



City of  
Sunnyside

***BUDGET***

***2024***

# CITY OF SUNNYSIDE 2024 BUDGET

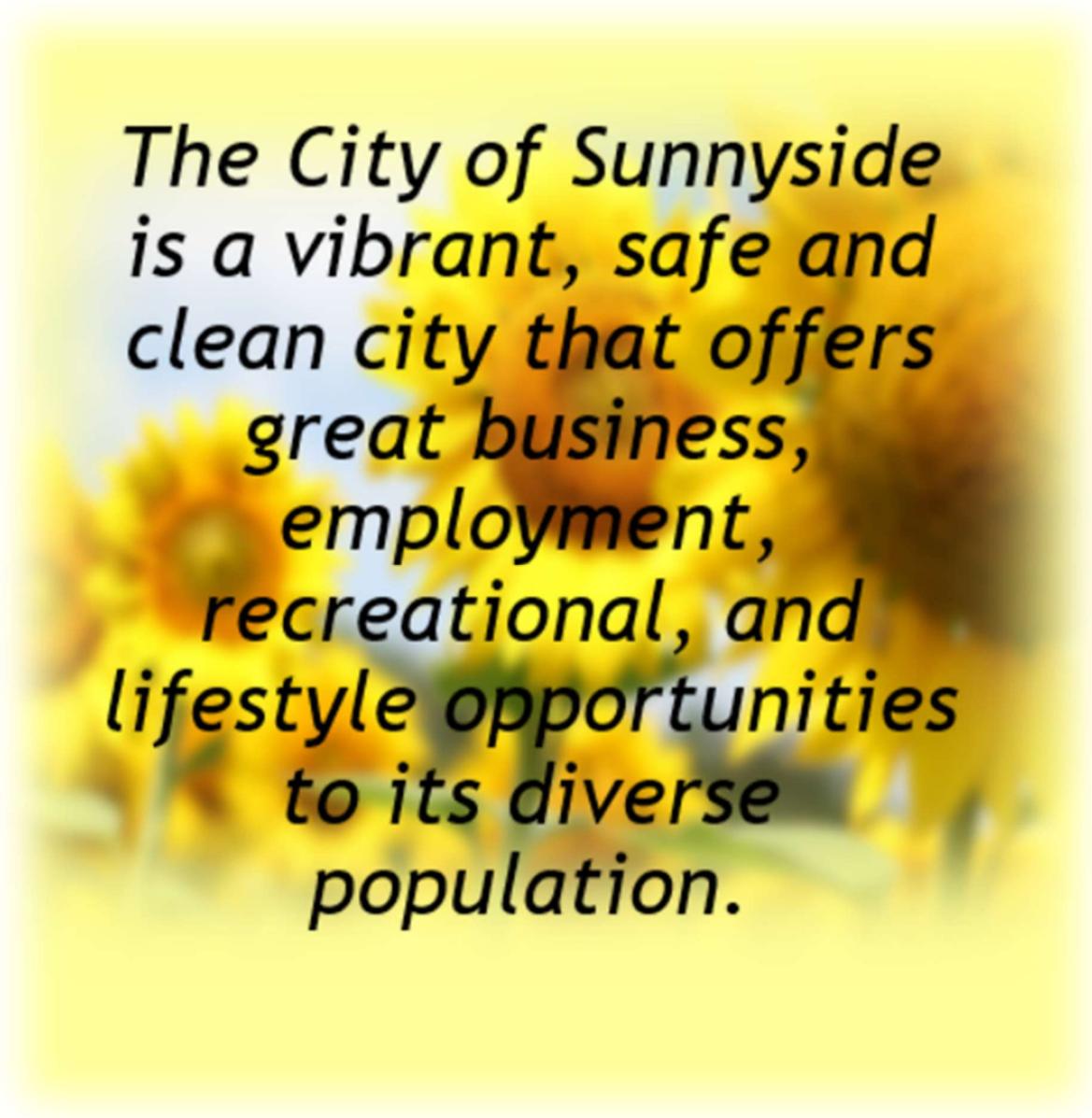
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**Budget Calendar – Fiscal Year 2024**

- **Budget Retreat** **August 26, 2023**  
**Special Open Public Meeting** – Council and Staff will set the stage for the 2024 budget process, review priorities, and set targets and goals for the upcoming year.
- **Call to Budget** **August 27, 2023**  
Administrative Services Director directs all Department Leadership to prepare detailed estimates of revenue and expenditures for the 2024 fiscal year.
- **Budget Estimates Filed** **September 15, 2023**  
Administrative Services Director receives budget estimates from leadership, which are officially placed on file with the City Clerk.
- **City Manager Receives Full Budget Estimates** **September 22, 2023**  
Administrative Services Director files the preliminary budget with the City Manager for review, including revenue estimates and expenditure requests for all programs.
- **Budget Workshop & Revenue Estimates** **October 2, 2023**  
**Regular Open Public Meeting** – Council is presented with the preliminary budget, including revenue estimates from all sources for consideration of setting the 2023 property tax levy.
- **Public Hearing on Revenue Sources** **October 9, 2023**  
**Regular Open Public Meeting** – Property Tax Levy request is presented at a Public Hearing, including requested increases for 2024.
- **Property Tax Levy & Budget Message** **October 23, 2023**  
**Regular Open Public Meeting** – Property Tax Levies are set by ordinance of the City Council and certified to the County Assessor; the City Manager presents the Budget Message.
- **Public Hearing on the Preliminary Budget** **November 13, 2023**  
**Regular Open Public Meeting** – The City Council holds the first Public Hearing for the preliminary budget, and copies are made available to the public.
- **Public Hearing & Adoption of Budget** **November 27, 2023**  
**Regular Open Public Meeting** – The City Council holds the final budget hearing, and adopts the 2024 Budget and the 2024 Classification and Compensation Schedule.
- **Final Budget Amendment for Fiscal Year 2023** **December 11, 2023**  
**Regular Open Public Meeting** – The City Council reviews revenues and expenditures for the current year, and amends the budget to the final authorized appropriations for 2023.

## **Vision Statement**



*The City of Sunnyside  
is a vibrant, safe and  
clean city that offers  
great business,  
employment,  
recreational, and  
lifestyle opportunities  
to its diverse  
population.*

## City Council

Position #1	Martin Beeler
Position #2	Dean Broersma, Mayor
Position #3	Vicky Frausto <i>(elected Nov. 2023, previously VACANT)</i>
Position #4	Vicki Ripley
Position #5	Keren Vazquez <i>(elected Nov. 2023, previously Mike Farmer)</i>
Position #6	Julia Hart <i>(elected Nov. 2023, previously James A. Restucci)</i>
Position #7	Jorge Galvan <i>(elected Nov. 2023, previously Craig Hicks)</i>

## City Executive Staff

City Manager	Elizabeth Alba
Administrative Services Director	Jamison Horner
Communications Director/ City Clerk	Jacqueline Renteria
Community & Economic Development Director	Trevor Martin
Fire Chief	Cameron Haubrich
Police Chief	Rob Layman
Public Works Director	Raul Sanchez
Technology Systems Manager	Dennis Knight
City Attorney, Contract	Saxton, Riley, & Riley

## City Department Functions

### City Council

- Elected by the Voters of Sunnyside
- Set City Policy and Law
- Budget and Expenditure Authority
- Authorizes City Staffing Levels

### City Manager

- Administers Policy
- Carries City Contracting Authority
- Hires and Manages Staff

### City Clerk's Office

- Assists the City Manager & City Council
- Preparation of Official Council Meeting Minutes
- Codifies Law into the Municipal Code
- Clerk is Official Records Officer
- Communication & Social Media

### Public Works Department

- Maintenance of City Facilities
- Parks, Recreation, and Aquatics
- Airport Management
- Streets, Sidewalks, and Right-of-Ways
- Water System
- Sewer System
- Stormwater System
- City Fleet Maintenance

### Police Department

- Police Patrol and School Resource Officers
- Criminal Investigations
- Street Crimes Division
- Jail Services
- Dispatch Services

## **City Department Functions, continued**

### **Fire Department**

- Firefighting Services
- Fire Inspections
- Emergency Medical Response
- Ambulance Utility Services
- Community Safety Outreach
- Interlocal and Mutual Aid Services

### **Administrative Services Department**

- City Treasurer's Office
- Utility Billing: Water, Sewer, Garbage, Ambulance, Stormwater
- Financial Services Management
- Human Resources Management
- Municipal Court and Attorney Liaison
- Purchasing & Procurement Oversight
- Lodging Tax Advisory Committee Liaison

### **Community & Economic Development Department**

- Planning and Zoning
- Business and Occupation Licensing
- Building Officials
- Inspection Services
- Code Enforcement
- Economic Development Programs
- Planning Commission Liaison



Office of the City Manager  
818 East Edison Avenue  
Sunnyside, Washington 98944  
(509) 836-6300 Office, (509) 837-3294 Fax

## City Manager's Budget Message – Fiscal Year 2024

October 23, 2023

Dear Sunnyside Community and City Council,

I am pleased to present the budget for the fiscal year 2024, reflecting our commitment to responsible financial management, fiscal sustainability, and the well-being of our community. This budget message outlines the key components and priorities of the Sunnyside budget for the upcoming year.

### **Budget Overview:**

The total budgeted expenditures for fiscal year 2024 are \$47,320,130, representing a decrease in total expenditures by 2% as compared to the 2023 total budget. While there is an over-all decrease in spending, this is due to the completion of infrastructure projects, and the expenditure of funds received from the federal government due to the Coronavirus pandemic, which provided over \$5.5 million dollars between 2020 and 2022. Revenues associated with COVID-19 must be committed by December 31, 2024, and spent by the end of 2026.

This budget is the result of extensive collaboration among city departments, elected officials, and city staff to address the evolving needs of our community. The budget presented is balanced as required by law, and provides for quality services for Sunnyside residents.

### **Key Budget Priorities:**

1. **Public Safety:** The safety and well-being of our residents remain paramount. We are dedicating \$15.6 million dollars to support our police, fire, and emergency services, ensuring that our community remains secure and resilient.
2. **Parks & Recreation:** Investing in the future of our youth is an investment in the future of our city. We are allocating \$2.2 million dollars to support local youth programs, including after-school programs, youth sports, educational summer camps, the Sunnyside community swimming pool, and City parks.
3. **Economic Development:** In line with our commitment to fostering economic growth and job creation, we have allocated \$2.3 million dollars to support initiatives that will attract new businesses and promote the expansion of existing ones.
4. **Infrastructure and Equipment Investment:** Our city's infrastructure is the backbone of our community and it is important that we develop and maintain a reliable and solid foundation for Sunnyside residents. We have allocated \$4.5 million dollars to address critical infrastructure needs, including road maintenance, water and sewage systems, public facilities, and the equipment purchases required to maintain the City's assets.
5. **Staffing Changes:** Across all City departments, the number of employees funded to provide City Services is 143 FTEs (full-time employee equivalents) and 44 seasonal employees. This represents an increase in staff of 3 FTEs over the current year. The City has made a significant effort to hire, retain, and promote qualified and knowledgeable individuals, which has required adjustments to salary levels with the goal to maintain a competitive edge in the job market. These adjustments in salaries, reclassifications, and additions in staff have increased our budgeted personnel

expenses by 11% over the budgeted expenditures for 2023. While the increase in cost is significant, the efforts will encourage higher levels of employee retention and help foster increased quality of services provided to the community. The upward trend in personnel costs should level out to a rate more consistent with inflation following 2024, when the parity adjustments have been completed throughout the City's Collective Bargaining Agreements. Budgeted expenditures for Salaries and Benefits of all City Staff total \$19 million dollars for 2024.

Staffing changes are as follows:

Added positions:

- Recreation Coordinator
- Technology Support Assistant
- Development Technician
- Lead Court Clerk

Eliminated position:

- Assistant Fire Chief (1 of 2)

Reclassified positions:

- City Clerk/Executive Assistant to Communications Director/City Clerk
- Building Inspector (1 of 2) to Deputy Development Director/Fire Marshall
- Human Resources Generalist (1 of 2) to Human Resources Manager

**Financial Outlook:**

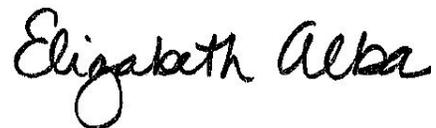
This budget is built on a foundation of responsible fiscal management. We have taken into account projected revenue growth, anticipated expenses, and the need for long-term financial stability. We are pleased to report that we anticipate maintaining a balanced budget for fiscal year 2024.

**Conclusion:**

The fiscal year 2024 budget reflects our commitment to addressing the evolving needs of our community while ensuring responsible financial management. We look forward to working with the City Council and the citizens of Sunnyside to implement this budget effectively.

I would like to extend my gratitude to all those who have contributed to the budgetary process, and I am confident that our collaborative efforts will lead to a prosperous and vibrant future for our city.

Sincerely,



Elizabeth Alba  
City Manager

# Ordinances of the Council

## Ad Valorem Tax Ordinance

Property Tax Requests for 2024:

- Regular Levy Amount - \$2,556,500
- Excess Levy for General Obligation Bonds - \$462,962.50
- Refund Levy Amount - \$34,923.51

## Budget Ordinance

Request for 2024 Full Financial Program:

Fiscal Year 2024	Beginning Fund	Revenue	Expenditure	Ending Fund
001 General Fund	\$ 3,814,713.83	\$ 20,033,720.00	\$ 20,217,380.00	\$ 3,631,053.83
101 Street Fund	\$ 1,557,349.58	\$ 1,994,170.00	\$ 1,985,000.00	\$ 1,566,519.58
120 Investigative Fund	\$ 7,970.41	\$ 10,170.00	\$ 12,270.00	\$ 5,870.41
130 Crime Prevention Fund	\$ 68,593.79	\$ 23,550.00	\$ 30,500.00	\$ 61,643.79
140 Public Safety Fund	\$ 513,871.16	\$ 669,270.00	\$ 660,460.00	\$ 522,681.16
160 Tourism Fund	\$ 319,777.62	\$ 156,600.00	\$ 169,680.00	\$ 306,697.62
170 Development Fund	\$ 455,000.00	\$ 138,500.00	\$ 335,000.00	\$ 258,500.00
201 GO Bond Fund	\$ 7,486.00	\$ 700,410.00	\$ 700,410.00	\$ 7,486.00
303 CDBG Fund	\$ 44,361.37	\$ 3,280.00	\$ 70.00	\$ 47,571.37
304 REET1 Fund	\$ 465,491.66	\$ 246,720.00	\$ 220.00	\$ 711,991.66
305 REET2 Fund	\$ 230,378.50	\$ 250,480.00	\$ 331,230.00	\$ 149,628.50
322 Fire Equipment Reserve	\$ 224.07	\$ 10.00	\$ -	\$ 234.07
326 Fire Capital Projects	\$ 2,585.19	\$ -	\$ -	\$ 2,585.19
410 Water Fund	\$ 323,931.82	\$ 6,049,180.00	\$ 6,044,660.00	\$ 328,451.82
420 Sewer Fund	\$ 1,679,676.40	\$ 7,539,900.00	\$ 8,034,210.00	\$ 1,185,366.40
430 Garbage Fund	\$ 218,812.96	\$ 2,641,030.00	\$ 2,617,380.00	\$ 242,462.96
440 EMS Fund	\$ 3,072,382.97	\$ 3,864,500.00	\$ 3,577,450.00	\$ 3,359,432.97
450 Stormwater Fund	\$ 66,030.53	\$ 739,160.00	\$ 692,590.00	\$ 112,600.53
501 Equipment Fund	\$ 1,612,222.70	\$ 937,380.00	\$ 1,478,830.00	\$ 1,070,772.70
504 IT Fund	\$ 40,216.84	\$ 904,100.00	\$ 909,670.00	\$ 34,646.84
<b>Total</b>	<b>\$ 14,501,077.40</b>	<b>\$ 46,902,130.00</b>	<b>\$ 47,797,010.00</b>	<b>\$ 13,606,197.40</b>
		\$61,403,207.40	\$61,403,207.40	

## Classification and Compensation Ordinance

Cost of Living Adjustments for 2024

- Non-Represented Staff 4.67% (Average of Settled CBAs)
- IAFF Firefighters Under Negotiation
- Police Guild 4.5%
- Teamsters Office/Clerical Under Negotiation
- Teamsters Public Works Under Negotiation
- Teamsters Police Support 4.5%
- Teamsters Supervisors 5.0%
- Seasonal (Min. Wage Base) \$16.28

**ORDINANCE 2023 - 18**

**AN ORDINANCE OF THE CITY COUNCIL  
OF THE CITY OF SUNNYSIDE, WASHINGTON, DETERMINING  
AND FIXING THE AMOUNT OF MONEYS TO BE RAISED  
BY AD VALOREM TAXES TO FINANCE THE MUNICIPAL  
OPERATIONS OF THE CITY OF SUNNYSIDE, WASHINGTON  
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024**

**WHEREAS**, the City Council of the City of Sunnyside has properly given notice of a public hearing held on October 9, 2023 to consider the city's property tax levies for the 2024 calendar year, pursuant to RCW 84.55.120; and

**WHEREAS**, the Council of the City of Sunnyside has met and considered its budget for the calendar year 2024; and

**WHEREAS**, the council, in the course of considering the budget for 2024 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

**WHEREAS**, the council has determined that it is in the best interest of and necessary to meet the expenses and obligations of the City of Sunnyside and a substantial need exists for the property tax revenue to be increased;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNNYSIDE, WASHINGTON**, as follows:

**SECTION 1.** That the regular levy request for 2024 is in the amount of \$2,556,500 which is a \$25,500 increase from the 2023 levy amount and a 1% increase of that same 2023 levy amount, plus any amount allowed for new construction, annexations, and increase in state assessed values.

**SECTION 2.** That the excess levy request for 2024 is in the amount of \$462,962.50 for the sole purpose of paying the interest and principal of the City of Sunnyside's general obligation bonds.

**SECTION 3.** That the refund levy request in 2024 is in the amount of \$34,923.51, authorized by RCW 84.69.180 to recover refunds, reimburse for abated or cancelled taxes, and recover reductions due to exemptions, collected within the period of October 1, 2022 through September 30, 2023.

**SECTION 4.** The City Clerk is hereby instructed to forthwith certify the amount of said ad valorem taxes herein determined, fixed and levied to the Board of County Commissioners as required by RCW 84.51.020.

**SECTION 5.** That this Ordinance shall be in full force and effect five days after passage, approval and publication as required by law.

**PASSED** this 23<sup>rd</sup> day of October, 2023.

\_\_\_\_\_  
DEAN BROERSMA, MAYOR

**ATTEST:**

\_\_\_\_\_  
JACQUELINE RENTERIA, CITY CLERK

**APPROVED AS TO FORM:**  
SAXTON RILEY & RILEY, PLLC:

\_\_\_\_\_  
BENJAMIN J. RILEY  
ATTORNEYS FOR THE CITY OF SUNNYSIDE

Date of publication: \_\_\_\_\_

ORDINANCE 2023 - \_\_\_\_\_

**AN ORDINANCE OF THE CITY COUNCIL OF THE  
CITY OF SUNNYSIDE, WASHINGTON, ADOPTING  
THE BUDGET FOR THE FISCAL YEAR  
COMMENCING JANUARY 1, 2024 AND  
ENDING DECEMBER 31, 2024, AND FIXING A TIME  
WHEN THE SAME SHALL BECOME EFFECTIVE**

**WHEREAS**, on or before the first business day in the third month prior to the beginning of the fiscal year 2024, the City Manager submitted to the City Council the estimates of revenues and expenditures for the next fiscal year as required by law; and

**WHEREAS**, the City Manager reviewed the estimates and made such revisions and/or additions as deemed advisable, and prior to sixty days before January 1, 2024, filed such revised preliminary budget with the City Council together with a budget message, as recommendation for the final budget; and

**WHEREAS**, the City Clerk provided sufficient copies of such preliminary budget and budget message to meet the reasonable demands of taxpayers for such copies and published notice of filing and the availability of such preliminary budget together with the dates of public hearings to consider setting ad valorem tax rates, budget study sessions by the City Council and adoption of the final budget; and

**WHEREAS**, the City Council has conducted budget study sessions open to the public for the purpose of providing information regarding estimates and programs; and

**WHEREAS**, the City Council has met pursuant to notice for public hearing on November 13, 2023 and November 27, 2023 for the purpose of fixing a final budget; and

**WHEREAS**, the City Council of the City of Sunnyside, having considered all evidence and testimony herein, finds and determines that adoption and approval of the

2024 Budget as presented for final adoption is in the best interests of residents of the City of Sunnyside and will promote the general health, safety and welfare.

**NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNNYSIDE, WASHINGTON,** as follows:

**Section 1.** Attached hereto and identified as Exhibit “A” at the fund level, are the totals of estimated revenues and appropriations for each separate fund, and the aggregate totals for all such funds combined, and by this reference said Exhibit “A” is incorporated herein, and the same is hereby adopted in full. The City Manager is hereby authorized to include year-end cash balances in the final budget document as determined at the close of the current fiscal year.

**Section 2.** A complete copy of the final budget for 2024, as adopted, together with a copy of this adopting Ordinance shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor, the Association of Washington Cities and the Yakima County Board of Commissioners.

**Section 3.** This Ordinance is a legislative act delegated by statute to the City Council of the City of Sunnyside, is not subject to referendum, and shall take effect January 1, 2024, being more than five days after passage, approval and publication as required by law.

**PASSED** this 27<sup>th</sup> day of November, 2023.

\_\_\_\_\_  
DEAN BROERSMA, MAYOR

**ATTEST:**

\_\_\_\_\_  
JACQUELINE RENTERIA, CITY CLERK

**APPROVED AS TO FORM:**

\_\_\_\_\_  
SAXTON, RILEY & RILEY, PLLC  
Attorneys for the City of Sunnyside

**EXHIBIT A**  
**CITY OF SUNNYSIDE 2024 BUDGET BY FUND**

	<b>Fiscal Year 2024</b>	<b>Beginning Fund</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Ending Fund</b>
<b>001</b>	General Fund	\$ 3,814,713.83	\$ 20,033,720.00	\$ 20,217,380.00	\$ 3,631,053.83
<b>101</b>	Street Fund	\$ 1,557,349.58	\$ 1,994,170.00	\$ 1,985,000.00	\$ 1,566,519.58
<b>120</b>	Investigative Fund	\$ 7,970.41	\$ 10,170.00	\$ 12,270.00	\$ 5,870.41
<b>130</b>	Crime Prevention Fund	\$ 68,593.79	\$ 23,550.00	\$ 30,500.00	\$ 61,643.79
<b>140</b>	Public Safety Fund	\$ 513,871.16	\$ 669,270.00	\$ 660,460.00	\$ 522,681.16
<b>160</b>	Tourism Fund	\$ 319,777.62	\$ 156,600.00	\$ 169,680.00	\$ 306,697.62
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<b>201</b>	GO Bond Fund	\$ 7,486.00	\$ 700,410.00	\$ 700,410.00	\$ 7,486.00
<b>303</b>	CDBG Fund	\$ 44,361.37	\$ 3,280.00	\$ 70.00	\$ 47,571.37
<b>304</b>	REET1 Fund	\$ 465,491.66	\$ 246,720.00	\$ 220.00	\$ 711,991.66
<b>305</b>	REET2 Fund	\$ 230,378.50	\$ 250,480.00	\$ 331,230.00	\$ 149,628.50
<b>322</b>	Fire Equipment Reserve	\$ 224.07	\$ 10.00	\$ -	\$ 234.07
<b>326</b>	Fire Capital Projects	\$ 2,585.19	\$ -	\$ -	\$ 2,585.19
<b>410</b>	Water Fund	\$ 323,931.82	\$ 6,049,180.00	\$ 6,044,660.00	\$ 328,451.82
<b>420</b>	Sewer Fund	\$ 1,679,676.40	\$ 7,539,900.00	\$ 8,034,210.00	\$ 1,185,366.40
<b>430</b>	Garbage Fund	\$ 218,812.96	\$ 2,641,030.00	\$ 2,617,380.00	\$ 242,462.96
<b>440</b>	EMS Fund	\$ 3,072,382.97	\$ 3,864,500.00	\$ 3,577,450.00	\$ 3,359,432.97
<b>450</b>	Stormwater Fund	\$ 66,030.53	\$ 739,160.00	\$ 692,590.00	\$ 112,600.53
<b>501</b>	Equipment Fund	\$ 1,612,222.70	\$ 937,380.00	\$ 1,478,830.00	\$ 1,070,772.70
<b>504</b>	IT Fund	\$ 40,216.84	\$ 904,100.00	\$ 909,670.00	\$ 34,646.84
	<b>Total</b>	<b>\$ 14,501,077.40</b>	<b>\$ 46,902,130.00</b>	<b>\$ 47,797,010.00</b>	<b>\$ 13,606,197.40</b>
		\$61,403,207.40		\$61,403,207.40	

**ORDINANCE 2023 - \_\_\_\_\_**

**AN ORDINANCE OF THE CITY OF SUNNYSIDE, WASHINGTON,  
ADOPTING THE CITY OF SUNNYSIDE  
2024 CLASSIFICATION AND COMPENSATION SCHEDULE**

**WHEREAS**, State law, Chapter 35A.11.020 RCW provides that the legislative body of each code city to “fix the compensation” of its officers and employees; and

**WHEREAS**, the number of authorized positions have been incorporated into the 2024 budget; and

**WHEREAS**, the City Council of the City of Sunnyside finds and determines that such schedule will promote the general health, safety and welfare.

**NOW THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNNYSIDE, WASHINGTON**, as follows:

**SECTION 1.** The City of Sunnyside 2024 Classification and Compensation Schedule, attached hereto as Exhibit A and incorporated herein by this reference is hereby adopted.

**SECTION 2.** This Classification and Compensation Schedule shall be in force and in effect as of January 1, 2024.

**SECTION 3.** This Ordinance shall be effective five days after passage, approval and publication as required by law.

**PASSED** this 27<sup>th</sup> day of November, 2023.

\_\_\_\_\_  
DEAN BROERSMA, MAYOR

**ATTEST:**

\_\_\_\_\_  
JACQUELINE RENTERIA, CITY CLERK

**APPROVED AS TO FORM:**

\_\_\_\_\_  
SAXTON, RILEY & RILEY, PLLC  
Attorneys for the City of Sunnyside

EXHIBIT A

2024 City of Sunnyside Classification and Compensation Schedule

<b>ELECTED OFFICIALS</b>			<b>SET BY ORDINANCE</b>			
#	Position Title	Annual Salary	Paid Monthly			
1	Mayor	7,200	600			
1	Deputy Mayor	6,000	500			
5	Councilmembers	4,800	400			
<b>APPOINTED POSITIONS</b>						
#	Position Title	Annual Salary	Paid Monthly			
1	City Manager-COLA Calculated at Non-Rep Percentage	161,167	13,431			
1	Municipal Court Judge-60% of WA State District Court Judge	124,193	10,349			
Total Number of Positions Authorized and Funded:		1 Full-Time	1	Part-Time		
<b>NON-REPRESENTED POSITIONS</b>			<b>4.67% COLA</b>			
#	Position Title	Monthly Salary	Average of Settled Contracts			
		Minimum	Maximum			
1	Fire Chief	11,100	12,210			
1	Police Chief	11,100	12,210			
1	Public Works Director	10,767	12,059			
1	Administrative Services Director	10,767	12,059			
1	Community & Economic Development Director	10,767	12,059			
1	Communications Director/City Clerk	9,750	10,920			
1	Assistant Fire Chief	9,610	10,571			
2	Police Commander	9,610	10,571			
1	Deputy Public Works Director	9,308	10,239			
1	Deputy Development Director/Fire Marshal	9,308	10,239			
0	Battalion Chief	7,710	9,637			
1	Technology Systems Manager	7,110	8,888			
1	Human Resources Manager	7,110	8,888			
1	Human Resources Generalist	6,475	8,093			
1	Information Technology Specialist	6,412	8,015			
1	Deputy City Clerk/Executive Assistant	5,833	7,291			
2	Administrative Assistants	4,307	5,384			
Total Number of Positions Authorized and Funded:		18 Full-Time	0	Part-Time		
<b>IAFF POSITIONS</b>			<b>0.00% COLA</b>			
#	Position Title	Monthly Salary			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
3	Captains	6,873	7,203	7,786		
15	Firefighters	5,497	5,773	6,058	6,361	6,679
Total Number of Positions Authorized and Funded:		18 Full-Time	0	Part-Time		
<b>POLICE GUILD POSITIONS</b>			<b>4.50% COLA</b>			
#	Position Title	Monthly Salary			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
5	Sergeants			8,470	8,894	9,339
26	Patrol Officers	6,060	6,363	6,681	7,015	7,366
0	Patrol Officer - Post-Academy	5,739				
0	Patrol Officers- Pre-Academy	5,545				
Total Number of Positions Authorized and Funded:		31 Full-Time	0	Part-Time		
<b>OFFICE/CLERICAL TEAMSTERS POSITIONS</b>			<b>0.00% COLA</b>			
#	Position Title	Hourly Pay			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
1	Accounting Specialist 2	28.89	29.60	31.08	32.64	34.27
2	Accounting Specialist 1	27.51	28.88	30.32	31.84	33.43
1	Lead Court Clerk	25.60	25.22	26.48	27.80	29.19
1	Permit Coordinator	25.10	26.36	27.68	29.06	30.51
1	Technology Support Assistant	24.82	26.06	27.36	28.73	30.17
2	Court Clerk	24.38	25.22	26.48	27.80	29.19

EXHIBIT A

2024 City of Sunnyside Classification and Compensation Schedule

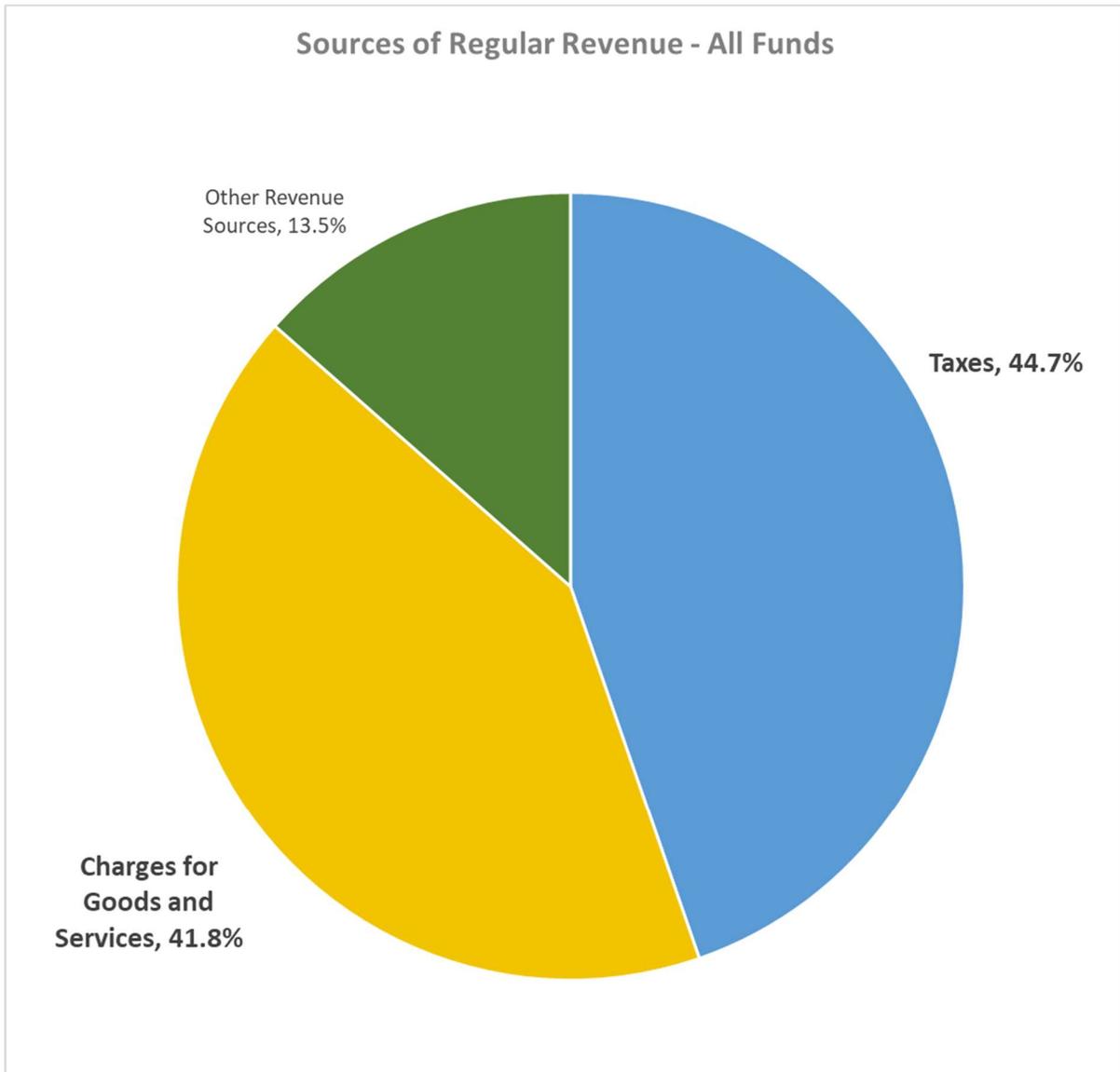
<b>OFFICE/CLERICAL Continued</b>				<b>0.00% COLA</b>		
#	Position Title	Hourly Pay			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
1	Operator/Receptionist	23.54	24.00	25.19	26.45	27.77
1	Development Technician	23.46	24.63	25.86	27.15	28.52
1	Accounting Assistant	23.46	24.63	25.86	27.15	28.52
1	Recreation Assistant/Receptionist	21.61	22.68	23.82	25.01	26.26
Total Number of Positions Authorized and Funded:		12	Full-Time	0	Part-Time	
<b>PUBLIC WORKS TEAMSTERS POSITIONS</b>				<b>0.00% COLA</b>		
#	Position Title	Hourly Pay			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
1	Planner	30.58	32.11	33.72	35.41	37.18
1	Building Inspector/Plans Examiner	29.12	31.42	33.07	34.81	36.64
2	Code Enforcement Officer	26.89	28.04	29.92	31.95	34.10
2	Fleet Maintenance	26.54	27.96	29.41	30.96	32.60
2	Waste Plant Operator I - II - III	24.53	25.83	27.18	28.62	30.13
21	Maintenance Workers/WDM I	23.93	25.09	26.42	27.81	29.28
1	Recreation Coordinator	22.37	23.49	24.66	25.89	27.18
2	Facilities Maintenance Custodian	21.79	22.88	24.02	25.22	26.48
Total Number of Positions Authorized and Funded:		32	Full-Time	0	Part-Time	
<b>POLICE SUPPORT TEAMSTERS POSITIONS</b>				<b>4.50% COLA</b>		
#	Position Title	Monthly Salary			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
1	Crime and Forensic Analyst	5,516	5,792	6,081	6,385	6,705
9	Corrections Officer	4,817	5,058	5,311	5,576	5,855
0	Pre-Academy Corrections Officer	4,284				
8	Communications Officer	4,465	4,688	4,922	5,169	5,427
1	Evidence Technician	4,441	4,663	4,896	5,141	5,398
2	Receptionist II	4,441	4,663	4,896	5,141	5,398
0	Data Entry Clerk/Receptionist I	4,141	4,348	4,566	4,794	5,034
1	Animal Control Officer	4,117	4,323	4,539	4,766	5,005
Total Number of Positions Authorized and Funded:		22	Full-Time	0	Part-Time	
<b>DIVISION SUPERVISORS</b>				<b>5.00% COLA</b>		
#	Position Title	Annual Salary			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
1	Court Administrator/Supervisor	90,330	94,847	99,589	104,568	109,797
0	Community Development Supervisor	88,571	93,000	97,650	102,532	107,659
1	Finance Supervisor	87,744	92,131	96,738	101,575	106,654
1	Jail Administrator/Supervisor	86,713	91,049	95,601	100,381	105,400
4	Public Works Supervisor	83,171	87,330	91,696	96,281	101,095
1	Parks & Recreation Supervisor	83,094	87,248	91,611	96,191	101,001
1	Dispatch Supervisor	82,755	86,893	91,237	95,799	100,589
Total Number of Positions Authorized and Funded:		9	Full-Time	0	Part-Time	
<b>NON-REPRESENTED SEASONAL POSITIONS</b>				<b>BASED ON MINIMUM WAGE</b>		
#	Position Title	Hourly Pay			Open Contract Under Negotiation	
		Step A	Step B	Step C	Step D	Step E
12	Temporary Seasonal Maintenance	20.84	21.88	22.97	24.12	25.33
1	Pool Manager	20.00	21.00	22.05	23.15	24.31
3	Pool Assistant Managers	17.09	17.60	18.13	18.67	19.23
18	Lifeguards	16.28	16.77	17.27	17.79	18.32
2	Seasonal Recreation Aide 2	17.09	17.60	18.13	18.67	19.23
8	Seasonal Recreation Aide 1	16.28	16.77	17.27	17.79	18.32
Total Number of Positions Authorized and Funded:		0	Full-Time	44	Part-Time	

EXHIBIT A

2024 City of Sunnyside Classification and Compensation Schedule

<b>VOLUNTEER &amp; RESIDENT FIREFIGHTER COMPENSATION</b>		<b>NON-WAGE STIPEND</b>
<b><i>Certification Level</i></b>	<b><i>12 Hour Shift</i></b>	<b><i>24 Hour Shift</i></b>
FF only - Recruit/3rd Rider	40.00	N/A
EMS only EMT	80.00	160.00
AHJ FF	90.00	180.00
IFSAC FF1	110.00	220.00
IFSAC FF2	150.00	300.00
Dept. Battalion Chief (Day Shift)	195.00	N/A
<b><i>Shift Stipend Bonus</i></b>	<b><i>12 Hour Shift</i></b>	<b><i>24 Hour Shift</i></b>
Advanced EMT	20.00	40.00
Paramedic	50.00	100.00
IFSAC HAZMAT Technician	10.00	20.00
Duty Officer Assignment	N/A	75.00
<b><i>Non-Shift Stipends</i></b>	<b><i>Per Occurance</i></b>	
Per Call Stipend for off-shift EMS	16.00	
Per Call Stipend for off-shift Fire	32.00	
Per Drill for off-shift Drill	25.00	
<b><i>Resident Firefighter (Intern)</i></b>	<b><i>Per Month for 10 Scheduled Shifts</i></b>	
Resident Volunteer Firefighter	800.00	
<b>Total City-Wide Positions Authorized and Funded:</b>		
	143 Full-Time	45 Part-Time

## Revenues to Support City Operations



**Funds Mainly Supported by Tax Revenue:**

- General Fund
- Street Fund
- Crime Prevention
- Public Safety Fund
- Tourism Fund
- GO Bond Fund
- REET1 Fund
- REET2 Fund

