



Office of the City Manager

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DATE: November 12, 2024

TO: The Honorable Sunnyside City Council

FROM: Mike Gonzalez, City Manager
Debbie Zabell, Deputy City Manager

RE: City of Sunnyside Preliminary 2025 Budget – General Fund Transmittal

It is my pleasure to transmit to you the Preliminary 2025 General Fund Budget proposal. Two preliminary General Fund budget options are being presented for Council’s review. Option 1 totals \$16,498,509 and Option 2 totals \$16,530,033. These numbers are expected to change based on discussion with the City Council and subsequent refinement.

Without revisiting the City’s current financial issues in detail as has recently been reported to the City Council, out of necessity this budget proposal is austere with no increases in staffing or expenditures except as contractually required, or to fund services beyond the City’s ability to control; e.g., power, natural gas, etc.

Following the influx of COVID related federal revenues and expenditures, and the spending down of a significant portion of reserves in the General, Water, and Sewer funds, this budget reflects a reconstruction mode, where the City will stabilize its spending and bring it into alignment with revenues.

Further, the preliminary budget options are intended as a placeholder budget, to allow for sufficient appropriations into 2025 to provide for a smooth operational transition into the new fiscal year and meet statutory deadlines. Given the newness of key staff, the City Manager (three months) and Deputy City Manager (two months), as well as the extended absence of a key Finance department employee, and the condition of the City’s finances, including the lack of reliable information, it was not possible to provide a comprehensive budget proposal. That said, and as noted above, it is anticipated that during the first quarter of 2025, with greater detail known and the City’s finances better sorted, the Council can anticipate a comprehensive budget amendment.

Staff will be reviewing with Council three options for the General Fund budget and is included in the materials for the hearing.

General Fund

The proposed 2025 budget, in general, represents a reduction of \$7M or 40% from the 2024 budget. As has been previously reported to the City Council, the City's General Fund reserves have been shrinking over the past few years as a result of ongoing expenditures significantly outpacing revenues.

In August, upon learning of this issue, the City Manager instituted spending controls in an effort to minimize the spend-down of any remaining General Fund reserves to the extent possible, these controls remain in place today. As a result, the proposed General Fund budget, which funds Public Safety, Parks, Administrative functions, the subsidy of the Street Fund, etc., is austere. To the extent possible, the proposed budget returns the city to pre-covid spending levels as adjusted for increases in salary, benefits, materials, supplies, and equipment. The spending controls put in place by the City Manager have resulted in a projected ending fund balance of \$850k.

As the Council may recall, the projected ending fund balance prior to the spending controls being put into place would have resulted in a negative fund balance. The proposed budget keeps a freeze on four vacant police officer positions, as well as one position in Human Resources and one in Community Development. As mentioned earlier, staff will be presenting a comprehensive budget amendment during the first quarter of 2025, with that proposal, staff will have a much clearer picture of the City's financial position and its sustainability.

From a revenue standpoint, the General Fund enhancement recommended at this time is the 1% property tax levy increase, on which the Council has already acted; and rate increase for water, sewer, and garbage, which will positively impact General Fund revenues as the utilities are subject to a city utility tax

Utilities

The preliminary budget proposes a minimum of a 5% retail rate increase associated with the water, sewer, and garbage utilities. Fund reserves in each of the utilities are very low, and the need for capital expenditures in each of these systems are high due to aging infrastructure. FCS Group is assisting the City with a financial health assessment for each fund and staff will have a more refined proposal at the next City Council meeting when the utility budgets are presented.

- Water – As the City Council was recently briefed, on the supply side, the city has three failed wells requiring rehabilitation, as well as the need for additional fire storage given existing demands on the system. In the case of the wells, a failure to address these failures in a timely manner could result in the City not having sufficient water to meet demands during high flow months in 2025. Fund reserves within the Water Fund were spent down to fund a water line replacement that was apparently used as match contribution for a transportation grant. It is anticipated that it will be necessary to issue a revenue bond to fund the well rehabilitation projects, which are imperative, the reservoir while needed is such that the city has time to look for additional funding opportunities.

A rate increase in this fund will need to account for increased operational costs; labor, supplies, equipment, electricity, fuel, as well as debt service for new debt for the well rehabilitation.

- Sewer – Similarly, to water, is experiencing issues associated with aging infrastructure in the collections and treatment systems. While the fund balance is approaching \$1M this is due to unexpended bond proceeds. The rate of expenditures vs. revenue is not sustainable. As noted previously, the preliminary budget proposes a 5% increase in retails rates to account for increases in labor, supplies, equipment, electricity, and fuel. Debt service due to needed capital improvements is unknown at this time as unlike water, the Comprehensive Sewer System Plan is not updated. That said, there are significant known system needs.
- Solid Waste – Similarly, staff is proposing a 5% increase in solid waste rates, to account for increased costs in labor, supplies, equipment, electricity, fuel

Street Fund

The street fund has a fund balance of over \$1M, which is surprising considering the General Fund historically subsidized this fund. The preliminary budget assumes spending down this amount in 2024 and eliminate the 2024 General Fund transfer to the Street Fund, and proposes to spend down these reserves further in 2025 to lessen the General Fund subsidy in 2025.

