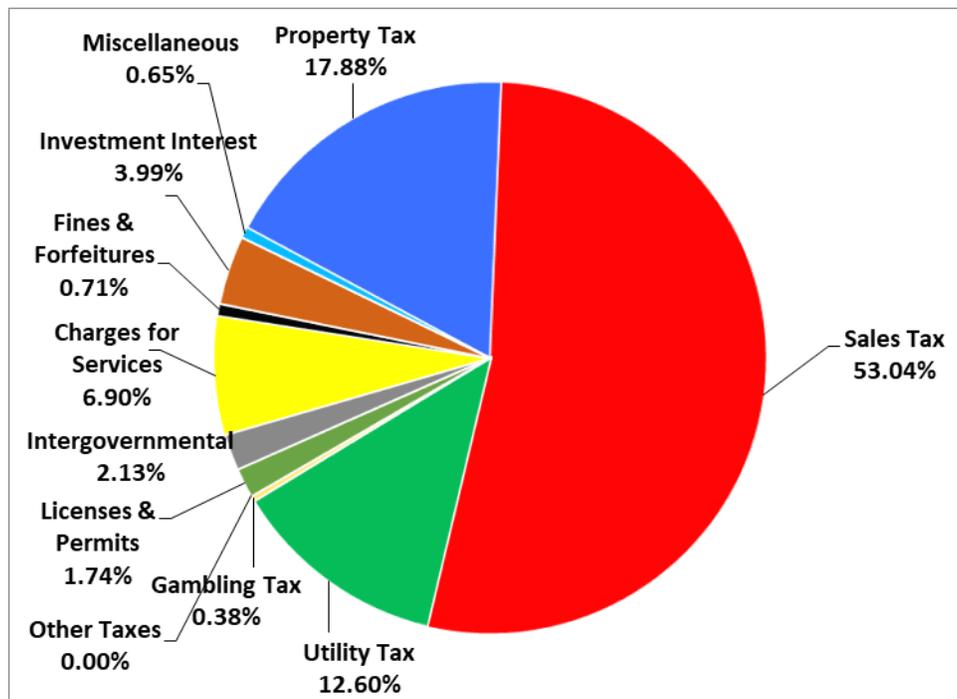
GENERAL GOVERNMENT FUNDS' REVENUES

This section explains and illustrates the estimates for revenue sources included in the General Government funds of the 2026 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	2023	2024	2025		2026
	Actual	Actual	Adopted	Actual	Adopted
TOTAL SOURCES					
Beginning Fund Balance	\$11,744,123	\$10,939,944	\$11,765,954	12,005,605	\$12,717,192
Property Tax	1,970,689	1,992,977	2,610,961	2,620,660	2,740,102
Sales Tax	8,919,342	6,206,635	8,069,156	8,065,467	8,129,613
Utility Taxes	1,092,248	3,711,932	1,770,000	1,802,116	1,931,072
Gambling Taxes	81,555	50,850	58,000	50,924	58,000
Other Taxes	29,023	27,301	36,800	22,349	0
Licenses & Permits	272,015	210,699	344,250	303,573	266,450
Intergovernmental	665,052	609,622	393,514	374,727	325,716
Charges for Services	387,236	923,302	1,603,593	948,392	1,057,507
Fines & Forfeitures	155,578	96,776	239,035	114,654	108,111
Investment Interest	508,573	828,432	522,234	1,051,353	610,836
Miscellaneous	76,252	174,562	111,401	125,370	99,400
Total Operating Revenues	\$14,157,563	\$14,833,087	\$15,758,944	\$15,479,584	\$15,326,807
Other Financing Sources	243,117	399,074	695,500	1,606,861	1,064,202
TOTAL SOURCES	\$26,144,803	\$26,172,106	\$28,220,398	\$29,092,049	\$29,108,200

GENERAL GOVERNMENT FUND REVENUES

The chart below outlines the 2026 General Government Operating revenues:



PROPERTY TAX

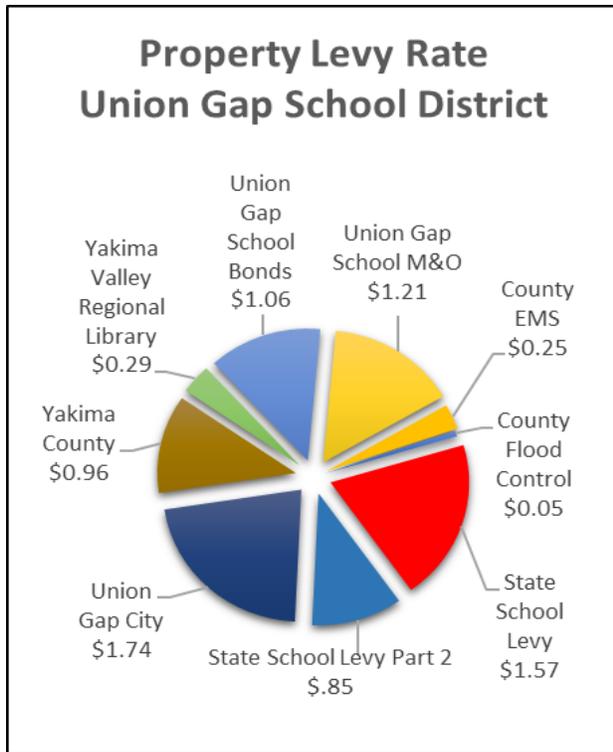
Property tax revenue for 2025 was \$2,620,660. This represents 17.88% of all Government Funds' operating revenues.

The 2025 City of Union Gap total property tax levy rate is \$1.74258206 per \$1,000 of assessed property value and is comprised of the following:

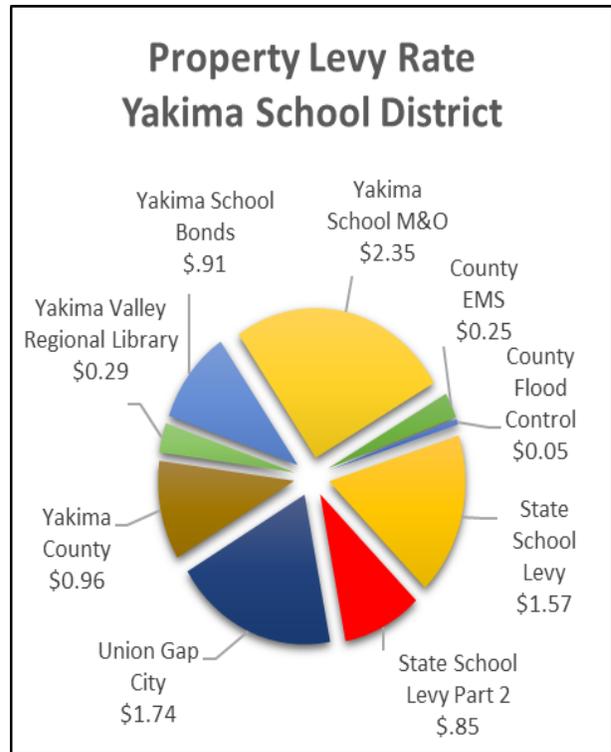
Per \$1,000 Assessed Value	
General Levy	\$1.74
EMS Levy	0.25
Total:	\$1.99

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 \$5.71 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 \$7.98 per \$1,000 of assessed property value, where property owners in the Yakima School District will pay \$8.97 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:



\$7.98 PER \$1,000 OF ASSESSED VALUATION



\$8.97 PER \$1,000 OF ASSESSED VALUATION

The overall City property value for 2025 is \$1,367,689,028. 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

2026 Local Sales & Use Tax revenues, which include marijuana sales tax revenue, has been budgeted at \$8,129,613 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 52% 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 2022 through 2025. Note that these figures are all-inclusive, whether relating to the *General Government or Capital Funds*:

CITY OF UNION GAP RETAIL SALES/STATE REVENUES 2022 – 2025

City of Union Gap Retail Sales 2021 - 2024

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>
Agriculture, Forestry, Fishing & Hunting	\$ 141,061	\$ 126,798	\$ 87,188.25	\$ 66,734.09
Mining	\$ 14,071	\$ 41,816	\$ -	\$ 26,597.64
Utilities	\$ 209,398	\$ 181,696	\$ 213,531.76	\$ 185,760.03
Construction	\$ 65,824,678	\$ 83,017,695	\$ 121,652,546.92	\$ 88,537,772.34
Manufacturing	\$ 26,667,085	\$ 15,955,236	\$ 35,752,800.54	\$ 20,504,487.50
Wholesale Trade	\$ 73,065,822	\$ 88,153,606	\$ 81,195,206.23	\$ 80,738,852.80
Retail Trade	\$ 874,407,928	\$ 898,949,982	\$ 892,538,152.94	\$ 900,772,957.91
Transportation & Warehousing	\$ 9,060,803	\$ 11,619,165	\$ 11,230,510.64	\$ 12,176,082.45
Information	\$ 17,999,189	\$ 20,740,704	\$ 20,287,409.91	\$ 23,296,108.37
Finance & Insurance	\$ 1,210,805	\$ 834,878	\$ 1,138,694.30	\$ 1,598,665.88
Real Estate Rental & Leasing	\$ 9,229,447	\$ 10,314,902	\$ 7,608,315.59	\$ 15,124,529.90
Professional, Scientific & Technical Services	\$ 9,675,180	\$ 9,496,061	\$ 10,253,229.42	\$ 14,547,591.30
Management of Companies & Enterprises	\$ 59,736	\$ 26,901	\$ 18,079.99	\$ 20,811.80
Admin & Waste Management Services	\$ 8,203,108	\$ 9,153,297	\$ 10,072,838.47	\$ 14,219,662.23
Education Services	\$ 154,188	\$ 143,407	\$ 228,072.95	\$ 139,287.02
Health Care & Social Assistance	\$ 768,435	\$ 344,219	\$ 636,228.24	\$ 516,183.51
Arts, Entertainment & Recreation	\$ 3,349,988	\$ 1,623,417	\$ 1,504,435.37	\$ 1,552,729.38
Accommodation & Food Services	\$ 91,624,367	\$ 91,965,247	\$ 98,474,616.68	\$ 107,726,047.02
Other Services	\$ 23,747,652	\$ 24,393,574	\$ 23,635,920.22	\$ 36,870,365.22
Public Administration	\$ 268,471	\$ 1,276,918	\$ 670,809.37	\$ 739,477.66
Blank	\$ 2,442,671	\$ 1,060,960	\$ 1,765,232.96	\$ 1,545,077.67
Adjustments	\$ -	\$ -	\$ -	\$ -
Total Sales	\$ 1,218,124,082	\$ 1,269,420,478	\$ 1,318,963,820.75	\$ 1,320,905,781.72
City Sales Tax (1%)	\$ 12,181,241	\$ 12,694,205	\$ 13,189,638	\$ 13,209,058
Public Safety (.3%)	\$ 3,654,372	\$ 3,808,261	\$ 3,956,891	\$ 3,962,717
Mental Health (.1%)	\$ 1,218,124	\$ 1,269,420	\$ 1,318,964	\$ 1,320,906
Criminal Justice Sales Tax (.1%)	\$ 1,218,124	\$ 1,269,420	\$ 1,318,964	\$ 1,320,906
Transit (.2%)	\$ 2,436,248	\$ 2,538,841	\$ 2,637,928	\$ 2,641,812
Wa State (6.5%)	\$ 79,178,065	\$ 82,512,331	\$ 85,732,648	\$ 85,858,876
Total Sales Tax	\$ 20,708,109	\$ 21,580,148	\$ 22,422,385	\$ 22,455,398
Annual Growth (Decline)	4.29%	4.21%	3.90%	0.15%

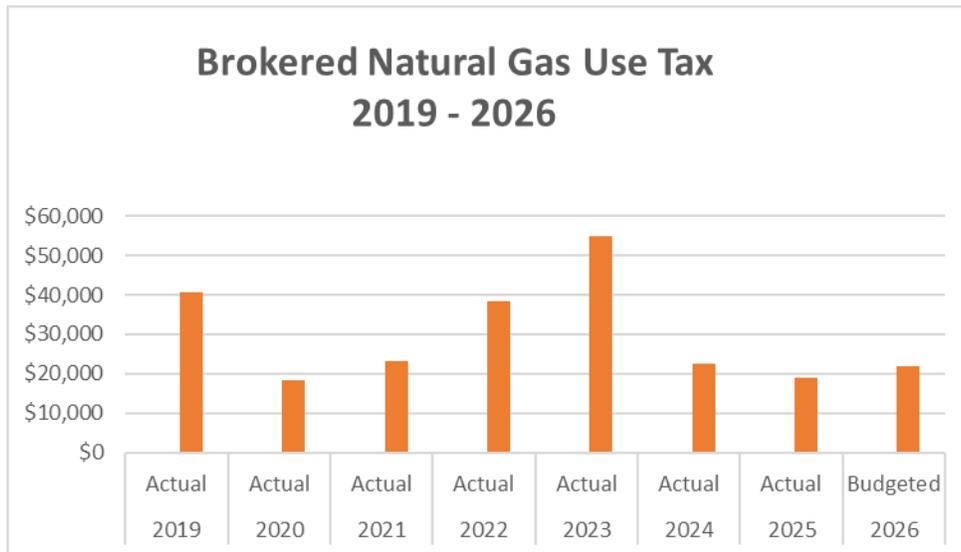
State Collected Revenues 2022 - 2025

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>
Brokered Natural Gas	38,455.21	54,735.95	22,508.22	50,136.14
Criminal Justice	140,324.05	234,489.22	301,308.82	544,838.66
Deferred Property Taxes	-	23,309.44	25,951.45	8,410.59
Hotel/Motel - Lodging/Stadium	288,054.26	218,535.95	204,023.02	14,816.23
Liquor Sales	97,777.02	97,324.56	96,105.53	68,768.28
Leasehold Excise Tax	-	-	-	43,297.28
Local Real estate Excise Tax	-	-	17,039.35	-
Local Sales & Use	5,913,485.64	6,214,019.37	6,444,767.92	6,756,630.37
Marijuana Enforcement/Excise Tax	64,967.59	62,994.80	58,487.08	-
Motor Vehicle Tax	132,503.52	108,260.05	100,471.81	18,146.89
Streamlined Mitigation Sales & Use Tax	-	-	-	-
Tourism Promotion	134,468.38	131,062.14	254,833.35	12,073.24
Public Safety	237,188.73	178,219.40	133,789.08	-
Coronavirus local Fis Rec	-	-	-	63,764.62
Local Govt Assistance	-	261.91	764.19	263,000.00
Traffic Infraction Refund	-	-	-	820.63
State DOT Grants	-	-	-	-
Federal Highway Pass Through	-	-	-	13,471.69
Total Tax	7,047,224.40	7,323,212.79	7,660,049.82	7,858,174.62
Annual Growth (Decline)	4.64%	3.92%	4.60%	2.59%
Transit Total Tax	1,391,593.05	1,444,904.35	1,492,971.41	1,544,178.89
Annual Growth (Decline)	3.65%	3.83%	3.33%	3.43%
Population	6,530.00	6,568.00	6,633.00	6,660.00
Per Capita	1,292.32	1,334.98	1,379.92	1,411.76

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%.

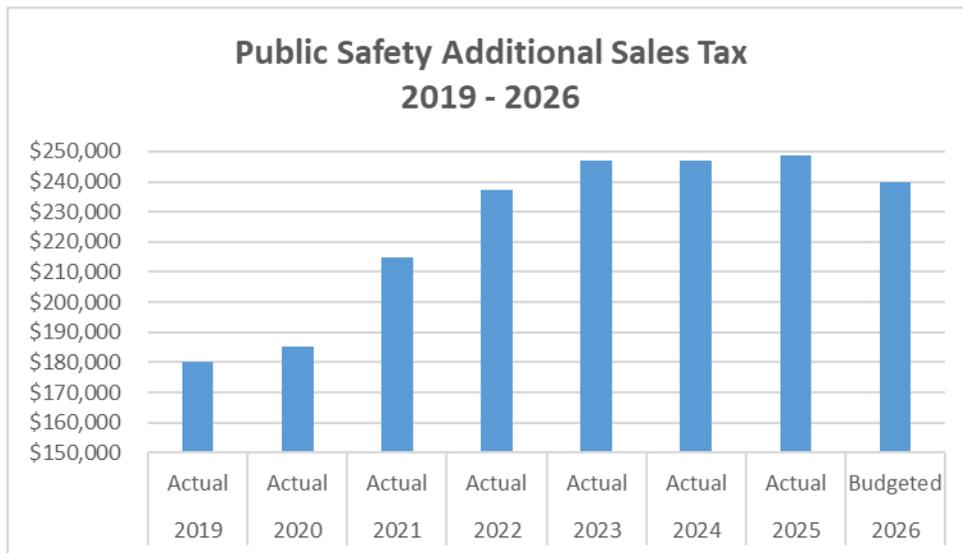
Below is the historical Hotel/Motel Tax revenue shown graphically:



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.

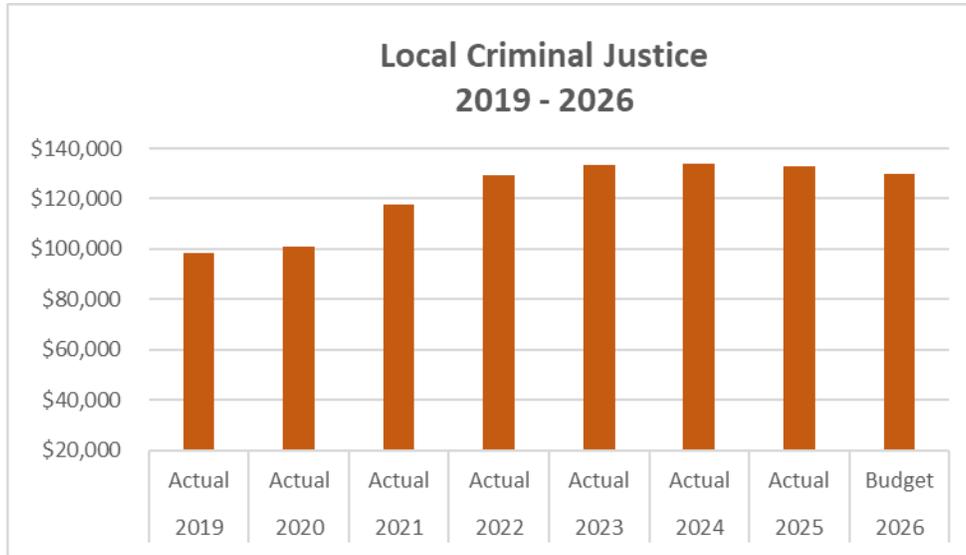
Below is the historical Public Safety Additional Sales Tax revenue shown graphically:



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 12.6% of the total General Government Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2025 along with the budgeted revenues for 2026:

Utility Tax Type	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Electric	764,416	838,873	836,587	930,796	977,332
Natural Gas	133,023	175,653	156,335	197,639	261,175
Telephone	89,264	77,721	76,847	76,179	82,000
Water	-	-	138,543	164,856	163,500
Sewer	-	-	191,634	240,046	240,000
Garbage	-	-	140,577	192,601	207,065
Total Utility Tax	\$986,703	\$1,092,247	\$1,069,769	\$1,204,613	\$1,320,507

GAMBLING TAXES

Gambling tax revenues account for .38% of the total General Government Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2024 and the budgeted revenues for 2026:

Gambling Tax Type	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Punch Boards/Pull Tabs	41,694	42,779	14,939	9,724	10,000
Bingo & Raffles	37,216	37,094	35,831	39,396	46,000
Amusement Games	0	198	80	220	2,000
Total Gambling Tax	\$78,910	\$80,071	\$50,850	\$49,340	\$58,000

LICENSES & PERMITS

Licenses & Permits revenue account for 1.74% of the General Governmental Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2025 and budgeted revenues for 2026:

Licenses & Permits	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Amusement	1,029	198	194	220	200
Banquent	-	1,484	1,468	1,584	1,700
Franchise Fees	28,818	29,023	25,640	22,349	34,000
General Business Licenses	36,229	39,817	68,454	70,915	70,500
Building, Structures & Equip	86,208	211,899	119,764	190,760	135,000
Building Permits - Manuf Homes	2,094	1,506	207	1,180	500
Building Permits - Mechanical	2,412	3,467	4,659	5,460	5,000
Building Permits - Plumbing	1,886	5,122	4,238	4,834	5,200
Animal Licenses	700	60	860	1,675	2,100
Fence Permit	322	242	215	161	200
Other Non-Bus Lic & Permits	1,525	1,781	1,404	1,376	1,000
Sign Permits	1,235	2,046	2,408	3,802	3,050
Street & Curb	-	6,075	8,841	23,410	8,000
Total Licenses & Permits	162,458	302,720	238,350	327,726	266,450

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 2.13% of the General Governmental Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2025 along with the budgeted revenues for 2026:

Intergovernmental Revenue	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
SLFRF - COVID-19 REIMB - CURRENT EXP	108,999	0	168,000	0	0
FEDERAL INDIRECT GRANT FROM WSDOT - STREETSWEeper		325	212	298	379,360
CDBG GRANT - LIBRARY & COMMUNITY CENTER		275,461	10,791	0	0
WA ST Office of Pub Defense-Grant	20,000	20,000	16,500	16,500	16,500
Traffic Safety Commission	0	2,128	3,697	4,687	4,625
WA ST DOT STATE TRANSIT OPERATING GRANT		38,533	231,679	0	0
Liquor Excise Tax	46,628	46,556	45,830	43,297	45,890
Liquor Board Profits	51,149	50,768	50,276	49,652	49,158
Multimodal Transportation Rev	0	8,622	8,538	8,411	8,471
Motor Veh Fuel Tax - City St	0	122,948	117,885	112,962	115,591
Crim Justice-High Crime	0	25,379	50,993	61,854	45,000
Crim Justice-Population	0	2,402	2,546	2,683	9,338
Crim Justice - Special Prog	0	8,476	8,943	9,390	9,338
DUI/Other Crim Justice Assist	0	459	648	656	600
ARPA GRANT - YAKIMA COUNTY FLOCK CAMERAS				14,201	
Marijuana Excise Tax From State	0	62,995	58,487	50,136	49,000
Total Intergovernmental Revenue	\$226,776	\$665,052	\$775,025	\$374,727	\$732,871

FINES & FORFEITURES

Fines & Forfeitures include Court infractions and penalties. Fines & Forfeitures revenues account for .71% of the General Governmental Funds 2026 budgeted operating revenues. On the next page are the actual revenues for 2022 through 2025 along with the budgeted revenues for 2026:

GENERAL GOVERNMENT FUND REVENUES

Fines & Forfeitures	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Mandatory Ins Admin Cost	568	226	192	218	267
Traffic Infraction Penalties	93,564	128,314	79,011	95,256	86,250
Non-Traffic Infraction Pen.	1,186	1,219	1,677	3,866	3,000
Parking Infraction	275	81	100	25.00	250.00
Driving While Intoxicated Pen	4,473	2,748	2,943	2,503	2,650
Other Criminal Traffic Misdemeanor	10,799	8,561	4,590	5,094	5,450
Other Criminal Non-Traffic Fines	8,898	8,682	7,877	6,826	8,000
Other Criminal Fees Felony	0	0	0	59	0
Investigative Assessment	1,453	297	450	0	979
Public Defense Cost	4,717	3,141	483	819	500
Law Enforcement Services	3240	218	0	0	0
Miscellaneous Penalties	3,965	-444	-888	-775	0
Tax Penalties	0	563	287	0	200
Animal License Penalties	0	0	0	330	50
CDBG Housing Penalties	0	1,971	55	435	515
Total Fines & Forfeitures	\$133,139	\$155,577	\$96,776	\$114,654	\$108,111

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 6.9% of the General Governmental Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2025 along with the budgeted revenues for 2026:

GENERAL GOVERNMENT FUND REVENUES

Charges for Services	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budgeted
Municipal Court - Adm Fees	2,033	3,565	2,972	1,544	1,200
District/Muni Court - Prosec Fees	1,248	413	438	545	100
Deferred Prosecution Fees	1,443	2,238	1,682	1,451	1,400
Admin Service Charge - Water	122,377	130,439	122,476	91,102	127,294
Admin Service Charge - Garbage	92,757	110,471	113,962	77,352	73,768
Admin Service Charge - Sewer	125,388	173,718	110,111	120,886	156,353
Admin Service Charge - Tourism	2,537	5,000	6,978	4,374	8,398
Admin Service Charge - TPA	2,537	5,000	6,978	10,596	7,498
Admin Service Charge - Street	76,325	82,160	72,281	124,235	200,987
Admin Service Charge - Transit	21,262	23,711	31,376	35,561	28,539
Court Duplication Services	1,680	1,694	1,749	1,276	1,000
Copies	1	26	0	4	25
Public Records requests	0	35	0	0	50
LEAD Task Force Overtime Reimb	899	0	0	5,522	15,000
Law Enforcement Services	3,240	5,760	3,480	5,400	4,450
Fire Protection Services	10,924	29,671	20,732	10,696	11,500
Care & Custody of Prisoners	2,432	3,797	500	112	200
Pre-Trial Supervision Costs	7,458	7,820	9,405	10,240	9,150
Fire Inspection Fees		21,912	9,627	10,918	5,000
Planning - Zoning	2,701	3,131	0	0	0
Plan Checking Fees	51,217	34,159	72,347	126,166	80,800
Planning - Subdivision Fees	6,262	913	2,497	1,644	2,200
Planning - Environmental	10,595	13,106	3,092	6,499	4,000
Soccer Field Rental	0	0	0	150	150
Other Fees & Charges	2,581	2,012	1,181	0	1,445
Developer Fees	0	0	45,901	39,120	87,000
Tourism Promotion Assessment	134,341	126,607	245,890	263,000	230,000
Total Charges for Services	\$682,239	\$787,358	\$885,656	\$948,392	\$1,057,507

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 3.99% of the General Governmental Funds 2026 budgeted operating revenues. Below are the actual revenues for 2022 through 2025 along with the budgeted revenues for 2026:

Investment Interest & Miscellaneous	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budgeted
Investment Interest - Gov't Funds	100,975	508,573	828,432	1,051,353	610,836
5% Activities Bldg. to Senior Center	2,139	1,448	1,768	60	0
Contributions from Private Source	0	4,750	0	0	0
Forfeited Property	500	0	315.75	2,460.00	0
Housing Rehab - CDBG 2007	10,697	410	385	225	200
Judgements & Settlements	0	10,074	76,107	1,932	1,500
Library Utility Costs	0	0	3,000	5,714	5,000
Other Misc Revenue	24,780	227,883	9,350	26,411	6,000
Park Rental Fees	90,619	68,341	70,003	79,212	85,700
Parking Fees	10,108	6,463	8,008	806.42	0
Park Inflatable Fees	0	0	0	500.00	0
Sale of Surplus Property	0	0	5,625	8,050	1,000
Total Investment Interest & Misc	239,818	827,942	1,002,994	1,176,722	710,236

UTILITY FUND REVENUES

This section explains and illustrates the estimates for revenue sources included in the Utility funds of the 2026 Adopted Budget. Key funding sources are below by category. Utility Funds include the Water, Sewer/Storm Water, and Garbage Funds:

UTILITY FUNDS	2022	2023	2024	2025	2026
<u>TOTAL SOURCES</u>	Actual	Actual	Actual	Actual	Adopted
Beginning Fund Balance	\$6,999,776	\$8,867,749	Beg Bal	\$9,279,370	\$9,891,459
Utility Tax	-	-	-	-	613,846.00
License & Permits	-	-	-	-	10,000.00
Intergovernmental	2,597,754	279,868	377,735	174,233	0
Charges for Services	5,418,268	5,640,752	6,413,582	6,799,479	6,285,960
Penalties	0	0	56,470	52,271	50,000
Interest	-	376,286	327,024	86,978	215,000
Miscellaneous	217,296	238,998	684,752	551,900	140,000
Total Operating Revenues	\$15,233,094	\$15,403,653	\$7,859,563	\$16,944,230	\$17,206,265
Other Financing Sources	439,303	2,348,041	1,606,861	999,002	908,000
TOTAL SOURCES	\$15,672,397	\$17,751,694	\$9,466,424	\$17,943,232	\$18,114,265

INTERGOVERNMENTAL

The 2026 budget for intergovernmental revenues includes grants awarded by the Washington State Department of Ecology for a Stormwater Capacity Grant and Rudkin Road Storm Drainage.

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*

	2022	2023	2024	2025	2026
Water *	\$39.27	\$40.38	\$41.74	\$42.95	\$45.98
Sewer	\$53.57	\$56.25	\$59.06	\$60.83	\$62.65
Garbage	\$14.19	\$14.47	\$15.70	\$16.01	\$17.98
Fuel Surcharge 9.2%	-	-	\$1.44	\$1.47	\$0.00
10% Utility Tax	-	-	\$11.79	\$12.13	\$12.13
Total	\$107.03	\$111.10	\$129.73	\$133.39	\$138.74
Net Monthly Increase	\$4.07	\$4.07	\$18.63	\$3.66	\$5.35
Percentage Increase	4%	4%	17%	3%	4%

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

CAPITAL FUND REVENUES

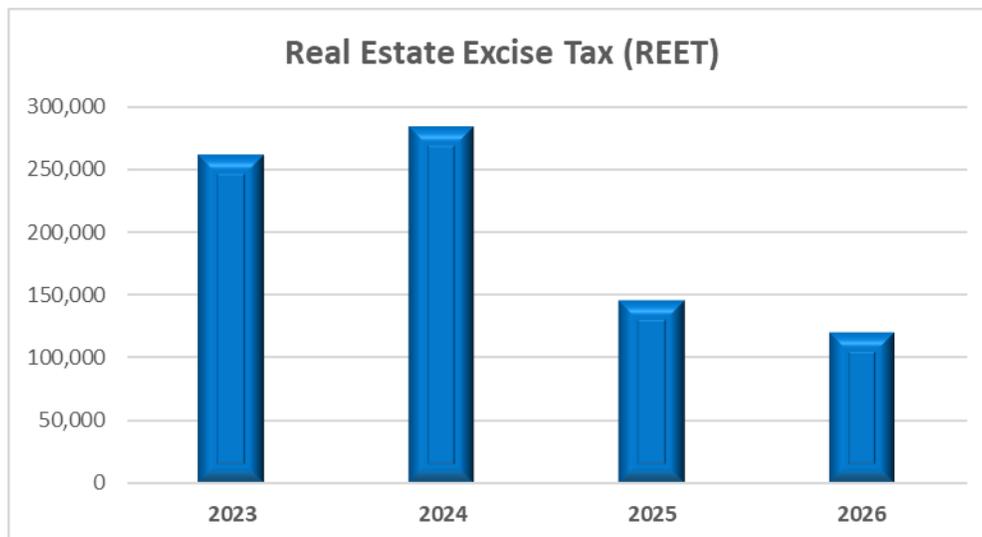
This section explains and illustrates the estimates for revenue sources included in the Capital funds of the 2026 Adopted Budget. Below are key funding sources by category. Capital Funds include the Park Development Reserve Fund, Municipal Capital Improvement Fund (REET), Street Development Reserve Fund, Infrastructure Reserve Fund, Development Mitigation Fund, and the Regional Beltway Connector Fund.

Intergovernmental revenues include State and Federal Grants totaling \$9,360,578, 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 2023 through 2025, and the 2026 Budgeted amount.



INTERFUND TRANSFERS

Below are the interfund transfer breakdowns for all funds budgeted in 2026:

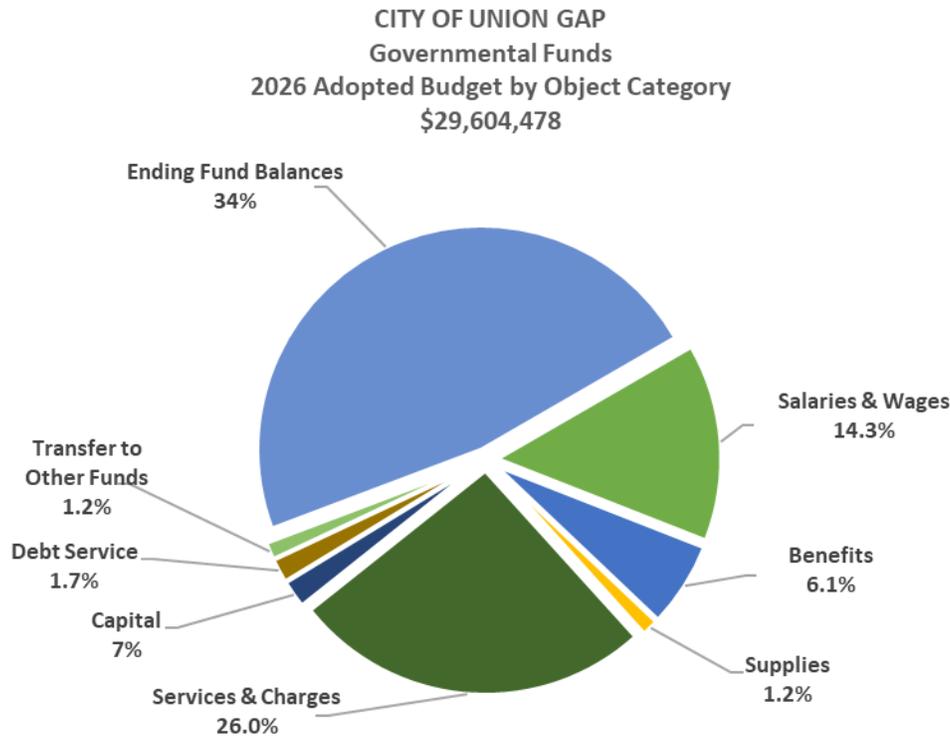
INTERFUND TRANSFERS DETAIL	2026 Budgeted
From General Fund:	
To Community Events - Holiday Parade	\$5,000
To Community Events - Old Town Days	\$2,452
To Fire Truck Reserve - Per Contractual Requirement	\$200,000
To Community Events - State Fair Park 4th of July Celebration	\$500
To Police Vehicle Reserve - Police Department Reserve	\$0
To Park Development Reserve Fund	\$22,482
To City Hall Equipment Reserve Fund	\$20,000
From Street Fund:	
To Public Works Equip Reserve - Equipment Replacement	\$77,000
To Public Works Building Reserve - Public Works Building Reserve	\$15,000
From Infrastructure Reserve Fund:	
To Street Development Reserve - Regional Beltway Loan Repayment	\$333,634
To Street Development Reserve - Shop Bridge	\$26,892
To Street Development Reserve - 10th Ave	\$259,786
From Transit Fund:	
To Public Works Equip Reserve - Equipment Replacement	\$7,000
To Public Works Building Reserve - Public Works Building Reserve	\$20,000
From Water Fund:	
To Water Improvement Reserve - Toward Water Projects	\$300,000
To Water Improvement Reserve - Public Works Equip Reserve	\$77,000
To Water Improvement Reserve - Public Works Building Reserve	\$19,000
From Garbage Fund:	
To Garbage Reserve Fund - Public Works Equip Reserve	\$28,500
To Garbage Reserve Fund - Public Works Building Reserve	\$20,000
From Sewer Fund:	
To Sewer Improvement Reserve - Toward Sewer Projects	\$100,000
To Sewer Improvement Reserve - Public Works Equip Reserve	\$63,000
To Sewer Improvement Reserve - Public Works Building Reserve	\$25,000
From Water Improvement Fund:	
To Public Works Equipment Fund	65,000.00
From Sewer Improvement Fund:	
To Public Works Equipment Fund	63,000.00
From Garbage Reserve Fund:	
To Public Works Equipment Fund	28,500.00
Total Interfund Transfers Out	\$1,622,245

2026 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	\$905,183	\$11,235,179	\$10,987,734	\$1,152,628
002 General Fund Reserve	612,402	30,000	0	\$642,402
101 Street	1,627,437	1,146,992	1,190,909	\$1,583,520
107 Convention Center Reserve	757,574	280,425	384,598	\$653,401
108 Tourism Promotion	451,476	239,250	189,498	\$501,228
109 Contingency	224,704	3,000	0	\$227,704
110 Craft Night Reserve	0	0	0	\$0
114 Senior Activity	0	0	0	\$0
123 Criminal Justice	1,375,523	487,606	730,841	\$1,132,288
126 Crime Prevention Assessment	54,423	2,179	13,500	\$43,102
127 Commute Trip Reduction	975	0	0	\$975
128 Transit System	5,391,499	2,678,536	1,556,190	\$6,513,844
130 Community Policing	10,864	300	8,524	\$2,640
131 Drug Seizure Forfeiture	0	0	0	\$0
132 Community Events	12,548	7,952	20,500	\$0
133 Marijuana Excise Tax	359,391	57,000	226,741	\$189,650
170 Housing Rehabilitation	13,448	715	1,300	\$12,863
313 Fire Truck Reserve	59,357	231,000	260,786	\$29,572
315 Police Vehicle Reserve	190,029	2,000	100,000	\$92,029
316 City Hall Building Reserve	644,063	10,000	0	\$654,063
320 City Hall Equipment Reserve	26,296	20,400	20,000	\$26,696
650 YVCRU Fund	13,000	350,000	337,000	\$26,000
Total General Govt. Funds	\$12,730,192	\$16,782,533	\$16,028,120	\$13,484,605
Utility Funds				
312 PW Equipment Reserve	348,060	245,500	232,500	\$361,060
317 PW Building Reserve	\$160,851	\$35,000	\$0	\$195,851
401 Water	1,733,003	2,032,000	1,983,830	\$1,781,173
402 Garbage	748,925	2,321,843	2,119,597	\$951,171
403 Sewer/Stormwater	2,634,339	3,122,323	2,822,615	\$2,934,047
404 Water Improvement Reserve	2,617,825	564,500	1,074,000	\$2,108,325
405 Sewer Improvement Reserve	1,487,822	1,261,000	1,853,939	\$894,883
406 Garbage Reserve	112,453	0	28,500	\$83,953
414 Water Deposits	48,182	25,000	73,182	\$0
Total Utility Funds	\$9,891,459	\$9,607,166	\$10,188,165	\$9,310,460
Capital Funds				
305 Regional Beltway Connector	243,528	4,735,932	4,862,138	\$117,322
306 Park Development Reserve	\$222,866	\$34,365	\$17,500	\$239,731
311 Library & Community Center	\$0	\$0	\$0	\$0
318 Municipal Capital Improvement	1,765,203	140,000	675,000	\$1,230,203
321 Street Development Reserve	361,343	3,851,473	3,506,595	\$706,221
324 Infrastructure Reserve	2,828,826	688,000	1,011,067	\$2,505,759
325 Development Mitigation Reserve	76,091	10,000	0	\$86,091
Total Capital Funds	\$5,497,857	\$9,459,770	\$10,072,298	\$4,885,327
Total 2026 Budget	\$28,119,507	\$35,849,469	\$36,288,583	\$27,680,393

GENERAL GOVERNMENT FUNDS

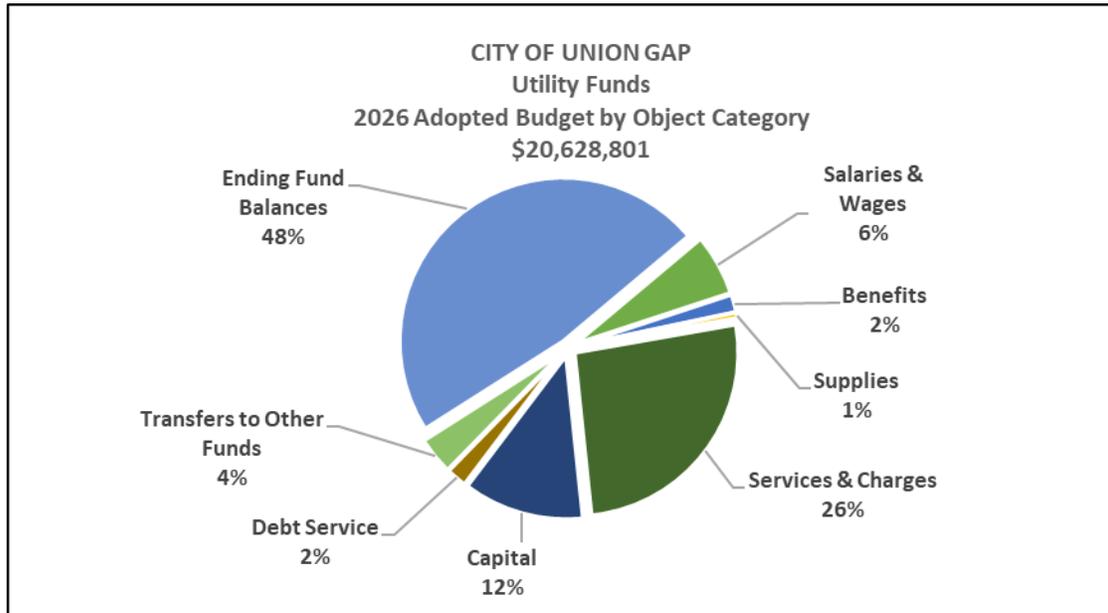
Expenditures By Object Category:	Expenditure by Object Category General Government Funds				
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Operating Expenditures					
Salaries & Wages	\$3,304,838	\$3,588,367	3,118,628	3,932,065	4,227,268
Benefits	1,514,293	1,705,733	1,644,098	1,904,602	1,819,045
Supplies	268,399	369,415	287,837	432,889	355,901
Services & Charges	5,840,408	9,949,068	6,880,549	7,301,709	7,700,564
Subtotal Operating Expenditures	\$10,927,938	\$15,612,583	\$11,931,112	\$13,571,265	\$14,102,778
Other Financing Uses:					
Capital	226,275	2,250,449	1,241,150	676,087	587,453
Debt Service	433,088	1,466,501	448,365	336,936	512,519
Transfers to Other Funds	403,221	713,858	240,982	338,108	366,982
Subtotal Other Financing Uses	\$1,062,584	\$4,430,808	\$1,930,497	\$1,351,131	\$1,466,954
Total Expenditures & Other Uses	\$11,990,522	\$20,043,391	\$13,861,609	\$14,922,396	\$15,569,733
Ending Fund Balances	11,744,123	10,315,365	11,807,992	17,675,418	14,034,745
Total Expenditures, Other Uses & Fund Balances	\$23,734,645	\$30,358,756	\$25,669,601	\$32,597,814	\$29,604,478