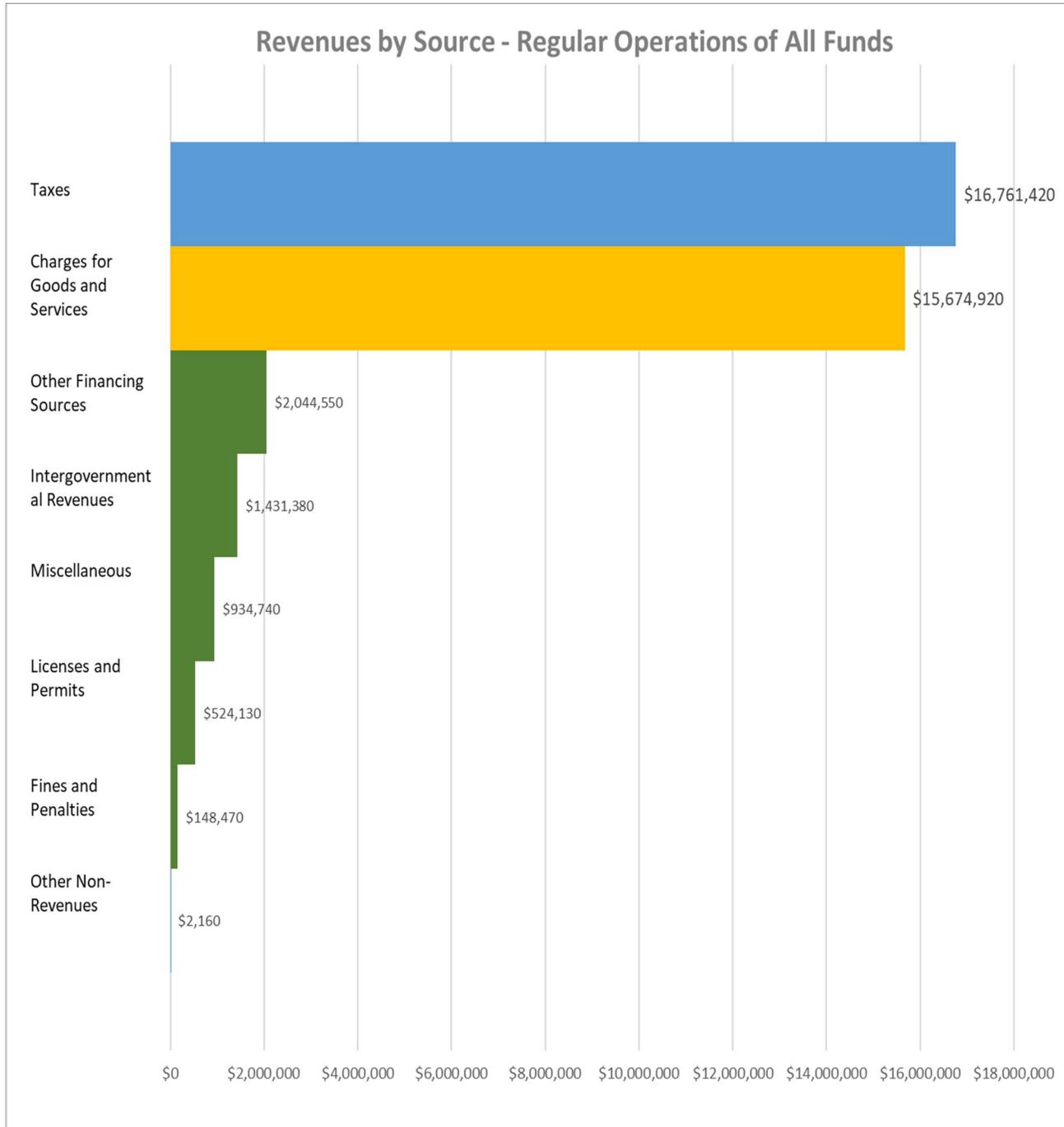
**Funds Mainly Supported by Charges for Goods and Services:**

- Water Fund
- Sewer Fund
- Garbage Fund
- Development Fund
- Stormwater Fund

**Funds Supported through both Taxes and Charges for Goods and Services:**

- Ambulance/EMS Fund

# Estimated Operating Revenues for 2024



## Revenues, All Funds

Revenues by Fund	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
<b>General Fund</b>	<b>\$12,284,155</b>	<b>\$14,630,447</b>	<b>\$15,947,961</b>	<b>\$15,049,930</b>	<b>\$20,033,720</b>
Taxes	\$9,423,121	\$9,959,448	\$10,523,665	\$11,528,160	\$12,139,220
Licenses and Permits	\$346,389	\$397,525	\$328,837	\$403,200	\$523,130
Intergovernmental Revenues	\$1,219,441	\$3,150,083	\$3,282,301	\$706,990	\$729,680
Charges for Goods and Services	\$1,042,064	\$844,616	\$1,488,835	\$1,851,160	\$2,065,610
Fines and Penalties	\$154,842	\$166,919	\$156,899	\$142,760	\$148,470
Miscellaneous	\$41,389	\$108,220	\$152,908	\$374,930	\$366,450
Other Financing Sources	\$54,275	\$1,408	\$0		\$4,059,000
Other Special Increases	\$2,634	\$2,228	\$14,516	\$42,730	\$2,160
<b>Street Fund</b>	<b>\$1,468,186</b>	<b>\$3,578,924</b>	<b>\$1,925,664</b>	<b>\$8,338,570</b>	<b>\$1,994,170</b>
Taxes	\$0	\$699,203	\$872,684	\$983,270	\$1,042,270
Licenses and Permits	\$1,544	\$925	\$1,293	\$1,000	\$1,000
Intergovernmental Revenues	\$582,279	\$1,883,825	\$337,776	\$5,733,900	\$310,000
Charges for Goods and Services	\$406	\$27,445	\$601	\$1,640	\$30,800
Miscellaneous	\$448	\$0	\$1,961	\$36,430	\$10,100
Other Financing Sources	\$883,509	\$967,526	\$711,349	\$1,582,330	\$600,000
<b>Investigative Fund</b>	<b>\$179</b>	<b>\$4,408</b>	<b>\$1,380</b>	<b>\$10,370</b>	<b>\$10,170</b>
Fines and Penalties	\$0	\$891	\$0		\$0
Miscellaneous	\$179	\$3,517	\$1,380	\$10,370	\$10,170
<b>Crime Prevention Fund</b>	<b>\$13,079</b>	<b>\$12,280</b>	<b>\$10,747</b>	<b>\$29,170</b>	<b>\$23,550</b>
Intergovernmental Revenues	\$0	\$0	\$0	\$18,530	\$10,000
Fines and Penalties	\$11,004	\$10,956	\$9,688	\$3,700	\$11,900
Miscellaneous	\$2,076	\$1,324	\$1,059	\$6,940	\$1,650
<b>Public Safety Fund</b>	<b>\$504,979</b>	<b>\$572,198</b>	<b>\$591,760</b>	<b>\$639,320</b>	<b>\$669,270</b>
Taxes	\$504,123	\$570,089	\$589,872	\$624,320	\$661,780
Intergovernmental Revenues	\$179	\$1,997	\$0		\$0
Miscellaneous	\$677	\$112	\$1,888	\$15,000	\$7,490
<b>Tourism Fund</b>	<b>\$88,205</b>	<b>\$124,877</b>	<b>\$145,622</b>	<b>\$160,070</b>	<b>\$156,600</b>
Taxes	\$87,796	\$124,804	\$144,572	\$151,330	\$152,850
Intergovernmental Revenues	\$1	\$5	\$0		\$0
Miscellaneous	\$407	\$67	\$1,050	\$8,740	\$3,750
<b>Development Fund</b>				<b>\$500,000</b>	<b>\$138,500</b>
Charges for Goods and Services					\$15,000
Miscellaneous					\$123,500
Other Financing Sources				\$500,000	

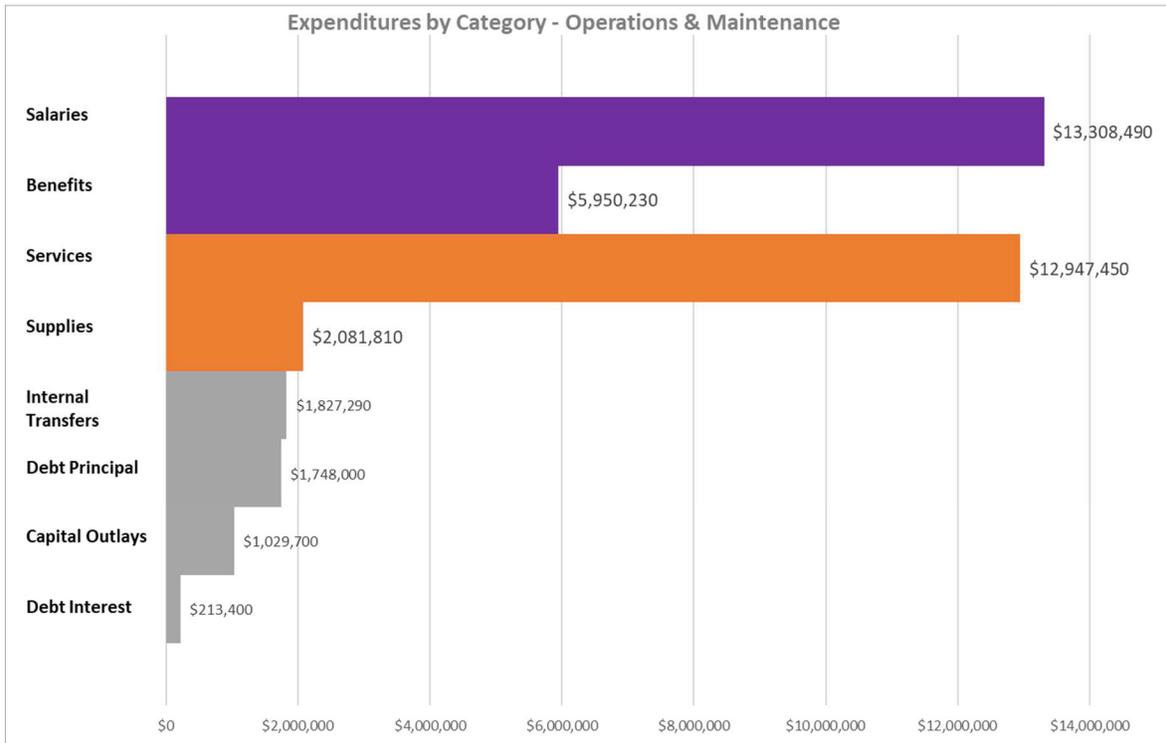
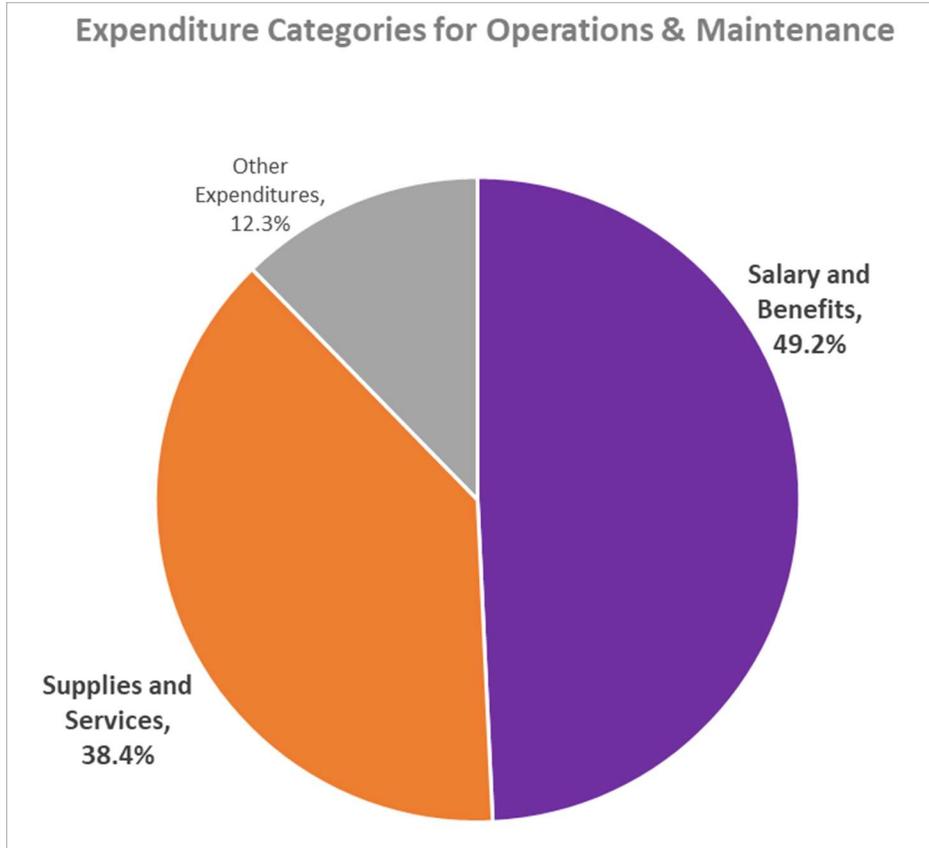
## Revenues, All Funds, continued

Revenues by Fund, Cont.	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
<b>GO Bond Fund</b>	<b>\$660,215</b>	<b>\$662,157</b>	<b>\$675,083</b>	<b>\$673,470</b>	<b>\$700,410</b>
Taxes	\$440,675	\$448,175	\$449,675	\$455,920	\$474,160
Miscellaneous	\$0	\$0	\$0		\$0
Other Financing Sources	\$219,540	\$213,982	\$225,408	\$217,550	\$226,250
<b>CDBG Fund</b>	<b>\$1,596</b>	<b>\$338</b>	<b>\$6,396</b>	<b>\$370</b>	<b>\$3,280</b>
Miscellaneous	\$1,596	\$338	\$6,396	\$370	\$3,280
<b>REET1 Fund</b>	<b>\$185,101</b>	<b>\$294,741</b>	<b>\$182,999</b>	<b>\$290,620</b>	<b>\$246,720</b>
Taxes	\$184,885	\$162,775	\$181,975	\$276,700	\$239,200
Miscellaneous	\$217	\$36	\$1,024	\$13,920	\$7,520
Other Financing Sources	\$0	\$131,930	\$0		\$0
<b>REET2 Fund</b>	<b>\$186,522</b>	<b>\$137,067</b>	<b>\$186,119</b>	<b>\$202,290</b>	<b>\$250,480</b>
Taxes	\$184,885	\$136,796	\$181,975	\$177,930	\$239,200
Miscellaneous	\$1,637	\$270	\$4,144	\$24,360	\$11,280
<b>Fire Capital Projects</b>	<b>\$247,396</b>	<b>\$14,925</b>	<b>\$0</b>		<b>\$0</b>
Other Financing Sources	\$247,396	\$14,925	\$0		\$0
<b>Fire Equipment Reserve</b>	<b>\$169</b>	<b>\$0</b>	<b>\$2</b>	<b>\$10</b>	<b>\$10</b>
Miscellaneous	\$169	\$0	\$2	\$10	\$10
<b>Water Fund</b>	<b>\$4,072,753</b>	<b>\$3,627,677</b>	<b>\$3,841,984</b>	<b>\$5,379,740</b>	<b>\$6,049,180</b>
Intergovernmental Revenues	\$23,693	\$4,314	\$0		\$0
Charges for Goods and Services	\$3,189,549	\$3,267,563	\$3,479,426	\$3,721,870	\$3,931,370
Miscellaneous	\$20,020	\$15,062	\$32,261	\$75,540	\$941,490
Other Financing Sources	\$839,492	\$340,738	\$330,297	\$1,582,330	\$1,176,320
<b>Sewer Fund</b>	<b>\$4,908,553</b>	<b>\$4,469,395</b>	<b>\$4,969,744</b>	<b>\$4,795,410</b>	<b>\$7,539,900</b>
Intergovernmental Revenues	\$13,208	\$4,909	\$0		\$1,083,000
Charges for Goods and Services	\$3,733,782	\$3,807,256	\$3,896,600	\$4,188,980	\$4,361,130
Miscellaneous	\$16,346	\$63,746	\$33,551	\$68,200	\$37,750
Other Financing Sources	\$851,016	\$458,246	\$982,230	\$538,230	\$2,058,020
Other Special Increases	\$294,201	\$135,238	\$57,363		\$0
<b>Garbage Fund</b>	<b>\$1,926,056</b>	<b>\$2,090,952</b>	<b>\$2,223,382</b>	<b>\$2,544,460</b>	<b>\$2,641,030</b>
Intergovernmental Revenues	\$2,410	\$305	\$0		\$0
Charges for Goods and Services	\$1,923,645	\$2,090,647	\$2,223,141	\$2,535,390	\$2,633,510
Miscellaneous	\$1	\$0	\$241	\$9,070	\$7,520

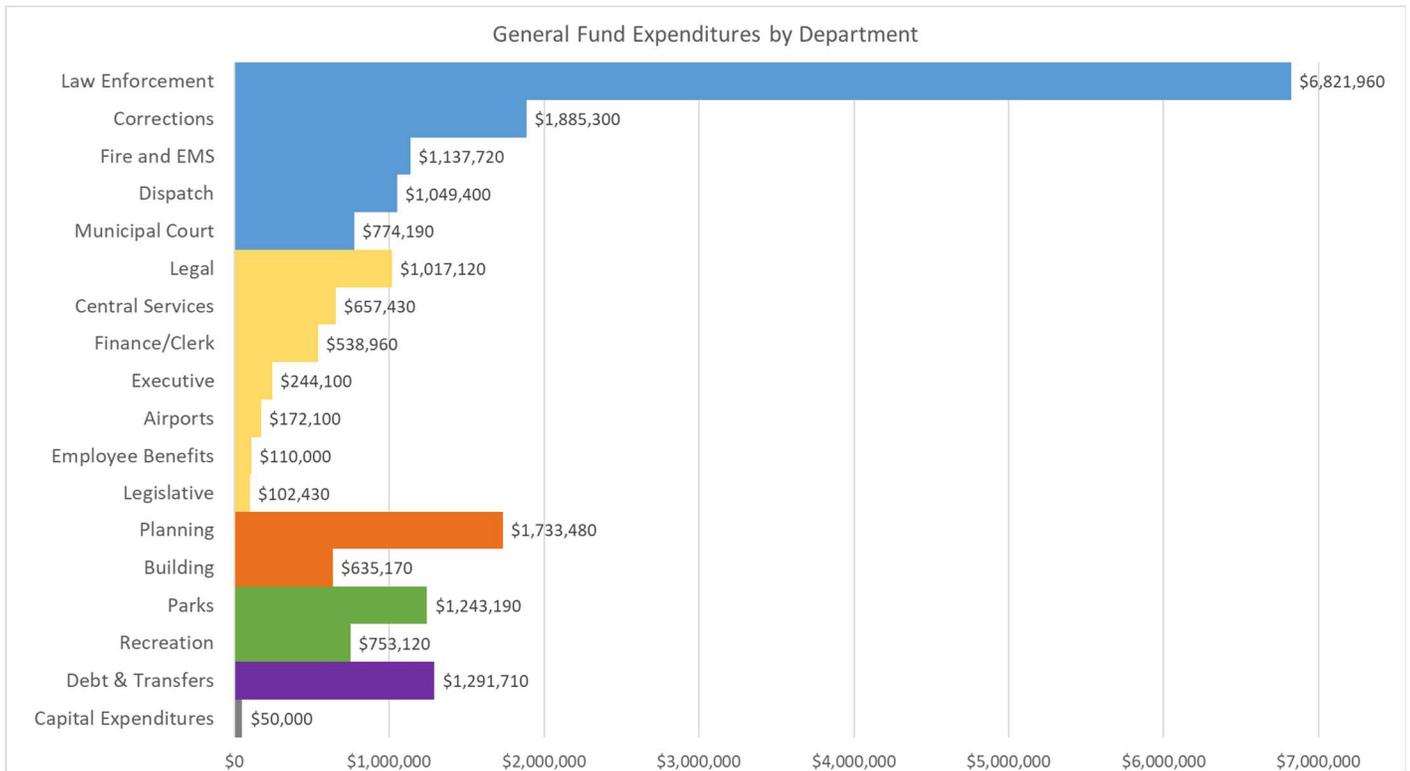
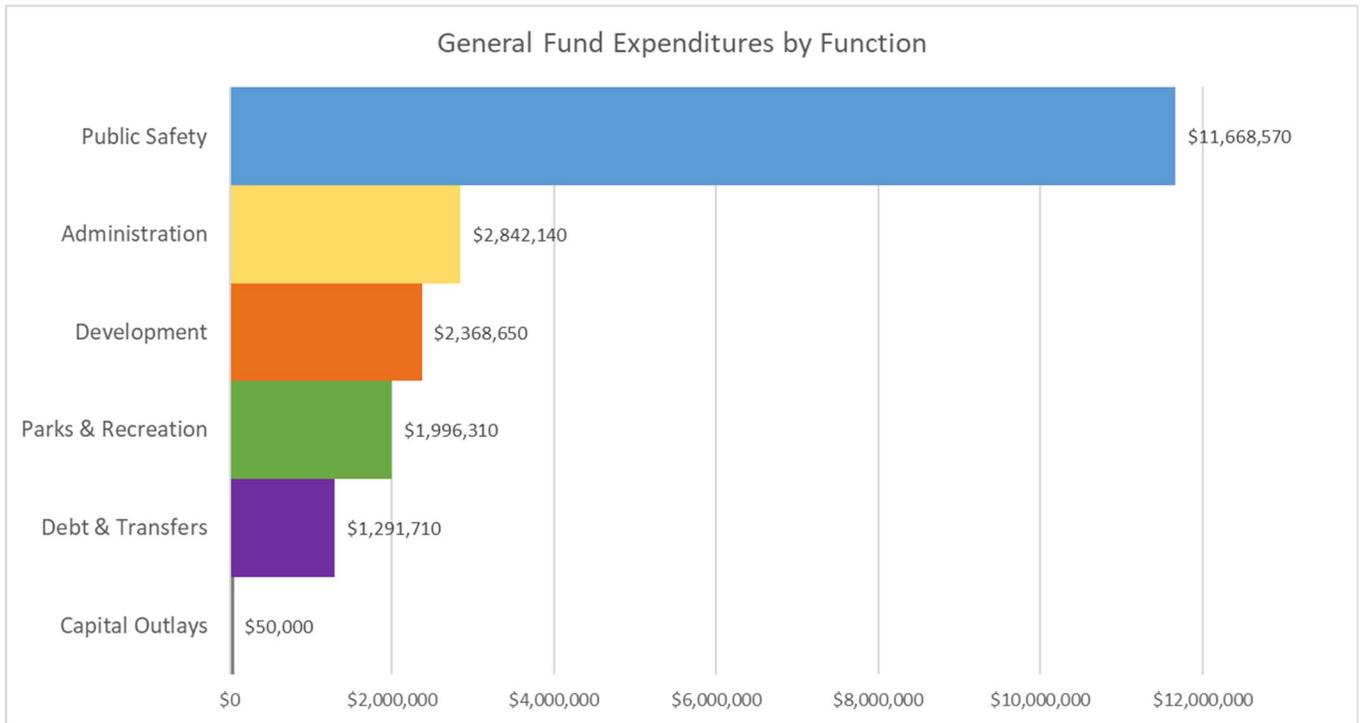
## Revenues, All Funds, continued