Ambulance Fund – Similar to the other city-owned utilities, a rate analysis in process. This is particularly important as it is beneficial to the utility ratepayers that the Ground Emergency Medical Transportation (GEMT) reimbursement rate remains current and reflects the actual cost of service. and the need to stay current. As a reminder to the Council, Ground Emergency Medical Transportation (GEMT) is a program where publicly owned or operated ambulance services can receive reimbursement payments from the federal government to help cover the gap between what it actually costs to transport patients in emergencies and what they receive from Medicaid in terms of reimbursement for such services.

Summation

Make no mistake, out of necessity and for the financial survival of the City, I am proposing a bare-bones budget proposal with options for the Council to consider with respect to reductions. While we have been able to accomplish a lot in a short period of time, the systemic issues associated with the City's budget have occurred over time, and it will take time and sacrifice to correct the situation.

Transmittal Memo 2 will provide further details and potential updates prior to the next scheduled budget hearing. A final preliminary budget will be prepared for Council adoption following the public hearing and Council deliberations.

Following adoption of the 2025 budget, we will spend the next few months evaluating, thinking strategically about long-term sustainability and be back to Council in the first quarter of 2025 for what is expected to be a significant amendment.

City of Sunnyside Proposed 2025 Budget

		2024		2025			
Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1 No service change No Rate Increase	Option #2 5% Rate Increase Reduce Service	Option #3 5% Rate Increase Reduce Service	NOTES
308 31 00 16	BEGINNING BALANCE RESTRICTED-AIRPORT	.00	85,540.33	.00	.00	.00	
308 51 00 01	BEGINNING FUND BALANCE,ASSIGNED PRELEOFF 1	.00	307,099.00	.00	.00	.00	
308 91 00 01	BEGINNING FUND BALANCE, UNASSIGNED	<u>3,654,551.00</u>	<u>3,241,668.92</u>	<u>851,259.06</u>	<u>851,259.06</u>	<u>851,259.06</u>	
		3,654,551.00	3,634,308.25	851,259.06	851,259.06	851,259.06	
310 TAXES							
311 10 00 00	REAL & PERSONAL PROPERTY TAXES	2,591,420.00	2,589,644.37	2,659,000.00	2,659,000.00	2,659,000.00	1% increase
311 10 00 01	PILOT TAXES (IN LIEU TAXES)	3,400.00	3,400.00	3,502.00	3,502.00	3,502.00	
313 11 00 00	LOCAL RETAIL SALES & USE TAX	4,348,590.00	4,137,530.57	4,180,000.00	4,180,000.00	4,180,000.00	
313 61 00 00	BROKERED NATURAL GAS SALES & USE TAX	318,410.00	287,399.16	290,000.00	290,000.00	290,000.00	
313 71 00 00	LOCAL CRIMINAL JUSTICE	358,270.00	335,050.79	350,000.00	350,000.00	350,000.00	
316 40 00 00	B&O TAXES ON UTILITIES - ELECTRIC - 6%	1,298,700.00	1,059,308.84	1,075,000.00	1,075,000.00	1,075,000.00	
316 41 00 00	B&O TAXES ON UTILITIES - GAS - 6%	311,040.00	298,302.64	305,000.00	305,000.00	305,000.00	
316 42 00 00	B&O TAXES ON UTILITIES -TV CABLE - 6%	29,900.00	60,004.22	55,000.00	55,000.00	55,000.00	
316 44 00 00	B&O TAXES ON UTILITIES - TELEPHONE - 6%	260,580.00	270,379.62	273,000.00	273,000.00	273,000.00	
316 47 00 00	B&O TAXES ON UTILITIES - WATER - 29%	842,350.00	881,073.82	881,000.00	1,100,000.00	1,100,000.00	5% utility rate increase
316 48 00 00	B&O TAXES ON UTILITIES - SEWER - 29%	966,760.00	983,226.30	983,000.00	1,200,000.00	1,200,000.00	5% utility rate increase
316 49 00 00	B&O TAXES ON UTILITIES - GARBAGE - 29%	762,090.00	782,411.61	782,000.00	845,000.00	845,000.00	5% utility rate increase
316 84 00 01	GAMBLING TAXES-CARD GAMES	27,870.00	27,476.30	28,706.00	28,706.00	28,706.00	
337 00 02 00	LEASEHOLD EXCISE TAX	<u>19,840.00</u>	<u>19,909.66</u>	<u>20,435.00</u>	<u>20,435.00</u>	<u>20,435.00</u>	
		12,139,220.00	11,735,117.90	11,885,643.00	12,384,643.00	12,384,643.00	
320 LICENSES AND PERMITS							
321 30 00 00	FIRE PREVENTION PERMIT	40,000.00	2,003.70	2,064.00	2,064.00	2,064.00	
321 91 00 00	FRANCHISE FEES - CABLE TELEVISION, 3.5%	40,000.00	33,935.36	34,953.00	34,953.00	34,953.00	
321 99 00 00	BUSINESS LICENSES & PERMITS	110,000.00	126,638.45	130,438.00	130,438.00	130,438.00	
322 10 00 00	BUILDINGS, STRUCTURES & EQUIPMENT	300,000.00	246,757.76	254,160.00	254,160.00	254,160.00	
322 10 02 00	MECHANICAL PERMIT	11,960.00	11,141.80	11,476.00	11,476.00	11,476.00	
322 10 03 00	PLUMBING PERMIT	9,810.00	9,748.43	10,041.00	10,041.00	10,041.00	
322 10 06 01	SIGN PERMITS	1,040.00	1,043.60	1,075.00	1,075.00	1,075.00	
322 30 00 00	DOG LICENSE FEE	3,640.00	1,110.20	4,000.00	4,000.00	4,000.00	
322 30 00 01	DOG IMPOUND FEE	440.00	.00	400.00	400.00	400.00	
322 30 00 02	DANGEROUS DOG FEE	.00	.00	150.00	150.00	150.00	
322 30 00 04	HENS PERMIT	.00	24.00	25.00	25.00	25.00	
322 90 00 00	OTHER NON-BUSINESS LICENSES AND PERMITS	<u>6,240.00</u>	<u>12,897.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	
		523,130.00	445,300.30	458,782.00	458,782.00	458,782.00	