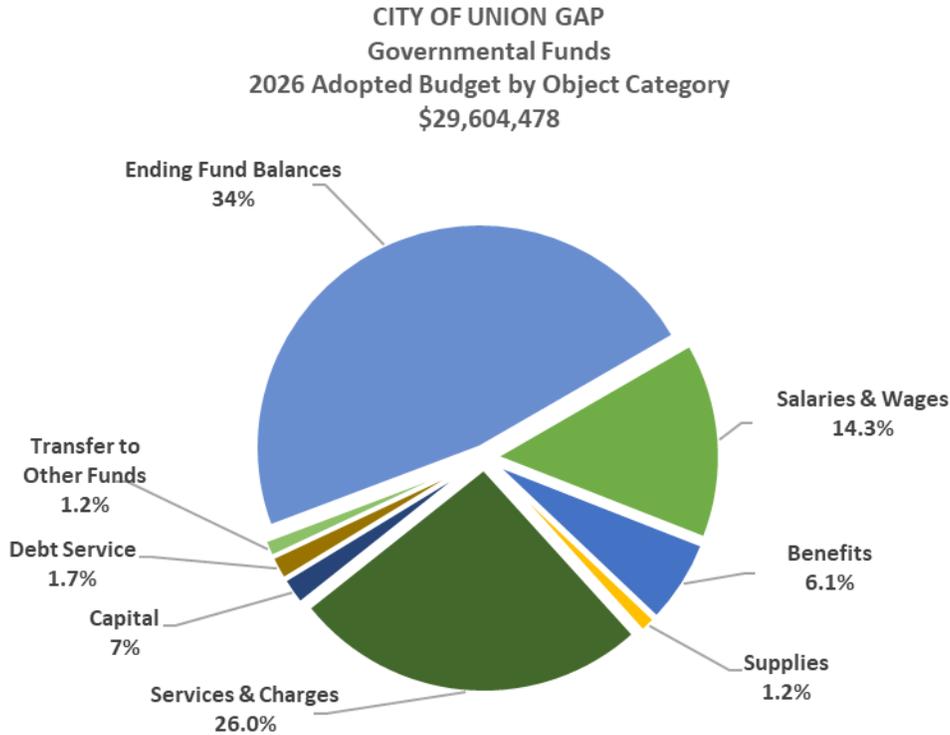
**EXPENDITURES BY OBJECT CATEGORY
UTILITY FUNDS**

Expenditures By Object Category	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries & Wages	\$547,458	\$708,491	649,860	722,267	1,250,831
Benefits	277,094	390,635	351,098	365,554	356,321
Supplies	151,190	129,800	156,011	143,437	114,800
Services & Charges	3,069,585	4,176,553	3,756,975	4,203,564	5,386,701
Subtotal Operating Expenditures	\$4,045,327	\$5,405,479	\$4,913,944	\$5,434,823	\$7,108,653
Other Financing Uses:					
Capital	2,915,681	13,109,085	4,184,875	1,604,443	2,464,810
Debt Service	458,070	464,306	1,033,012	456,486	414,268
Transfers to Other Funds	385,570	539,850	1,731,000	1,282,376	760,500
Subtotal Other Financing Uses	\$3,759,320	\$14,113,241	\$6,948,887	\$3,343,305	\$3,639,578
Total Expenditures & Other Uses	\$7,804,647	\$19,518,720	\$11,862,831	\$8,778,127	\$10,748,230
Ending Fund Balances	7,867,749	5,676,015	9,521,695	9,124,209	9,880,571
Total Expenditures, Other Uses & Fund Balances	\$15,672,396	\$25,194,735	\$21,384,526	\$17,902,336	\$20,628,801

UTILITY FUNDS



Expenditure by Object Category					
General Government Funds					
	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Adopted
Expenditures By Object Category:					
Salaries & Wages	\$3,304,838	\$3,588,367	3,118,628	3,932,065	4,227,268
Benefits	1,514,293	1,705,733	1,644,098	1,904,602	1,819,045
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Total Expenditures & Other Uses	\$11,990,522	\$20,043,391	\$13,861,609	\$14,922,396	\$15,569,733
Ending Fund Balances	11,744,123	10,315,365	11,807,992	17,675,418	14,034,745
Total Expenditures, Other Uses & Fund Balances	\$23,734,645	\$30,358,756	\$25,669,601	\$32,597,814	\$29,604,478



**City of Union Gap
Summary of Budgeted Full-Time Equivalent (FTE) Positions
2020 – 2026**

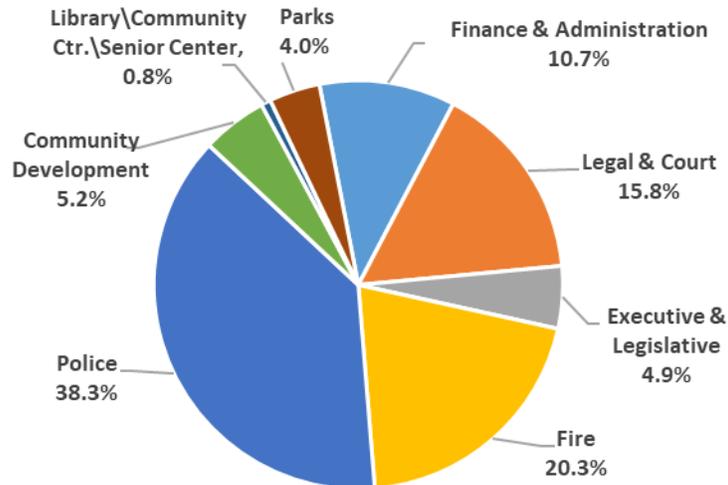
The following table illustrates the number of regular full-time equivalents (FTEs) that were employed by the City between 2020 and 2026:

City of Union Gap FTE's

Department	2020	2021	2022	2023	2024	2025	2026	Change 2020 to 2026	Average Change
City Council	7	7	7	7	7	7	7	0.0%	0.0%
Exec/City Administrator/Manager	2	2	2	1.5	1.5	1.5	1.6931	-15.3%	-2.2%
Clerk/Finance/Administrative	5	5	6	6.5	6.5	6.5	6.54	30.8%	4.4%
Police	20	20	20	21	22	22	22.2718	11.4%	1.6%
Fire	0	0	0	0	0	0	0.0223	0.02%	0.00%
Community Development	3.025	2.87	2.87	2.55	2.55	4.09	2.51	-17.0%	-2.4%
Parks Services	2.17	2.01	2.01	0.42	1.82	1.27	1.6449	-24.2%	-3.5%
Subtotal General Fund	39.195	38.88	39.88	38.97	41.37	42.36	41.682	6.3%	0.9%
Public Works - Utilities	6.21	7.04	7.04	9.38	9.8	8.52	8.94	44.0%	6.3%
Public Works - Transit	1.08	1	1	1.59	1.64	0.8	1.5379	42.4%	6.1%
Public Works - Streets	4.27	4.3	4.3	3.04	4.29	4.04	4.51	5.6%	0.8%
Public Works - Stormwater	1.245	0.78	0.78	0.92	0.9	0.28	0.3302	-73.5%	-10.5%
Subtotal General Government	12.805	13.12	13.12	14.93	16.63	13.64	15.318	19.6%	2.8%
Total	52	52	53	54	58	56	57	9.6%	1.4%

- 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
- 2026 - Added Property Management position

2026 General Fund Budgeted Departmental Percentages



DEPARTMENTS AND PROGRAMS

Legislative Department City Council

THE DEPARTMENT

- 7 Council Members – Annual Salary \$7,200

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:

	2022	2023	2024	2025	2026
Expenditures by Object	Actual	Actual	Actual	Actual	Budgeted
Salaries & Wages	50,400	50,400	48,000	50,400	50,672
Benefits	4,232	4,100	4,726	4,725	7,064
Supplies	1,116	500	968	1,073	1,200
Services & Charges	63,640	76,839	86,001	68,411	100,661
Capital	0	0	50	0	0
Debt Service	1980	9955	3844	-	200
Total Expenditures	\$121,368	\$141,794	\$143,589	\$124,608	\$159,797

EXECUTIVE DEPARTMENT CITY MANAGER

THE DEPARTMENT

- City Manager – Annual Salary \$165,098
- 0.5 Executive Assistant/Deputy Clerk/Public Records Officer – Annual Salary \$69,435 - \$92,578

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				
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Salaries & Wages	215,914	186,151	151,916	199,352	228,379
Benefits	37,948	71,000	46,334	56,488	76,224
Supplies	2276	1,000	1888	3,151	1,500
Fuel	55	150	-	92	200
Professional Services	3,168	500	223	901	500
Civic Campus Janitorial	2,724	3,487	2,945	3,203	3,394
IT Services	2,740	3,134	3,108	3,955	6,233
Communication	1,720	700	714	532	700
Travel	554	4,000	1,735	313	4,000
Oper Rentals & Leases	362	200	-	-	-
Insurance	14,603	22,711	29,641	31,146	28,931
Civic Campus Utilities - Executive	2,747	3,767	2,860	3,177	3,412
Repairs & Maintenance	107	500	1	26	500
Civic Campus Maintenance -Executive	1,718	4,850	2,435	1,953	1,875
Miscellaneous	77,191	2,000	625	2,315	2,500
Debt Service	23,048	27,520	23,314	11,305	23,248
Machinery & Equipment	1,490	500	138	-	50
Total Expenditures	\$388,365	\$332,170	\$267,877	\$317,909	\$381,646

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

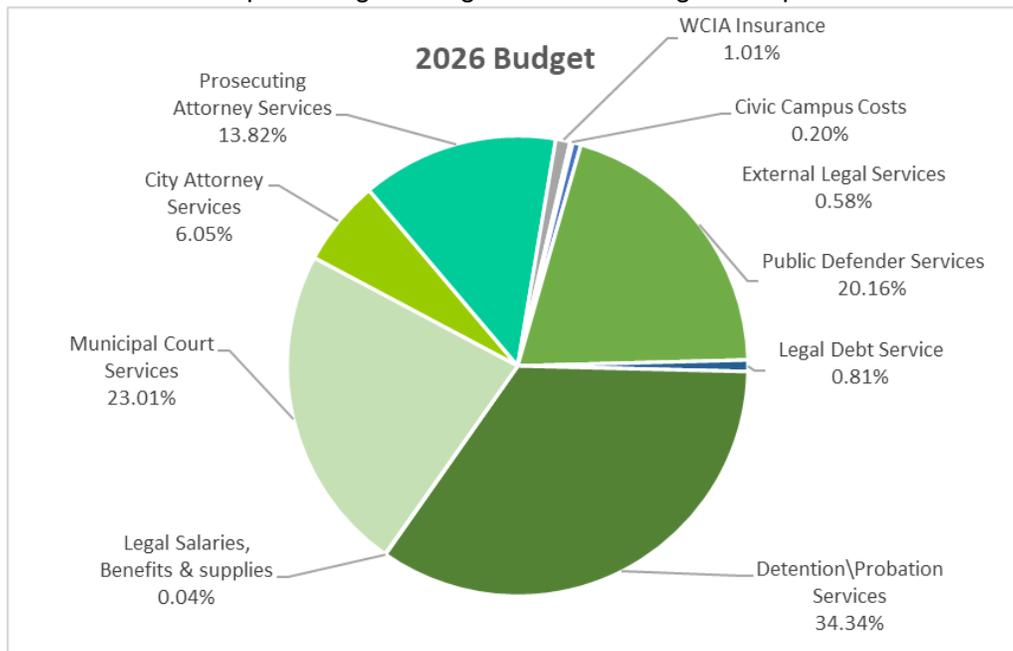
The City contracts legal services including:

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

Municipal Court and Legal Expenditures

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Legal Supplies	3,746.0	200.0	4.8	2.2	200.0
Legal Salaries Benefits	-	-	-	-	507.0
City Attorney Services	90,000.0	103,000.0	68,003.0	70,532.0	105,060.0
Prosecuting Attorney Services	174,000.0	174,000.0	234,000.0	234,000.0	240,000.0
Civic Campus Janitorial - Legal	1,653.0	1,200.0	1,787.1	1,944.0	1,200.0
WCIA Insurance	8,863.0	8,223.0	10,200.0	10,719.0	17,558.0
Civic Campus Utilities	1,667.0	1,297.0	1,736.0	1,928.0	1,200.0
Civic Campus Maintenance	1,392.0	1,669.0	1,478.0	1,240.9	1,000.0
External Legal Services	7,275.0	10,000.0	6,360.0	13,997.7	10,000.0
Public Defender Services	278,050.0	170,000.0	327,250.0	353,647.5	350,000.0
Legal Debt Service	13,988.0	9,472.0	13,987.4	13,987.4	13,987.6
Municipal Court Services	244,807.0	244,807.0	423,940.0	399,535.2	399,535.0
Detention\Probation Services	-	-	649,062.6	678,713.3	596,290.0
Machinery & Equipment	-	-	47.5	-	-
Total	825,441	723,868	1,737,856	1,780,247	1,736,538

Below are the percentages of legal and court budgeted expenses in 2026



FIRE PROTECTION SERVICES

In January of 2026, the City of Union Gap began contracting fire protection services with Yakima County Fire District #4. The City of Union Gap maintains ownership of the apparatus, equipment and fire station.

The Yakima County Fire District #4 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. Yakima County Fire District #4 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

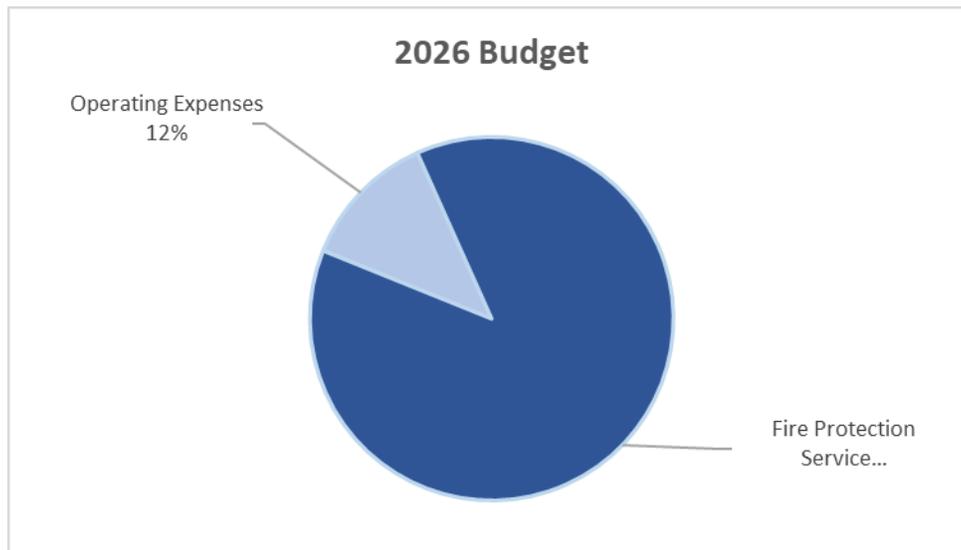
- Public Education Programs

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					
	2022	2023	20024	2025	2025
	Actual	Actual	Actual	Actual	Budget
Operating Expenses	38,505	51,844	55,807	63,184	270,849
Fire Protection Service Contract	1,697,310	1,684,244	1,776,878	1,956,433	1,952,322
Total Fire Expenses	1,735,815	1,736,088	1,832,685	2,019,617	2,223,171
Capital Expenditures	0	0	0	800,926	0
Grand Total Fire Expenses	1,735,815	1,736,088	1,832,685	2,820,543	2,223,171

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 2024 we purchased a KME Custom Pumper which was operational late 2024. In 2025 the City and signed an Interlocal Agreement with Yakima County Fire District No. 4 for a joint purchase and operation of a fire apparatus ladder truck that was purchased in late 2025.



PUBLIC WORKS AND COMMUNITY DEVELOPMENT DEPARTMENT

The Public Works and Community Development Department consists of 19 employees as follows:

- Director of Public Works and Community Development – Annual Salary \$141,440
- Civil Engineer – Annual Salary \$113,999
- Building Official/Plans Examiner – Annual Salary \$62,816 - \$83,755
- Administrative Secretary (2) – Annual Salary \$51,053 - \$68,070
- Crew Leaders (3)– Annual Salary \$62,904 - \$83,872
- Operations Manager – Annual Salary \$110,415
- Maintenance Workers (9) – Annual Salary \$53,137 - \$76,596
- Property Management – Annual Salary \$55,238 - \$73,650

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.

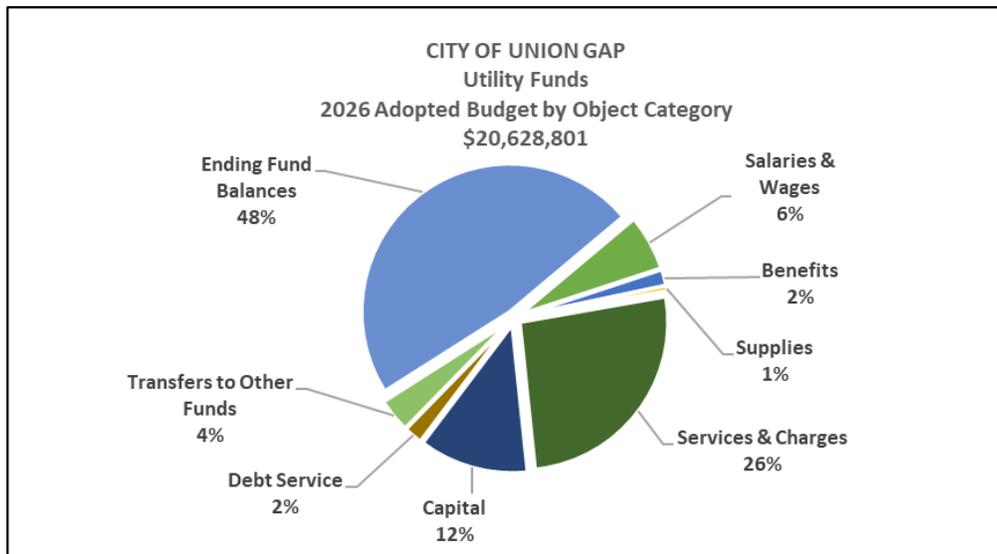
The City contracts with Yakima Valley Conference of Governments (YVCOG) to assist with long-range planning in the community to foster high quality development, which will result in a City where people are proud to live, work, and play.

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

- | | |
|------------------------|-----------------------|
| Water | Parks |
| Sewer and Stormwater | Transit |
| Housing Rehabilitation | Building and Planning |
| Garbage | Property Management |
| Streets | Senior Citizen Center |

UTILITY FUNDS

The following chart shows the percentage of 2026 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%.



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	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budgeted
REVENUES AND OTHER SOURCES:					
EST.BEG FUND BALANCE	1,132,826	1,001,728	1,638,620	1,638,623	1,733,003
Total Beginning Fund Balances	1,132,826	1,001,728	1,638,620	1,821,301	1,733,003
OPERATING REVENUES					
WATER REVENUES	1,524,255	1,499,171	1,648,299	1,694,646	1,635,000
WATER UTILITY TAX			138,543	164,860	163,500
WATER SVC INSTALLATION CHARGES	29,703	35,042	78,967	147,734	125,000
WATER PLAN CHECKING FEE	26,988	46,265	8,289	14,452	1,500
MISCELLANEOUS PENALTIES	0	0	56,470	52,271	50,000
INTEREST & OTHER EARNINGS	19,027	5,403	70,500	-220,512	55,000
OTHER MISCELLANEOUS REVENUE	28,600	0	1,098	2,301	2,000
Total Operating Revenue	1,628,573	1,585,881	2,002,166	1,855,752	2,032,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
SALARIES & WAGES	288,720	353,723	359,241	499,062	465,992
OVERTIME	5,030	2,900	6,710	3,075	4,200
PERSONNEL BENEFITS	150,649	210,553	211,864	264,803	219,524
UNIFORMS & EQUIPMENT	2,535	2,100	2,888	2,795	2,800
SUPPLIES	99,611	85,500	88,871	94,364	80,000
FUEL	13,623	11,400	13,733	15,039	8,000
SMALL TOOLS & EQUIPMENT	5,208	1,900	6,834	0	6,000
PROFESSIONAL SERVICES	22,341	25,791	45,592	20,719	25,000
ADMIN SVC CHG TO C.E.	122,377	134,017	133,091	30,792	127,294
INTERGOVERNMENTAL PROFESSIONAL SERVICES	0	0	0	3,345	7,900
CIVIC CAMPUS JANITORIAL-WATER	0	0	0	1,861	2,128
IT SERVICES	0	0	0	4,563	3,519
SPRINGBROOK ANNUAL MAINTENANCE	0	0	0	3,927	4,024
COMMUNICATION	6,346	9,000	8,622	9,965	6,000
TRAVEL	0	1300	404	793.63	1,000
ADVERTISING	0	500	236.79	0.00	500.00
OPERATING RENTALS & LEASES	1,378	1,000	2416.47	1,041	100.00
INSURANCE	14,036	15,672	44,350	47,084	26,501
UTILITIES	125,753	120,361	155,325	182,471	128,398
REPAIRS & MAINTENANCE	16,703	13,040	27,338	18,966	36,058
MISCELLANEOUS	24,763	11,000	15,535	22,160	26,000
EXTERNAL TAXES	68,643	50,000	80,556	73,315	50,000
UTILITY TAX TO GENERAL FUND			138,543	164,856	163,500
IMPROVEMENTS			2,735	0	10,000
MACHINERY & EQUIPMENT	0	70,000	21,009	15,320	66,000
Total Operating Expenditures	967,718	1,119,757	1,365,894	1,480,314	1,470,438
Other Decrease in Fund Resources					
PWTF LOAN PRINCIPAL	224,999	224,999	224,999	91,493	91,493
PWTF LOAN INTEREST	19,395	17,507	15,619	13,731	12,511
CIVIC CAMPUS USDA LOAN PRINCIPAL	5,908	7,664	4,978	6,821	7,011
CIVIC CAMPUS USDA LOAN INTEREST	7,480	9,587	6,751	6,567	6,377
TRANS OUT TO 404 WA DEVL RESV	175,000	100,000	520,500	414,000	300,000
TRANSFER-OUT 312 PW EQUIP RSV	15,000	2,000	85,000	105,000	77,000
TRANSFER-OUT 317 PW BLDG RSV	9,750	12,200	15,250	15,250	19,000
Total Other Decreases in Fund Resources	457,532	373,957	873,097	652,863	513,392
Total Ending Cash and Investments	1,336,149	1,093,895	1,401,794	1,733,003	1,781,173