Revenues by Fund, Cont.	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
<b>EMS Fund</b>	<b>\$3,058,975</b>	<b>\$3,238,102</b>	<b>\$3,744,664</b>	<b>\$3,747,990</b>	<b>\$3,864,500</b>
Taxes	\$1,524,509	\$1,588,944	\$1,632,201	\$1,750,540	\$1,812,740
Intergovernmental Revenues	\$379,831	\$506,121	\$710,626	\$564,780	\$501,180
Charges for Goods and Services	\$891,283	\$923,623	\$1,047,490	\$930,890	\$1,146,400
Miscellaneous	\$259,080	\$192,393	\$328,170	\$401,780	\$388,020
Other Financing Sources	\$4,272	\$27,020	\$26,176	\$100,000	\$16,160
<b>Stormwater Fund</b>	<b>\$252,457</b>	<b>\$361,122</b>	<b>\$319,121</b>	<b>\$303,850</b>	<b>\$739,160</b>
Intergovernmental Revenues	\$5,039	\$96,344	\$0		\$258,400
Charges for Goods and Services	\$247,417	\$264,778	\$290,812	\$299,220	\$477,000
Miscellaneous	\$2	\$0	\$309	\$4,630	\$3,760
Other Financing Sources	\$0	\$0	\$28,000		\$0
<b>Equipment Fund</b>	<b>\$296,419</b>	<b>\$1,204,502</b>	<b>\$961,737</b>	<b>\$1,541,750</b>	<b>\$937,380</b>
Intergovernmental Revenues	\$2,590	\$789	\$0		\$0
Charges for Goods and Services	\$293,830	\$305,653	\$416,671	\$383,490	\$326,100
Miscellaneous	\$0	\$1,000	\$198	\$12,650	\$11,280
Other Financing Sources	\$0	\$897,061	\$544,868	\$1,145,610	\$600,000
<b>IT Fund</b>	<b>\$340,677</b>	<b>\$320,431</b>	<b>\$595,450</b>	<b>\$642,610</b>	<b>\$904,100</b>
Intergovernmental Revenues	\$16,292	\$89	\$0		\$0
Charges for Goods and Services	\$324,384	\$320,342	\$595,450	\$516,810	\$688,000
Miscellaneous	\$0	\$0	\$0		\$0
Other Financing Sources	\$0	\$0	\$0	\$125,800	\$216,100
<b>Grand Total</b>	<b>\$30,495,672</b>	<b>\$35,344,541</b>	<b>\$36,329,814</b>	<b>\$44,850,000</b>	<b>\$46,902,130</b>

# Estimated Regular Operating Costs for 2024



# 2024 Estimated General Fund Costs



## Legislative Services (511)

Budget: **\$102,430**  
 Elected Officials: 7

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$37,200	\$36,073	\$37,200	\$35,330	\$37,200
Personnel Benefits	\$3,072	\$3,025	\$3,287	\$3,030	\$2,960
Supplies for Consumption	\$2,970	\$2,146	\$7,238	\$1,710	\$1,120
Services and Pass-Through	\$46,854	\$36,622	\$57,620	\$64,190	\$61,150
<b>Grand Total</b>	<b>\$90,096</b>	<b>\$77,865</b>	<b>\$105,346</b>	<b>\$104,260</b>	<b>\$102,430</b>

### The DETAILS

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

- Adopt Legislative Policies and Ordinances
- Adopt the Annual Budget
- Adopt regulations on rates and fees for services
- Levy taxes
- Approve contracts
- Appoint City advisory board, commission, and committee members
- Hire the City Manager to perform executive duties for the City of Sunnyside



The Legislative Budget includes salaries, training, and general operating expenses for the seven elected Sunnyside City Council members.

## Sunnyside Municipal Court (512)

Budget: **\$774,190**  
 Presiding Judge: Troy Lee  
 Court Administrator: Vanessa Engquist

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Requested
Salaries and Wages	\$167,813	\$172,866	\$268,941	\$317,650	\$437,690
Personnel Benefits	\$79,206	\$82,088	\$81,078	\$89,140	\$158,290
Supplies for Consumption	\$19,251	\$20,741	\$14,710	\$10,940	\$13,520
Services and Pass-Through	\$205,671	\$258,870	\$178,968	\$159,470	\$164,690
<b>Grand Total</b>	<b>\$471,942</b>	<b>\$534,565</b>	<b>\$543,696</b>	<b>\$577,200</b>	<b>\$774,190</b>



### The DETAILS

Sunnyside Municipal Court provides adjudication services related to all misdemeanor and gross misdemeanor charges, parking violations, and all civil infractions filed by the Sunnyside Police Department and, through interlocal agreement, the Toppenish Police Department.

A contract Judge supervises Municipal Court adjudication and administration as required by statute. The Judge is available by telephone 24 hours per day in order to rule on police requests for determination of probable cause, which must be done within 48 hours after someone is held in jail. The Judge will issue No Contact Orders in domestic violence matters.

The City’s Court Interpreter, Prosecutor, Indigent Defense, and security personnel are also contracted services.

The Finance & Administrative Services Director oversees the Court Administrator in providing guidance and direction over the Court’s administrative staff. The administrative staff are responsible for:

- Providing clear and articulate information to the public in person and by telephone.
- Maintaining caseloads through efficient and cooperative work methods.
- Providing efficient and effective court operation services and maintaining accountability with the public.
- Providing certified court interpreter services to non-English speaking participants during court proceedings.
- Managing the caseload with maximum efficiency and productivity.
- Streamlining jury management.



## Executive Services (513)

Budget: **\$244,100**  
 City Manager: Elizabeth Alba  
 Executive Assistant: Jacqueline Renteria

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Requested
Salaries and Wages	\$94,875	\$131,597	\$96,169	\$130,810	\$157,740
Personnel Benefits	\$31,915	\$37,411	\$30,658	\$40,330	\$67,080
Supplies for Consumption	\$814	\$2,068	\$916	\$520	\$2,080
Services and Pass-Through	\$5,707	\$10,248	\$10,662	\$16,140	\$17,200
<b>Grand Total</b>	<b>\$133,311</b>	<b>\$181,324</b>	<b>\$138,405</b>	<b>\$187,800</b>	<b>\$244,100</b>



### The DETAILS

The City Manager works with and supports the City Council in its role as a legislative and policy-setting body. In addition, the City Manager works in a responsive and collaborative manner with citizens to address their needs and concerns, interacts with the business community to foster economic development, and supports and empowers various community organizations that enrich the quality of life in the City of Sunnyside.

The City Manager serves as both the Chief Executive Officer (CEO) and the Chief Operations Officer (COO) of the City, overseeing the City’s business affairs and supervising daily operations. The City Manager employs several Department Directors to carry out operations of most functional areas of City business, such as Police, Fire and Emergency Medical Services, Public Works, and Administrative Services and Finance and is the official authority for all employment functions of City Staff, solely responsible for approving all hiring decisions. Additionally, the City Manager holds the official contracting authority for the City, with the ability to legally enter into agreements with outside individuals and entities.

## Financial & City Clerk Services (514)

Budget: **\$538,960**  
 Administrative Services Director: Jamison Horner  
 Finance Supervisor: Faviola Gil  
 City Clerk: Jacqueline Renteria

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Requested
Salaries and Wages	\$191,064	\$209,789	\$215,644	\$205,150	\$276,710
Personnel Benefits	\$84,042	\$88,147	\$85,840	\$74,960	\$128,770
Supplies for Consumption	\$10,955	\$9,493	\$6,406	\$11,300	\$6,080
Services and Pass-Through	\$47,781	\$70,208	\$74,983	\$99,390	\$127,400
<b>Grand Total</b>	<b>\$333,842</b>	<b>\$377,638</b>	<b>\$382,873</b>	<b>\$384,800</b>	<b>\$538,960</b>

### The DETAILS

#### Financial Services (514.20)

The role of Financial Services is to provide accurate and timely accounting, budgeting and reporting of all City resources in accordance with the prescribed accounting standards of the Washington State Auditor’s Office. The City maintains the appropriate financial standards and effective internal controls to promote fiscally sound and accountable execution of the City’s budget policies and the Council’s Strategic Plan.



Financial Services is responsible for all accounting and treasury functions, which include payroll, accounts payable, accounts receivable, utility billing, general billing, cash and investment management, fixed asset management, grant monitoring, auditing, budgeting, and financial reporting. Financial Services staff also provide reception and customer service, cashiering, mail management, and administrative support for many services provided by the City. While the Administrative Services Director oversees the Finance Department and acts as the official Treasurer for the City, day to day operations are managed by the Finance Supervisor.

**City Clerk Services (514.30)**

The City Clerk provides executive administrative support to the City Council and City Manager. The functions include preparation of agenda packets for the City Council, preparation and preservation of official minutes of the City Council meetings; publication of all ordinances; and, updating, codifying and publishing the Sunnyside Municipal Code.

The City Clerk is also responsible for maintaining all official City records, including ordinances, resolutions, contracts and agreements, in compliance with the rules of the State Archives, as well as overseeing destruction of records. The City Clerk responds to and processes requests for public records, advertises for bids, conducts bid openings, and administers oaths of office.

The City Clerk also manages the city website, and conducts recruitments for the City's Advisory Boards and Commissions.



## Legal Services(515)

Budget: **\$1,017,120**  
 City Manager: Elizabeth Alba

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Supplies for Consumption	\$912	\$31	\$739		\$520
Services and Pass-Through	\$527,402	\$511,317	\$687,836	\$900,930	\$1,016,600
<b>Grand Total</b>	<b>\$528,314</b>	<b>\$511,348</b>	<b>\$688,575</b>	<b>\$900,930</b>	<b>\$1,017,120</b>

### The DETAILS

The City of Sunnyside contracts for City Attorney, Prosecutor, and Indigent Defense services.

The City Attorney advises and represents the City Council, City Manager, and City Departments on municipal legal matters. The City Attorney reviews and prepares substantive new provisions, amendments, and revisions to the Sunnyside Municipal Code, contracts, agreements, and other legal documents for the City.

The Prosecutor is responsible for all aspects of municipal, misdemeanor, gross misdemeanor, and civil infraction prosecution in the Sunnyside Municipal Court and Toppenish Municipal Court.

Indigent Defense attorneys are responsible for all aspects of municipal, misdemeanor, gross misdemeanor, and civil infraction indigent defense in the Sunnyside Municipal Court and Toppenish Municipal Court.

## Employee Benefit Services (517)

Budget: **\$110,000**  
Administrative Services Director: Jamison Horner

### BY the NUMBERS

Expenditure by Types	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Personnel Benefits	\$98,191	\$100,536	\$103,183	\$96,010	\$110,500
<b>Grand Total</b>	<b>\$98,191</b>	<b>\$100,536</b>	<b>\$103,183</b>	<b>\$96,010</b>	<b>\$110,500</b>

### The DETAILS

The employee benefit services budget is to provide benefits for retirees that are part of the Washington State Law Enforcement Officers’ and Fire Fighters’ Retirement System, Plan 1 (LEOFF 1). Under the LEOFF 1 retirement plan, the City is required to pay for necessary medical services whether the employee is an active member, on disability leave or retired from service due to age or disability.

In addition, this section of the budget provides payment for the Association of Washington Cities annual membership fee.

## Centralized Services (518)

Budget:  
 Public Works Director Raul Sanchez:  
 Administrative Services Director Jamison Horner:

**\$657,430**  
 Property Management  
 Personnel Services

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$82,369	\$78,460	\$97,107	\$183,780	\$337,110
Personnel Benefits	\$39,354	\$35,995	\$46,522	\$68,390	\$179,520
Supplies for Consumption	\$5,680	\$16,240	\$27,771	\$30,150	\$31,330
Services and Pass-Through	\$283,875	\$136,544	\$237,504	\$212,800	\$109,470
Capital Outlays	\$0	\$0	\$0	\$80,000	\$0
<b>Grand Total</b>	<b>\$411,278</b>	<b>\$267,238</b>	<b>\$408,904</b>	<b>\$575,120</b>	<b>\$657,430</b>

### The DETAILS

The Public Works Department is responsible for operation and maintenance of the City’s physical infrastructure, including repairs and maintenance of City Hall and management of the West Sunnyside Business Park.

The role of Human Resources is to plan and deliver personnel services to all City departments. The responsibilities include recruitment, testing, job classification and compensation, reporting, employee and labor relations, support to the Civil Service Commission, and policy development.

This budget includes an allotment for property taxes and professional services, as well as staffing that is shared by other City departments based on the City’s Cost Allocation Plan.

## Law Enforcement (521)

Budget: **\$6,821,960**  
 Chief of Police: Rob Layman  
 Operations Commander: Johnnie Gusby

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$2,493,428	\$2,823,021	\$3,124,251	\$3,427,760	\$3,739,020
Personnel Benefits	\$817,148	\$932,710	\$1,018,481	\$1,111,700	\$1,715,320
Supplies for Consumption	\$89,673	\$143,428	\$226,088	\$357,760	\$354,360
Services and Pass-Through	\$446,881	\$434,465	\$642,969	\$599,180	\$1,013,260
<b>Grand Total</b>	<b>\$3,847,131</b>	<b>\$4,333,624</b>	<b>\$5,011,789</b>	<b>\$5,496,400</b>	<b>\$6,821,960</b>

### The DETAILS

The role of the Police Department is to provide efficient and effective law enforcement services through enforcement of local and State laws thereby helping to ensure that the citizens of the City of Sunnyside feel safe in their neighborhoods and to minimize the incidence of violence and crime throughout the City. The City strives to ensure officer safety and productivity through requisite training, equipment, and resources.

#### **Administration (521.10)**

The Office of the Chief serves as administrative oversight, setting organizational direction and governing law enforcement operations for the City of Sunnyside. This section oversees all functions of the organization and consists of the Police Chief, two Commanders, four field operations Sergeants, and one Investigations Sergeant. Administration also conducts planning and research, program development, grant writing, and conducts public and media relations. Administration facilitates the coordination of training, establishes crime prevention efforts and oversees organizational finance and budgeting.

**Field Operations/Patrol (521.10)**

Accountable to a Commander, this division works to enforce state and local laws as well as conducting crime prevention operations. Sergeants and Officers answer calls for services including domestic situations, theft, burglaries, shootings, traffic collisions, gang violence, neighborhood disputes, sex offenses, and assaults. Officers will initiate case reports, work special details, conduct traffic enforcement activities, conduct public service announcements, and handle preliminary investigations as well as assist other agencies in times of need. Additionally, they are responsible for gathering and submitting items of evidentiary value for examination and prosecutorial purposes.



**Investigations Unit (521.11)**

Accountable to a Commander, this section is responsible for investigating all major crimes against persons and property that require extensive research, analysis, and follow up. Cases handled by Investigations include homicide, assault, kidnapping, sex crimes, robberies, arson, burglaries, auto theft, identity theft, and organized criminal gang activity. Additionally, this division conducts internal background investigations. The goal of Investigations is to exhaust all leads and resources available, and to solve crimes with prosecutable cases.

Crime analysis staff work within the division, providing insight into crime trends, facilitating clear communication between local law enforcement agencies, and developing strategies to combat criminal activity in our region. A focus of crime analysis is tracking gang member data and documentation to assist in investigations by helping to identify gang-associated activity and trends affecting our community.

**Special-Operations / LEAD Task Force**

Accountable to the Investigations Section, detectives assigned to this unit primarily operate in a clandestine environment charged with the detection, investigation, prosecution and dismantling of mid to low level criminal organizations engaged in criminal activities. These activities include but are not limited to drug trafficking and sales offenses, illegal purchases and sales of weapons, murder for hire cases, prostitution, and major stolen property cases occurring in the City of Sunnyside and lower valley region.

**School Resource Officers (521.13)**



Accountable to the Field Operations Division, School Resource Officers provide law enforcement services to over 7,000 students on 16 properties throughout Sunnyside and Outlook. SROs are on the frontline of the academic community and have proven critical in our goal of providing a safe environment for students, faculty, administrators, and parents. As first responders in the school system, SROs handle issues including truancy, theft, sex offense, school bus collisions, assault, runaways,

missing persons, and drug offenses. They are in regular contact with families and assist in providing access to resources in challenging situations. They actively interact with youth of all ages, promoting trust between students and police officers, as well as safety, security, and awareness of their surroundings and one another.

## Jail Services (523)

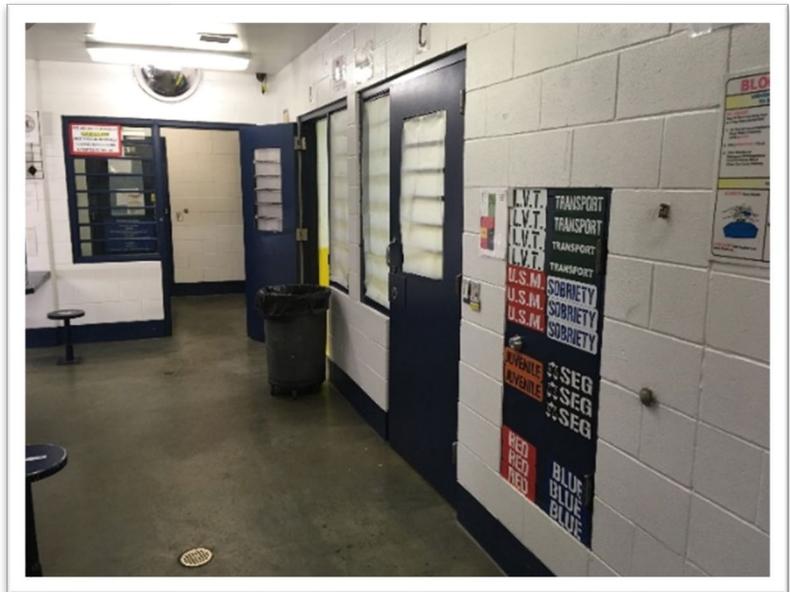
Budget: **\$1,885,300**  
 Chief of Police: Rob Layman  
 Jail Administrator: Andrew Gutierrez

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$542,552	\$565,931	\$640,468	\$725,700	\$779,880
Personnel Benefits	\$249,673	\$258,026	\$274,521	\$301,960	\$349,390
Supplies for Consumption	\$150,343	\$154,846	\$284,220	\$260,150	\$283,840
Services and Pass-Through	\$139,428	\$184,307	\$195,925	\$357,750	\$272,190
Capital Outlays	\$0	\$0	\$0	\$0	\$200,000
<b>Grand Total</b>	<b>\$1,081,997</b>	<b>\$1,163,110</b>	<b>\$1,395,134</b>	<b>\$1,645,560</b>	<b>\$1,885,300</b>

### The DETAILS

The Sunnyside Jail provides and maintains secure custody of prisoners within the Sunnyside Law & Justice Center. The Sunnyside Jail is a 97-bed facility housing inmates on both pre-sentence and post-sentence confinement. Post-sentence inmates serve sentences up to 364 days.