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330 INTERGOVERNMENTAL REVENUES							
331 20 10 **	AIRPORT LAYOUT PLAN UPDATE - FAA	50,000.00	50,000.00	.00	.00	.00	
332 92 10 00	AMERICAN RESCUE PLAN ACT FUNDS	.00	123,120.00	.00	.00	.00	
333 16 20 00	YSO - LOCATION & ERAD ILLICIT CANNIBIS STOP GRANT - YAKIMA COUNTY/DOJ PASS THROUGH FY 2020	5,400.00	.00	.00	.00	.00	
333 16 20 **		3,180.00	.00	.00	.00	.00	
333 20 00 02	WTCS-STATEWIDE SEATBELT PATROL	530.00	.00	.00	.00	.00	
333 20 00 03	WTSC-STATEWIDE DISTRACTED DRIVING PATROL	1,040.00	.00	.00	.00	.00	
333 20 00 04	WTSC-WTSC-FLEX FUNDING	530.00	.00	.00	.00	.00	
333 20 00 05	WTSC-TARGET ZERO TEAMS (DUI)	2,170.00	.00	.00	.00	.00	
333 95 20 **	HIGH INTENSITY DRUG TRAFFICKING AREAS PRG (HIDTA) - FY 2020-2021	5,000.00	3,043.82	5,150.00	5,150.00	5,150.00	
334 00 70 01	DEPT ENTERPRISE SVC	.00	693.42	.00	.00	.00	
334 01 20 00	OFFICE OF PUBLIC DEFENSE (OPD)	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00	
334 01 20 02	AOC BLAKE FUNDING - SUNNYSIDE	37,830.00	.00	.00	.00	.00	
334 01 20 03	AOC BLAKE FUNDING - TOPPENISH	3,800.00	.00	.00	.00	.00	
334 02 70 01	RCO CENTRAL PARK IMPROVEMENTS	.00	18,835.00	.00	.00	.00	
335 00 91 00	PUD PRIVILEGE TAX	36,750.00	32,184.80	35,000.00	35,000.00	35,000.00	
336 00 71 00	MULTIMODAL TRANSPORTATION	23,380.00	19,072.61	.00	.00	.00	
336 00 98 00	CITY ASSISTANCE	117,590.00	99,386.17	120,000.00	120,000.00	120,000.00	
336 06 20 00	CRIMINAL JUSTICE - HIGH CRIME	55,010.00	36,347.22	56,660.00	56,660.00	56,660.00	
336 06 21 00	CRIMINAL JUSTICE - VIOLENT CRIMES/POPULATION	6,140.00	7,172.93	7,250.00	7,250.00	7,250.00	
336 06 26 00	CRIMINAL JUSTICE-SPECIAL PROGRAMS	21,680.00	22,197.91	22,330.00	22,330.00	22,330.00	
336 06 51 00	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE	2,860.00	2,254.39	2,500.00	2,500.00	2,500.00	
336 06 91 00	FIRE INSURANCE PREMIUM TAX	27,200.00	32,830.84	30,000.00	30,000.00	30,000.00	
336 06 94 00	LIQUOR/BEER EXCISE TAX	125,810.00	133,665.34	130,000.00	130,000.00	130,000.00	
336 06 95 00	LIQUOR CONTROL BOARD PROFITS	<u>137,780.00</u>	<u>112,307.33</u>	<u>141,913.00</u>	<u>141,913.00</u>	<u>141,913.00</u>	
		729,680.00	759,111.78	616,803.00	616,803.00	616,803.00	
340 CHARGES AND FOR GOODS AND SERVICES							
341 33 02 00	MUNICIPAL COURT- ADMIN FEES-WARRANT COST	7,960.00	1,966.07	8,198.80	8,198.80	8,198.80	
341 33 03 00	MUNICIPAL COURT-ADMIN FEES-DEFER PROSC.	1,560.00	452.44	1,606.80	1,606.80	1,606.80	
341 33 06 00	MUNICIPAL COURT-IT TIME PAY FEE	2,390.00	3,468.68	2,461.70	2,461.70	2,461.70	
341 43 00 01	NSF CHECK FEES	5,280.00	5,173.28	5,438.40	5,438.40	5,438.40	