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:

SOURCES & USES OF FUNDS	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budgeted
REVENUES AND OTHER SOURCES					
Total Beginning Fund Balances	1,899,318	1,596,710	0	0	2,617,825
OPERATING REVENUES					
DWSRF-MAIN ST WA IMPR-DM13-952-138	0	1,600,000	0	0	0
INTEREST & OTHER EARNINGS	29,278	10,621	0	34,000	50,000
INFRASTRUCTURE FEE - WATER	10,672	18,296	0	0	70,000
TOTAL OPERATING REVENUE	39,951	1,628,917	0	34,000	120,000
EXPENDITURES & OTHER USES					
OPERATING EXPENDITURES					
PROF SVC-CLEAN RESERVOIR	0	30,000	0	0	
MISCELLANEOUS-WATER RIGHTS	14,203	778,000	0	75,000	11,255
S. BROADWAY WA/SE COLLECTION SYSTEM	0	0	0	26,500	14,546
PROF SERVICES - S BROADWAY AREA UTILITY OUTREACH					3,769
PROF SERVICES-GOODMAN APTS-WA INSPECT	0	52,000	0	55,000	0
EXTERNAL TAXES	187	0	0	0	594
WATER SYST PLAN UPDATE	0	0	0	75,000	95,955
TRANSFER OUT TO 312 - EQUIP RESV	0	0	0	105,000	105,000
TOTAL OPERATING EXPENDITURES	14,390	860,000	0	336,500	231,119
OTHER REVENUE RESOURCES					
TRANS FROM 401 WATER	175,000	100,000	0	414,000	300,000
TRANS FROM 401 WATER-312 PW EQUIP RESERVE	15,000	2,000	0	105,000	77,000
TRANS FROM 401 WATER-317 PW BUILDING RESERVE	9,750	12,200	0	15,250	19,000
TRANS IN FROM 402 - FOR 312			0	15,000	28,500
TRANS IN FROM 402 - FOR 317			0	19,063	20,000
TOTAL OTHER REVENUE SOURCES	199,750	114,200	0	568,313	444,500
OTHER DECREASES IN FUND RESOURCES					
CONSTRUCTION PROJECTS					
DOH SANITARY SURVEY	0	7,500	0	0	0
SERVICE METER IMPROVEMENT - CONST	0	1,600,000	0	0	0
JOHNSON HILL RESERVOIR REPAIRS	23,523	21,815	0	0	0
IMPROVEMENTS-WELL #6 LIGHTING	0	0	0	0	0
S BROADWAY AREA WATER EXT (GSP PH 3) ONSITE	0	0	0	0	0
GOULDS 250 HP SUBMERSIBLE WELL PUMP/REHAB	0	0	0	250,000	0
TOTAL OTHER DECREASES IN FUND RESOURCES	23,523	1,629,315	0	250,000	0
ENDING CASH AND INVESTMENTS	2,101,105	850,512	0	15,813	2,951,206

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 2022 - 2025:

Top 10 Commercial Water Users

Top 10 Commercial Water Users			
2022	2023	2024	2025
Union Gap Property (Mall)	Union Gap Property (Mall)	Union Gap Property (Mall)	Blitz Holdings
Columbia Valley Fruit	Columbia Valley Fruit	Goat Rocks Fruit, LLC	Parkside Nursing Home
Costco Wholesale	Best Western Ahtanum Inn	Parkside Nursing Home	Best Western Ahtanum Inn
International Paper	Winco Foods Store #111	Blitz Holdings	Apple King, LLC
Best Western Ahtanum Inn	Macro Plastics	Best Western Ahtanum Inn	Riddco
Macro Plastics	Super 8 Yakima	Macro Plastics	Delaney Lost Sock Laundromats
Winco Foods Store #111	Americas Best Value Inn Yakima	Costco Wholesale	Goat Rocks Fruit, LLC
Splash Express	Costco Wholesale	International Paper	Costco Wholesale
Quality Inn Yakima	Splash Express	Borton & Sons	Union Gap Property (Mall)
Super 8 Yakima	International Paper	Ahtanum Ridge Family Medicine	International Paper

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.

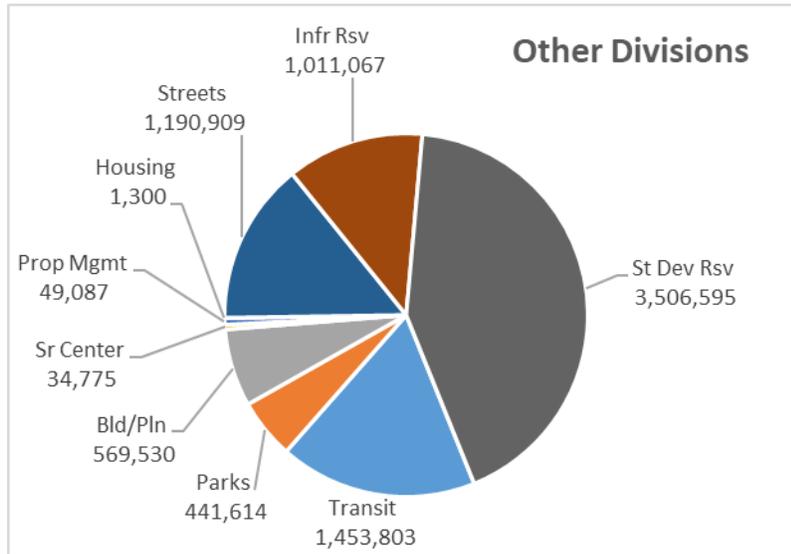
In addition to regular garbage services, the City uses BDI to provide the following programs to residential customers:

- *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 2026 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.

Streets and Street Development make up the majority of expenditures at 14% and 42%. Transit is next with 18%, followed by Infrastructure Reserve, building & planning, property management, senior center, and housing rehab.



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 2026.
- 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.

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.



Fullbright Park Shelter



Cahalan Park - Skate Park

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.”



Meals on Wheels to open 2026

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

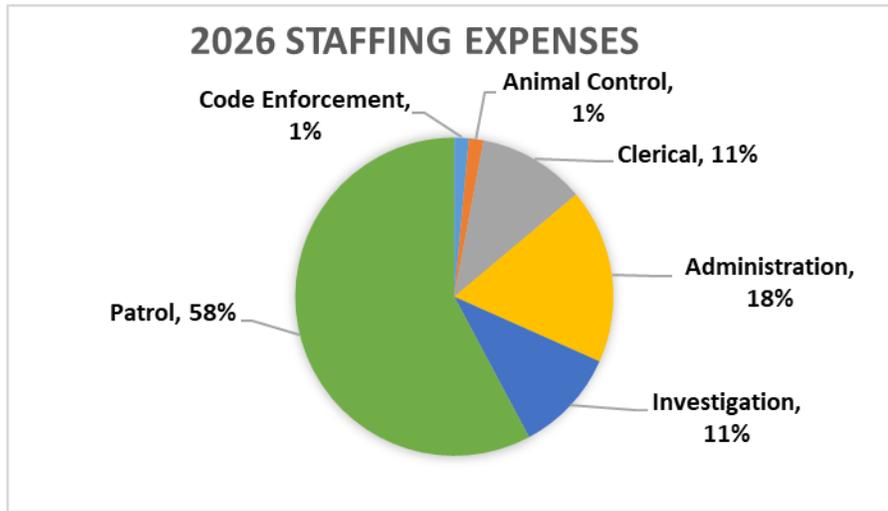
Action Step #1	Update Policy manual.	Status On-going
Action Step #2	Obtain WASPC Accreditation.	Status On-going

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 2026 budgeted staffing expenses for each division within the Police Department. Patrol is the largest division at 58% and twelve (12) full-time employees, followed by the administration at 18% and three (4) full-time employees. Investigations and Clerical both at 11% and three (3) full-time employees, then Code Enforcement/Animal Control at a combined 2% with one (1) full-time employee.



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

	POLICE DEPARTMENT				
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Salaries & Benefits	2,819,582	3,137,350	3,091,741	2,421,655	3,244,846
Supplies & Equipment	101,048	103,650	33,240	34,046	35,200
Fuel	-	-	53,105	12,155	70,200
Professional Services	789,350	837,548	307,331	136,775	312,818
WCIA Insurance	196,005	230,756	293,612	308,858	380,360
Communication	21,300	36,000	26,135	24,741	30,000
Travel	8,775	6,100	12,102	13,510	11,650
Advertising	798	5,000	5,813	3,586	3,000
Operating Rentals/ Leases	5,404	5,000	2,875	2,414	-
Utilities	34,882	35,697	37,158	41,317	32,325
Repairs & Maintenance	39,722	81,451	61,297	51,620	49,999
Miscellaneous	19,248	13,000	28,335	38,598	23,000
Debt	146,360	-	149,474	149,530	4,500
Capital Expenditures	-	-	1,306	-	-
Total	4,182,474	4,491,552	4,103,524	3,238,806	4,197,898

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 – Annual Salary \$141,440
- Deputy Clerk/Treasurer – Annual Salary \$69,197 - \$92,263
- Accounts Payable – Annual Salary \$51,053 - \$68,070
- Executive Assistant/Deputy Clerk/Public Records Officer* - Annual Salary \$69,434 - \$92,578
- Finance Technician 1 – Utilities – Annual Salary \$47,871 - \$63,828
- Finance Technician 2 – Annual Salary \$ 51,053 - \$68,070
- Clerk/Receptionist – Annual Salary \$46,703 - \$62,271

*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

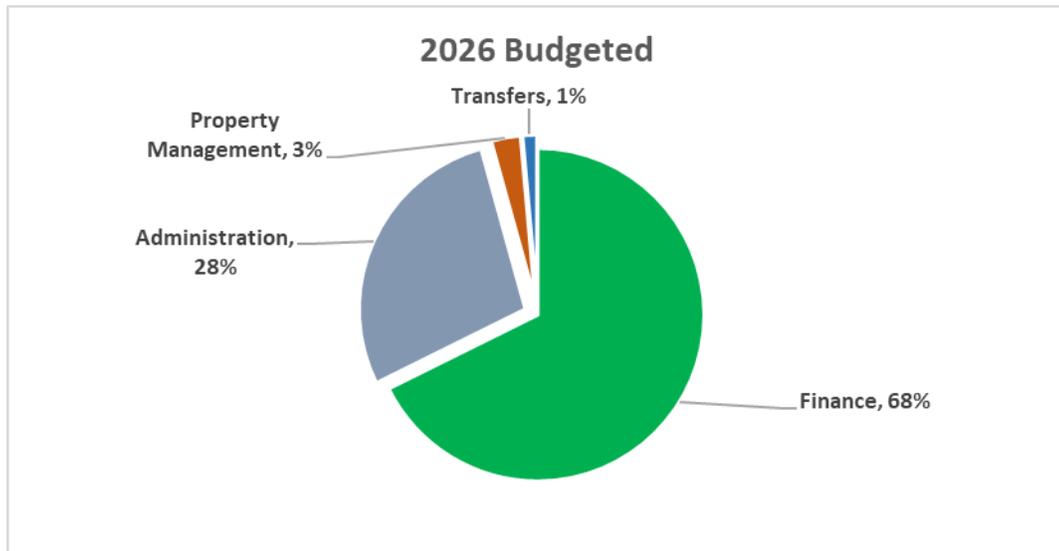
The department works with HLA Engineering and the Director of Public Works and Community Development, to provide current and historic statistical information for water and sewer utilities. The department also provides utility billing services such as monthly meter read input, billing, customer service 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 2026 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 2026 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 2022 through 2026:

FINANCE - 4.5 FTE	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget
SALARIES & WAGES	339,075	313,721	167,233	306,134	386,681
OVERTIME	3,119	2,000	1,695	2,461	1,500
PERSONNEL BENEFITS	163,290	149,150	74,757	109,757	162,941
FUEL	-	-	96	203	200
SUPPLIES	7,112	3,250	9,683	7,871	10,000
PROFESSIONAL SERVICES	612	-	2,583	621	250
AUDIT COSTS	15,161	43,000	38,207	46,803	43,000
CIVIC CAMPUS JANITORIAL	3,800	5,433	4,108	4,468	4,500
IT SERVICES	9,745	10,109	9,974	14,815	13,026
COMMUNICATIONS	3,750	2,000	3,255	4,959	4,000
TRAVEL	448	2,000	1,898	469	1,500
ADVERTISING	284	500	1,065	-	1,000
OPERATING RENTALS & LEASES	3,145	2,000	-	-	-
INSURANCE	20,369	35,133	46,184	48,529	40,355
CIVIC CAMPUS UTILITIES	3,831	5,870	3,990	4,431	4,000
REPAIRS & MAINTENANCE	7	500	548	729	500
CIVIC CAMPUS MAINTENANCE	2,481	7,556	3,395	2,721	2,500
MISCELLANEOUS	6,255	5,000	3,928	7,094	6,850
ELECTION COSTS	9,690	5,000	1,673	9,721	20,000
DEBT SERVICE	-	-	68,019	65,497	70,557
MACHINERY & EQUIPMENT	-	-	431	-	2,500
	592,173	592,222	442,722	637,283	775,861

ADMIN (CLERK) - 1.5 FTE	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget
SALARIES & WAGES	124,947	179,471	58,603	95,597	187,248
OVERTIME	1,254	1,250	75	382	750
PERSONNEL BENEFITS	46,637	71,258	17,985	37,140	61,731
SUPPLIES	4,335	2,000	6,105	4,532	5,000
FUEL	92	-	26	190	100
PROFESSIONAL SERVICES	584	1,500	726	812	500
CIVIC CAMPUS JANITORIAL	3,417	2,654	3,694	4,018	3,500
IT SERVICES	4,641	4,815	4,750	7,441	7,435
COMMUNICATIONS	1,629	1,500	3,121	4,205	3,285
TRAVEL	421	3,000	-	1,941	3,000
ADVERTISING	284	500	1,065	-	2,000
OPERATING RENTALS & LEASES	4,829	2,000	-	-	500
INSURANCE	18,598	18,348	22,775	23,920	36,516
CIVIC CAMPUS UTILITIES	3,445	2,867	3,588	3,985	3,500
CIVIC CAMPUS MAINTENANCE	2,226	3,691	3,051	2,450	2,560
REPAIRS & MAINTENANCE	11	-	548	775	500
MISCELLANEOUS	2,097	3,000	2,438	3,429	3,000
LICENSING EXPENDITURES	-	-	100	350	100
CIVIC CAMPUS DEBT	61,056	63,827	3,055	4,123	-
	280,503	361,681	131,705	195,289	321,225

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 2022 through 2026 are shown below:

DATA PROCESSING					
	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Budget
NEXTREQUEST SUPPORT	10,027	10,000	10,720	10,728	10,500
SPRINGBROOK ANNUAL SUPPORT	18,939	19,886	21,100	17,020	11,083
IT SERVICES/SOFTWARE LICENSING	1,388	0	-	0	10,400
MISCELLANEOUS	889	500	839	800	1,000
	31,243	30,386	32,659	28,548	32,983

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.

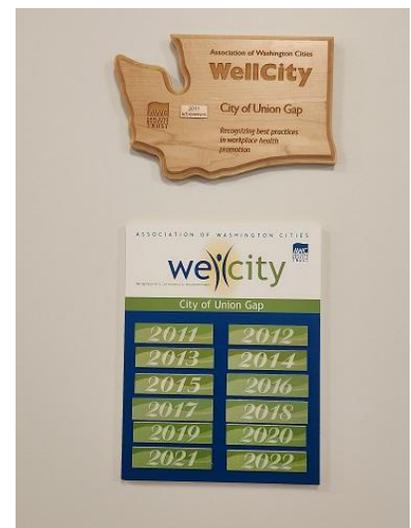
The Finance and Administration department also processes and maintains records of the City such as contracts, agreements, budgets, financial and statistical records, resolutions, ordinances and minutes. They are also responsible for retention and destruction of these records.

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.

Fund	Account	Title	Budget Amount
CURRENT EXPENSE REVENUES			
001	311 10 00 00	PROPERTY TAXES	2,201,670.00
001	311 11 00 00	EMS-OTHER OPERATING ASSESSMENTS	293,802.00
001	313 11 00 00	LOC. RETAIL SALES & USE TAXES	5,343,188.00
001	313 61 00 00	BROKERED NATURAL GAS USE TAX	22,000.00
001	316 41 00 00	ELECTRIC	977,332.00
001	316 43 00 00	NATURAL GAS	261,175.00
001	316 47 00 00	TELEPHONE	82,000.00
001	316 48 04 01	UTILITY TAX TRANSFER FROM - WATER	163,500.00
001	316 48 04 02	UTILITY TAX TRANSFER FROM - GARBAGE	207,065.00
001	316 48 04 03	UTILITY TAX TRANSFER FROM - SEWER	240,000.00
001	316 81 00 00	PUNCH BOARDS & PULL TABS	10,000.00
001	316 82 00 00	BINGO & RAFFLES	46,000.00
001	316 83 00 00	AMUSEMENT GAMES	2,000.00
001	321 10 00 00	BANQUET PERMIT	1,700.00
001	321 70 00 00	AMUSEMENT	200.00
001	321 91 00 00	FRANCHISE FEES	34,000.00
001	321 99 00 00	BUSINESS LICENSES - STATE RECEIPTS	70,500.00
001	322 10 00 00	BUILDING, STRUCTURES & EQUIP.	135,000.00
001	322 10 00 01	BUILDING PERMITS - MANUFACTURED HOMES	500.00
001	322 10 00 02	BUILDING PERMITS - MECHANICAL	5,000.00
001	322 10 00 03	BUILDING PERMITS - PLUMBING	5,200.00
001	322 30 00 00	ANIMAL LICENSES	2,100.00
001	322 90 00 00	FENCE PERMIT	200.00
001	322 90 00 01	OTHER NON-BUS. LIC. & PERMITS	1,000.00
001	322 90 00 02	SIGN PERMITS	3,050.00
001	334 01 20 00	WA ST OFFICE OF PUB DEFENSE-GRANT	16,500.00
001	334 03 51 01	TRAFFIC SAFETY COMMISSION	4,625.00
001	336 06 94 00	LIQUOR EXCISE TAX	45,890.00
001	336 06 95 00	LIQUOR BOARD PROFITS	49,158.00
001	341 33 02 01	MUNICIPAL COURT - ADM FEES	1,200.00
001	341 33 03 01	DIST/MUNIC COURT - PROSECUTION FEES	100.00
001	341 33 06 01	DEFERRED PROSECUTION FEES	1,400.00
001	341 43 00 01	ADMIN SVC CHG-WATER	127,294.00
001	341 43 00 02	ADMIN SVC CHG-GARBAGE	73,768.00
001	341 43 00 03	ADMIN SVC CHG-SEWER	156,353.00
001	341 43 00 07	ADMIN SVC CHG-TOURISM	8,398.00
001	341 43 00 08	ADMIN SVC CHG-TPA	7,498.00
001	341 43 00 09	ADMIN SVC CHG-STREET	200,987.00
001	341 43 00 28	ADMIN SVC CHG-TRANSIT	28,539.00
001	341 62 00 01	COURT DUPLICATION SERVICES	1,000.00
001	341 81 00 00	COPIES	25.00
001	341 81 00 01	PUBLIC RECORD REQUEST	50.00
001	341 91 00 01	ELECTION CANDIDATE FILING FEE	-
001	342 10 01 00	TASK FORCE OVERTIME REIMBURSEMENT	15,000.00
001	342 10 02 01	LAW ENFORCEMENT SERVICES	4,450.00
001	342 21 00 01	FIRE PROTECTION SERVICES	11,500.00
001	342 36 00 01	CARE & CUSTODY OF PRISONERS	200.00
001	342 38 00 01	PRE-TRIAL SUPERVISION COSTS	9,150.00
001	342 40 00 01	FIRE INSPECTION FEES	5,000.00
001	345 83 00 01	PLAN CHECKING FEES	77,500.00
001	345 89 00 01	PLANNING - SUBDIVISION FEES	2,200.00
001	345 89 00 02	PLANNING-ENVIRONMENTAL	2,000.00
001	345 89 00 05	PLANNING - ENVIRONMENTAL	2,000.00
001	347 30 00 01	SOCCER FIELD RENTAL	150.00
001	347 90 00 01	OTHER FEES & CHARGES	1,445.00
001	352 30 00 01	MANDATORY INS ADMIN COST	267.00
001	353 10 00 01	TRAFFIC INFRACTION PENALTIES	86,250.00
001	353 70 00 01	NON-TRAFFIC INFRACTION PEN.	3,000.00
001	354 00 00 01	PARKING INFRACTION	250.00
001	355 20 00 01	DRIVING WHILE INTOXICATED PENALTIES	2,650.00
001	355 80 00 01	OTHER CRIMINAL TRAFFIC MISDEMEANOR	5,250.00
001	356 90 00 01	OTHER CRIMINAL NON-TRAFFIC FINES	8,000.00
001	357 33 00 01	PUBLIC DEFENSE COST	500.00