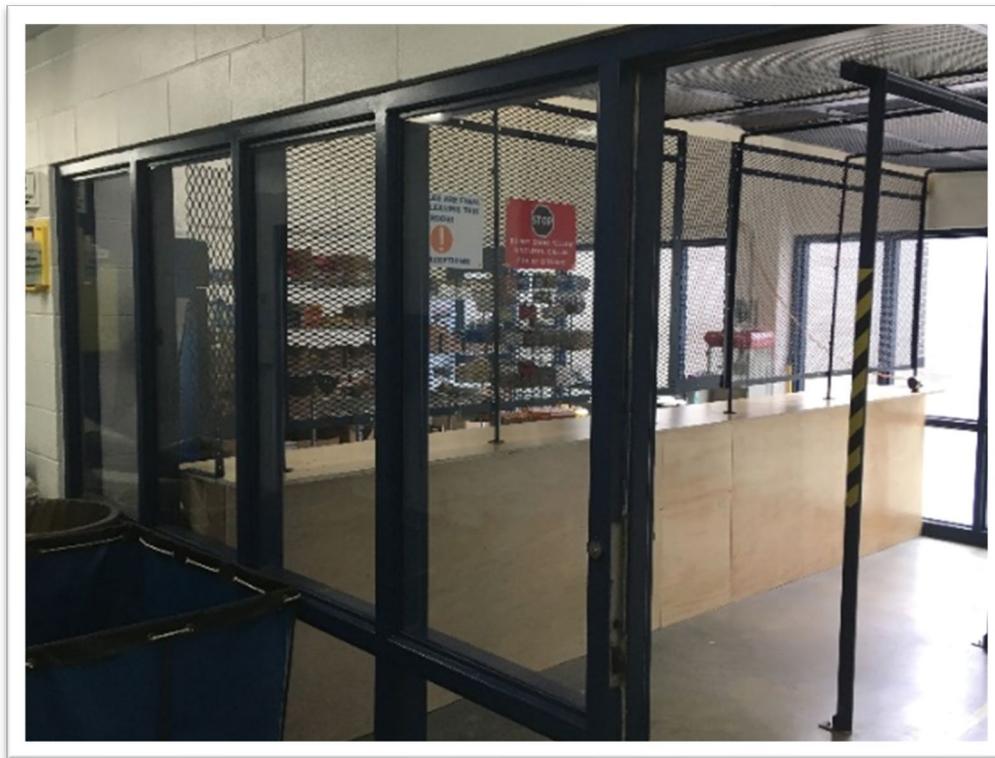


The Sunnyside Jail currently serves as the Lower Valley Regional Jail, housing inmates from all other municipalities in the Lower Valley. There are approximately 20 active contracts with cities across the state and additional contracts in negotiations. In 2023 we evaluated rates and increased the rates with our contract agencies. Contracting agencies include US Marshal’s Office, Washington State DOC, local surrounding agencies as well as several agencies from Adams, King, Snohomish and Walla Walla Counties. Corrections staff

conduct statewide prisoner transports in support of our contracts along with transports for medical and court appointments. Additionally, corrections staff assist with overall department communications by relieving Dispatchers for their breaks, lunches and filling in for vacations and sick leave. We now have one corrections officer assigned to work court security on court dates at Sunnyside Municipal Court.

Inmate workers assist with preparing meals for inmates along with laundry services within the Jail. Inmate workers also assist with grounds keeping of the Sunnyside Law & Justice Center, wash police vehicles, perform snow removal, and assist with other maintenance functions in exchange for time outside of cells and reduced sentences.

In 2024 we plan on finalizing a rate increase with the US Marshal’s Office.



## Fire Control (522)

Budget: **\$1,137,720**  
 Fire Chief: Cameron Haubrich  
 Assistant Fire Chief: Chad Den Boer

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$648,188	\$649,033	\$595,649	\$534,890	\$570,900
Personnel Benefits	\$181,837	\$182,678	\$183,655	\$133,480	\$202,900
Supplies for Consumption	\$29,241	\$45,935	\$78,260	\$160,980	\$132,310
Services and Pass-Through	\$98,897	\$146,500	\$102,940	\$170,310	\$231,610
<b>Grand Total</b>	<b>\$958,163</b>	<b>\$1,024,147</b>	<b>\$960,504</b>	<b>\$993,470</b>	<b>\$1,137,720</b>

### The DETAILS

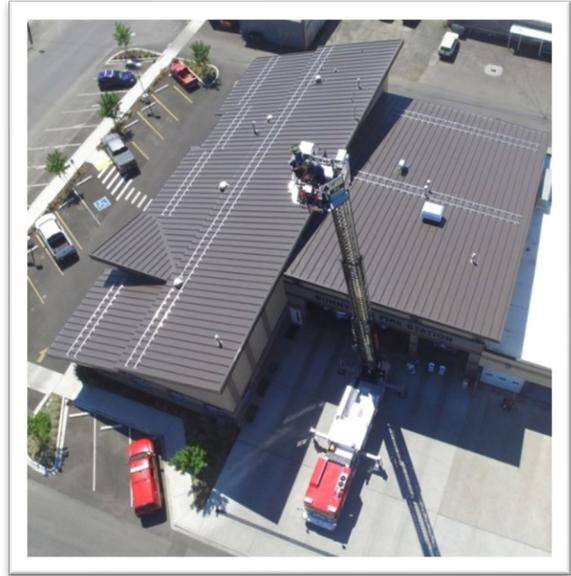
The Sunnyside Fire Department is the only “all hazards” fire department, providing dedicated, professional-level emergency services to the residents of Sunnyside and the surrounding areas. SFD is working to reduce loss of life and damage to property, and to provide proactive programs in fire prevention and public education through cooperative efforts with other local jurisdictions. Through the use of available funding, we seek out and apply new technologies to meet the diverse needs of our area. All programs within the department serve to improve the quality of life in Sunnyside while helping to keep insurance costs down for residents, business owners, and prospective developers.

The Fire Department was originally chartered as a volunteer department in 1905. Over time, Sunnyside added personnel to assist the volunteers in meeting growing service demands. Today, Sunnyside Fire proudly operates as a combination department comprised of full-time career and part-time volunteer and reserve firefighters and EMS providers at all ranks. Volunteers work to balance staffing levels to protect the community right alongside their career counterparts who are assigned to permanent work schedules. Some of our volunteers are employees and trained members of other area departments. The SFD continually strives to maintain the Washington Surveys and Ratings Bureau required ratio of three volunteer firefighters to every career firefighter, and, under an agreement with the Department of Natural Resources, the SFD must maintain a seventy percent volunteer department to maintain its grant eligibility. SFD is a *Community Based, Community First Organization*. Sunnyside Fire

provides support, training, and encouragement to its career and volunteer "hometown heroes" and has embraced a culture that proudly states "*Volunteer & Career Firefighters and EMS Providers Working Side-by-Side for Your Safety*".

### **2023 Achievements**

With a focus on continual improvement, SFD conducted a nationwide search to find and select two qualified fire service leaders to fill its newly created Assistant Chief / Deputy Fire Marshal and Assistant Chief / Medical Services Officer positions. Assistant Chief Cameron Haubrich comes to Sunnyside following a broad background in public safety communications and fire prevention with the City of Yakima and Yakima County Fire District 12 (West Valley) where he has been a Battalion Chief in its operations division for more than three years. Assistant Chief Paul Sullivan leaves his most recent role as a field ops paramedic and instructor in the Baltimore City Fire Department and senior level instructor at the prestigious University of Maryland Fire Rescue Institute, known for its national standard-setting fire, EMS, hazmat, technical rescue, and leadership training programs. AC Sullivan has secured upwards of \$40 million in grants over the course of his 36 year fire service career and is currently the sitting president of the International Association of Fire Chiefs eastern division. Up to twenty percent of AC Sullivan's time will be shared with the Grandview Fire Department through an Interlocal Agreement where he will develop and oversee a new community paramedic program and help to create a jointly operated fire station and training academy near Sunnyview Park.



Construction upgrades to the fire station ended in 2022 opening the long awaited "resident volunteer / live-in volunteer" program, housing up to six adults in the fire station. With a two year commitment in this workforce development program, resident volunteers will receive fire, EMS, and hazmat training and certifications. They will work alongside other volunteers and career firefighters with the goal of gaining full time employment in or around Sunnyside at completion.

Long tenured volunteer Captain Alan Van Beek was promoted to volunteer Battalion Chief and selected to lead the department's volunteer recruitment and retention efforts. Volunteerism is on a decline nationwide making Alan's time and effort extraordinarily valuable. Through a grant graciously provided by the National Volunteer Fire Council, BC Van Beek recently kicked off his new role by attending

an immersive "Recruitment and Retention Experience – 2022" in Mesa, Arizona. We are eager to apply the knowledge he gains through this program.

### **Fire Training, Education, and Prevention**

Regulations require that staff receive initial training of more than 200 hours and continuing training ranging between 120 and 350 hours each year depending on certification. In 2019, the Fire Department began requiring all members to attain professional IFSAC certifications through the Washington State Fire Marshal's Office as well as necessary wildland firefighting credentials required by the National Wildfire Coordinating Group. Maintaining these certifications decreases the annual number of mandatory training hours by as much as half under Washington law. The SFD is providing instructors to assist Yakima County Fire District #5 in delivering a fall recruit school.

SFD provides fire prevention education, fire extinguisher training, and first aid and CPR instruction to students and members of the community, delivered in coordination with other area fire departments and local school systems. Due to COVID-19, school programs have been slow to resume. The department is staffing a fire prevention booth at the Central Washington State Fair and anticipates providing CPR and advanced first aid training again in 2023.

The Fire Department performs annual inspections of businesses and occupancies within the City, in order to identify and prevent fire and life safety hazards, and to enforce the International Fire Codes. COVID-19 hindered our ability to perform all inspections in 2020 and 2021, resulting in the department only providing inspections and plan reviews for new construction and business licenses. SFD partnered with Brycer The Compliance Engine and Flow MSP to assist in catching up on a backlog of fire prevention activities, inspections and pre-fire planning.

### **Fire Suppression**

Fire suppression requires the coordination of multiple complex, high risk, and dangerous tasks, including search and rescue, water supply, ventilation, and extinguishment. Sunnyside is a 4,000+ gallon per minute fire flow city, per the NFPA, which requires 17 firefighters, four fire engines, one ladder truck, and two command officers on the initial alarm assignment for compliance with regulations. An internal evaluation in 2021 noted the existence of long outdated turnout gear, hose and nozzles. SFD was awarded FEMA's Assistant to Firefighters Grant of \$49,300 to replace 14 sets of turnout gear. Additionally, Council approved \$35,000 in City ARPA funds to install remote controlled nozzles on Truck 72. By operating remotely, firefighters can perform work in a safer environment with less exposure to cancer causing smoke and products of incomplete combustion.

The department placed a 2012 Pierce Velocity apparatus that is a combination Pumper/Ambulance in service as its front line engine in 2021. The City's older apparatus is slotted to undergo pump and valve repairs and upgrades before the end of 2023. Also, SFD unsuccessfully sought grant funding to build a Rapid Extraction Module using an H1 Hummer provided by the Department of Natural Resources, but plans to apply again in 2023. Reserve engines are available under agreements with the City of Grandview and West Benton Fire Rescue.



The department updated its response run cards in 2021 and entered into the countywide numbering system, and implemented the first ever automatic aid agreements between Sunnyside, Grandview, Mabton, and West Benton Fire Rescue. These advances have helped to move Sunnyside closer to compliance with NFPA standards in order to keep insurance costs low and promote economic development.

**Hazardous Materials**

The Fire Department operates a regional Type III ammonia and vapor response team. To better protect critical infrastructure, SFD emphasizes training members to the hazardous materials technician level. Training is provided by a federal grant program through FEMA and the Centers for Domestic Preparedness at no cost to the City. Following a fertilizer plant fire, SFD was awarded a grant through the Washington State Department of Ecology to upgrade its hazmat response service to Type 2 capability. The SFD will upgrade its outdated CBRN (chemical, biological, radiological, nuclear) tool complement to better mitigate and respond to risks unique to agriculture and transportation industries.

**Fire Investigation**

Under the supervision of the Fire Marshal's office, several members of the department are IFSAC or NPQS credentialed fire investigators. All fires that occur within the City are investigated to determine the origin and cause pursuant to 43.44.050 RCW. The Fire Marshal is specially commissioned and may enforce crimes ranging from arson in the first degree down to various public health and safety related local ordinances.

# Protective Inspection Services (524)

Budget: **\$635,170**  
 Community & Economic Development Director: Trevor Martin

## BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$192,387	\$212,230	\$321,129	\$366,490	\$382,400
Personnel Benefits	\$84,218	\$95,377	\$135,964	\$143,280	\$176,450
Supplies for Consumption	\$9,760	\$8,652	\$19,287	\$15,160	\$16,160
Services and Pass-Through	\$23,664	\$54,585	\$73,631	\$106,620	\$60,160
<b>Grand Total</b>	<b>\$310,029</b>	<b>\$370,844</b>	<b>\$550,011</b>	<b>\$631,550</b>	<b>\$635,170</b>

## The DETAILS

### **Protective Inspection Services (524.20)**

Protective Inspection Services includes plan review and inspections to ensure compliance with applicable building codes and locally adopted ordinances. Staff works with citizens, property owners, contractors, architects and building designers to ensure compliance. Close cooperation with the Fire and Public Works Departments is also essential due to requirements that can effect a project.

### **Code Enforcement (524.60)**

Code Enforcement ensures compliance of City of Sunnyside ordinances pertaining to issues like tall grass, noxious weeds, junk vehicles, building and property maintenance, and unconfined garbage on private property. When appropriate, it is our goal to gain voluntary compliance in correcting a confirmed code violation.

### **2023 – 2024 Updates**

The City has been using the property maintenance code, adopted in late 2022, to revamp the code enforcement process. This past year two long term blighted residential units have been removed. The City has been able to leverage this position to encourage other absent property owner to start improving their properties, like the house located on E. Lincoln, near Walmart. The department plans to revamp the fire and business license inspection process late 2023 into early 2024.

## Dispatch Services (528)

Budget: **\$1,049,400**  
 Chief of Police: Rob Layman  
 Dispatch Supervisor: Vacant

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$402,925	\$430,555	\$686,973	\$696,540	\$677,880
Personnel Benefits	\$174,214	\$180,506	\$236,387	\$229,580	\$298,800
Supplies for Consumption	\$931	\$3,598	\$7,415	\$3,140	\$7,030
Services and Pass-Through	\$21,987	\$38,016	\$35,314	\$57,590	\$65,690
<b>Grand Total</b>	<b>\$600,057</b>	<b>\$652,675</b>	<b>\$966,089</b>	<b>\$986,850</b>	<b>\$1,049,400</b>

### The DETAILS

Dispatch operates a central, 24-hour communications center that provides information from the public to law enforcement employees working in the community. Dispatchers must accurately record all data from the report of an emergency or crime, document, and relay that information to the appropriate entity. They possess special training to collect accurate information in tense situations, while de-escalating callers and keeping calm.



Communications employees monitor three radio frequencies, communicate with officers, corrections and other agencies, monitor 20 phone lines, and serve as a backup 911 Emergency Center for Yakima County. In addition, Dispatch assists Corrections in providing access to the jail and other secure areas within the facility through an automated door control system. They also provide direct observation of inmates and monitor security cameras located throughout the Law and Justice Center and the surrounding areas. Dispatchers are also responsible for entering arrest warrants, no-contact orders, protection orders, and stolen property into the database.

**2023 Achievements**

At the end of 2021, the City of Toppenish contracted with our dispatch center to provide Communications Services to Toppenish for the next five years. This change increased staffing from six full-time dispatchers to eight dispatchers and a Dispatch Supervisor. Recruiting for these positions has been a challenge for the City due to the regional shortage of qualified communications professionals. We currently have one opening and are in the process of filling our Dispatch Supervisor positions.



## Public Works Administration (543)

Public Works Director: Raul Sanchez  
 Administrative Assistant: Annette Lara

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed*
Supplies for Consumption	\$0	\$0	\$0	\$0	\$0
Services and Pass-Through	\$0	\$11	\$0	\$60	\$0
<b>Grand Total</b>	<b>\$0</b>	<b>\$11</b>	<b>\$0</b>	<b>\$60</b>	<b>\$0</b>

\*Expenditures in this department are split out and directly charged to the applicable funds and departments

### The DETAILS

Public Works Administration is comprised of the administrative staff, which are responsible for the oversight, operations, and maintenance of City Streets, Water Distribution, Wastewater Collections, Wastewater Treatment Plant, Stormwater, Facilities, Fleet, Parks, and the Airport. The majority of the expenditures in this department are allocated out to the responsible special service and enterprise funds.



## Sunnyside Municipal Airport (546)

Budget: **\$172,100**  
 Airport Manager/Public Works Director: Raul Sanchez

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$7,661	\$8,140	\$11,484	\$15,170	\$15,420
Personnel Benefits	\$3,438	\$3,477	\$4,797	\$5,200	\$8,300
Supplies for Consumption	\$4,499	\$311	\$8,974	\$4,440	\$5,990
Services and Pass-Through	\$40,898	\$182,289	\$242,751	\$156,530	\$142,390
<b>Grand Total</b>	<b>\$56,496</b>	<b>\$194,216</b>	<b>\$268,006</b>	<b>\$181,340</b>	<b>\$172,100</b>

### The DETAILS

The Sunnyside Municipal Airport serves the general aviation community, including regional agriculture and business aviation customers who need air transportation options close to their operations. With "G" airspace, the Sunnyside Municipal Airport provides air services necessary to meet the needs of both leisure and businesses in the surrounding areas. The Sunnyside Airport has a 3,400' paved runway, a pilot lounge, fuel and other amenities with nearby interstate access.

The City of Sunnyside is currently working on an update to the Airport Layout Plan.



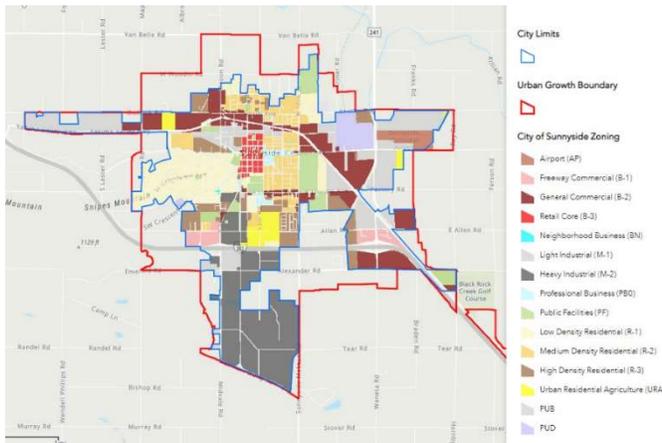
# Planning & Community Development (558)

Budget: **\$1,733,480**  
 Community & Economic Development Director: Trevor Martin

## BY the NUMBERS

Expenditure by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$70,650	\$91,923	\$81,935	\$97,620	\$244,170
Personnel Benefits	\$38,086	\$35,319	\$27,740	\$30,980	\$114,790
Supplies for Consumption	\$5,833	\$3,826	\$3,864	\$9,290	\$11,530
Services and Pass-Through	\$60,179	\$50,879	\$64,229	\$122,120	\$362,990
Capital Outlays					\$1,000,000
<b>Grand Total</b>	<b>\$174,748</b>	<b>\$181,947</b>	<b>\$177,769</b>	<b>\$255,690</b>	<b>\$1,733,480</b>

## The DETAILS



The Community and Economic Development Department is responsible for current planning, long-range planning and neighborhood conservation and development studies within the City of Sunnyside, including development of the Comprehensive Plan. Development is responsible for compliance with the State of Washington's Growth Management Act and handles annexations, land use, code administration and business

licensing. Planning and Community Development also administer the zoning and subdivision ordinances, environmental review, sign permits, and other various ordinances to keep them up-to-date with the needs of the city and its citizens, while maintaining consistency with state and federal law.