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				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
341 49 00 00	COURT SERVICES	402,570.00	514,092.72	414,647.10	414,647.10	414,647.10	
341 62 00 00	COURT RECORD SERVICES	210.00	4.80	.00	.00	.00	
341 70 00 01	SALES OF MERCHANDISE	.00	97.20	400.00	400.00	400.00	
341 70 00 **	CONCESSIONS - RECREATION	.00	1,854.60	2,100.00	2,100.00	2,100.00	
341 81 00 00	DATA/WORD PROC., PRINTING & IT SERVICES	2,130.00	3,175.52	2,100.00	2,100.00	2,100.00	
342 10 00 00	FINGERPRINTING FEES	270.00	576.00	275.00	275.00	275.00	
342 10 00 **	VEHICLE IMPOUND	210.00	.00	.00	.00	.00	
342 10 00 **	POLICE SECURITY	10,400.00	.00	.00	.00	.00	
342 10 00 **	SUNNYSIDE SCHOOL DISTRICT RESOURCE OFFICERS	80,360.00	80,605.56	82,000.00	82,000.00		Opt 3 Discontinue SRP Program
342 10 00 **	FUNERAL ESCORT FEES	8,490.00	.00	.00	.00	.00	
342 10 11 00	DNA COLLECTION FEE	.00	122.56	.00	.00	.00	
342 20 00 **	FIRE DNR REIMBURSEMENT, WILD LAND FIRES	2,080.00	.00	.00	.00	.00	
342 21 00 00	FIRE MITIGATION FEE	5,200.00	.00	.00	.00	.00	
342 36 00 000	PRISONER HOUSING COSTS	100.00					
342 38 01 00	MUNICIPAL COURT-PRETRIAL SUP-CLJ	28,660.00	2,375.47	29,500.00	29,500.00	29,500.00	
342 40 00 **	ANNUAL FIRE SAFETY INSPECTION	220.00	564.00	230.00	230.00	230.00	
342 46 00 00	FD SPRINKLER SYS REVIEW FEE	110.00	.00	110.00	110.00	110.00	
342 48 00 00	FD ALARM SYS REVIEW FEE	100.00	.00	100.00	100.00	100.00	
342 80 00 00	DISPATCH SERVICES	223,600.00	348,878.18	225,000.00	225,000.00	225,000.00	
345 29 00 03	ABATEMENT AND DEMOLITION FEES	5,200.00	3,000.00	3,000.00	3,000.00	3,000.00	
345 60 00 00	TOURISM PROMOTION SERVICES	37,890.00	22,100.00	23,000.00	23,000.00	23,000.00	
345 81 00 00	ZONING & SUBDIVISION SERVICES	12,820.00	12,591.00	12,500.00	12,500.00	12,500.00	
345 83 00 00	PLAN CHECKING SERVICES	143,900.00	45,129.93	50,000.00	50,000.00	50,000.00	
345 83 01 00	CONDITIONAL USE PERMITS	3,120.00	1,140.00	1,150.00	1,150.00	1,150.00	
345 83 02 00	VARIANCE	470.00	.00	.00	.00	.00	
345 83 04 00	APPEAL FEE	370.00	.00	.00	.00	.00	
345 83 05 00	REZONE	310.00	1,144.00	1,100.00	1,100.00	1,100.00	
345 83 06 00	ANNEXATION	1,350.00	832.00	800.00	800.00	800.00	
345 83 07 00	PLAT AMENDMENT	30.00	1,070.32	1,050.00	1,050.00	1,050.00	
345 89 01 00	SEPA	3,120.00	2,080.00	2,000.00	2,000.00	2,000.00	
345 89 03 00	SHORT PLAT APPLICATION & FEES	.00	1,768.00	500.00	500.00	500.00	
345 89 04 00	LONG PLAT APPLICATION & FEES	3,240.00	2,028.00	2,000.00	2,000.00	2,000.00	
		993,720.00	1,056,290.33	871,267.80	871,267.80	871,267.80	