001	359 90 00 02	ANIMAL LICENSE PENALTIES	50.00
001	359 93 00 01	TAX PENALTIES	200.00
001	361 11 00 01	INTEREST & OTHER EARNINGS	50,000.00
001	361 40 00 01	COURT COLLECTION INTEREST	2,000.00
001	361 41 00 01	SALES INTEREST	18,000.00
001	362 00 00 02	RENTAL FEES	85,000.00
001	362 00 00 04	PARK INFLATABLE FEES	500.00
001	362 00 00 05	PARK OVERNIGHT FEES	200.00
001	369 10 00 01	SALE OF SURPLUS PROPERTY	1,000.00
001	369 81 00 01	CASHIER OVERAGES OR SHORTAGE	-
001	369 91 00 01	OTHER MISCELLANEOUS REVENUE	5,000.00
001	369 91 00 02	LIBRARY UTILITY COST CONTRIBUTION	5,000.00
001	369 91 00 03	PD MISC REVENUE	500.00
001	382 10 00 01	RESERVATION DEPOSITS	-
		REVENUES	11,235,179.00
001	308 91 00 01	BEG BALANCE-UNASSIGNED-CURRENT EXPENSE	905,183.00
		TOTAL CURRENT EXPENSE REVENUES	12,140,362.00
CURRENT EXPENSE EXPENDITURES			
LEGISLATIVE			
001	511 60 10 00	SALARIES & WAGES	50,672.00
001	511 60 20 00	PERSONNEL BENEFITS	7,064.00
001	511 60 31 01	SUPPLIES	700.00
001	511 60 32 00	FUEL	500.00
001	511 60 41 01	PROFESSIONAL SERVICES	10,000.00
001	511 60 41 02	IT SERVICES	3,059.06
001	511 60 41 03	CIVIC CAMPUS JANITORIAL-LEGISLATIVE	1,228.00
001	511 60 42 01	COMMUNICATION	6,000.00
001	511 60 43 00	TRAVEL	7,500.00
001	511 60 44 00	OFFICIAL PUBLICATIONS	1,000.00
001	511 60 44 01	ADVERTISING	3,000.00
001	511 60 45 00	OPERATING RENTALS & LEASES	500.00
001	511 60 46 01	WCIA INSURANCE	11,079.00
001	511 60 47 00	CIVIC CAMPUS UTILITIES-LEGISLATIVE	1,234.00
001	511 60 48 00	CIVIC CAMPUS MAINTENANCE-LEGISLATIVE	611.00
001	511 60 48 01	REPAIRS & MAINTENANCE	100.00
001	511 60 49 00	MISCELLANEOUS	7,500.00
001	511 60 49 02	YAKIMA VALLEY C.O.G.	7,243.00
001	511 60 49 03	NEW VISION	2,700.00
001	511 60 49 04	NAT'L LEAGUE OF CITIES	1,200.00
001	511 60 49 05	CWHBA MEMBERSHIP	600.00
001	511 60 49 06	AWC SERVICE FEE	4,857.00
001	511 60 49 07	YVCOG ANNUAL RETREAT	5,000.00
001	511 60 49 10	EXTERNAL TAXES	500.00
001	511 60 49 12	YAKIMA COUNTY DEVELOPMENT ASSN. CONTRIBUTION	20,000.00
001	553 70 49 00	POLLUTION CONTROL	2,750.00
001	562 00 49 00	2% ALCOHOL DISTRIBUTION	3,000.00
001	591 11 70 09	SBITA TECH LEASE - LEGISLATIVE	200.00
001	597 00 32 00	TRANSFER OUT TO 132 FOR OTD	2,451.74
001	597 00 55 06	TRANSFER OUT TO 306 - PARK DEV FUND	22,482.00
001	597 20 55 00	TRANSFER OUT TO 320 CH EQUIP RSV	20,000.00
001	597 22 55 00	TRANSFER OUT-313 FIRE TRK RSV	200,000.00
001	597 32 55 01	TRANSFER OUT-132 FOR HOLIDAY PARADE	5,000.00
001	597 32 55 19	TRANSFER OUT TO 132 FOR STATE FAIR PK-4TH OF JULY CELEBRATION	500.00
COURT			
001	512 52 41 00	COURT SERVICE COSTS	399,535.00
EXECUTIVE			
001	513 10 10 00	SALARIES & WAGES	227,879.00
001	513 10 12 00	EXECUTIVE OVERTIME	500.00
001	513 10 20 00	PERSONNEL BENEFITS	76,224.00
001	513 10 31 00	SUPPLIES	1,500.00

001	513 10 32 00	FUEL	200.00
001	513 10 41 01	PROFESSIONAL SERVICES	500.00
001	513 10 41 02	CIVIC CAMPUS JANITORIAL	3,394.00
001	513 10 41 03	IT SERVICES	6,233.36
001	513 10 42 01	COMMUNICATION	700.00
001	513 10 43 01	TRAVEL	4,000.00
001	513 10 46 00	INSURANCE	28,931.00
001	513 10 47 00	CIVIC CAMPUS UTILITIES - EXECUTIVE	3,412.00
001	513 10 48 00	REPAIRS & MAINTENANCE	500.00
001	513 10 48 01	CIVIC CAMPUS MAINTENANCE-EXECUTIVE	1,875.00
001	513 10 49 01	MISCELLANEOUS	2,500.00
001	591 13 70 01	CIVIC CAMPUS DEBT - PRINCIPLE	12,069.12
001	591 13 70 09	SBITA TECH LEASE - EXECUTIVE	200.00
001	592 13 80 01	CIVIC CAMPUS DEBT - INTEREST	10,979.00
001	594 13 64 00	MACHINERY & EQUIPMENT	50.00
FINANCE			
001	514 23 10 00	SALARIES & WAGES	386,681.00
001	514 23 12 00	OVERTIME	1,500.00
001	514 23 20 00	PERSONNEL BENEFITS	162,941.00
001	514 23 31 00	SUPPLIES	10,000.00
001	514 23 32 00	FUEL	200.00
001	514 23 41 00	PROFESSIONAL SERVICES	250.00
001	514 23 41 01	AUDIT COSTS	43,000.00
001	514 23 41 03	CIVIC CAMPUS JANITORIAL-FINANCE	4,500.00
001	514 23 41 04	IT SERVICES-FINANCE	13,026.24
001	514 23 42 00	COMMUNICATIONS	4,000.00
001	514 23 43 00	TRAVEL	1,500.00
001	514 23 44 00	ADVERTISING	1,000.00
001	514 23 46 00	WCIA INSURANCE	40,355.00
001	514 23 47 00	CIVIC CAMPUS UTILITIES-FINANCE	4,000.00
001	514 23 48 00	REPAIRS & MAINTENANCE	500.00
001	514 23 48 01	CIVIC CAMPUS MAINTENANCE-FINANCE	2,500.00
001	514 23 49 00	MISCELLANEOUS	6,850.00
001	514 23 49 03	ELECTION COSTS	20,000.00
001	591 14 70 01	CIVIC CAMPUS DEBT - PRINCIPLE	31,973.26
001	591 14 70 09	SBITA TECH LEASE - FINANCE	6,000.00
001	592 14 80 01	CIVIC CAMPUS DEBT - INTEREST	29,084.01
001	594 14 64 14	MACHINERY & EQUIP-FIN/ADM	2,500.00
CLERK			
001	514 30 10 00	SALARIES & WAGES	187,248.00
001	514 30 12 00	OVERTIME	750.00
001	514 30 20 00	PERSONNEL BENEFITS	61,731.00
001	514 30 31 00	SUPPLIES	5,000.00
001	514 30 32 00	FUEL	100.00
001	514 30 41 00	PROFESSIONAL SERVICES	500.00
001	514 30 41 02	CIVIC CAMPUS JANITORIAL - CLERK	3,500.00
001	514 30 41 03	IT SERVICES-CLERK	7,435.06
001	514 30 42 00	COMMUNICATIONS	3,285.00
001	514 30 43 00	TRAVEL	3,000.00
001	514 30 44 00	ADVERTISING	2,000.00
001	514 30 45 00	RENTALS & LEASES	500.00
001	514 30 46 00	WCIA INSURANCE	36,516.00
001	514 30 47 00	CIVIC CAMPUS UTILITIES - CLERK	3,500.00
001	514 30 48 00	REPAIRS & MAINTENANCE	500.00
001	514 30 48 01	CIVIC CAMPUS MAINTENANCE-CLERK	2,560.00
001	514 30 49 00	MISCELLANEOUS	3,000.00
001	514 81 49 00	LICENSING EXPENDITURES	100.00
001	591 14 77 09	SBITA TECH LEASE - CLERK	3,500.00
001	591 15 70 01	CIVIC CAMPUS DEPT - PRINCIPLE	7,324.64
LEGAL			
001	515 31 10 00	LEGAL SALARIES & WAGES	260.00
001	515 31 20 00	LEGAL PERSONNEL BENEFITS	247.00
001	515 31 31 00	LEGAL SUPPLIES	200.00
001	515 31 41 01	LEGAL SERVICES-CIVIL - CITY ATTORNEY	105,060.00

001 515 31 41 02	LEGAL SERVICES - PROS. ATTN	240,000.00
001 515 31 41 05	CIVIC CAMPUS JANITORIAL -LEGAL	1,200.00
001 515 31 46 00	WCIA INSURANCE	17,558.00
001 515 31 47 00	CIVIC CAMPUS UTILITIES-LEGAL	1,200.00
001 515 31 48 00	CIVIC CAMPUS MAINTENANCE-LEGAL	1,000.00
001 515 41 41 00	EXTERNAL LEGAL SERVICES	10,000.00
001 515 91 41 03	LEGAL SERVICES-PUBLIC DEFENDER	345,000.00
001 515 91 41 04	LEGAL SERVICES-CONFLICT PUBLIC DEFENDER	5,000.00
001 592 15 80 01	CIVIC CAMPUS DEBT - INTEREST	6,663.00
WELLNESS		
001 517 91 31 00	WELLNESS - SUPPLIES	1,200.00
001 517 91 32 00	WELLNESS - FUEL	100.00
001 517 91 41 00	WELLNESS - PROFESSIONAL SERVICES	2,000.00
001 517 91 43 00	WELLNESS - TRAVEL	1,000.00
001 517 91 49 00	WELLNESS - MISCELLANEOUS	500.00
001 518 20 10 00	SALARIES & WAGES	11,041.48
001 518 20 20 00	PERSONNEL BENEFITS	5,063.00
CENTRAL SERVICES		
001 518 88 41 01	SPRINGBROOK ANNUAL MAINTENANCE	11,082.51
001 518 88 41 02	NEXTREQUEST SUPPORT	10,500.00
001 518 88 49 00	MISCELLANEOUS	1,000.00
001 518 88 49 01	SOFTWARE LICENSING	10,400.00
POLICE DEPARTMENT ADMINISTRATIVE		
001 521 10 10 00	PD ADMIN SALARIES & WAGES	400,673.00
001 521 10 12 00	PD ADMIN OVERTIME	500.00
001 521 10 20 00	PD ADMIN PERSONNEL BENEFITS	172,849.00
001 521 10 21 00	PD ADMIN UNIFORMS & EQUIPMENT	3,000.00
001 521 10 22 00	LEOFF 1 BENEFITS	40,000.00
001 521 10 31 00	PD ADMIN SUPPLIES	3,000.00
001 521 10 32 00	PD ADMIN FUEL	9,000.00
001 521 10 41 00	PD ADMIN PROFESSIONAL SERVICES	18,000.00
001 521 10 42 00	PD ADMIN COMMUNICATIONS	30,000.00
001 521 10 43 00	PD ADMIN TRAVEL	1,000.00
001 521 10 44 00	PD ADMIN ADVERTISING	3,000.00
001 521 10 46 00	PD ADMIN WCIA INSURANCE	380,360.00
001 521 10 48 00	PD ADMIN REPAIRS & MAINT	1,500.00
001 521 10 49 00	PD ADMIN MISCELLANEOUS	1,500.00
001 521 20 41 00	INTERGOV PROF SVCS-PD DISPATCH	165,000.00
POLICE DEPARTMENT CLERICAL		
001 521 10 41 01	PD CLERICAL IT PROFESSIONAL SERVICES	62,496.47
001 521 10 12 01	PD CLERICAL OVERTIME	750.00
001 521 10 20 01	PD CLERICAL PERSONNEL BENEFITS	57,853.00
001 521 10 21 01	PD CLERICAL UNIFORMS & EQUIPMENT	2,000.00
001 521 10 31 01	PD CLERICAL SUPPLIES	3,200.00
001 521 10 10 01	PD CLERICAL SALARIES & WAGES	115,192.00
001 521 10 48 01	PD CLERICAL REPAIRS & MAINT	4,500.00
001 521 10 49 01	PD CLERICAL MISCELLANEOUS	500.00
001 591 21 71 09	SBITA TECH LEASE - POLICE CLERICAL	4,500.00
001 591 24 70 01	CIVIC CAMPUS DEBT - PRINCIPLE	7,730.57
POLICE DEPARTMENT INVESTIGATION		
001 521 21 10 00	INVESTIGATION SALARIES & WAGES	226,282.00
001 521 21 12 00	INVESTIGATION OVERTIME	8,500.00
001 521 21 20 00	INVESTIGATION PERSONNEL BENEFITS	104,458.00
001 521 21 21 00	INVESTIGATION UNIFORMS & EQUIPMENT	2,500.00
001 521 21 31 00	INVESTIGATION SUPPLIES	2,000.00
001 521 21 32 00	INVESTIGATION FUEL	8,000.00
001 521 21 41 00	INVESTIGATION PROFESSIONAL SERVICES	1,000.00
001 521 21 43 00	INVESTIGATION TRAVEL	500.00
001 521 21 48 00	INVESTIGATION REPAIRS & MAINT	2,000.00
POLICE DEPARTMENT PATROL		
001 521 22 10 00	PATROL SALARIES & WAGES	1,153,083.00
001 521 22 12 00	PATROL OVERTIME	70,000.00
001 521 22 13 00	PATROL HOLIDAY PAY	83,821.00
001 521 22 20 00	PATROL PERSONNEL BENEFITS	496,450.00
001 521 22 21 00	PATROL UNIFORMS & EQUIPMENT	20,000.00
001 521 22 31 00	PATROL SUPPLIES	12,000.00
001 521 22 32 00	PATROL FUEL	50,000.00
001 521 22 48 00	PATROL REPAIRS & MAINT	20,000.00
001 521 22 49 00	PATROL MISCELLANEOUS	500.00

POLICE DEPARTMENT TRAINING			
001 521 40 12 00	PD TRAINING OVERTIME		12,000.00
001 521 40 31 00	PD TRAINING SUPPLIES		12,000.00
001 521 40 32 00	PD TRAINING FUEL		1,000.00
001 521 40 43 00	PD TRAINING TRAVEL		10,000.00
001 521 40 49 00	PD TRAINING MISCELLANEOUS		20,000.00
POLICE DEPARTMENT FACILITIES			
001 521 50 31 00	PD FACILITIES SUPPLIES		1,000.00
001 521 50 41 00	PD FACILITIES PROFESSIONAL SERVICES		1,000.00
001 521 50 41 01	PD FACILITIES CIVIC CAMPUS JANITORIAL		32,162.00
001 521 50 47 00	PD FACILITIES CIVIC CAMP UTILITIES		32,325.00
001 521 50 48 00	PD FACILITIES REPAIRS & MAINT		5,000.00
001 521 50 48 01	PD FACILITIES CIVIC CAMPUS MAINTENANCE		15,999.00
POLICE DEPARTMENT EVIDENCE			
001 521 80 10 00	PD EVIDENCE SALARIES & WAGES		119,172.00
001 521 80 12 00	PD EVIDENCE OVERTIME		750.00
001 521 80 20 00	PD EVIDENCE PERSONNEL BENEFITS		58,495.00
001 521 80 21 00	PD EVIDENCE UNIFORMS & EQUIPMENT		900.00
001 521 80 31 00	PD EVIDENCE SUPPLIES		1,000.00
001 521 80 32 00	PD EVIDENCE FUEL		200.00
001 521 80 41 00	PD EVIDENCE PROFESSIONAL SERVICES		1,000.00
001 521 80 43 00	PD EVIDENCE TRAVEL		150.00
FIRE DEPARTMENT			
001 522 10 10 00	SALARIES & WAGES		2,118.00
001 522 10 20 00	PERSONNEL BENEFITS		2,007.00
001 522 10 42 00	COMMUNICATION		500.00
001 522 10 46 00	WCIA INSURANCE-FIRE		32,864.00
001 522 10 49 01	FIRE PROTECTION SERVICES		1,952,322.00
001 522 20 35 00	FD SUPPRESSION - SMALL TOOLS & EQUIPMENT		2,500.00
001 522 20 48 00	FD SUPPRESSION - REPAIRS & MAINTENANCE		5,000.00
001 522 50 35 00	FD FACILITIES - SMALL TOOLS & EQUIP		1,000.00
001 522 50 47 00	FD FACILITIES - UTILITIES		13,000.00
001 522 50 48 00	FD FACILITIES - REPAIRS & MAINTENANCE		5,000.00
DETENTION\CORRECTION			
001 523 20 41 04	DETENTION & CORRECTION COSTS		550,000.00
001 523 20 41 06	PROBATION SERVICES		21,290.00
001 523 20 41 07	DETENTION & CORRECTION-MEDICAL COSTS		25,000.00
BUILDING			
001 524 20 10 00	SALARIES & WAGES-BUILDING		104,147.00
001 524 20 12 00	OVERTIME-BUILDING		1,000.00
001 524 20 20 00	PERSONNEL BENEFITS-BUILDING		50,366.00
001 524 20 21 01	UNIFORMS & EQUIPMENT-BUILDING		700.00
001 524 20 31 00	SUPPLIES-BUILDING		4,000.00
001 524 20 32 00	FUEL-BUILDING		900.00
001 524 20 41 00	PROFESSIONAL SERVICES-BUILDING		5,000.00
001 524 20 41 01	INTERGOV PROF SERVICES-BUILDING		10,000.00
001 524 20 41 02	CIVIC CAMPUS JANITORIAL-BUILDING		1,500.00
001 524 20 41 03	IT SERVICES-BUILDING		7,637.82
001 524 20 42 00	COMMUNICATION-BUILDING		775.00
001 524 20 43 00	TRAVEL-BUILDING		2,500.00
001 524 20 44 00	ADVERTISING-BUILDING		1,000.00
001 524 20 46 00	WCIA INSURANCE-BUILDING		18,531.00
001 524 20 47 00	CIVIC CAMPUS UTILITIES-BUILDING		500.00
001 524 20 48 00	REPAIRS & MAINTENANCE-BUILDING		500.00
001 524 20 48 01	CIVIC CAMPUS MAINTENANCE-BUILDING		979.00
001 524 20 49 00	MISCELLANEOUS-BUILDING		20,000.00
001 524 20 49 01	EXTERNAL TAXES-BUILDING		1,200.00
001 591 24 70 09	SBITA TECH LEASE - BUILDING		1,000.00
001 592 24 80 01	CIVIC CAMPUS DEBT - INTEREST		7,032.00
001 594 24 64 20	MACHINERY & EQUIPMENT - BLDG OFFICIAL		15,000.00
CODE ENFORCEMENT			
001 524 60 10 00	CODE ENFORCEMENT SALARIES & WAGES		34,939.00
001 524 60 12 00	CODE ENFORCEMENT OVERTIME		500.00
001 524 60 20 00	CODE ENFORCEMENT PERSONNEL BENEFITS		11,820.00
001 524 60 21 00	CODE ENFORCEMENT UNIFORMS & EQUIPMENT		550.00
001 524 60 31 00	CODE ENFORCEMENT SUPPLIES		500.00
001 524 60 32 00	CODE ENFORCEMENT FUEL		1,000.00
001 524 60 48 00	CODE ENFORCEMENT REPAIRS & MAINTENANCE		500.00
001 524 60 49 00	CODE ENFORCEMENT MISCELLANEOUS		500.00
001 525 60 49 02	FD EMERGENCY MANAGEMENT TO COUNTY		6,860.00