### Zoning Updates for 2023 and 2024:

The City of Sunnyside Planning Division is working on an update to Chapters 16 and 17 of the municipal code. There are several outdated sections within the zoning ordinance, specifically pertaining to housing and platting processes. The Planning Department has started working with the Planning Commission to modernize these sections, with final text amendments will be reviewed in October 2023.

## Parks & Recreation Services (569, 571, 575, 576)

Total Budget: **\$753,120**  
 Public Works Director: Raul Sanchez  
 Recreation Supervisor: Mary Ramirez

### BY the NUMBERS

Expenditure by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$47,758	\$23,778	\$114,325	\$190,310	\$227,630
Personnel Benefits	\$28,712	\$12,324	\$32,776	\$49,240	\$97,530
Supplies for Consumption	\$2,845	\$10,800	\$46,531	\$51,320	\$59,400
Services and Pass-Through	\$70,950	\$82,819	\$134,422	\$221,790	\$368,560
<b>Grand Total</b>	<b>\$150,264</b>	<b>\$129,721</b>	<b>\$328,054</b>	<b>\$512,660</b>	<b>\$753,120</b>

### The DETAILS

In 2022 the City made a huge effort to bring recreation back to Sunnyside. Among the programs provided, one of the most note-worthy was the summer day-camp provided for kids 4 to 12 for 8 weeks beginning in mid-June. This program was funded mainly by an award from the Association of Washington Cities, with the City Council agreeing to provide nearly \$4,000 in scholarship funds for low-income families. This program was a huge success and the City looks forward to continuing the summer day-camp in 2023 with an eye on making it a permanent youth program going forward. Other programs that the City is actively working on are youth sports programs including T-ball, Flag Football, and Volleyball. The City also has plans to retrofit existing tennis courts to provide all-ages access to the quickly growing sport Pickle ball.

Sunnyside boasts a 50-meter pool that is a summertime favorite among residents. The pool is operated by a staff of approximately 25 seasonal employees, throughout the summer. Residents can enjoy pleasure swimming, swimming lessons, private pool rentals, and swim meets. This year the City plans to make improvements to the pool area, and the City Council has pledged \$250,000 to improvements from funds received through the American Rescue Plan Act to be used by 2024.



## Facilities Maintenance Division (576)

Budget: **\$1,243,190**  
 Public Works Director: Raul Sanchez  
 Facilities Supervisor: Mitch Ziegler

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$245,295	\$363,309	\$375,132	\$426,030	\$436,670
Personnel Benefits	\$100,911	\$120,339	\$122,900	\$116,460	\$158,390
Supplies for Consumption	\$35,748	\$56,724	\$51,365	\$106,440	\$83,020
Services and Pass-Through	\$173,866	\$240,747	\$239,829	\$310,440	\$565,110
<b>Grand Total</b>	<b>\$555,820</b>	<b>\$781,118</b>	<b>\$789,227</b>	<b>\$995,370</b>	<b>\$1,243,190</b>

### The DETAILS

The Facilities Maintenance Division is responsible for the maintenance of all city parks and facilities, which includes 9 parks, 10 facilities, 1 swimming pool, and 8 picnic shelters.

#### City Parks

Centennial Square Park	0.5 acres
Central Park	9.5 acres
Denny Blaine Park	1.0 acre
Don Hughes Park	0.9 acres
Kiwanis Park	3.5 acres
South Hill Park	18 acres
Sunnyview Park	32 acres
Tina Knoth Park	10 acres
Upland Park	0.5 acres
<b>Total Park Area =</b>	<b>76 acres</b>



The City has play equipment in seven of the nine parks, including the brand new playground at South Hill Park that was completed in September of 2022. Planned playground replacements for 2023 are Upland Park and Don Hughes Park. Four of the parks have picnic shelters that are available for rent. The Facilities Maintenance Division strives to provide clean and safe parks for all to enjoy.

**Facilities**

- City Hall
- Law & Justice Center
- Fire Department
- Sunnyside Museum
- Senior Center
- Waste Water Treatment Plant
- Water Operations
- Parks & Facilities Operations
- Community Center
- Pool House/ Mechanical Room
- 4 Park Restrooms
- 4 Picnic Shelters

These facilities need constant attention and require maintenance throughout the year, regardless of the season. Maintenance of the pool during the 10-week season is a large under-taking each year. The staff test the pool water and add chemicals to maintain chlorine and pH levels as needed. Facilities staff also oversees the pumps, filters, heater, and analyzers to ensure clean, safe pool water.



## General Fund Capital Projects (016)

Budget: **\$50,000**  
 Public Works Director: Raul Sanchez

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Services and Pass-Through	\$12,803	\$5,892	\$10,056		
Capital Outlays	\$53,648	\$38,042	\$321,184	\$1,097,760	\$50,000
<b>Grand Total</b>	<b>\$66,451</b>	<b>\$43,934</b>	<b>\$331,240</b>	<b>\$1,097,760</b>	<b>\$50,000</b>

### The DETAILS

The creation of this fund was to separate the capital project funding for the general fund related improvements from the daily operation and maintenance budgets.

#### **Airport Contamination Clean-Up Project 2023**

The Airport Contamination Clean-up has been an ongoing project since 2008. The Washington State Department of Ecology (DOE) is working with the City to secure grant funding to mitigate the contamination. We have worked through the Remedial Action Grant, which identified the contaminants and the extent at which the site is contaminated.

We are currently awaiting DOE to finish their bench testing and methodology as to how the site will be cleaned up. We received a grant from DOE for \$260,336. This grant agreement is to complete the Remedial Investigation, Feasibility Study, Cleanup Action Plan, and identify remedial actions to restore the site to a condition that is protective of human health and the environment. The review of the Toxics Cleanup Remedial Action Grant Agreement between the Washington State Department of Ecology and the City of Sunnyside is complete.

The goal is to have the site cleaned-up by the end of the year but much of this work and scheduling is in the control of DOE.

## Other Miscellaneous Expenditures (001, 115)

Budget: **\$1,291,710**  
 Administrative Services Director: Jamison Horner

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Services and Pass-Through	\$22,444	\$23,043	\$29,208	\$22,510	\$25,460
Debt Principal	\$50,632	\$52,303	\$49,458	\$74,220	\$75,000
Debt Interest	\$10,812	\$5,829	\$1,167		\$0
Other Decreases in Resources	\$1,946,452	\$1,226,426	\$1,010,716	\$1,719,460	\$1,191,250
<b>Grand Total</b>	<b>\$2,030,341</b>	<b>\$1,307,601</b>	<b>\$1,090,550</b>	<b>\$1,816,190</b>	<b>\$1,291,710</b>

### The DETAILS

These expenditures account for various annual assessments and payments that benefit the General Fund as a whole, including payments for emergency management, air pollution control, and interfund loan payments. Also reflected here are payments for capital leases, transfers to other funds, and the General Fund Contingency Fund, which is regulated by sections of RCW 35A.



## Street Fund (101, 106)

Budget: **\$1,985,000**  
 Public Works Director: Raul Sanchez  
 Division Supervisor: Jaime Alvarez

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$358,682	\$409,822	\$396,734	\$538,960	\$621,760
Personnel Benefits	\$166,426	\$178,545	\$186,117	\$222,230	\$287,630
Supplies for Consumption	\$99,332	\$185,731	\$308,307	\$252,780	\$293,790
Services and Pass-Through	\$406,240	\$642,082	\$390,004	\$1,108,910	\$751,820
Capital Outlays	\$405,469	\$1,310,411	\$120,071	\$5,013,200	\$30,000
Debt Principal	\$275	\$284	\$268		\$0
Debt Interest	\$23	\$14	\$4		\$0
Other Decreases in Resources	\$0	\$297,056	\$79,113	\$842,330	\$0
<b>Grand Total</b>	<b>\$1,436,447</b>	<b>\$3,023,944</b>	<b>\$1,480,617</b>	<b>\$7,978,410</b>	<b>\$1,985,000</b>

### The DETAILS

## Maintenance and Operations (101)

The Street Division maintains 56 miles of right-of-ways, which includes paved streets, unimproved alleys, sidewalks, pathways, and road shoulders. They also maintain all roadway markings, regulatory signs, traffic signals, roadside vegetation and noxious weed control, snow and ice removal, public right-of-way street lighting, and street sweeping. This division is responsible for managing, monitoring, and planning improvements to the City’s surface transportation system to achieve safe and efficient movement of pedestrians, bicyclists, and vehicles within and throughout the community in the most efficient and effective manner possible. Funding for this division is a combination of state shared revenue, local taxes, and general funds.

### Chip Seal Program

Street Division chip sealed three miles of city streets in the summer of 2022. We are still behind in this maintenance program due to past budget cuts. The ideal turn around on a chip seal program is 10 years. This means that every 10 years, a street is chip sealed. Currently, we are at a 15 year turn around.

**New Developments**

Several new residential sub-divisions have been permitted and have begun construction of new public infrastructure. This means that our street miles inventory is increasing and the maintenance needs will be increasing. The Streets Division conducts inspections of the construction of curbs, gutters, sidewalks, and roadway infrastructure. Staff works with the developers and contractors to ensure that all work is done per city standards. The Streets Division will be busy this year conducting inspections of the on-going construction.

**Downtown Trees & Sidewalks**

Street Division staff will be removing trees, tree stumps, broken sidewalk panels, and curbs in preparation for new trees and pedestrian walkways. Once council has decided what tree species it would like to see in the downtown, staff will coordinate the planting. In some areas, the sidewalk and curb will need to be replaced due to the damage caused by the old trees. This project will take a significant amount of time from this division to accomplish.

**Downtown Benches**

City Council requested the benches in the downtown area to be relocated. When COVID hit, that work was not considered essential and was put on the back-burner. The goal is to relocate the benches in areas that are more pedestrian friendly, but not intrusive to the businesses where the benches are located.

**Street Fund Capital Projects (106)**

**6th Street Project – Construction 2022-23**

This project will replace the curb, gutter, sidewalk, streetscape, and roadway focus on S. 6th Street between Yakima Valley Highway and Decatur Avenue. HLA, the City’s engineering firm, completed the design in August with anticipated construction in late 2022 and into 2023. The City received an additional TIB grant to offset the construction costs of the sidewalk portion of the project. The primary funding source for this project is Surface Transportation Programs (STP), which is a federal pass-through grant via the Washington State Department of Transportation.

## Investigative Fund (120)

Budget: **\$12,270**  
 Police Chief: Rob Layman

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Supplies for Consumption	\$863	\$3	\$1,269	\$540	\$780
Services and Pass-Through	\$2,678	\$12,080	\$5,125	\$10,140	\$11,490
Capital Outlays	\$0	\$3,750	\$0	\$0	\$0
<b>Grand Total</b>	<b>\$3,541</b>	<b>\$15,833</b>	<b>\$6,394</b>	<b>\$10,680</b>	<b>\$12,270</b>

### The DETAILS

The Investigative Fund accounts for undercover or clandestine law enforcement operations. Purchases may include:

- Travel or transportation for an undercover officer, informant, or witness.
- The lease or rental of property as a front or for the purpose of surveillance.
- The purchase of other items in order to maintain appearances for an undercover investigation.
- Tactical equipment and evidentiary tools.
- The purchase of evidence, such as controlled substances, stolen property, and information.



The focus of Investigative Funds for 2024 is to support neighborhood policing and street crimes investigations by developing confidential sources of information for drug buys, gangs and other forms of criminal activity. This goal is dependent on staffing numbers.

# Crime Prevention Fund (130)

Budget: **\$25,680**  
 Police Chief: Rob Layman

## BY the NUMBERS

Expenditure by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$0	\$0	\$0	\$0	\$7,540
Personnel Benefits	\$0	\$0	\$0	\$0	\$4,460
Supplies for Consumption	\$2,300	\$2,343	\$1,768	\$5,240	\$8,180
Services and Pass-Through	\$45,831	\$22,182	\$20,834	\$17,530	\$10,320
<b>Grand Total</b>	<b>\$48,131</b>	<b>\$24,525</b>	<b>\$22,602</b>	<b>\$22,770</b>	<b>\$30,500</b>

## The DETAILS

The Police Crime Prevention Fund is used to promote crime prevention within the city of Sunnyside. Revenue comes from penalties and fines from theft and malicious mischief convictions.

2023 accomplishments and projects include the Police Explorer Program, Trunk or Treat event, Shop with a Cop event, community forums, Sunshine Days, Cinco De Mayo, bike raffles and National Night Out block parties and large community event. The Handle with Care program has been a success and is now being implemented county wide.



In 2024 we will be continuing our previous events with hopes of expanding community events and partnering with the upcoming Sunnyside Police Foundation. We are always looking for new ways to reach our citizens through social media and partnerships.

# Public Safety Tax Fund (140)

Budget: **\$660,460**  
 Police Chief: Rob Layman

## BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$268,876	\$237,255	\$279,727	\$330,620	\$401,840
Personnel Benefits	\$95,529	\$98,535	\$103,373	\$111,330	\$194,550
Supplies for Consumption	\$34,712	\$31,861	\$36,241	\$40,400	\$43,250
Services and Pass-Through	\$44,872	\$46,915	\$42,647	\$45,110	\$20,820
Capital Outlays	\$16,276	\$0	\$0	\$44,550	\$0
Debt Principal	\$9,030	\$9,328	\$8,821		\$0
Debt Interest	\$750	\$452	\$144		\$0
<b>Grand Total</b>	<b>\$470,044</b>	<b>\$424,344</b>	<b>\$470,952</b>	<b>\$572,010</b>	<b>\$660,460</b>

## The DETAILS

The Public Safety Fund comes from proceeds of a Yakima County Public Safety Sales Tax levy of 0.3%. Public Safety Tax currently supports the wages of three full-time police officers for the City of Sunnyside. This fund remains voter-approved and accounts for expenditures accommodating public safety needs. Other uses of the fund includes dispatch upgrades and policy manual updates.



Additional funds that may be collected in this account will allow us to upgrade equipment including firearms, uniforms and other protective equipment.

## Tourism Expansion (160)

Budget: **\$169,680**  
 Administrative Services Director: Jamison Horner

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$476	\$192	\$205		\$0
Personnel Benefits	\$257	\$99	\$99		\$0
Supplies for Consumption	\$8	\$1	\$2,794	\$0	\$230
Services and Pass-Through	\$46,233	\$134,217	\$66,076	\$119,740	\$169,450
<b>Grand Total</b>	<b>\$46,975</b>	<b>\$134,508</b>	<b>\$69,174</b>	<b>\$119,740</b>	<b>\$169,680</b>

### The DETAILS

The Transient Occupancy Tax imposes a four-percent (4%) excise tax on the furnishing of lodging. All revenue from these taxes must be used for tourism promotion, and the acquisition or operation of tourism-related facilities. Projects supported by this fund include Yakima Valley Tourism Marketing, the Sunnyside Sun Visitors Guide, the Veteran’s Plaza, Cinco de Mayo, Sunshine Days, and the Lighted Farm Implement Parade. In addition, the City has been putting funds aside to invest in an Event Center in the near future.



## Development Fund (170)

Budget: **\$335,000**  
 Community & Economic Development Director: Trevor Martin

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Supplies for Consumption				\$0	\$0
Services and Pass-Through				\$45,000	\$85,000
Other Decreases in Resources				\$0	\$250,000
<b>Grand Total</b>				<b>\$45,000</b>	<b>\$335,000</b>

### The DETAILS

The Development Fund was established in 2023 in order to provide on-going funds to support improvement and development within the City of Sunnyside. The fund was opened with a transfer of \$500,000 derived from the American Rescue Plan Act.

In May of 2022, City Council approved \$250,000 in abatement funds to be spent addressing nuisance properties in town where multiple code violations were not addressed by the property owner. The City follows due process before abating the issues as allowed under the law. The City then puts a lien on the property to collect the cost from the owner. When the liens are paid off, the revenue will be retained in the fund so that the City can continue with the abatement of code violations, providing the City with the funds needed to correct the violations.

An additional \$250,000 was allocated by the Council to provide low interest business loans. These funds will be issued to applicants for terms of up to five years for the improvement or development of businesses located within the City. These funds will be maintained so that as they are paid off, new loans can be issued, providing a continuing source of funds for local business development.



## General Obligation Bonds Fund (201)

Budget: **\$700,410**  
 Administrative Services Director: Jamison Horner

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Debt Principal	\$420,000	\$440,000	\$465,000	\$490,000	\$509,600
Debt Interest	\$240,216	\$222,157	\$203,098	\$182,970	\$190,810
<b>Grand Total</b>	<b>\$660,216</b>	<b>\$662,157</b>	<b>\$668,098</b>	<b>\$672,970</b>	<b>\$700,410</b>

### The DETAILS

This fund was established to manage the redemption of general obligation bonds of the City of Sunnyside. Bonds in redemption include the 2012A Unlimited Tax General Obligation (UTGO) Refunding Bonds and the 2017 Limited Tax General Obligation (LTGO) Bonds.

The 2012A UTGO Refunding Bonds were issued to finance the voter-approved bonds for the renovation Sunnyside Fire Station. Moneys received from the property tax excess levy pay the annual debt service expenses. These bonds will be fully redeemed by the end of 2031.

The 2017 LTGO Bonds were issued to refinance bonds for the purchase of property. Moneys received from the general property tax levy pay the annual debt service expenses. These bonds will be fully redeemed by the end of 2027.



## Capital Project Funds (303-326)

Budget: **\$547,420**  
 Public Works Director: Raul Sanchez  
 Administrative Services Director: Jamison Horner  
 Fire Chief: Cameron Haubrich

### Community Development Block Grant (303)

#### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Services and Pass-Through	\$58	\$47	\$35	\$0	\$70
<b>Grand Total</b>	<b>\$58</b>	<b>\$47</b>	<b>\$35</b>	<b>\$0</b>	<b>\$70</b>

#### The DETAILS

This fund is used for administering Federal or State grant programs. Current revenues are generated by payments on housing rehabilitation loans made with Community Development Block Grant (CDBG) funds. Expenditures are restricted to CDBG-authorized projects that primarily benefit low-to-moderate income families.

### Local Capital Improvements REET 1 (304)

#### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Services and Pass-Through	\$0	\$182	\$333		\$220
Capital Outlays	\$0	\$0	\$77,371	\$312,100	\$0
Other Decreases in Resources	\$113,509	\$0	\$18,400		\$0
<b>Grand Total</b>	<b>\$113,509</b>	<b>\$182</b>	<b>\$96,105</b>	<b>\$312,100</b>	<b>\$220</b>

#### The DETAILS

As authorized by RCW 82.46, the City assesses a real estate excise tax of one-quarter of one percent on the selling price of real property within the City. The tax revenues can be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan (RCW 36.70A.040) and housing relocation assistance under RCW 59.18.440 and 59.18.450.

### Local Capital Improvements REET 2 (305)

#### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Supplies for Consumption	\$0	\$0	\$24,358		\$0
Services and Pass-Through	\$545	\$621	\$565		\$1,230
Capital Outlays	\$0	\$0	\$252,782	\$536,600	\$330,000
<b>Grand Total</b>	<b>\$545</b>	<b>\$621</b>	<b>\$277,705</b>	<b>\$536,600</b>	<b>\$331,230</b>

**The DETAILS**

In 2007, the City imposed an additional one-quarter of one percent (0.25%) Real Estate Excise Tax (REET) on sales of real property within the City limits. The proceeds from this tax, commonly referred to as REET-2, are restricted to planning, construction, reconstruction, repair, rehabilitation or improvement of City parks. REET-2 tax revenues are distributed to the General Fund (Fund 001) to support capital improvements in City parks.