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				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
340 CHARGES AND FOR GOODS AND SERVICES							
341 70 00 00	SALES OF MERCHANDISE - PRISONER COMMISSARY	62,400.00	90,874.93	.00	.00	.00	
342 30 00 01	DETENTION SERVICES - GRANGER	28,590.00	14,986.00	15,000.00	15,000.00	15,000.00	
342 30 00 02	DETENTION SERVICES - ELLENSBURG	1,040.00	.00	500.00	500.00	500.00	
342 30 00 03	DETENTION SERVICES - US MARSHALS OF EA WA	470,500.00	285,000.00	290,000.00	290,000.00	290,000.00	
342 30 00 04	DETENTION SERVICES - ZILLAH	14,070.00	10,789.00	12,000.00	12,000.00	12,000.00	
342 30 00 05	DETENTION SERVICES - WA DEPT OF CORRECTIONS	16,230.00	23,188.02	25,000.00	25,000.00	25,000.00	
342 30 00 06	DETENTION SERVICES - BOTHELL	2,750.00	.00	1,100.00	1,100.00	1,100.00	
342 30 00 07	DETENTION SERVICES - ORTING	100.00	.00	500.00	500.00	500.00	
342 30 00 10	DETENTION SERVICES - GIG HARBOR	1,620.00	600.00	1,100.00	1,100.00	1,100.00	
342 30 00 11	DETENTION SERVICES - SELAH	20,800.00	28,911.00	30,000.00	30,000.00	30,000.00	
342 30 00 12	DETENTION SERVICES - WAPATO	80,170.00	78,108.00	82,575.10	82,575.10	82,575.10	
342 30 00 13	DETENTION SERVICES - ADAMS COUNTY	7,800.00	11,178.00	10,000.00	10,000.00	10,000.00	
342 30 00 14	DETENTION SERVICES - LYNNWOOD	5,200.00	.00	1,100.00	1,100.00	1,100.00	
342 30 00 15	DETENTION SERVICES - MILTON	1,620.00	.00	1,100.00	1,100.00	1,100.00	
342 30 00 17	DETENTION SERVICES - GRANDVIEW	67,920.00	84,886.70	85,000.00	85,000.00	85,000.00	
342 30 00 18	DETENTION SERVICES - TOPPENISH	103,140.00	97,494.00	100,000.00	100,000.00	100,000.00	
342 30 00 19	DETENTION SERVICES - OTHELLO	67,600.00	67,851.00	69,628.00	69,628.00	69,628.00	
342 30 00 20	DETENTION SERVICES - YAKIMA	5,200.00	180.00	1,100.00	1,100.00	1,100.00	
342 30 00 21	DETENTION SERVICES - COLLEGE PLACE	1,620.00	.00	1,100.00	1,100.00	1,100.00	
342 30 00 23	DETENTION SERVICES - MABTON	5,200.00	1,553.10	2,000.00	2,000.00	2,000.00	
342 30 00 24	DETENTION SERVICES - WALLA WALLA	1,560.00	.00	1,100.00	1,100.00	1,100.00	
342 30 00 25	DETENTION SERVICES - NORMANDY PARK	9,360.00	27,102.00	25,000.00	25,000.00	25,000.00	
342 30 00 26	DETENTION SERVICES - BONNEY LAKE	.00	13,080.00	15,000.00	15,000.00	15,000.00	
342 30 00 27	DETENTION SERVICES - SNOQUALMIE	.00	15,888.00	16,000.00	16,000.00	16,000.00	
342 30 00 28	DETENTION SERVICES - NORTH BEND	.00	9,228.00	5,000.00	5,000.00	5,000.00	
342 30 00 29	DETENTION SERVICES - CLYDE HILL	.00	6,804.00	5,000.00	5,000.00	5,000.00	
342 30 00 30	DETENTION SERVICES - YSO	780.00	2,940.00	3,000.00	3,000.00	3,000.00	
342 30 00 32	DETENTION SERVICES - SUMNER	.00	9,213.00	5,000.00	5,000.00	5,000.00	
342 30 00 33	DETENTION SERVICES - BLACK DIAMOND	2,600.00	6,083.00	5,000.00	5,000.00	5,000.00	
342 30 00 34	DETENTION SERVICES - LAKE FOREST	.00	16,467.00	5,000.00	5,000.00	5,000.00	
342 30 00 35	DETENTION SERVICES - CITY OF PACIFIC	.00	1,860.00	2,000.00	2,000.00	2,000.00	
342 30 00 **	PRISONER MEDICAL REIMBURSEMENT	260.00	.00	.00	.00	.00	