ANIMAL CONTROL		
001 554 30 10 00	SALRIES & WAGES - ANIMAL CONTROL	34,939.00
001 554 30 12 00	OVERTIME - ANIMAL CONTROL	500.00
001 554 30 20 00	PERSONNEL BENEFITS - ANIMAL CONTROL	11,820.00
001 554 30 21 00	UNIFORMS & EQUIPMENT - ANIMAL CONTROL	550.00
001 554 30 31 00	SUPPLIES - ANIMAL CONTROL	500.00
001 554 30 32 00	FUEL - ANIMAL CONTROL	1,000.00
001 554 30 41 00	PROF SERVICES-ANIMAL CONTROL	30,000.00
001 554 30 41 01	PROF SERVICES - FERAL CAT CONTROL	2,160.00
001 554 30 48 00	REPAIRS & MAINT - ANIMAL CONTROL	500.00
PLANNING		
001 558 60 10 00	SALARIES & WAGES	125,929.00
001 558 60 12 00	OVERTIME	750.00
001 558 60 20 00	PERSONNEL BENEFITS	60,150.00
001 558 60 21 00	UNIFORMS & EQUIPMEMT	600.00
001 558 60 31 00	SUPPLIES	1,000.00
001 558 60 32 00	FUEL	400.00
001 558 60 41 00	PROFESSIONAL SERVICES	2,400.00
001 558 60 41 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	65,000.00
001 558 60 41 02	CIVIC CAMPUS JANITORIAL-PLANNING	1,400.00
001 558 60 41 03	IT SERVICES-PLANNING	5,117.61
001 558 60 42 00	COMMUNICATION	1,000.00
001 558 60 43 00	TRAVEL	1,500.00
001 558 60 44 00	ADVERTISING	4,500.00
001 558 60 46 00	WCIA INSURANCE	5,405.00
001 558 60 47 00	PUBLIC UTILITY SERVICES	300.00
001 558 60 47 01	CIVIC CAMPUS UTILITIES-PLANNING	1,775.00
001 558 60 48 00	REPAIRS & MAINTENANCE	600.00
001 558 60 48 01	CIVIC CAMPUS MAINTENANCE-PLANNING	900.00
001 558 60 49 00	MISCELLANEOUS	15,000.00
001 591 58 70 01	CIVIC CAMPUS DEBT - PRINCIPLE	6,705.59
001 591 58 70 09	SBITA TECH LEASE - PLANNING	1,000.00
001 592 58 80 01	CIVIC CAMPUS DEBT - INTEREST	6,099.65
001 594 58 64 00	MACHINERY & EQUIPMENT	15,000.00
SENIOR CENTER		
001 571 21 31 00	SUPPLIES	775.00
001 571 21 41 00	PROF SERVICES - PEOPLE FOR PEOPLE	32,300.00
001 571 21 42 00	COMMUNICATION	1,200.00
001 571 21 44 00	ADVERTISING	500.00
LIBRARY		
001 572 50 10 00	SALARIES & WAGES-LIBRARY	1,834.00
001 572 50 20 00	PERSONNEL BENEFITS	1,738.00
001 572 50 31 00	SUPPLIES - LIBRARY	1,200.00
001 572 50 41 00	PROFESSIONAL SERVICES - LIBRARY	500.00
001 572 50 42 00	COMMUNICATION - LIBRARY	500.00
001 572 50 46 00	INSURANCE - LIBRARY	5,948.00
001 572 50 47 00	UTILITIES - LIBRARY	10,500.00
001 572 50 48 00	REPAIRS & MAINTENANCE - LIBRARY	1,000.00
001 572 50 49 00	MISCELLANEOUS - LIBRARY	1,200.00
COMMUNITY CENTER		
001 575 50 10 01	SALARIES & WAGES - COMM CTR	1,834.00
001 575 50 20 01	PERSONNEL BENEFITS - COMM CTR	1,738.00
001 575 50 31 01	SUPPLIES - COMM CTR	1,200.00
001 575 50 41 01	PROFESSIONAL SERVICES - COMM CTR	500.00
001 575 50 42 01	COMMUNICATION - COMM CTR	500.00
001 575 50 46 01	INSURANCE - COMM CTR	5,948.00
001 575 50 47 01	UTILITIES - COMM CTR	10,500.00
001 575 50 48 01	REPAIRS & MAINT - COMM CTR	1,000.00
001 575 50 49 01	MISCELLANEOUS - COMM CTR	1,200.00
PARKS		
001 576 80 10 00	SALARIES & WAGES	51,927.00
001 576 80 12 00	OVERTIME	500.00
001 576 80 20 00	PERSONNEL BENEFITS	29,517.00
001 576 80 21 00	UNIFORMS & EQUIPMENT	1,400.00
001 576 80 31 00	SUPPLIES	35,000.00
001 576 80 32 00	FUEL	18,500.00
001 576 80 35 00	SMALL TOOLS & EQUIPMENT	1,000.00
001 576 80 41 00	PROFESSIONAL SERVICES-ATLAS STAFFING	100,800.00
001 576 80 41 01	PROF SVC-D&G CLEANING LLC	9,500.00
001 576 80 41 02	CIVIC CAMPUS JANITORIAL-PARKS	790.00
001 576 80 41 03	PROFESSIONAL SERVICES	2,000.00
001 576 80 41 04	IT SERVICES-PARKS	1,083.00
001 576 80 42 00	COMMUNICATION	1,000.00
001 576 80 44 00	ADVERTISING	3,500.00
001 576 80 45 00	OPERATING RENTALS & LEASES	3,500.00
001 576 80 46 00	WCIA INSURANCE	31,989.00

001	576 80 47 00	UTILITIES	100,000.00
001	576 80 47 01	CIVIC CAMPUS UTILITIES-PARKS	794.00
001	576 80 48 00	REPAIRS & MAINTENANCE	11,000.00
001	576 80 48 01	CIVIC CAMPUS MAINTENANCE	400.00
001	576 80 49 00	MISCELLANEOUS	4,500.00
001	591 76 70 01	CIVIC CENTER DEBT - PRINCIPLE	2,006.48
001	591 76 70 09	SBITA TECH LEASE - PARKS	100.00
001	592 76 80 01	CIVIC CAMPUS DEBT - INTEREST	1,825.17
001	594 76 63 01	OTHER IMPROVEMENTS-PARKS	6,500.00
		EXPENDITURES	10,987,733.84
001	508 91 00 01	ENDING FUND BALANCE-UNASSIGNED	1,152,628.16
		TOTAL CURRENT EXPENSE EXPENDITURES	12,140,362.00
GENERAL FUND RESERVE REVENUES (5% MANDATE)			
002	361 11 00 02	INTEREST & OTHER EARNINGS	30,000.00
		REVENUES	30,000.00
002	308 91 00 02	BEG BALANCE-UNASSIGNED-GEN FUND RESERVE	612,402.22
		TOTAL GENERAL FUND RESERVE REVENUES	642,402.22
002	508 80 01 02	ENDING FUND BALANCE	642,402.22
		TOTAL GENERAL FUND REESRVE EXPENDITURES	642,402.22
STREET FUND REVENUES			
101	311 10 00 01	PROPERTY TAXES\10%	244,630.00
101	313 11 01 01	RETAIL SALES & USE TAXES/10%	634,000.00
101	322 40 00 00	STREET & CURB PERMITS	8,000.00
101	336 00 71 00	MULTIMODAL TRANSPORTATION REVENUE	8,471.00
101	336 00 87 00	MOTOR VEHICLE FUEL TAX - CITY ST.	115,591.00
101	345 83 01 01	PLAN CHECKING FEES	3,300.00
101	345 85 00 01	DEVELOPER FEES - STREETS (60%)	75,000.00
101	361 11 01 01	INTEREST & OTHER EARNINGS	56,000.00
101	369 40 01 01	JUDGMENTS & SETTLEMENTS	1,500.00
101	369 91 01 01	OTHER MISCELLANEOUS REVENUE	500.00
		REVENUES	1,146,992.00
101	308 41 01 01	BEGINNING BALANCE - COMMITTED STREET	222,472.00
101	308 51 00 01	BEG BALANCE - ASSIGNED	1,404,965.00
		TOTAL STREET FUND REVENUES	2,774,429.00
STREET FUND EXPENDITURES			
ROADWAY			
101	542 30 10 00	ROADWAY - SALARIES & WAGES	289,818.00
101	542 30 12 00	OVERTIME	3,000.00
101	542 30 20 00	PERSONNEL BENEFITS	144,976.00
101	542 30 21 00	UNIFORMS & EQUIPMENT	2,440.00
101	542 30 31 00	SUPPLIES	15,000.00
101	542 30 32 00	FUEL	6,000.00
101	542 30 35 00	SMALL TOOLS & EQUIPMENT	1,000.00
101	542 30 41 00	PROFESSIONAL SERVICES	12,000.00
101	542 30 41 02	ADMIN SERVICE CHG TO 001 - STREET	200,987.00
101	542 30 41 03	CIVIC CAMPUS JANITORIAL-STREET	550.00
101	542 30 41 04	IT SERVICES	1,182.64
101	542 30 42 00	COMMUNICATIONS	1,100.00
101	542 30 43 00	TRAVEL	600.00
101	542 30 46 00	WCIA INSURANCE	7,157.00
101	542 30 47 00	UTILITIES	190.00
101	542 30 47 01	CIVIC CAMPUS UTILITIES-STREET	551.00
101	542 30 48 00	REPAIRS & MAINTENANCE	4,000.00
101	542 30 48 01	CIVIC CAMPUS MAINTENANCE-STREET	273.00
101	542 30 49 00	MISCELLANEOUS	3,000.00
STREET LIGHTING			
101	542 63 47 00	UTILITIES	91,000.00
TRAFFIC CONTROL			
101	542 64 31 00	SUPPLIES	30,000.00
101	542 64 41 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	55,000.00
101	542 64 47 00	UTILITIES	9,000.00
101	542 64 48 00	REPAIRS & MAINTENANCE	2,500.00
SNOW & ICE CONTROL			
101	542 66 31 00	SUPPLIES	25,000.00
101	542 66 32 00	FUEL	6,000.00
101	542 66 35 00	SMALL TOOLS & EQUIPMENT	1,500.00
101	542 66 48 00	REPAIRS & MAINTENANCE	5,500.00

STREET CLEANING			
101	542 67 31 00	SUPPLIES	500.00
101	542 67 32 00	FUEL	2,000.00
101	542 67 48 00	REPAIRS & MAINTENANCE	2,000.00
ROADSIDE			
101	542 70 31 00	SUPPLIES	20,000.00
101	542 70 32 00	FUEL	4,500.00
101	542 70 35 00	SMALL TOOLS & EQUIP	1,200.00
101	542 70 41 00	PROFESSIONAL SERVICES	5,000.00
101	542 70 48 00	REPAIRS & MAINTENANCE	3,000.00
101	542 70 48 01	SIDEWALK REPAIR	3,500.00
101	542 70 49 00	MISCELLANEOUS	200.00
101	542 90 48 00	REPAIRS & MAINTENANCE - SUPERVISORY	100.00
101	542 90 49 00	MISCELLANEOUS - SUPERVISORY	600.00
GENERAL ADMINISTRATION - MANAGEMENT			
101	543 10 10 00	ROADWAY MANAGEMENT - SALARIES & WAGES	57,525.00
101	543 10 20 00	PERSONNEL BENEFITS	24,689.00
GENERAL ADMINISTRATION - SERVICES			
101	543 30 31 00	SUPPLIES	400.00
101	543 30 41 00	PROFESSIONAL SERVICES	10,000.00
101	543 30 41 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	2,000.00
101	543 30 41 02	CIVIC CAMPUS JANITORIAL-STREET	899.00
101	543 30 41 03	IT SERVICES	1,844.67
101	543 30 42 00	COMMUNICATION	600.00
101	543 30 43 00	TRAVEL	2,000.00
101	543 30 44 00	ADVERTISING	300.00
101	543 30 46 00	WCIA INSURANCE	11,018.00
101	543 30 47 00	UTILITIES	6,950.00
101	543 30 47 01	CIVIC CAMPUS UTILITIES-STREET	904.00
101	543 30 48 00	REPAIRS & MAINTENANCE	3,000.00
101	543 30 48 01	CIVIC CAMPUS MAINTENANCE-STREET	447.00
101	543 30 49 00	MISCELLANEOUS	3,500.00
101	591 43 70 09	SBITA TECH LEASE - STREET ROADWAYS	150.00
101	591 95 70 42	CIVIC CAMPUS DEBT - PRINC - 101.542	964.02
101	591 95 70 43	CIVIC CAMPUS DEBT - PRINC - 101.543	2,574.49
101	592 95 80 42	CIVIC CAMPUS DEBT - INT - 101.542	876.91
101	592 95 80 43	CIVIC CAMPUS DEBT - INT - 101.543	2,341.85
101	595 43 64 00	MACHINERY & EQUIPMENT	4,000.00
101	597 01 55 01	TRANS OUT TO 317 PW BLDG RSV	15,000.00
101	597 01 55 12	TRANS OUT TO 312 PW EQUIP RSV	77,000.00
		EXPENDITURES	1,190,908.58
101	508 51 01 01	ENDING BALANCE - ASSIGNED	1,583,520.42
		TOTAL STREET DEPARTMENT EXPENDITURES	2,774,429.00
LODGING TAX FUND REVENUES			
107	308 31 00 07	BEG BALANCE-RESTRICTED-LTAC	757,573.58
107	313 31 00 00	MOTEL/HOTEL TRANSIENT TAX	260,425.00
		REVENUES	1,017,998.58
107	361 11 01 07	INTEREST & OTHER EARNINGS	20,000.00
		TOTAL LODGING TAX REVENUES	1,037,998.58
LODGING TAX FUND EXPENDITURES			
107	557 30 31 00	SUPPLIES - WIAA	5,500.00
107	557 30 31 01	SUPPLIES-GRANT J HUNT	2,500.00
107	557 30 31 02	SUPPLIES-SOZO SPORTS	10,000.00
107	557 30 31 03	SUPPLIES-SPORTS COMMISSION	8,500.00
107	557 30 31 05	SUPPLIES - VINTIQUES CAR CLUB	2,000.00
107	557 30 41 00	YAKIMA VALLEY TOURISM	44,000.00
107	557 30 41 01	PROF SERVICES-GRANT J HUNT	48,000.00
107	557 30 41 03	ADMIN SVC CHG TO C.E.	8,398.00
107	557 30 41 07	YAKIMA VALLEY SPORTS COMMISSION	41,000.00
107	557 30 41 10	PROF SERVICES-WIAA STATE BASKETBALL	13,000.00
107	557 30 41 11	PROF SERVICES-SOZO SPORTS	3,000.00
107	557 30 41 12	OLD TOWN DAYS	20,000.00
107	557 30 43 00	TRAVEL- YAK VALLEY SPORTS COMM	4,500.00
107	557 30 43 01	TRAVEL-GRANT J HUNT	6,500.00
107	557 30 44 19	ADVERTISING-SUNDOME BASKETBALL COURTS	39,200.00

107	557 30 45 05	RENTALS & LEASE - VINTIQUE CAR CLUB	1,000.00
107	557 30 45 07	YAKIMA VALLEY SPORTS COMM - RENTALS & LEASES	3,000.00
107	557 30 45 10	RENTAL & LEASES - WIAA BASKETBALL	3,500.00
107	557 30 49 07	ROCK & MINERAL CLUB	1,000.00
107	557 30 49 08	BIG FOOT CONVENTION SPONSORSHIP	1,500.00
107	571 00 31 07	SUPPLIES-AG MUSEUM	2,500.00
107	571 00 41 02	PROF SVCS-AG MUSEUM-EDUCATIONAL PROGRAM	6,000.00
107	571 00 47 00	UTILITIES-AG MUSEUM	35,000.00
107	571 10 41 00	PROF SVCS-AG MUSEUM	70,000.00
107	594 59 63 00	IMPROVEMENTS-AG MUSEUM	5,000.00
		EXPENDITURES	384,598.00
107	508 31 01 07	END BALANCE-RESTRICTED-LTAC	653,400.58
		TOTAL LODGING TAX EXPENDITURES	1,037,998.58
TOURISM PROMOTION AREA REVENUES			
108	345 60 01 08	TOURISM PROMOTION AREA ASSESS	230,000.00
108	361 11 00 00	INVESTMENT INTEREST	8,500.00
108	361 41 08 00	TOURISM INTERST	750.00
		REVENUES	239,250.00
108	308 31 00 08	BEG BALANCE-RESTRICTED-TPA	451,475.78
		TOTAL TOURISM PROMOTION AREA REVENUES	690,725.78
TOURISM PROMOTION AREA FUND EXPENDITURES			
108	557 30 31 08	OFFICE & OPERATING SUPPLIES	250.00
108	557 30 41 04	ADMIN SVC CHG TO C.E.	7,498.00
108	557 30 44 03	ADVERTISING-AG MUSEUM	2,500.00
108	557 30 44 08	ADVERTISING-YAK VALLEY TOURISM	120,000.00
108	557 30 44 10	ADVERTISING-GRANT J HUNT	4,000.00
108	557 30 44 11	ADVERTISING-STATE FAIR PARK	28,000.00
108	557 30 44 12	ADVERTISING-SOZO SPORTS	17,000.00
108	557 30 44 13	ADVERTISING-SPORTS COMM	5,500.00
108	557 30 44 14	ADVERTISING-GENERAL (LTAC MEETINGS)	250.00
108	557 30 44 17	ADVERTISING-ROCK & MINERAL CLUB	1,000.00
108	557 30 44 21	ADVERTISING - VINTIQUES CAR CLUB	2,000.00
108	557 30 44 22	ADVERTISING - CHAMBER OF COMMERCE	1,500.00
		EXPENDITURES	189,498.00
108	508 31 01 08	END BALANCE-RESTRICTED-TPA	501,227.78
		TOTAL TOURISM PROMOTION AREA EXPENDITURES	690,725.78
CONTINGENCY FUND EXPENDITURES			
109	361 11 01 09	INTEREST & OTHER EARNINGS	3,000.00
		REVENUES	3,000.00
109	308 91 00 09	BEG BALANCE-UNASSIGNED-CONTINGENCY COSTS	224,703.58
		TOTAL CONTINGENCY FUND REVENUES	227,703.58
CONTINGENCY FUND EXPENDITURES			
109	508 91 01 09	END BALANCE-UNASSIGNED-CONTINGENCY COST	227,703.58
		TOTAL CONTINGENCY FUND EXPENDITURES	227,703.58
CRIMINAL JUSTICE FUND REVENUES			
123	313 15 00 00	PUBLIC SAFETY ADD'L SALES TAX	240,000.00
123	313 71 00 00	LOCAL CRIMINAL JUSTICE	130,000.00
123	336 06 20 00	CRIM. JUSTICE-HIGH CRIME	45,000.00
123	336 06 21 00	CRIM. JUSTICE-POPULATION	2,668.00
123	336 06 26 00	CRIMINAL JUSTICE - SPECIAL PROGRAMS	9,338.00
123	336 06 51 00	DUI/OTHER CRIMINAL JUSTICE ASSISTANCE	600.00
123	361 11 01 23	INTEREST & OTHER EARNINGS	60,000.00
		REVENUES	487,606.00
123	308 31 00 23	BEG BALANCE - RESTRICTED -CRIMINAL JUSTICE COSTS	1,375,523.12
		TOTAL CRIMINAL JUSTICE REVENUES	1,863,129.12
CRIMINAL JUSTICE FUND EXPENDITURES			
123	521 10 41 23	YVCOG - CRIME LAB	10,420.00
123	521 22 21 23	CJ UNIFORMS & EQUIP	80,000.00
123	521 22 41 23	CJ PROFESSIONAL SVC	20,000.00
123	591 21 70 02	BODY CAMERA EQUIP - INSTALLMENT PURCH	37,000.00
123	591 21 70 23	CIVIC CAMPUS DEBT - PRINCIPLE	153,284.00
123	592 21 80 23	CIVIC CAMPUS DEBT- POLICE - INTEREST	139,434.00
123	594 21 64 03	FLOCK CAMERA SYSTEM	38,000.00
123	594 21 64 04	STARCHASE TRACKING SYSTEM	24,202.96
123	594 21 64 05	SPIKE STINGER INTERNATIONAL	18,500.00
123	594 21 64 23	MACHINERY & EQUIPMENT	210,000.00
		EXPENDITURES	730,840.96
123	508 31 01 23	ENDING BALANCE BALANCE - RESTRICTED -CRIMINAL JUSTICE COSTS	1,132,288.16
		TOTAL CRIMINAL JUSTICE EXPENDITURES	1,863,129.12