**Fire Equipment Reserve (322)**

**BY the NUMBERS**

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Other Decreases in Resources	\$41,477	\$0	\$0	\$0	\$0
<b>Grand Total</b>	<b>\$41,477</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**The DETAILS**

The Fire Equipment Reserve fund is set-up for savings from the General Fund to support updated purchasing of fire apparatus.

**Fire Capital Projects (326)**

**BY the NUMBERS**

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Capital Outlays	\$247,396	\$12,340	\$0	\$0	\$0
<b>Grand Total</b>	<b>\$247,396</b>	<b>\$12,340</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**The DETAILS**

The Fire Capital Projects fund was created to hold funding for future capital projects requirements for the Fire Department.



## Water Fund (410-416)

Budget: **\$6,044,660**  
 Public Works Director: Raul Sanchez  
 Water Division Supervisor: Daniel Tiliano

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$551,061	\$575,963	\$554,836	\$649,920	\$776,030
Personnel Benefits	\$253,543	\$257,158	\$250,420	\$266,060	\$379,000
Supplies for Consumption	\$126,794	\$165,712	\$266,420	\$228,660	\$267,550
Services and Pass-Through	\$1,425,408	\$1,575,664	\$1,696,848	\$1,836,710	\$1,905,530
Capital Outlays	\$323,227	\$277,135	\$340,464	\$1,586,100	\$1,158,600
Debt Principal	\$545,125	\$359,648	\$361,609	\$362,950	\$370,010
Debt Interest	\$25,169	\$21,836	\$18,459	\$15,050	\$11,620
Other Decreases in Resources	\$464,492	\$340,738	\$330,297	\$1,582,330	\$1,176,320
<b>Grand Total</b>	<b>\$3,714,820</b>	<b>\$3,573,855</b>	<b>\$3,819,353</b>	<b>\$6,527,780</b>	<b>\$6,044,660</b>

### The DETAILS

#### Maintenance and Operations (410)

The Water Division is responsible for the maintenance and operation of the City’s water sources (wells) and water distribution system, which provides constant and safe delivery of potable water. The system consists of over 60 miles of water mainline ranging in size from 6 to 16 inches in diameter. Seven production wells provide water to four reservoirs with a total storage capacity of 3.45 million gallons of water serving approximately 3,500 connections. Water crews keep the water system operating efficiently, including transmission lines, mains, valves, reservoirs, hydrants, meters, pumps, etc.

Each year the crew conducts a total system flushing which removes sediment from the pipes. Staff continues to update the City’s water infrastructure maps. We strive to maintain a high quality of potable water and deliver it economically and plentifully to the residents and businesses within the City.

#### Water Bond Reserve Fund (411)

This fund was established to meet the covenant agreement for the 2017 Water/Sewer Revenue Bonds. The City must maintain an amount in the reserve

fund at least equal to the debt service for the following year to ensure the City can make the future debt service payment. The reserve balance will remain in this fund until the bonds are fully redeemed.

**Water Revenue Bond Fund (415)**

This fund was established for the purpose of paying the regular annual principal and interest payments on the 2017 Water/Sewer Revenue Bonds of the City of Sunnyside. The 2017 Water/Sewer Revenue Bonds were issued to refinance the water and sewer infrastructure improvements within the City’s urban growth boundary. Moneys generated by charges for water and sewer services pay the annual debt service expenses. These bonds will be fully redeemed by the end of 2027.

**Water Fund Capital Projects (416)**

The creation of this fund was to separate capital project funding for water related improvements from daily operation and maintenance budgets. This will make it easier for staff and council to understand the Water Division budget and Capital Improvement Program.

**2023 Accomplishments**

**Meter Reading Base Station**

The Water Division completed the integration of the Advanced Metering Infrastructure (AMI) system. Staff installed 1,479 new meter antenna that allows those meters to be read via the AMI system. This system will reduce the man-hours required to read meters via a truck and laptop. This system will make it possible for utility billing staff to read the meters from city hall with the push of a button. Water staff will still be needed to maintain the new system and repair non-read meters and antenna that will undoubtedly happen with any technology. This project has been delayed due to scarcity of materials.

**Development Inspections**

Division staff inspected new water infrastructure at Edison Meadows, Columbia Heights, Country Gal’s Estates, and Catholic Charities Housing to ensure it is being constructed properly.

**SCADA Server Upgrades**

Replaced seven-year-old SCADA system server and components to ensure system is functioning effectively and efficiently.

**Communications Upgrades**

Installed cellular modems at wells 8, 12, & 13 as redundant communication to ensure that the City’s network never goes down.

**Franklin Court Watermain Improvements**

Replaced existing 2" water main with an 8" water main to serve (13) residences. Bids have been opened and Alba's Excavation was the successful bidder with a bid of \$246,284.

**Well 11 Hypo Upgrades**

Installed remote telemetry to monitor tank levels & brine solution production.

**Well 8 Upgrades**

Replaced 25 yr. old RTU and installed new PLC.

**2024 Projects**

**Well #7 Upgrades - \$5,000**

Installation of redundant communications to eliminate communication issues when the primary system requires maintenance.

**Well #9 Upgrades - \$62,000**

Installation of redundant communications to eliminate communication issues when the primary system requires maintenance. Replacement of the MCC and RTU.

**Well #11 Upgrades - \$60,000**

Installation of redundant communications to eliminate communication issues when the primary system requires maintenance. Replacement of the MCC and RTU.

## Sewer Fund (420-426)

Budget: **\$8,034,210**  
 Public Works Director: Raul Sanchez  
 Sewer Division Supervisor: Hugo Morales

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$537,192	\$559,443	\$551,816	\$680,400	\$713,620
Personnel Benefits	\$252,072	\$259,057	\$243,242	\$266,760	\$344,600
Supplies for Consumption	\$96,167	\$81,236	\$112,687	\$139,430	\$152,570
Services and Pass-Through	\$1,450,841	\$1,632,957	\$1,802,511	\$1,950,200	\$1,982,180
Capital Outlays	\$573,332	\$990,575	\$936,713	\$555,300	\$1,355,500
Debt Principal	\$1,294,023	\$733,550	\$735,504	\$736,700	\$1,418,710
Debt Interest	\$17,353	\$15,315	\$13,243	\$11,140	\$9,010
Other Decreases in Resources	\$476,016	\$458,246	\$982,230	\$538,230	\$2,058,020
<b>Grand Total</b>	<b>\$4,696,995</b>	<b>\$4,730,379</b>	<b>\$5,377,946</b>	<b>\$4,879,160</b>	<b>\$8,034,210</b>

### The DETAILS

#### Maintenance and Operations (420)

The Sewer Division is responsible for the maintenance and operation of the City sewer collection system, sewer lift stations, and the Wastewater Treatment Plant (WWTP). The WWTP treats approximately 1.3 million gallons per day, and discharges it back into the drain system in compliance with our NPDES permit. Sewer collection crews ensure that the system is clean and flowing freely to avoid backups and potential property loss. They provide system maintenance of the mainlines and sewer lift stations used in the collection of waste. The City of Sunnyside has (18) sewer lift stations that pump domestic sewer from tanks that capture gravity sewer waste. The City of Sunnyside Sewer Division has received awards for its exemplary effort and dedication to operations of the sewer system by staff and management. This "Outstanding Performance Award" has been awarded to the City eight of the last nine years. We are very proud of our employees and the recognition they have received for their hard work.

#### Sewer Bond Reserve Fund (421)

This fund was established to meet the covenant agreement for the 2017 Water/Sewer Revenue Bonds. The City must maintain an amount in the reserve fund at least equal to the debt service for the following year to ensure the City

can make the future debt service payment. The reserve balance will remain in this fund until the bonds are fully redeemed.

**Sewer Revenue Bond Fund (425)**

This fund was established for the purpose of paying the principal and interest payments on the 2017 Water/Sewer Revenue Bonds of City of Sunnyside. The 2017 Water/Sewer Revenue Bonds were issued to refinance the financed water and sewer infrastructure improvements within the City’s urban growth boundary. Moneys generated by charges for water and sewer services pay the annual debt service expenses. These bonds will be fully redeemed by the end of 2027.

**Sewer Fund Capital Projects (426)**

The creation of this fund was to separate capital project funding for sewer related improvements from daily operation and maintenance budgets. This will make it easier for staff and council to understand the Sewer Division budget and Capital Improvement Program.

**2023 Accomplishments**

**Development Inspections**

Division staff inspected new sewer infrastructure at Edison Meadows, Columbia Heights, Country Gal’s Estates, and Catholic Charities Housing to ensure it is being constructed properly.

**Digester Rehabilitation**

Digester boiler did not pass internal inspection due to cracks on the inner tube walls and defective tubes. Inner tubes were replaced and tube walls have been welded. Waiting on Inspector for a re-inspection.

**UV Building**

Changed the lighting placement in the U.V. building to a height that doesn’t require special equipment to work on.

**Headworks**

Added a level transducer to the influent before the fine screens to control the screens based on level of the channel instead of running 24/7. This will also save energy.

**Operational Data from 2021**

- Treated 409 million gallons of wastewater, or approximately 1.12 MGD
- Removed 11,548 pounds of B.O.D.
- Removed 9,652 pounds of T.S.S.
- 99% average removal of T.S.S. and B.O.D.

**2024 Projects**

**New Shop**

We have outgrown our current equipment storage area at the WWTP. We will be going out for an RFP to seek proposals to construct a 50' x 80' shop with (4) four parking bays. This facility will house both vector trucks, the crane, and the video inspection van. This will free up space in the existing shop to park additional vehicles.

**PW Pipe Lift Station Improvements**

The existing lift station located on the corner of S. 1<sup>st</sup> Street and the I-82 off ramp needs to be upsized to accommodate future growth. The plan is to construct a new lift station next to it and keep both wet-wells to gain capacity.

**9<sup>th</sup> & Lincoln Lift Station Improvements**

This is the oldest lift station we have and needs to be replaced. The plan is to build a new lift station next to it and decommission the wastewater side of the old lift station once the new lift station is operational. We will still operate the stormwater side of the old lift station.

**New Vector Truck**

Our current vector truck needs to be replaced. We budgeted for the past two years to replace it, but due to supply interruptions and scarcity, we have continued to deferred the order. The City has the funding for this piece of equipment in reserve and will be able to make the purchase once it is available.



## Garbage Fund (430)

Budget: **\$2,617,380**  
 Administrative Services Director: Jamison Horner  
 Finance Supervisor: Faviola Gil

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$41,269	\$32,352	\$39,407	\$32,010	\$31,780
Personnel Benefits	\$18,774	\$18,105	\$16,546	\$12,050	\$14,150
Supplies for Consumption	\$85	\$57	\$115	\$60	\$0
Services and Pass-Through	\$1,994,490	\$1,898,317	\$2,103,088	\$2,495,250	\$2,571,490
<b>Grand Total</b>	<b>\$2,054,619</b>	<b>\$1,948,831</b>	<b>\$2,159,157</b>	<b>\$2,542,870</b>	<b>\$2,617,380</b>

### The DETAILS

Garbage utility services are provided to the residents of Sunnyside through a contract with Yakima Waste Systems. Yakima Waste operates the pick up and removal of refuse in the City, while Finance Department staff manage the billing and customer service functions.

#### 2023 Accomplishments and Projects:

- Renegotiation of the professional services agreement with Yakima Waste Services, including rate restructure

#### 2024 Goals and Projects:

- Continue annual account audit to ensure all containers are properly billed
- Maintain ending fund balance in a positive position
- Establish collection process for overdue accounts
- Reduce staff billing time by eliminating overage fees

## Ambulance/EMS Fund (440)

Budget: **\$3,577,450**  
 Fire Chief: Cameron Haubrich  
 Assistant Fire Chief: Chad Den Boer

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$1,238,061	\$1,249,256	\$1,140,591	\$1,858,870	\$1,801,470
Personnel Benefits	\$350,564	\$362,273	\$365,615	\$508,840	\$640,680
Supplies for Consumption	\$111,769	\$118,014	\$247,817	\$323,290	\$255,120
Services and Pass-Through	\$328,605	\$410,802	\$542,399	\$561,020	\$642,060
Capital Outlays	\$4,272	\$61,477	\$220,796	\$824,340	\$221,960
Debt Principal	\$28,715	\$29,662	\$28,049		\$0
Debt Interest	\$2,384	\$1,440	\$458		\$0
Other Decreases in Resources	\$337,055	\$27,020	\$26,176	\$100,000	\$16,160
<b>Grand Total</b>	<b>\$2,401,424</b>	<b>\$2,259,945</b>	<b>\$2,571,901</b>	<b>\$4,226,360</b>	<b>\$3,577,450</b>

### The DETAILS

The Ambulance/EMS Fund provides an ALS ambulance transport and community paramedic chase car service to the residents of Sunnyside and the surrounding response area as designated by the Washington State Department of Health and the South Central Region EMS and Trauma Care Council. This fund is supported by revenues from the Yakima County EMS Levy, household utility charges, contracts and service fees, and through participation in the federal Ground Emergency Medical Transport (GEMT) reimbursement program.

Sunnyside provides the only fire-based ambulance transport service in Yakima County and is the designated provider for Trauma Regions 2 and 3 encompassing roughly 400 hundred square miles of the lower Yakima Valley. We are staffed by a combination of both career and volunteer single role EMTs or dual trained Firefighter Paramedics and EMT’s working 48-hour shifts year-round. Due to the lack of commercial ambulances in the lower valley, we provide a large number of inter-facility transfers of patients from both Astria Sunnyside and Prosser Memorial hospitals.



### 2023 Accomplishments and Projects:

- successful applied for and received \$218,420 in COVID relief funding
- Successfully applied for participation in the GEMT program for SFY 2021 which resulted in \$491k in federal critical access funding the previous year. This program allows governmentally operated EMS agencies to apply for available funds designed to help offset the fiscal impact of increasing healthcare access to underserved populations.
- Became recognized EMS training site for both Columbia Safety Training and Inland Northwest Health Services.
- Was selected for up to \$150k in funding to develop a community paramedic program by Greater Columbia Accountable Community Health's Emergency Medical Services Innovative project.
- Hired an Assistant Chief / Medical Services Officer to develop and oversee a new community paramedic program and work collaboratively with leaders in both Sunnyside and Grandview to develop property purchased at 70 Ray Road into a jointly operated police, fire and EMS station and nationally accredited public safety training center.
- Enrolled 10 members into Advanced EMT training through Columbia Safety

**2024 Goals and Projects**

- Will continue to improve quality of EMS service delivery in Sunnyside, Grandview and surrounding areas through changes in practice such as tiered response using AEMT ambulances and Paramedic staffed quick response vehicles which will maximize cost effectiveness and insure better use of resources.
- Will continue to seek funding from sources such as Legends, County ARPA, SAFER, and SIREN to acquire Stryker Powerload Cots and load systems and replace five cardiac monitor defibrillators with an estimated cost in excess of \$500k.
- Intend to improve the department's longstanding volunteer program through improvements to its resident volunteer EMS provider training and workforce development program.
- Plan participation in FDCARES, Fire Department Community Assistance, Referrals and Education Services. This program provides direct interaction by the fire department with members of our community before they need to call 9-1-1 thereby preventing emergencies. This in turn helps reduce emergency transportation, emergency room, prevents hospital overcrowding which ultimately reduces residents' medical expenses.
- Will apply for AFG funding to replace 5 cardiac monitors and upgrade ambulance stretchers with powerload systems to minimize the risk of staff back injuries.
- Will seek replacement of two licensed aid unit / command rigs under City vehicle lease program.
- Will seek replacement of outdated and non-compliant technical rope rescue equipment to remain within NFPA standards and WAC requirements.
- Intend to deliver department wide CBRN training during the winter months in 2023.
- Will upgrade unfinished upper floor of fire station to create additional training capabilities for staff and visitors.

## Stormwater Fund (450)

Budget: **\$692,590**  
 Public Works Director: Raul Sanchez  
 Sewer Division Supervisor: Hugo Morales

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023	2024
				Estimated	Proposed
Salaries and Wages	\$144,043	\$160,895	\$192,644	\$164,020	\$198,570
Personnel Benefits	\$73,635	\$77,507	\$90,479	\$69,020	\$94,530
Supplies for Consumption	\$5,683	\$3,892	\$16,842	\$21,980	\$23,230
Services and Pass-Through	\$45,185	\$67,748	\$102,592	\$79,400	\$94,260
Capital Outlays	\$0	\$0	\$8,671	\$4,200	\$282,000
<b>Grand Total</b>	<b>\$268,546</b>	<b>\$310,042</b>	<b>\$439,228</b>	<b>\$340,620</b>	<b>\$692,590</b>

### The DETAILS

The Stormwater Division is responsible for the maintenance and operation of the Stormwater collection system, which includes approximately 1,000+ catch basins and thirty-five (35) miles of piping.

We are required to operate and maintain our storm system per the Washington State Department of Ecology (DOE) guidelines. DOE issues us a National Pollutant Discharge Elimination System (NPDES) permit that holds us accountable to the permit requirements. This ensures we are discharging clean water to the water-bodies of the state and protects the natural resources by reducing flooding and runoff, thus preventing Stormwater pollution.

Once per year, all catch basins are cleaned out and the storm piping is jetted. Proper maintenance is necessary to prevent the storm system from backing up and causing property damage.

Stormwater Division staff is also responsible for the inspection of all new construction, as well as the existing stormwater swales and facilities, regardless if they are public or private. They look for illicit discharges that may be coming from site runoff at a construction site or an eroding hillside that is sliding and causing silt and sand to enter the stormwater system. They meet with contractors prior to the project start to discuss requirements and expectations of both the builder and city staff.

**2023 Accomplishments****System Maintenance**

Having (2) FTE's in this division allows us to be more effective and efficient in the maintenance of our stormwater system. The Department of Ecology is satisfied with our staffing level now and is seeing the benefits in our reporting and responses to IDDE issues.

**Fecal Coliform Tracing**

Worked with Sunnyside Valley Irrigation District (SVID) and the Washington State Department of Ecology (DOE) to track down and eliminate the source of the fecal coliform that is detected in the underdrain.

**2024 Projects****Fecal Coliform Tracing**

Continue to Work with Sunnyside Valley Irrigation District (SVID) and the Washington State Department of Ecology (DOE) to track down and eliminate the source of the fecal coliform that is being detected in the underdrain.

**Vector Truck**

The sewer division is budgeted to purchase a new Vector truck in 2023. This process could take 12+ months before the new truck is here. The old truck will be sold to the stromwater division for their ongoing use.

**Public Outreach & Education**

Stormwater staff will continue to better educate our citizens on best management practices on stromwater management. This will entail the delivery of materials to schools to help children understand that it's important to keep our streams and rivers clean for future generations. We will also educate contractors, landscapers, and homeowners on stormwater management.

## Equipment Rental & Replacement Fund (501)

Budget: **\$1,478,830**  
 Public Works Director: Raul Sanchez  
 Street Division Supervisor: Jaime Alvarez

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$76,460	\$79,226	\$116,705	\$143,110	\$154,670
Personnel Benefits	\$35,340	\$32,140	\$55,555	\$62,310	\$77,920
Supplies for Consumption	\$85,878	\$76,663	\$83,820	\$84,070	\$106,600
Services and Pass-Through	\$98,585	\$118,466	\$138,682	\$102,020	\$127,380
Capital Outlays	\$0	\$0	\$302,606	\$229,800	\$960,100
Debt Principal	\$144	\$149	\$47,144	\$47,770	\$49,680
Debt Interest	\$12	\$7	\$3,143	\$2,380	\$2,480
<b>Grand Total</b>	<b>\$296,419</b>	<b>\$306,651</b>	<b>\$747,655</b>	<b>\$671,460</b>	<b>\$1,478,830</b>

### The DETAILS

The Equipment Rental Fund (ER&R) is an internal service fund responsible for providing equipment/fleet maintenance services to all City departments and functions (SMC 2.68). All revenue into this fund is generated via internal service charges assessed to City departments and functions based upon their actual usage of services. This fund accounts for all expenditures for salaries, wages, and expenses created by the repair, replacement, purchase, and operation of the City’s vehicle and equipment fleet.