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342 30 00 **	HOME DETENTION	3,630.00	.00	.00	.00	.00	
342 30 00 **	BOOKING FEES	170.00	.00	.00	.00	.00	
342 30 00 **	PRISONER RX REIMBURSEMENT	6,290.00	8,929.54	6,478.70	6,478.70	6,478.70	
342 30 00 **	TRANSPORT FEES - WA DEPT OF CORRECTIONS	.00	1,624.15	1,500.00	1,500.00	1,500.00	
342 30 00 **	TRANSPORT FEES - US MARSHALS TRANSPORT	.00	1,058.40	1,100.00	1,100.00	1,100.00	
342 36 00 00	PRISONER HOUSING COSTS	100.00	.00	.00	.00	.00	
347 30 00 00	ACTIVITY FEE - SWIM TEAM COST REIMBURSEMENT	5,200.00	.00	.00		.00	
347 30 00 **	POOL ADMISSION AGES 4-7	13,500.00	11,218.00	13,905.00			Opt 2 & 3 No Pool
347 30 00 **	POOL ADMISSION AGES 8 & OLDER	23,000.00	16,087.00	23,690.00			Opt 2 & 3 No Pool
347 30 00 **	POOL SEASON PASS	8,200.00	6,826.00	8,446.00			Opt 2 & 3 No Pool
347 30 00 **	POOL LAP SWIM ADMISSION	460.00	335.00	473.80			Opt 2 & 3 No Pool
347 60 00 **	POOL LESSONS	8,000.00	5,269.25	8,240.00			Opt 2 & 3 No Pool
347 60 00 **	RECREATION PROGRAM FEES	25,000.00	23,358.90	25,750.00			Opt 2 & 3 No Pool
347 90 00 **	LIFEGUARD CLASSES	<u>310.00</u>	<u>1,665.00</u>	<u>1,000.00</u>			Opt 2 & 3 No Pool
		1,071,990.00	980,635.99	906,486.60			824,981.80
350 FINES AND PENALTIES							
352 30 00 00	MANDATORY INSURANCE ADMIN COST	1,570.00	765.20	1,617.10	1,617.10	1,617.10	
353 10 00 00	TRAFFIC INFRACTIONS-NONPARKING	93,110.00	85,869.54	95,903.30	95,903.30	95,903.30	
353 70 00 00	NON-TRAFFIC INFRACTION PENALTIES	2,580.00	1,871.67	2,657.40	2,657.40	2,657.40	
354 00 00 00	PARKING INFRACTION PENALTIES	570.00	.00	587.10	587.10	587.10	
355 20 00 00	DUI FINES	11,180.00	9,831.41	11,515.40	11,515.40	11,515.40	
355 80 00 00	OTHER CRIM TRAFFIC MISD FINES	16,020.00	10,786.12	16,500.60	16,500.60	16,500.60	
356 90 00 00	OTHER NON-TRAFFIC MISD FINES	11,380.00	9,550.65	11,721.40	11,721.40	11,721.40	
356 90 08 00	DV PEN ASSESSMENT	200.00	480.79	206.00	206.00	206.00	
357 31 00 00	JURY DEMAND COSTS	.00	.00	.00	.00	.00	
357 33 00 00	PUBLIC DEFENSE COSTS	1,660.00	1,116.90	1,709.80	1,709.80	1,709.80	
357 35 00 00	COURT INTERPRETER COSTS	10.00	.00	10.30	10.30	10.30	
357 37 00 00	COURT COST RECOUPMENTS	<u>10,190.00</u>	<u>11,720.32</u>	<u>10,495.70</u>	<u>10,495.70</u>	<u>10,495.70</u>	
		148,470.00	131,992.60	152,924.10	152,924.10	152,924.10	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
360 MISCELLANEOUS REVENUES							
361 11 00 00	INVESTMENT EARNINGS	250,000.00	156,254.90	257,500.00	257,500.00	257,500.00	
361 40 00 00	INTEREST ON SALES & USE TAX	16,380.00	16,642.75	16,871.40	16,871.40	16,871.40	
361 40 01 00	INTEREST INCOME	1,840.00	1,496.77	1,895.20	1,895.20	1,895.20	
362 00 00 00	RENTS & LEASES - AIRPORT	10,000.00	5,000.00	10,300.00	10,300.00	10,300.00	
362 00 00 01	LEASE OPTION, WEST SUNNYSIDE BUSINESS PARK	5,400.00	.00	5,562.00	5,562.00	5,562.00	
362 00 00 02	RENTS & LEASES	8,320.00	9,000.00	8,569.60	8,569.60	8,569.60	
362 00 00 **	NONREFUNDABLE CLEANING FEE	.00	725.00	.00	.00	.00	
367 00 00 67	SPONSORSHIPS FOR RECREATION TEAM PROGRAMS	6,080.00	1,400.00	6,262.40		6,262.40	
367 00 00 **	DONATIONS FROM NONGOV. SOURCES - POLICE	3,120.00	.00	3,213.60	3,213.60	3,213.60	
369 10 00 00	SALES OF SCRAP OR JUNK - GENERAL FUND	7,800.00	8,812.79	8,034.00	8,034.00	8,034.00	
369 20 00 00	FOUND CASH AND PROPERTY PROCEEDS - UNKNOWN OWNER	.00	440.50	.00	.00	.00	
369 40 00 01	JUDGEMENTS & SETTLEMENTS - GENERAL FUND	3,500.00	126,589.93	3,605.00	3,605.00	3,605.00	
369 80 00 00	CASHIERS OVERAGES/SHORTAGES	.00	-41.65	50.00	50.00	50.00	
369 91 00 00	OTHER MISCELLANEOUS REVENUE	14,850.00	16,682.44	15,295.50	15,295.50	15,295.50	
362 00 00 **	POOL RENTALS	13,500.00	5,123.50	13,905.00			Opt 2 & 3 Close Pool
362 00 00 **	PARK PAVILLION RENTAL	3,000.00	5,148.00	3,090.00	3,090.00	3,090.00	
362 00 00 **	PARK FIELD RENTAL	3,750.00	465.00	3,862.50	3,862.50	3,862.50	
362 00 00 **	COMMUNITY CENTER GYM RENTAL	6,500.00	10,266.00	10,000.00		10,000.00	Opt 2 Close Community Center
362 00 00 **	COMMUNITY CENTER MEETING ROOM RENTAL	.00	4,389.00	2,500.00		2,500.00	Opt 2 Close Community Center
362 00 00 **	COMMUNITY CENTER KITCHEN RENTAL	1,300.00	710.00	1,339.00		1,339.00	Opt 2 Close Community Center