CRIME PREVENTION REVENUES			
126 355 80 01 26	OTHER CRIMINAL TRAFFIC MISDEMEANOR		200.00
126 356 50 01 26	INVESTIGATIVE ASSESSMENT		979.00
126 361 11 01 26	INTEREST & OTHER EARNINGS		1,000.00
		REVENUES	2,179.00
126 308 91 00 26	BEG BALANCE-UNASSIGNED-CRIME PREVENTION COSTS		54,423.49
		TOTAL CRIME PREVENTION REVENUES	56,602.49
CRIME PREVENTION FUND EXPENDITURES			
126 521 30 12 26	OVERTIME		8,000.00
126 521 30 31 26	SUPPLIES		1,000.00
126 521 30 41 26	PROFESSIONAL SERVICES		3,000.00
126 521 30 44 26	ADVERTISING		1,500.00
		EXPENDITURES	13,500.00
126 508 51 01 26	END BALANCE-ASSIGNED-CRIME PREVENTION COSTS		43,102.49
		TOTAL CRIME PREVENTION EXPENDITURES	56,602.49
COMMUTE TRIP REDUCTION FUND REVENUES			
127 308 51 00 27	BEG BALANCE-ASSIGNED-COMMUTE TRIP REDUCTION		975.46
		TOTAL COMMUTE TRIP REVENUES	975.46
COMMUTE TRIP REDUCTION FUND EXPENDITURES			
127 508 51 01 27	END BALANCE-ASSIGNED-COMM TRIP REDUCTION COSTS		975.46
		TOTAL COMMUTE TRIP EXPENDITURES	975.46
TRANSIT FUND REVENUES			
128 313 21 00 00	PUBLIC TRANSPORTATION TAX %2/10		1,500,000.00
128 361 11 01 28	INTEREST & OTHER EARNINGS		225,000.00
128 361 30 01 28	Gains (Losses) On Investments		25,000.00
128 361 40 00 28	INTERFUND INTEREST RECEIVED FROM 305		43,000.00
128 361 40 03 13	INTERFUND INTEREST RECEIVED FROM 313		25,785.60
128 361 41 01 28	SALES INTEREST		3,500.00
128 381 20 00 28	INTERFUND LOAN INTEREST		446,250.00
128 381 20 03 13	INTERFUND LOAN PROC - LADDER TRUCK		120,000.00
128 381 20 01 28	INTERFUND LOAN PROC - REGIONAL BELTWAY		290,000.00
		REVENUES	2,678,535.60
128 308 31 00 28	BEG BALANCE-RESTRICTED-TRANSIT COSTS		5,391,498.50
		TOTAL TRANSIT FUND REVENUES	8,070,034.10
TRANSIT FUND EXPENDITURES			
128 547 10 10 00	SALARIES & WAGES		135,310.00
128 547 10 12 00	OVERTIME		500.00
128 547 10 20 00	PERSONNEL BENEFITS		69,812.00
128 547 10 21 00	UNIFORMS & EQUIPMENT		1,100.00
128 547 10 31 00	OFFICE & OPERATING SUPPLIES		3,100.00
128 547 10 32 00	FUEL CONSUMED		1,400.00
128 547 10 35 00	SMALL TOOLS & MINOR EQUIPMENT		1,000.00
128 547 10 41 00	PROFESSIONAL SERVICES		1,000.00
128 547 10 41 01	ADMIN SVC CHG TO C.E.		28,539.00
128 547 10 41 02	INTERGOVERNMENTAL PROFESSIONAL SERVICES		100.00
128 547 10 41 03	CIVIC CAMPUS JANITORIAL-TRANSIT		646.00
128 547 10 41 04	IT SERVICES		1,685.79
128 547 10 43 00	TRAVEL		500.00
128 547 10 44 00	ADVERTISING		9,600.00
128 547 10 46 00	WCIA INSURANCE		25,769.00
128 547 10 47 01	CIVIC CAMPUS UTILITIES-TRANSIT		649.00
128 547 10 48 00	REPAIRS & MAINTENANCE		2,900.00
128 547 10 48 01	CIVIC CAMPUS MAINTENANCE-TRANSIT		321.00
128 547 10 49 00	TRANSIT SERVICE PAYMENT		1,044,905.00
128 547 10 49 28	TRANSIT - MISC		150.00
128 591 47 70 28	CIVIC CAMPUS DEBT - PRINCIPLE		2,155.33
128 592 47 80 28	CIVIC CAMPUS DEBT - INTEREST		1,960.57
128 595 63 63 28	OTHER IMPROVEMENTS		25,000.00
128 595 63 64 00	MACHINERY & EQUIPMENT		3,700.00
128 595 64 00 30	REGIONAL BELTWAY BUS STOP IMPROVEMENT		65,000.00
128 595 64 64 32	MAIN ST PEDESTRIAN CROSSING IMPR		102,387.00
128 597 00 55 12	TRANS OUT TO 312 PW EQUIP RSV		7,000.00
128 597 00 55 17	TRANS OUT TO 317 PW BLDG RSV		20,000.00
		EXPENDITURES	1,556,189.69
128 508 31 00 28	ENDING BALANCE TRANSIT		6,513,844.41
		TOTAL TRANSIT FUND EXPENDITURES	8,070,034.10
COMMUNITY POLICING FUND			
130 361 11 01 30	INTEREST & OTHER EARNINGS		300.00
		REVENUES	300.00
130 308 31 00 30	BEG BALANCE-ASSIGNED-COMMUNITY POLICING COSTS		10,863.93
		TOTAL COMMUNITY POLICING REVENUES	11,163.93

130	521 30 12 30	OVERTIME	1,000.00
130	521 30 31 30	SUPPLIES	2,024.00
130	521 30 41 01	PROFESSIONAL SERVICES	2,500.00
130	521 30 45 00	RENTALS & LEASES (TEMP RENTALS - BOUNCE HOUSES)	3,000.00
		EXPENDITURES	8,524.00
130	508 31 01 30	END BALANCE-RESTRICTED-COMMUNITY POLICING COSTS	2,639.93
		TOTAL COMMUNITY POLICING EXPENDITURES	11,163.93
COMMUNITY EVENTS FUND REVENUES			
132	397 18 01 32	TRANSFER IN FROM 001 FOR STATE FAIR PK-4TH OF JULY CELEBRATION	500.00
132	397 00 01 32	TRANSFER-IN C.E. FOR OTD	2,451.74
132	397 19 01 32	TRANS-IN C.E. FOR HOLIDAY PARADE	5,000.00
		REVENUES	7,951.74
132	308 51 00 32	BEG BALANCE-ASSIGNED- COMMUNITY EVENTS	12,548.26
		TOTAL COMMUNITY EVENTS REVENUES	20,500.00
COMMUNITY EVENTS FUND EXPENDITURES			
132	571 20 31 32	OTD SUPPLIES	3,000.00
132	571 20 41 32	OTD PROFESSIONAL SERVICES	2,000.00
132	571 20 42 32	OTD-COMMUNICATION	5,000.00
132	571 20 44 32	OTD ADVERTISING	5,000.00
132	573 92 49 32	STATE FAIR PARK - 4TH OF JULY CELEBRATION	500.00
132	573 94 41 00	HOLIDAY PARADE PROF SERVICES	5,000.00
		EXPENDITURES	20,500.00
132	508 51 00 32	END BALANCE-ASSIGNED-OTD	-
132	508 51 01 32	END BALANCE-ASSIGNED-HOLIDAY PARADE	-
132	508 51 02 32	END BALANCE-ASSIGNED-STATE FAIR PARK	-
		TOTAL COMMUNITY EVENTS EXPENDITURES	20,500.00
MARIJUANA EXCISE TAX FUND REVENUES			
133	336 06 42 30	MARAJUANA EXCISE TAX FROM STATE	49,000.00
133	361 11 01 33	INVESTMENT INTEREST	8,000.00
		REVENUES	57,000.00
133	308 31 00 33	BEG BALANCE-RESTRICTED-MARIJUANA EXCISE COSTS	359,390.81
		TOTAL MARIJUANA EXCISE TAX REVENUES	416,390.81
MARIJUANA EXCISE TAX FUND EXPENDITURES			
133	521 21 10 33	TASK FORCE 133 - SALARIES & WAGES	113,944.00
133	521 21 12 33	TASK FORCE 133 - OT	15,000.00
133	521 21 20 33	TASK FORCE 133 - PERSONNEL BENEFITS	50,197.00
133	521 21 21 33	TASK FORCE 133 - UNIFORMS & EQUIPMENT	1,100.00
133	521 21 32 33	TASK FORCE 133 - FUEL	4,000.00
133	521 21 48 33	TASK FORCE 133 - REPAIRS & MAINT	2,000.00
133	571 22 31 33	SUMMER YOUTH - SUPPLIES	5,000.00
133	571 22 41 33	SUMMER YOUTH - PROF SVC	25,000.00
133	571 22 49 33	SUMMER YOUTH - MISC	1,500.00
133	571 22 41 34	UG SCHOOL TRAININGS	9,000.00
		EXPENDITURES	226,741.00
133	508 31 01 33	END BALANCE-RESTRICTED-MARIJUANA EXCISE COSTS	189,649.81
		TOTAL MARIJUANA EXCISE TAX EXPENDITURES	416,390.81
HOUSING REHABILITATION FUND REVENUES			
170	359 00 00 70	PENALTY-CDBG 2007	515.00
170	368 10 00 70	HOUSING REHAB - CDBG 2007	200.00
		REVENUES	715.00
170	308 31 00 70	BEG BALANCE-RESTRICTED-HOUSING REHAB COSTS	13,447.94
		TOTAL HOUSING REHABILITATION FUND REVENUES	14,162.94
HOUSING REHABILITATION FUND EXPENDITURES			
170	559 30 41 01	PROFESSIONAL SERVICES - HOUSING REHAB CONSULTANT	1,200.00
170	559 30 41 00	PROFESSIONAL SERVICES-MAIN ST PLANNING	100.00
		EXPENDITURES	1,300.00
170	508 31 01 70	END BALANCE-RESTRICTED-HOUSING REHAB COSTS	12,862.94
		TOTAL HOUSING REHABILITATION FUND EXPENDITURES	14,162.94
REGIONAL BELTWAY CONNECTOR REVENUES			
305	333 20 00 26	NHFP-REGIONAL BELTWAY	457,000.00
305	333 20 01 26	STBG-REGIONAL BELTWAY ROW	65,073.00
305	333 20 02 26	CMAQ-REGIONAL BELTWAY ROW	1,196,225.00
305	333 20 03 26	FMSIB-REGIONAL BELTWAY ROW	2,682,000.00
305	361 11 03 05	INTEREST & OTHER EARNINGS	2,000.00
305	397 00 01 28	TRANSFER IN FROM 324 INTERFUND LOAN FROM 128	333,633.56
		REVENUES	4,735,931.56
305	308 31 00 05	BEG BALANCE-RESTRICTED-REGIONAL BELTWAY	243,527.68
		TOTAL REGIONAL BELTWAY CONNECTOR REVENUES	4,979,459.24

REGIONAL BELTWAY CONNECTOR EXPENDITURES			
305 595 10 31 05	REGIONAL BLETWAY SUPPLIES		202,638.00
305 595 10 41 26	REGIONAL BELTWAY-PE STAGE 2B		377,568.00
305 595 30 63 26	REGIONAL BELTWAY - ROW STAGE 2B		3,948,298.00
305 581 20 00 05	INTERFUND LOAN PRINCIPAL TO 128		290,000.00
305 592 95 80 05	INTERFUND LOAN INTEREST TO 128		43,633.56
		EXPENDITURES	4,862,137.56
305 508 31 03 05	END BALANCE-RESTRICTED-REGIONAL BELTWAY PROJECT		117,321.68
	TOTAL REGIONAL BELTWAY CONNECTOR EXPENDITURES		4,979,459.24
PARK DEVELOPMENT RESERVE FUND REVENUES			
306 345 85 00 06	DEVELOPER FEES - PARKS (15%)		6,500.00
306 361 11 00 06	INTEREST - DEVEL FEES - PARKS		200.00
306 361 11 01 06	INTEREST & OTHER EARNINGS		5,183.00
306 397 00 55 06	TRANSFER IN FROM 001 PARKS		22,482.00
		REVENUES	34,365.00
306 308 51 00 06	BEG BALANCE-ASSIGNED-PARK DEVL RESERVE		222,865.82
	TOTAL PARK DEVELOPMENT RESERVE REVENUES		257,230.82
306 594 76 69 06	MACHINERY & EQUIPMENT		5,000.00
306 594 76 69 07	MACHINERY & EQUIPMENT		10,000.00
306 594 76 62 05	PARK IMPROVEMENTS		2,500.00
		EXPENDITURES	17,500.00
306 508 51 01 06	END BALANCE-ASSIGNED-PARKS & REC		239,730.82
	TOTAL PARK DEVELOPMENT RESERVE EXPENDITURES		239,730.82
PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES			
312 361 11 01 12	INTEREST & OTHER EARNINGS		5,000.00
312 397 00 04 03	TRANS IN FROM 405 SE-FOR 312		63,000.00
312 397 03 12 00	TRANS IN FROM 404 WA-FOR 312		65,000.00
312 397 12 03 12	TRANS IN FROM 406 GA-FOR 312		28,500.00
312 397 28 01 12	TRANS IN FROM 128 TRANSIT		7,000.00
312 397 42 01 01	TRANS IN FROM 101 STREET		77,000.00
		REVENUES	245,500.00
312 308 31 00 12	BEG BALANCE-RESTRICTED-TRANSIT		36,456.24
312 308 51 00 12	BEG BALANCE-ASSIGNED-PARKS		25,809.95
312 308 51 41 00	BEG BALANCE-ASSIGN-WATER		85,235.52
312 308 51 42 00	BEG BALANCE-ASSIGNED-GARBAGE		44,905.96
312 308 51 42 01	BEG BALANCE-ASSIGNED-STREET		119,013.10
312 308 51 43 00	BEG BALANCE-ASSIGNED-SEWER		36,639.03
	TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES		593,559.80
PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES			
312 594 34 64 12	MACHINERY & EQUIP - WATER		77,000.00
312 594 35 64 12	MACHINERY & EQUIP-SEWER		63,000.00
312 594 37 64 12	MACHINERY & EQUIP-GARBAGE		28,500.00
312 594 42 64 00	MACHINERY & EQUIP-STREETS		57,000.00
312 594 47 64 12	MACHINERY & EQUIP-TRANSIT		7,000.00
		EXPENDITURES	232,500.00
312 508 31 00 12	ENDING BALANCE-RESTRICTED-TRANSIT		36,962.20
312 508 51 00 12	ENDING BALANCE-ASSIGNED-PARKS		26,168.16
312 508 51 41 12	ENDING BALANCE-ASSIGNED-WATER		71,418.49
312 508 51 42 00	ENDING BALANCE-ASSIGNED-GARBAGE		45,529.19
312 508 51 42 01	ENDING BALANCE-ASSIGNED-STREET		93,037.84
312 508 51 43 00	ENDING BALANCE-ASSIGNED-SEWER		87,943.92
	TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES		593,559.80
FIRE DEPARTMENT RESERVE FUND REVENUES			
313 345 85 00 00	DEVELOPER FEES - FIRE (25%)		12,000.00
313 361 11 00 33	INTEREST - DEVEL FEES - FIRE		4,000.00
313 361 11 01 13	INTEREST & OTHER EARNINGS		15,000.00
313 397 00 01 13	TRANSFER IN - 313 FIRE DEPT RESERVE FUND		200,000.00
		REVENUES	231,000.00
313 308 51 00 13	BEG BALANCE-ASSIGNED-FIRE EQUIP RESERVE		59,357.20
	TOTAL FIRE DEPARTMENT RESERVE FUND REVENUES		290,357.20
FIRE DEPARTMENT RESERVE FUND EXPENDITURES			
313 594 22 62 13	BUILDINGS & STRUCTURES		15,000.00
313 594 22 64 13	MACHINERY & EQUIPMENT		100,000.00
313 581 20 00 28	INTERFUND LOAN PRINC TO 128		120,000.00
313 592 71 82 28	INTERFUND LOAN INT TO 128		25,785.60
		EXPENDITURES	260,785.60
313 508 51 01 13	END BALANCE-ASSIGNED-FIRE DEPT EQUIP		29,571.60
	TOTAL FIRE DEPARTMENT RESERVE FUND EXPENDITURES		290,357.20

POLICE VEHICLE RESERVE FUND REVENUES			
315	361 11 01 15	INTEREST & OTHER EARNINGS	2,000.00
		REVENUES	2,000.00
315	308 51 00 15	BEG BALANCE-ASSIGNED-POLICE VEHICLE RSV	190,028.75
		TOTAL POLICE VEHICLE RESERVE FUND REVENUES	192,028.75
POLICE VEHICLE RESERVE FUND EXPENDITURES			
315	594 21 64 15	MACHINERY & EQUIPMENT	100,000.00
		EXPENDITURES	100,000.00
315	508 51 00 15	END BALANCE-COMMITTED-POLICE VEHICLES	92,028.75
		TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES	192,028.75
BUILDING RESERVE FUND REVENUES			
316	361 11 01 16	INTEREST & OTHER EARNINGS	10,000.00
		REVENUES	10,000.00
316	308 31 35 00	BEG BALANCE-RESTRICTED-SEWER BOND RSV PORTION	233,521.89
316	308 31 47 00	BEG BALANCE-RESTRICTED-TRANSIT PORTION	105,888.20
316	308 51 01 00	BEG BALANCE-ASSIGNED-CE PORTION	59,669.93
316	308 51 34 00	BEG BALANCE-ASSIGNED-WATER PORTION	76,933.88
316	308 51 35 01	BEG BALANCE-ASSIGNED-SEWER PORTION	80,165.40
316	308 51 37 00	BEG BALANCE-ASSIGNED-GARBAGE PORTION	87,883.89
		TOTAL BUILDING RESERVE FUND REVENUES	654,063.19
BUILDING RESERVE FUND EXPENDITURES			
316	508 31 35 00	END BALANCE-RESTRICTED-SEWER BOND RSV PORTION	238,011.06
316	508 51 01 00	END BALANCE-ASSIGNED-CE PORTION	108,005.96
316	508 51 01 16	END BALANCE-ASSIGNED-CH BUILDING COSTS	60,863.33
316	508 51 34 00	END BALANCE-ASSIGNED-WATER PORTION	78,472.56
316	508 51 35 01	END BALANCE-ASSIGNED-SEWER PORTION	80,068.71
316	508 51 37 00	END BALANCE-ASSIGNED-GARBAGE PORTION	88,641.57
		TOTAL BUILDING RESERVE FUND EXPENDITURES	654,063.19
PUBLIC WORKS BUILDING RESERVE FUND REVENUES			
317	397 01 55 00	TRANS IN FROM 101 STREET FUND	15,000.00
317	397 28 55 00	TRANS IN FROM 128 TRANSIT	20,000.00
		REVENUES	35,000.00
317	308 31 01 28	BEG BALANCE-RESTRICTED-TRANSIT	100,706.16
317	308 51 01 01	BEG BALANCE-ASSIGNED-STREET	44,565.46
317	308 51 04 01	BEG BALANCE-ASSIGNED-WATER	5,192.98
317	308 51 04 02	BEG BALANCE-ASSIGNED-GARBAGE	5,192.98
317	308 51 04 03	BEG BALANCE-ASSIGNED-SEWER	5,192.98
		TOTAL PUBLIC WORKS BUILDING RESERVE FUND REVENUES	195,850.56
PUBLIC WORKS BUILDING RESERVE FUND EXPENDITURES			
317	508 31 01 28	ENDING BALANCE-RESTRICTED-TRANSIT	69,648.19
317	508 51 01 17	ENDING BALANCE-ASSIGNED-STREET	96,419.84
317	508 51 02 17	ENDING BALANCE-ASSIGNED-GARBAGE	5,192.98
317	508 51 03 17	ENDING BALANCE-ASSIGNED-SEWER	19,396.57
317	508 51 04 17	ENDING BALANCE-ASSIGNED-WATER	5,192.98
		TOTAL PUBLIC WORKS BUILDING RESERVE FUND EXPENDITURES	195,850.56
MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES			
318	318 34 01 18	REAL ESTATE EXCISE TAX	120,000.00
318	361 11 03 18	INTEREST & OTHER EARNINGS	20,000.00
		REVENUES	140,000.00
318	308 31 00 18	BEG BALANCE-RESTRICTED-REET REVENUE	1,765,203.00
		TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES	1,905,203.00
MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES			
318	595 10 41 20	REGIONAL BELTWAY-CONST/ENG	425,000.00
318	594 34 64 21	WATER METER REPLACEMENT	250,000.00
		EXPENDITURES	675,000.00
318	508 31 01 18	END BALANCE-RESTRICTED-REET REVENUE	1,230,203.00
		TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES	1,905,203.00
CITY HALL EQUIPMENT RESERVE FUND REVENUES			
320	361 11 01 20	INTEREST & OTHER EARNINGS	400.00
320	397 00 01 20	TRANSFER IN FROM 001 CH EQUIP RESRV	20,000.00
		REVENUES	20,400.00
320	308 51 00 20	BEG BALANCE-ASSIGNED-CH BUILDING COSTS	26,295.94
		TOTAL CITY HALL EQUIPMENT RESERVE FUND REVENUES	46,695.94
CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES			
320	594 14 64 00	COMPUTERS & EQUIPMENT	20,000.00
		EXPENDITURES	20,000.00
320	508 51 01 20	ENDING BALANCE-ASSIGNED-CH BUILDING COSTS	26,695.94
		TOTAL CITY HALL EQUIPMENT RESERVE FUND REVENUES	46,695.94