As an internal service fund, the ER&R Fund is responsible for purchases and sales of all vehicles and equipment. The fund then rents it to various City departments.

ER&R repairs and performs the necessary maintenance on all City-owned vehicles and equipment, and maintains each unit’s necessary records.

The Public Works Director supervises and controls the ER&R fund to ensure the fund's operation complies with SMC 2.68 with the assistance of the Director of Finance for rate setting. The goals of the fund include setting rates that cover the costs of operation and equipment replacement; charges to departments are equitably allocated; tracking of equipment; and investment of excess funds. Management has the further responsibility to ensure that all revenues and

expenses are properly coded, summarized and reported in the formats prescribed both internally and externally.

ER&R rate structures need to cover all costs associated with the operation of the fund. Rental rates are composed of four components:

- Expenses due to maintenance and operation (employee wages, building rental, equipment repair, supplies, etc.)
- Depreciation of equipment.
- A surcharge for equipment replacement.
- Corrections for prior year charges.

It is extremely important to have a system in place that separates charges for replacing equipment from the other components. Currently the City of Sunnyside is in the process of creating and updating the rental rates, depreciation schedules and surcharges for equipment replacement. All planned new purchases of vehicles and equipment in 2021 are funded within the fund(s) that receive the use of the vehicle/equipment.

**2024 Projects**

In 2022, City Council authorized the City Manager to execute an agreement with Enterprise Fleet Management to create a vehicle replacement program. Staff has established a replacement schedule to ensure that our fleet is rotated based on use and need. The goal is to minimize maintenance and repairs. Starting in the 2021 budget, each department/division appropriated funds to be deposited into the ER&R fund for the replacement of vehicles and equipment. The dollar amount was based on the assessed value of the department/division fleet replacement cost and what they could actually afford to set aside. This is just the first step in creating a functioning ER&R fund.



## Information Technology Fund (504)

Budget: **\$909,670**  
 Technology Systems Manager: Dennis Knight

### BY the NUMBERS

Expenditures by Type	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Salaries and Wages	\$0	\$0	\$107,168	\$196,240	\$280,830
Personnel Benefits	\$0	\$0	\$45,425	\$72,300	\$144,220
Supplies for Consumption	\$64,145	\$45,115	\$52,242	\$53,560	\$30,620
Services and Pass-Through	\$276,532	\$275,227	\$231,334	\$208,340	\$234,000
Capital Outlays	\$0	\$0	\$149,953	\$159,500	\$220,000
<b>Grand Total</b>	<b>\$340,677</b>	<b>\$320,342</b>	<b>\$586,122</b>	<b>\$689,940</b>	<b>\$909,670</b>

### The DETAILS

The Information Technology Fund is an internal service fund that provides IT services to all City departments. Revenue is generated by service charges to other departments based upon their technology usage according to the City’s Cost Allocation Plan. The main goal of the fund is to ensure resources are available when needed, efficiently and securely. While expenditures that can be attributed to a particular department or fund are paid for out of the applicable fund directly, funds contribute to the fund balance to save for future capital purchases based on the number of devices according to the cost allocation plan.

#### **2023 Accomplishments and Projects**

The City was successful in recruiting two experienced staff members to provide IT Services city wide in 2022. They have made a positive impact in bringing the City’s programs into working condition, updating necessary hardware and software, and providing help and planning for technology needs to all City departments. A few of the upgrades that have been done are the city council sound system, keyless door lock updates to allow badges or key fobs to be used along with centralized management at the Police Department, City Hall, Fire Department, and Water building. Cameras were installed at the pool, skate park, and city hall for security along with a camera at the airport showing real time video that is viewable on our website to be used by pilots who plan to use the facility.

**2024 Goals and Projects**

Goals for the department are to put the City on a regular schedule of technology replacement and to ensure the City is prepared to embrace ever-changing tech. In addition to replacing numerous servers and computers in the year 2024, the City will be looking at new software and licensing programs for City business. Planning has started for wireless network installations to wells around our city to help control the pumps and control access to them. Network security is always a high priority and staff is working hard to try to mitigate attempted attacks with the goal of compromising our network. Staff will also focus on user training to keep us knowledgeable with ever changing techniques used by scammers.

## BASIS OF ACCOUNTING

### Cash Basis Reporting

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

Revenues are recognized only when received in cash and expenditures are when paid, including those properly chargeable against the report year budget appropriations as required by State Law. This is a departure from generally accepted accounting principles (GAAP), which require revenue and expenditure recognition on the accrual basis of accounting. Purchases of fixed assets are expensed during the year acquired. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

### Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund types are used by the City of Sunnyside:

#### Governmental Fund Types

##### General Fund (001)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

##### Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

##### Debt Service Funds (200-299)

These funds account for financial resources which are restricted, committed, or assigned to expenditure for principal and interest. Debt Service Funds should be used to report resources if legally mandated.

##### Capital Projects Funds (300-399)

These funds account for financial resources which are

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restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

#### Permanent Funds (700-799)

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

### **Proprietary Fund Types**

#### Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

#### Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

### **Fiduciary Fund Types**

#### Fiduciary Funds (600-698)

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity. The City of Sunnyside does not budget appropriations for its custodial funds as the funds are held for the benefit of others.

### **Revenue Classifications**

Revenues are arranged by fund, categorized in a basic account format prescribed by the State Auditor's Office. The following is a brief summary of those basic accounts.

#### **308 Beginning Cash and Investments**

This account includes the estimated and actual amounts of cash and investments available for appropriation at the beginning of the year.

#### **310 Taxes**

This account includes tax assessments levied for the support of the City; including property taxes, sales and use taxes, franchise fees, business and occupational taxes, excise taxes and gambling taxes.

#### **320 Licenses and Permits**

This account includes revenues for charges for the issuance of licenses and permits. Including but not limited to, proceeds from the issuance of business licenses, animal license and land use permits (and fees). Licenses and permit fees are designed to cover the cost

of administration, inspection and continuing services in connection with regulation.

**330 Intergovernmental Revenues**

This account includes revenues derived from Federal and State Grants, State and Inter-local shared revenues, entitlements, and in-lieu taxes. Revenues collected in this account include motor vehicle fuel tax, criminal justice, liquor excise tax and liquor board profits.

**340 Charges for Goods and Services**

This account includes fees and charges for professional or other services rendered. Included in this account are water and sewer collections, garbage collections and late charges on utilities.

**350 Fines and Penalties**

This account includes any fines and penalties for civil and criminal infractions and other non-court revenues like utility and licensing late fees, etc.

**360 Miscellaneous Revenues**

This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts; included in this account are investment interest earnings and sales interest.

**380/390 Non-Revenues**

This account is used for non-revenues such as investment sales and transfers between funds. This account is not recognized within the budget.

**Expenditure Classifications**

Expenditures are arranged by fund, categorized in a basic account format prescribed by the State Auditor's Office. The following is a brief summary of those basic accounts.

**508-Ending Cash & Investments**

This account includes the estimated and actual amounts of cash and investments remaining after all appropriations at the end of the year.

**510-General Government Services**

This account is a major class of services provided by the legislative, judicial and administrative branches of governmental entity for the benefit of the public or governmental body as a whole.

**520-Public Safety**

This account includes all Public Safety services including: Police, Fire, Ambulance, Rescue and Emergency Aid, Communication, Alarms and Dispatch.

**530-Utilities and Environment**

This account includes all utilities provided by the City of Sunnyside such as Water, Sewer and Solid Waste.

**540-Transportation**

This account is used for all aspects of transportation including road and street preservation, maintenance and operations.

**550-Economic Environment**

This account is used for those services including Community Services, Planning, Community Development and Housing.

**560-Mental and Physical Health**

This account provides for all aspects of Public Health including mental health services and substance abuse.

**570-Culture and Recreation**

This account is used for Library services, Spectator and Community Events, Participant Recreation, Cultural and Recreational Facilities and Park Facilities.

**580-Non-Expenditures**

This account is used for Inter-Fund Loan Disbursements, Redemption of Long-Term Debt for Proprietary Funds (utility funds), Agency Type Disbursements and any other miscellaneous non-expenditure.

**591-593- Debt Services**

These accounts are used for debt services such as redemption of debt, interest and other debt service costs and advance refunding escrow.

**594/595-Capital Expenditures**

These accounts are used for the purchase of Capital Items including roads/street construction and other infrastructure.

**596/597/599-Other Financing Uses**

These accounts account for discounts on issuance of long term debt, transfers out to other funds, and payment for refunded debt.

# Cost Allocation Plan

## **Purpose/General Statements**

The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures that the City of Sunnyside will use to allocate costs to various funds, projects, grants, contracts and agreements. The City of Sunnyside shall comply with all laws and regulations in calculating and receiving full cost recovery for services rendered to other funds. Costs shared resources must be allocated fairly. Cost allocation is a method to identify and allocate indirect costs. Direct costs are those costs directly associated with a special project/cost objectives or fund. Indirect costs are those costs incurred for a common or joint purpose benefiting more the one cost objective in more than one fund, but which are not readily assignable to a specific fund.

## **Guidelines and Authority**

The following policy shall guide account and cost allocation. The Washington State Auditor's Office prescribes the accounting and report procedures for local governments in the State of Washington under RCW 43.09.200. RCW 43.09.210 provides, in part, as follows: separate accounts shall be kept for each department, public improvement, undertaking, institution, and public service industry under the jurisdiction of every taxing body.

All service rendered by, or property transferred from, one department, public improvement, undertaking, institution, or public service industry to another, shall be paid for at its true and full value by the department, public improvement, undertaking, institution, or public service industry receiving the same, and no department, public improvement, undertaking, institution, or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another.

The statute does not provide specific guidance on how "full value" is to be determined. Although RCW 35A.33.122 states: Whenever any code city apportions a percentage of the city manager's, administrators, or supervisor'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.

## **The Federal Office of Management and Budget (OMB) Circular A-87**

OMB Circular A-87 establishes cost principals for State, local, and Indian Tribal Governments for determining costs for Federal Awards. Items 5 of the Circular states that, "The principals are for determining allowable costs only." In defining allowable costs, the Circular provides a definition of allocable costs at Attachment

A, paragraph C.3.a, "A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received." The Circular further outlines costs that are allowable for charging the Federal government and distinguishes those that are specially excluded from recovery.

### **Governmental Accounting Standards Board (GASB)**

GASB is the independent organization that establishes and approves standards of accounting and financial reporting for U.S. state and local governments. While GASB is not a governmental agency and does not have enforcement authority, compliance with GASB is tested by the Washington State Auditors Office's annual audit of the City of Sunnyside.

### **City Allocation Plan**

The City has identified a variety of ways to identify and determine an appropriate percentage of costs for allocation of various funds. These methods include but may not be limited to the following:

- Percentage of budget including total operating expenses (dollar amounts) in each fund or total operating revenues (dollar amounts) in each fund
- Square footage
- Number of computers
- Number of vehicles
- Actual expenses or number of transactions
- Number of employees in each fund (FTEs)
- Actual expenses or hours worked
- Hours utilized using a time study to develop an overhead rate

The following plan will allocate employees payroll costs to the various funds and/or departments that utilize those employees:

- Use actual hours worked by fund whenever possible
- Identify the total fund and department costs to be allocated when not attributable directly to a fund. The Finance and Administrative Services Director will meet with department directors in order to review and adjust allocations applying the above methods and procedures. Based on such meeting and application of the identified methods of assessment, the Finance and Administrative Services Director shall determine the appropriate percentages or amount to use in allocating costs between and among various funds and/or department
- Allocate the costs to appropriate departments by percentage or amount ensuring appropriate costs are charged back to the appropriate funds and/or departments

- Each department director is ultimately responsible for allocation of their department salaries

**Budget Development**

The City of Sunnyside utilizes spreadsheets to compile information related to the distribution of costs among its various funds during the budget update process to ensure costs are allocated correctly. The Administrative Services Director is primarily responsible for determining the final percentage or amounts charged back to the City funds/departments based on the factors mentioned above. Each year the cost allocation plan that will be used for the following year, will be included and approved by City Council as part of the overall budget process.

**ALLOCATION OF COSTS**

The following information are ***samples*** summarizing the procedures that will be used by the City of Sunnyside beginning 01/01/2019:

<b>Type of Costs</b>	<b>Factors used to calculate costs</b>
Maintenance and Janitorial	Actual expenses or Square footage
All Utilities (electric, gas, water, etc)	Actual expenses, Square footage or hours
Accounting	Actual expenses or number of transactions
Budget	Actual expenses, budgeted expenses or number of employees (FTE)
Payroll	Number of Employees (FTE) or payroll checks
Human Resources	Actual hours/staff (FTE) or payroll checks
IT Services	Actual expenses, number of computers, servers, databases or ports
Insurance	Number of staff (FTE), claims or loss history, square footage, property values insured
Accounts payable	Number of transactions (including vouchers or invoices)
Professional Services	Actual costs or hours spent on job/task
Personnel Services	Actual costs/hours spent on job/task
Office & Operating Supplies	Actual costs or usage
Telephone/Communication	Actual costs or usage
Travel Costs	Actual costs or percentage based on allocated amount
Printing	Actual costs or number of print jobs
Equipment	Actual costs or percentage based on use and allocated amount
Training/Conference/Seminars	Actual costs or percentage based on allocated amount
Other Costs (dues, licenses, fees etc.)	Actual Costs or shared costs will be allocated on a basis determined to be appropriate to the particular costs.

**Example 1 – Expense Amount= \$2,000, Maintenance on City Hall**

<b>Dept/Fund</b>	<b>Square footage</b>	<b>%</b>	<b>Amount Allocated</b>
PD	1437	37%	740.00
City Hall	1275	33%	660.00
Court	219	26%	520.00
Council Chambers	162	4%	80.00
Foyer	Shared space (262)	0%	0.00
<b>Total</b>	<b>3876 Sq/Ft</b>	<b>100%</b>	<b>\$2,000.00</b>

**Example 2 – Expense Amount = \$636, Utility Bill**

<b>Dept/Fund</b>	<b>Hours</b>	<b>%</b>	<b>Amount Allocated</b>
Police Dept.	24 hrs. x 7 days = 168	168/231 =73%	464.28
City Hall	8 hrs. x 5 days = 40	40/231=17%	108.12
Court	4 hrs. x 5 days = 20	20/231= 09%	57.24
Council	1.5 hrs x 2 mtgs = 3	3/231= 01%	6.36
<b>Total</b>	<b>231 Hours</b>	<b>100%</b>	<b>\$636.00</b>

**Example 3 – Expense Amount = \$1,025, Conference**

Costs that benefit two or more specific departments and/or funds are allocated to those dept/funds based on the ratio of each fund/or dept. budget allocations

<b>Dept/Fund</b>	<b>Budget</b>	<b>%</b>	<b>Amount Allocated</b>
Sewer	\$ 2,000	67%	686.75
Street	\$ 1,000	33%	338.25
<b>Total</b>	<b>3,000</b>	<b>100%</b>	<b>\$1,025.00</b>

**Example 4 – Expense Amount = \$127.50, Hourly Wage plus Benefits**

Salaries and wages are charged directly to the fund for which work has been done. Costs that benefit more than one department and/or fund will be allocated to those departments and/or fund based on the ratio of each dept./fund’s salaries to the total of such salaries.

<b>Dept/Fund</b>	<b>Allocated wages</b>	<b>%</b>	<b>Amount Allocated</b>
Police Department	450,000	61%	77.77
Fire Department	4,500	1%	1.28
Public Works	278,000	38%	48.45
<b>Totals</b>	<b>732,500</b>	<b>100%</b>	<b>\$127.50</b>

## GLOSSARY OF ACCOUNTING TERMS

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

**Accrual Basis|** A method of accounting in which revenue is recorded in the period in which it is earned (whether or not it is collected in that period), and expenses are reported in the period when they are incurred (not matter when the disbursements are made).

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

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

**Agency Fund|** A governmental accounting classification to record transactions where one jurisdiction is acting on behalf of another.

**Appropriation|** The legal spending level authorized by the governing body of the local government via ordinance or resolution (whichever is the highest action for the local government). Spending should not exceed this level without prior approval of the governing body.

**Assessed Valuation|** The value assigned by the county assessor to properties that is used to compute the property taxes to be paid by property owners.

**Assigned Fund Balance|** A portion of fund balance that has been assigned by past council action for a specific purpose.

**BARS|** An acronym for the Budgeting, Accounting, and Reporting System of the Washington State Auditor's Office which prescribes the accounting and reporting standards for local governments in Washington State.

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

**Biennial Budget|** A two-year budget process that can be adopted by local governments. For cities, biennial budgets can only begin on January 1 of an odd-numbered year. Counties can adopt a biennial budget that begins on January 1 of any year.

**Budget|** A document that outlines the financial plan of operations for the local government. It is a plan, not a list of accounts and amounts.

**Budget Amendment|** An ordinance/resolution which changes the amount(s) appropriated for the current budget. To amend the current budget, a budget amendment can only be adopted until December 31 of the current year.

**Capital Improvement Plan (CIP)|** The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000.

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

**Capital Project|** A single project within the Capital Improvement Program.

**Cash Basis|** A method of accounting in which revenue is reported in the period it is received and expenses are reported in the period they are paid.

**Committed Fund Balance|** A portion of fund balance which is limited to certain uses that have been imposed by the governing body through the most binding formal action of the entity and remains binding unless removed through the same formal action.

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

**Councilmanic Bonds|** Bonds that can be authorized by the local government governing body without a vote of the public, up to the limits in state law.

**Current Expense Fund|** See "General Fund."

**Debt Service|** Interest and principal payments on debt.

**Debt Service Funds|** The type of fund that accounts for the payment of debt service on general obligations of the local government.

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

**Fund|** A self-balancing group of accounts that includes revenues and expenditures.

**GAAP|** "Generally Accepted Accounting Principles," which are mostly determined by the GASB for governments. GASB "Governmental Accounting Standards Board," which determines the underlying principles to be used in accounting for and reporting governmental activities.

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

**General Obligations|** Bonds or other indebtedness of the local government for which the pledge made for repayment is the full faith and credit of the entity.

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

**Intergovernmental Revenues|** Interfund charges to pay for quasi-external transactions of the fund.

**Internal Controls|** A system of controls established by the local government that are designed to safeguard the assets of the entity and provide reasonable assurances as to the accuracy of financial data.

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

**LOEFF|** The "Law Enforcement Officers and Fire Fighters" retirement system of the state that provides coverage for public safety employees.

**Levy Certification|** The process of certifying the amount of property taxes to be levied by the county on behalf of taxing districts. Most taxing districts must submit a levy increase ordinance/resolution as well as a levy certification form, both of which can be found on the DOR website.

**Levy Rate|** The property tax rate (per \$1,000 assessed value) used in computing property tax revenues.

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

**Mid-Biennium Review|** A review of a biennial budget that must occur during the first year of the biennial budget period.

**Operating Budget|** The annual appropriation to maintain the provision of services to the public.

**PERS|** "Public Employee Retirement System." The state system for public employment retirement applicable for most local government employees, except where LEOFF is applicable.

**Preliminary Budget|** That budget which is proposed by staff to the governing body and has not yet been adopted by the governing body.

**Proprietary Funds|** A group of funds that account for the activities of the local government that are of a proprietary or "business" character. See "Enterprise Fund."

**Public Safety|** A term used to define the combined budget of the law enforcement and fire departments.

**Restricted Fund Balance|** A portion of fund balance that is restricted to certain uses externally by law or legal agreements with an outside entity (creditors, donors, grantors, etc.).

**Revenue Bonds|** Bonds sold by a local government that are secured only by the revenues of a particular system, usually the water/ sewer fund and the regional water fund.

**Special Revenue Funds|** General government funds for which the use of revenues is dedicated to a specific purpose.

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