367 00 00 06	DONATIONS FROM NONGOV. SOURCES - PARKS	11,090.00	1,805.00	.00	.00	11,422.70	Opt 2 Close Community Center
367 00 00 07	DONATIONS FROM NONGOV. SOURCES - RECREATION	.00	600.00	.00	.00	.00	Opt 2 Close Community Center
367 00 00 02	DONATIONS FROM NONGOV. SOURCES - MISC.	.00	808.15	.00	.00	.00	
367 00 00 55	DONATIONS FROM NONGOV. SOURCES - ANIMAL SHELTER	.00	1,475.00	0.00	0.00	0.00	
		366,430.00	373,793.08	371,855.20	337,848.80	369,372.90	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
380/390 NON REVENUES							
382 10 00 00	REFUNDABLE DEPOSITS	540.00	.00	.00	.00	.00	
382 10 00 **	REFUNDABLE DEPOSITS - PARKS & REC	1,620.00	4,340.00	.00	.00	.00	
389 90 00 01	SUSPENSE FOR RECLASSIFICATION	.00	32,196.87	.00	.00	.00	
395 10 00 01	SALE OF CITY REAL ESTATE	<u>4,059,000.00</u>	.00	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
		4,061,160.00	36,536.87	.00	.00	.00	
	Total General Fund Revenue	<u>20,033,800.00</u>	<u>15,518,778.85</u>	<u>15,263,761.70</u>	<u>15,647,250.50</u>	<u>15,678,774.60</u>	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
508 51 00 01	ENDING FUND BALANCE, PRELEOFF1	243,360.00					
508 91 00 01	ENDING FUND BALANCE, UNASSIGNED	<u>2,432,031.00</u>	<u>851,259.06</u>	<u>-1,531,435.26</u>	<u>46,191.54</u>	<u>51,912.74</u>	
		2,675,391.00	851,259.06	-1,531,435.26	46,191.54	51,912.74	
CITY COUNCIL							
511 60 11 00	PART-TIIME EMPLOYEE WAGES	37,200.00	36,960.00	37,200.00	37,200.00	37,200.00	
511 60 20 00	EMPLOYEE BENEFITS	2,960.00	3,098.04	3,048.80	3,048.00	3,048.00	
511 60 31 00	OFFICE & OPERATING SUPPLIES	560.00	1,380.20	577.00	577.00	577.00	
511 60 31 **	OFFICE & OP SUPPLIES - EMPLOYEE RECOG	560.00	3,539.56	577.00	577.00	577.00	
511 60 35 00	SMALL TOOLS & MINOR EQUIPMENT	.00	2,899.04	.00	.00	.00	
511 60 41 00	PROFESSIONAL SERVICES	7,130.00	20,083.80	7,150.00	7,150.00	7,150.00	
511 60 42 00	COMMUNICATION	570.00	15.42	587.00	587.00	587.00	
511 60 43 00	TRAVEL	1,100.00	5,752.69	1,150.00	1,150.00	1,150.00	
511 60 44 00	TAXES & OPERATING ASSESSMENTS	24,960.00	1,845.96	2,000.00	2,000.00	2,000.00	
511 60 45 01	COST ALLOCATION - IT SERVICES	25,310.00					
511 60 48 00	REPAIRS & MAINTENANCE	.00	91.55	.00	.00	.00	
511 60 49 00	MISCELLANEOUS	<u>2,080.00</u>	<u>7,070.95</u>	<u>2,142.00</u>	<u>2,142.00</u>	<u>2,142.00</u>	
		102,430.00	82,737.22	54,431.80	54,431.00	54,431.00	
MUNICIPAL COURT							
512 51 10 00	FULL-TIME EMPLOYEE WAGES	312,990.00	300,363.17	331,769.00	331,769.00	331,769.00	
512 51 11 00	PART-TIME EMPLOYEE WAGES	124,200.00	123,786.58	131,652.00	131,652.00	131,652.00	
512 51 12 00	OVERTIME WAGES	500.00	206.22	530.00	530.00	530.00	
512 51 20 00	EMPLOYEE BENEFITS	156,790.00	115,221.49	166,197.00	166,197.00	166,197.00	
512 51 25 00	UNEMPLOYMENT COMPENSATION	1,500.00	.00	.00	.00	.00	
512 51 31 00	OFFICE & OPERATING SUPPLIES	13,520.00	11,704.42	12,000.00	12,000.00	12,000.00	
512 51 41 00	PROFESSIONAL SERVICES	70,720.00	51,153.14	72,842.00	72,842.00	72,842.00	
512 51 41 01	PROFESSIONAL SERVICES - JUDGE	3,140.00	6,045.00	3,234.00	3,234.00	3,234.00	
512 51 42 00	COMMUNICATION	20,280.00	6,881.78	20,888.00	20,888.00	20,888.00	
512 51 43 00	TRAVEL	2,600.00	688.13	2,678.00	2,678.00	2,678.00	
512 51 45 00	OPERATING RENTALS & LEASES	3,120.00	1,834.76	3,214.00	3,214.00	3,214.00	
512 51 45 01	COST ALLOCATION - IT SERVICES	32,540.00					
512 51 46 00	INSURANCE	10,970.00	11,376.81	11,299.00	11,299.00	11,299.00	
512 51 47 00	UTILITY SERVICES	13,520.00	16,894.58	13,926.00	13,926.00	13,926.00	
512 51 48 00	REPAIRS & MAINTENANCE	5,200.00	1,237.54	5,356.00	5,356.00	5,356.00	
512 51 49 00	MISCELLANEOUS	<u>2,600.00</u>	<u>2,044.98</u>	<u>2,678.00</u>	<u>2,678.00</u>	<u>2,678.00</u>	
		774,190.00	649,438.60	778,263.00	778,263.00	778,263.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
CITY MANAGER							
513 10 10 00	FULL-TIME EMPLOYEE WAGES	157,740.00	192,347.82	167,204.00	167,204.00	167,204.00	
513 10 20 00	EMPLOYEE BENEFITS	67,080.00	49,255.06	71,105.00	71,105.00	71,105.00	
513 10 31 00	OFFICE & OPERATING SUPPLIES	2,080.00	3,347.94	1,000.00	1,000.00	1,000.00	
513 10 35 00	SMALL TOOLS & MINOR EQUIPMENT	.00	.00	.00	.00	.00	