STREET DEVELOPMENT RESERVE FUND REVENUES			
321	331 20 00 44	WSDOT-MAIN ST PEDESTRIAN CROSSING	103,000.00
321	331 20 00 53	FED HWY/NHS-MAIN ST GRIND & OVERLAY	1,575,000.00
321	331 20 00 56	WSDOT-AHTANUM RD PEDESTRIAN CROSSING	180,000.00
321	333 20 00 32	STPG-MAIN ST PEDESTRIAN CROSSING	52,663.00
321	333 20 00 44	BRAC - 10TH AVE BRIDGE	978,990.00
321	333 20 00 48	BRAC-SHOP BRIDGE	172,142.00
321	334 03 64 52	WSDOT-MAIN ST REVITALIZAION PHASE 2	498,000.00
321	361 11 03 21	INTEREST & OTHER EARNINGS	5,000.00
321	397 01 55 44	TRANS IN 324-S 10TH AVE BRIDGE	259,786.00
321	397 01 55 48	TRANS IN-324-SHOP BRIDGE	26,892.00
		REVENUES	3,851,473.00
321	308 31 00 21	BEG BALANCE - RESTRICTED-STREET DEVEL RESERVE	361,343.27
		TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES	4,212,816.27
STREET DEVELOPMENT RESERVE FUND EXPENDITURES			
321	594 10 41 32	MAINS ST PED CROSSING-PE	6,800.00
321	594 30 65 32	MAIN ST PED CROSSING-CN	52,663.00
321	595 10 41 48	SHOP BRIDGE-PE	19,942.00
321	595 10 41 53	MAIN ST GRIND AND OVERLAY (NHS GRANT) - PE	575,000.00
321	595 10 41 56	AHTANUM RD PEDESTRIAN CROSSING - PE	218,000.00
321	595 20 63 44	S 10TH AVENUE BRIDGE - ROW	102,990.00
321	595 20 63 48	SHOP BRIDGE - ROW	152,200.00
321	595 30 41 52	MAIN ST REVITALIZATION - PE	498,000.00
321	595 30 61 44	10TH AVENUE BRIDGE - CONSTRUCTION	876,000.00
321	595 30 64 53	MAIN ST GRIND & OVERLAY (NHS GRANT) - CN	1,000,000.00
321	595 50 41 48	SHOP BRIDGE PROFESSIONAL SERVICES	5,000.00
		EXPENDITURES	3,506,595.00
321	508 51 01 21	END BALANCE-ASSIGNED-STREET DEVEL PROJECT COSTS	706,221.27
		TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES	4,212,816.27
INFRASTRUCTURE RESERVE FUND REVENUES			
324	313 11 01 24	SALES & USE TAX/10%	633,000.00
324	361 11 03 24	INTEREST & OTHER EARNINGS	55,000.00
		REVENUES	688,000.00
324	308 51 00 24	BEG BALANCE - ASSIGNED -INFR PROJECT COSTS	2,828,825.82
		TOTAL INFRASTRUCTURE RESERVE FUND REVENUES	
INFRASTRUCTURE RESERVE FUND EXPENDITURES			
324	543 10 41 00	LOBBYIST	50,000.00
324	591 95 79 00	SIED LOAN PRINCIPAL	122,476.00
324	592 95 89 00	SIED LOAN INTEREST	19,559.00
324	595 10 41 32	MAIN ST REVIT PEDESTRIAN CROSSING-CITY	95,730.00
324	595 50 64 44	S 10TH AVE BRIDGE-ROW	102,990.00
324	597 01 55 26	TRANS OUT TO 305-REG BELTWAY LOAN REPAY TO 128	333,633.56
324	597 01 55 44	TRANSFER OUT TO 321 - 10TH AVE BRIDGE	259,786.00
324	597 01 55 48	TRANS OUT-321-SHOP BRIDGE	26,892.00
		EXPENDITURES	1,011,066.56
324	508 51 01 24	END BAL-ASSIGNED-INFRASTRUCTURE PROJECT COSTS	2,505,759.26
		TOTAL INFRASTRUCTURE RESERVE FUND REVENUES	3,516,825.82
DEVELOPMENT MITIGATION RESERVE FUND REVENUES			
325	345 80 01 25	DEVELOPMENT IMPACT FEES	9,500.00
325	361 11 01 25	INTEREST & OTHER EARNINGS	500.00
		REVENUES	10,000.00
325	308 31 00 25	BEG BALANCE-RESTRICTED-DEVEL MITIGATION	7,500.00
325	308 51 00 25	BEG BALANCE-ASSIGNED-DEVEL MITIGATION	68,591.00
		TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES	76,091.00
325	508 31 01 25	ENDING BALANCE-RESTRICTED-DEVEL MITIGATION COSTS	7,500.00
325	508 51 01 25	ENDING BALANCE-ASSIGNED- DEV MITIGATION COSTS	78,591.00
		TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES	162,182.00
WATER FUND REVENUES			
401	343 41 04 01	WATER REVENUES	1,635,000.00
401	343 41 04 16	WATER UTILITY TAX	163,500.00
401	343 42 04 01	WATER SVC INSTALLATION CHARGES	125,000.00
401	345 83 04 01	WATER PLAN CHECKING FEE	1,500.00
401	359 90 04 01	MISCELLANEOUS PENALTIES	50,000.00
401	361 11 04 01	INTEREST & OTHER EARNINGS	55,000.00
401	369 81 04 01	CASHIER OVERAGES OR SHORTAGE	2,000.00
		REVENUES	2,032,000.00
401	308 51 00 41	BEG BALANCE-ASSIGNED - WATER	1,733,003.00
		TOTAL WATER REVENUES	3,765,003.00

401 534 50 10 00	SALARIES & WAGES	465,992.00
401 534 50 12 00	OVERTIME	4,200.00
401 534 50 20 00	PERSONNEL BENEFITS	219,524.00
401 534 50 21 00	UNIFORMS & EQUIPMENT	2,800.00
401 534 50 31 00	SUPPLIES	80,000.00
401 534 50 32 00	FUEL	8,000.00
401 534 50 35 00	SMALL TOOLS & EQUIPMENT	6,000.00
401 534 50 41 00	PROFESSIONAL SERVICES	25,000.00
401 534 50 41 01	ADMIN SVC CHG TO C.E.	127,294.00
401 534 50 41 02	INTERGOVERNMENTAL PROFESSIONAL SERVICES	7,900.00
401 534 50 41 03	CIVIC CAMPUS JANITORIAL-WATER	2,128.00
401 534 50 41 04	IT SERVICES	3,519.28
401 534 50 41 09	SPRINGBROOK ANNUAL MAINTENANCE	4,023.75
401 534 50 42 00	COMMUNICATION	6,000.00
401 534 50 43 00	TRAVEL	1,000.00
401 534 50 44 00	ADVERTISING	500.00
401 534 50 44 16	WA UTILITY TAX TO 001	163,500.00
401 534 50 46 00	WCIA INSURANCE	26,501.00
401 534 50 47 00	UTILITIES	126,260.00
401 534 50 47 01	CIVIC CAMPUS UTILITIES-WATER	2,138.00
401 534 50 48 00	REPAIRS & MAINTENANCE	35,000.00
401 534 50 48 01	CIVIC CAMPUS MAINTENANCE-WATER	1,058.00
401 534 50 49 00	MISCELLANEOUS	26,000.00
401 534 50 49 01	EXTERNAL TAXES	50,000.00
401 591 34 70 09	SBITA TECH LEASE - WATER	100.00
401 594 34 64 00	MACHINERY & EQUIPMENT	35,000.00
401 594 34 64 01	MACHINERY & EQUIPMENT	31,000.00
401 597 00 01 12	TRANS OUT TO 404-312 PW EQUIP RSV	77,000.00
401 597 00 01 17	TRANS OUT TO 404-317 PW BUILDING RSV	19,000.00
401 597 34 54 00	TRANS OUT TO 404 WA DEVL RSV	300,000.00
401 591 34 70 41	CIVIC CAMPUS DEBT - PRINCIPLE	7,010.86
401 591 34 78 00	PWTF LOAN PRINCIPAL	91,493.19
401 592 34 80 01	CIVIC CAMPUS DEBT - INTEREST	6,377.33
401 592 34 83 00	PWTF LOAN INTEREST	12,511.02
401 594 34 63 01	IMPROVEMENTS	10,000.00
	EXPENDITURES	1,983,830.43
401 508 51 04 01	END BALANCE-ASSIGNED-WATER COSTS	1,781,172.57
	TOTAL WATER EXPENDITURES	3,765,003.00
GARBAGE FUND REVENUES		
402 343 71 04 02	GARBAGE SERVICE CHARGES	2,097,130.00
402 343 71 04 16	GARBAGE UTILITY TAX	209,713.00
402 361 11 04 02	INTEREST & OTHER EARNINGS	15,000.00
	REVENUES	2,321,843.00
402 308 51 00 42	BEG BALANCE-ASSIGNED-GARBAGE	748,925.00
	TOTAL GARBAGE FUND REVENUES	3,070,768.00
WATER FUND EXPENDITURES		
402 537 50 10 00	SALARIES & WAGES	44,523.00
402 537 50 12 00	OVERTIME	1,000.00
402 537 50 20 00	PERSONNEL BENEFITS	26,979.00
402 537 50 21 00	UNIFORMS & EQUIPMENT	1,200.00
402 537 50 31 00	SUPPLIES	3,500.00
402 537 50 32 00	FUEL	1,300.00
402 537 50 35 00	SMALL TOOLS & EQUIPMENT	300.00
402 537 50 41 00	PROFESSIONAL SERVICES	1,000.00
402 537 50 41 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	400.00
402 537 50 41 02	ADMIN SVC CHG TO C.E.	73,768.00
402 537 50 41 03	CIVIC CAMPUS JANITORIAL-GARBAGE	150.00
402 537 50 41 04	IT SERVICES	610.80
402 537 50 41 09	SPRINGBROOK ANNUAL MAINTENANCE	4,023.75
402 537 50 42 00	COMMUNICATION	6,500.00
402 537 50 43 00	TRAVEL	50.00
402 537 50 44 00	ADVERTISING	400.00
402 537 50 44 16	GA UTILITY TAX TO 001	186,000.00
402 537 50 46 00	WCIA INSURANCE	10,974.00
402 537 50 47 00	UTILITIES	9,500.00
402 537 50 47 01	CIVIC CAMPUS UTILITES - GARBAGE	200.00

402	537 50 48 00	REPAIRS & MAINTENANCE	1,000.00
402	537 50 48 01	CIVIC CAMPUS MAINTENANCE-GARBAGE	100.00
402	537 50 49 00	MISCELLANEOUS	6,500.00
402	537 50 49 01	EXTERNAL TAXES	82,500.00
402	537 60 49 00	CONTRACTED SERVICES	1,606,800.00
402	597 00 00 17	TRANSFER OUT TO 404- 317 PW BLDG RESERVE	20,000.00
402	597 11 55 12	TRANSFER OUT TO 404-312 PW EQUIP RESERVE	28,500.00
402	591 37 70 02	CIVIC CAMPUS DEBT - PRINCIPLE	533.52
402	591 37 70 09	SBITA TECH LEASE - GARBAGE	800.00
402	592 37 80 02	CIVIC CAMPUS DEBT - INTEREST	485.31
		EXPENDITURES	2,119,597.38
402	508 51 04 02	END BALANCE-ASSIGNED-GARBAGE COSTS	951,170.62
		TOTAL GARBAGE FUND EXPENDITURES	3,070,768.00
WATER FUND REVENUES			
403	322 40 04 03	PAVING PERMIT-SEWER FEE	1,000.00
403	322 90 04 03	PAVING PERMIT-STORM WATER FEE	9,000.00
403	333 20 00 02	FEDERAL INDIRECT GRANT FROM WSDOT - STREETSWEeper	379,360.00
403	343 50 04 03	SEWER SVC INSTALL CHARGES	5,000.00
403	343 51 04 03	SEWER REVENUES	2,406,330.00
403	343 51 04 16	SEWER UTILITY TAX	240,633.00
403	345 83 04 03	SEWER PLAN CHECKING FEE	1,000.00
403	345 83 31 03	STORMWATER PLAN CHECK FEE	15,000.00
403	361 11 04 03	INTEREST & OTHER EARNINGS	65,000.00
		REVENUES	3,122,323.00
403	308 51 00 43	BEG BALANCE-ASSIGNED-SEWER	2,634,339.00
		TOTAL WATER FUND REVENUES	5,756,662.00
WATER FUND EXPENDITURES			
403	531 30 10 00	STORMWATER-SALARIES & WAGES	44,186.00
403	531 30 12 00	STORMWATER OVERTIME	100.00
403	531 30 20 00	STORMWATER-PERSONNEL BENEFITS	17,972.00
403	531 30 31 00	STORMWATER - SUPPLIES	400.00
403	531 30 32 00	STORMWATER FUEL	3,500.00
403	531 30 41 01	STORMWATER - IT SERVICES	484.02
403	531 30 41 03	STORMWATER-INTERGOV PROF SVCS	2,000.00
403	531 30 41 23	STORMWATER - PROFESSIONAL SERVICES	5,400.00
403	531 30 43 03	STORMWATER-TRAVEL	200.00
403	531 30 44 00	STORMWATER - ADVERTISING	500.00
403	531 30 48 00	STORMWATER REPAIRS & MAINTENANCE	2,500.00
403	531 30 49 00	STORMWATER-MISCELLANEOUS	300.00
403	535 50 10 00	SALARIES & WAGES	203,782.00
403	535 50 12 00	OVERTIME	1,500.00
403	535 50 20 00	PERSONNEL BENEFITS	86,846.00
403	535 50 21 00	UNIFORMS & EQUIPMENT	1,000.00
403	535 50 31 00	SUPPLIES	5,500.00
403	535 50 32 00	FUEL	6,000.00
403	535 50 35 00	SMALL TOOLS & EQUIPMENT	300.00
403	535 50 41 00	PROFESSIONAL SERVICES	30,000.00
403	535 50 41 01	ADMIN SVC CHG TO C.E.	156,353.00
403	535 50 41 03	INTERGOVERNMENTAL PROFESSIONAL SERVICES	1,245,403.00
403	535 50 41 04	CIVIC CAMPUS JANITORIAL-SEWER	1,500.00
403	535 50 41 05	IT SERVICES	1,645.26
403	535 50 41 09	SPRINGBROOK ANNUAL MAINTENANCE	4,023.75
403	535 50 42 00	COMMUNICATION	6,500.00
403	535 50 43 00	TRAVEL	500.00
403	535 50 44 00	ADVERTISING	400.00
403	535 50 44 16	SE UTILITY TAX TO 001	200,000.00
403	535 50 46 00	WCIA INSURANCE	21,918.00
403	535 50 47 00	UTILITIES	42,000.00
403	535 50 47 01	CIVIC CAMPUS UTILITIES-SEWER	1,500.00
403	535 50 48 00	REPAIRS & MAINTENANCE	2,000.00
403	535 50 48 01	CIVIC CAMPUS MAINTENANCE-SEWER	775.00
403	535 50 49 00	MISCELLANEOUS	14,000.00
403	535 50 49 02	EXTERNAL TAXES	40,000.00

403	591 35 70 03	CIVIC CAMPUS DEBT - PRINCIPLE	5,099.37
403	591 35 70 09	SBITA TECH LEASE - SEWER	500.00
403	591 35 78 03	PWTF LOAN PRINCIPAL	48,785.00
403	592 35 80 03	CIVIC CAMPUS DEBT - INTEREST	4,639.00
403	592 35 83 03	PWTF LOAN INTEREST	244.00
403	594 35 64 00	MACHINERY & EQUIPMENT - SEWER	35,000.00
403	594 35 64 42	IMPROVEMENTS - N RUDKIN RD	10,000.00
403	597 35 04 04	TRANS OUT 405 SEWER IMPR RESERVE	100,000.00
403	597 35 55 12	TRANS OUT TO 405-312 PW EQUIP RESERVE	63,000.00
403	597 35 56 00	TRANS OUT TO 405 - 403 SEWER RESERVE FUND	25,000.00
403	594 35 64 20	MACHINERY & EQUIP - STREET SWEEPER	379,360.00
		EXPENDITURES	2,822,615.40
403	508 51 04 03	END BALANCE-ASSIGNED-SEWER	2,934,046.60
		TOTAL WATER FUND EXPENDITURES	5,756,662.00
WATER IMPROVEMENT RESERVE FUND REVENUES			
404	361 11 04 04	INTEREST & OTHER EARNINGS	50,000.00
404	367 00 00 34	INFR FEE REVENUE-WA	40,000.00
404	382 10 00 34	INFRASTRUCTURE FEE - WATER	30,000.00
404	397 01 04 04	TRANS FROM 401 WATER	300,000.00
404	397 02 01 12	TRANS FROM 401 WATER-312 PW EQUIP RESERVE	77,000.00
404	397 02 01 17	TRANS FROM 401 WATER-317 PW BUILDING RESERVE	19,000.00
404	397 12 04 02	TRANS IN FROM 402 - FOR 312	28,500.00
404	397 17 04 02	TRANS IN FROM 402 - FOR 317	20,000.00
		REVENUES	564,500.00
404	308 51 00 44	BEG BALANCE-ASSIGNED	1,630,101.00
404	308 51 12 04	BEG BALANCE-ASSIGNED-FOR 312	78,250.00
404	308 51 17 44	BEG BALANCE-ASSIGNED-FOR 317	909,473.60
		TOTAL WATER IMPROVEMENT RESERVE FUND REVENUES	3,182,324.60
404	534 50 41 07	WATER SYST PLAN UPDATE-PROF SERVICES	75,000.00
404	534 50 41 08	PROF SERVICES - S BROADWAY AREA UTILITY OUTREACH	12,500.00
404	534 50 41 49	PROF SERVICES-GOODMAN APTS-WA INSPECT	55,000.00
404	534 50 49 49	MISCELLANEOUS-WATER RIGHTS	50,000.00
404	594 34 41 21	SERVICE METER IMPROV. - CONST	551,500.00
404	594 34 66 04	GOULDS 250 HP SUBMERSIBLE WELL PUMP/REHAB	250,000.00
404	597 04 01 00	TRANSFER OUT TO 312 - EQUIP RESV	65,000.00
404	594 34 64 48	JOHNSON HILL RESERVOIR REPAIRS	15,000.00
		EXPENDITURES	1,074,000.00
404	508 51 04 04	END BALANCE-ASSIGNED-WATER DEVEL PROJECTS	2,108,324.60
		TOTAL WATER IMPROVEMENT RESERVE FUND EXPENDITURES	3,182,324.60
SEWER IMPROVEMENT RESERVE FUND REVENUES			
405	337 07 86 00	SIED GRANT/BELTWAY SEWER EXT	1,000,000.00
405	361 11 04 05	INVESTMENT INTEREST	30,000.00
405	367 00 00 36	SO BROADWAY-INF FEE-SEWER	3,000.00
405	382 10 00 35	INFR FEE REVENUE- SEWER	40,000.00
405	397 00 12 00	TRANSFER IN FROM 403-312 PW EQUIP RESERVE	63,000.00
405	397 04 55 03	TRANS IN FROM 403	100,000.00
405	397 06 12 00	TRANS IN FROM 403	25,000.00
		REVENUES	1,261,000.00
405	308 31 00 45	BEG FUND BALANCE-RESTRICTED	551,640.00
405	308 51 00 45	BEG FUND BALANCE-ASSIGNED	551,639.00
405	308 51 12 05	BEG BALANCE-ASSIGNED-FOR 312	81,759.60
405	308 51 17 45	BEG BALANCE-ASSIGNED-FOR 317	302,783.27
		TOTAL SEWER IMPROVEMENT RESERVE FUND REVENUES	2,748,821.87
SEWER IMPROVEMENT RESERVE FUND EXPENDITURES			
405	535 50 41 07	SEWER COMP PLAN	50,000.00
405	535 50 41 08	PROF SERVICES-S BROADWAY AREA UTILITY OUTREACH	12,500.00
405	591 35 70 05	S BROADWAY SEWER SIED DEBT SVC - PRINCIPLE	80,802.00
405	591 35 70 06	REGIONAL BELTWAY - PRINCIPLE	90,572.00
405	592 35 80 05	S BROADWAY SEWER SIED DEBT SVC - INTEREST	18,870.00
405	592 35 80 06	REGIONAL BELTWAY - INTEREST	46,245.00
405	594 35 49 08	AHTANUM RD UNDERDRAIN APPLICATIONS	25,000.00
405	594 35 64 06	MACHINERY & EQUIPMENT - FLOW METERS	100,000.10
405	594 35 64 08	AHTANUM RD UNDERDRAIN	2,500.00

405	594 35 64 13	PW EQUIPMENT RESERVE-SEWER ALLOCATION	63,000.00
405	594 35 67 56	BELTWAY SEWER LIFT STATION EXT-CN	1,250,000.00
405	594 38 66 53	N RUDKIN RD STORMWATER DESIGN	51,450.00
405	597 04 03 00	TRANS OUT TO 312 FOR SE	63,000.00
		EXPENDITURES	1,853,939.10
405	508 51 04 05	ENDING BALANCE-ASSIGNED-SEWER DEVEL PROJECTS	894,882.77
		TOTAL SEWER IMPROVEMENT RESERVE FUND EXPENDITURES	2,748,821.87
GARBAGE RESERVE FUND REVENUES			
406	308 51 12 06	BEG BALANCE-ASSIGNED-FOR 312	70,750.00
406	308 51 17 46	BEG BALANCE-ASSIGNED-FOR 317	41,702.63
		TOTAL GARBAGE RESERVE FUND REVENUES	112,452.63
GARBAGE RESERVE FUND EXPENDITURES			
406	597 37 12 00	TRANSFER OUT TO 312 - PW EQUIPMENT	28,500.00
		EXPENDITURES	28,500.00
406	508 51 04 06	END BALANCE-ASSIGNED-GARBAGE	83,952.63
		TOTAL GARBAGE RESERVE FUND EXPENDITURES	112,452.63
YAKIMA VALLEY CRISIS RESPONSE UNIT FUND REVENUES			
630	389 30 00 01	STATE BUILDING CODE FEE	-
630	389 30 00 02	WEAPONS PERMIT STATE SHARE	-
650	389 40 06 50	ANNUAL PRO RATA SHARE RECEIPT	350,000.00
		REVENUES	350,000.00
650	308 31 06 50	BEGINNING BALANCE - RESTRICTED	13,000.00
		TOTAL YAKIMA VALLEY CRISIS RESPONSE FUND REVENUES	363,000.00
YAKIMA VALLEY CRISIS RESPONSE UNIT FUND EXPENDITURES			
650	589 40 00 00	CNT VEHICLE	165,000.00
650	589 40 02 00	OPERATIONS - FUEL	5,000.00
650	589 40 03 00	TRAINING - SUPPLIES	47,000.00
650	589 40 04 00	OPERATIONS - PROFESSIONAL SERVICES	20,000.00
650	589 40 05 00	OPERATIONS - SMALL TOOLS & EQUIPMENT	10,000.00
650	589 40 06 00	MACHINERY & EQUIPMENT	40,000.00
650	589 40 07 00	TRAINING - TRAVEL	15,000.00
650	589 40 07 01	OPERATIONS - TRAVEL	5,000.00
650	589 40 08 00	OPERATIONS - REPAIRS & MAINTENANCE	10,000.00
650	589 40 09 00	OPERATIONS - MISCELLANEOUS	5,000.00
650	589 40 09 01	TRAINING - MISCELLANEOUS	15,000.00
		EXPENDITURES	337,000.00
650	508 31 06 50	ENDING BALANCE - RESTRICTED	26,000.00
		TOTAL YAKIMA VALLEY CRISIS RESPONSE FUND EXPENDITURES	363,000.00

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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