513 10 41 00	PROFESSIONAL SERVICES	5,410.00	12,130.05	7,500.00	7,500.00	7,500.00	
513 10 42 00	COMMUNICATION	1,700.00	869.39	900.00	900.00	900.00	
513 10 43 00	TRAVEL	2,080.00	.00	2,150.00	2,150.00	2,150.00	
513 10 45 00	OPERATING RENTALS & LEASES	280.00	473.48	500.00	500.00	500.00	
513 10 45 01	COST ALLOCATION - IT SERVICES	3,620.00					
513 10 46 00	INSURANCE	90.00	.00	93.00	93.00	93.00	
513 10 47 00	UTILITY SERVICES	900.00	676.03	675.00	675.00	675.00	
513 10 49 00	MISCELLANEOUS	<u>3,120.00</u>	<u>547.94</u>	<u>550.00</u>	<u>550.00</u>	<u>550.00</u>	
		244,100.00	259,647.71	251,677.00	251,677.00	251,677.00	
FINANCE							
514 20 10 00	FULL-TIME EMPLOYEE WAGES	153,640.00	130,667.16	162,858.00	162,858.00	162,858.00	
514 20 12 00	OVERTIME WAGES	500.00	369.94	530.00	530.00	530.00	
514 20 20 00	EMPLOYEE BENEFITS	65,940.00	48,351.94	69,896.00	69,896.00	69,896.00	
514 20 31 00	OFFICE & OPERATING SUPPLIES	5,200.00	5,716.37	5,356.00	5,356.00	5,356.00	
514 20 41 00	PROFESSIONAL SERVICES	61,600.00	34,350.83	30,000.00	30,000.00	30,000.00	
	AUDITING FEES	.00	57,777.44	25,000.00	25,000.00	25,000.00	
514 20 41 00	BANKING FEES	.00	23,245.11	25,000.00	10,000.00	10,000.00	Opt 2 & 3 Charge for online payments
514 20 42 00	COMMUNICATION	8,440.00	5,136.30	5,150.00	5,150.00	5,150.00	
514 20 43 00	TRAVEL	4,160.00	378.14	1,500.00	1,500.00	1,500.00	
514 20 45 00	OPERATING RENTALS & LEASES	850.00	867.60	876.00	876.00	876.00	
514 20 45 01	COST ALLOCATION - IT SERVICES	32,540.00					
514 20 47 00	UTILITY SERVICES	5,870.00	9,038.54	9,100.00	9,100.00	9,100.00	
514 20 49 00	MISCELLANEOUS	2,600.00	1,183.55	1,100.00	1,100.00	1,100.00	
	FINANCIAL SOFTWARE	.00	<u>52,869.39</u>	<u>45,700.00</u>	<u>45,700.00</u>	<u>45,700.00</u>	
		341,340.00	369,952.30	382,066.00	367,066.00	367,066.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
CITY CLERK							
514 30 10 00	FULL-TIME EMPLOYEE WAGES	122,570.00	118,751.29	129,924.00	129,924.00	129,924.00	
514 30 20 00	EMPLOYEE BENEFITS	62,830.00	43,560.55	66,600.00	66,600.00	66,600.00	
514 30 31 00	OFFICE & OPERATING SUPPLIES	880.00	1,369.60	900.00	900.00	900.00	
514 30 41 00	PROFESSIONAL SERVICES	3,120.00	3,273.98	3,300.00	3,300.00	3,300.00	
514 30 42 00	COMMUNICATION	1,560.00	2,958.47	3,000.00	3,000.00	3,000.00	
514 30 43 00	TRAVEL	780.00	900.44	1,500.00	1,500.00	1,500.00	
514 30 45 00	OPERATING RENTALS & LEASES	310.00	561.12	600.00	600.00	600.00	
514 30 45 01	COST ALLOCATION - IT SERVICES	3,620.00					
514 30 46 00	INSURANCE	70.00	.00	.00	.00	.00	
514 30 47 00	UTILITY SERVICES	1,040.00	1,277.27	1,300.00	1,300.00	1,300.00	
514 30 48 00	REPAIRS & MAINTENANCE	60.00	.00	.00	.00	.00	
514 30 49 00	MISCELLANEOUS	780.00	1,570.92	800.00	800.00	800.00	
511 60 44 00	ELECTION COSTS	<u>.00</u>	<u>50,444.59</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	
		197,620.00	224,668.23	222,924.00	222,924.00	222,924.00	
CITY ATTORNEY							
515 41 41 00	PROFESSIONAL SERVICES - LEGAL ADVICE	62,400.00	74,207.01	75,000.00	75,000.00	75,000.00	
515 45 41 01	PROFESSIONAL SERVICES - LEGAL CLAIMS & LITIGATION	<u>31,200.00</u>	<u>43,391.01</u>	<u>44,000.00</u>	<u>44,000.00</u>	<u>44,000.00</u>	
		93,600.00	117,598.02	119,000.00	119,000.00	119,000.00	
CITY PROSECUTOR							
515 45 41 00	PROFESSIONAL SERVICES - PROSECUTOR	312,000.00	316,330.60	327,600.00	327,600.00	327,600.00	
515 91 31 00	OFFICE & OPERATING SUPPLIES	520.00	.00	.00	.00	.00	
515 91 41 00	OPD-PROFESSIONAL SERVICES - INDIGENT DEFENSE	544,320.00	549,050.76	571,550.00	571,550.00	571,550.00	
515 91 41 03	OPD-OTHER PROFESSIONAL SERVICES	66,560.00	60,099.34	50,000.00	50,000.00	50,000.00	
515 91 42 00	COMMUNICATION	60.00	.00	.00	.00	.00	
515 91 45 00	OPERATING RENTALS & LEASES	<u>60.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	
		923,520.00	925,480.70	949,150.00	949,150.00	949,150.00	
POST EMPLOYMENT BENEFITS							
517 20 22 01	LEOFF 1 MEDICAL REIMBURSEMENTS, POLICE	88,000.00	63,462.82	70,000.00	70,000.00	70,000.00	
517 20 22 03	LEOFF 1 MEDICAL REIMBURSEMENTS, FIRE	11,500.00	2,534.40	5,000.00	5,000.00	5,000.00	
517 90 29 00	PRE-LEOFF 1 INSURANCE BENEFITS	<u>10,500.00</u>	<u>3,632.40</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	
		110,000.00	69,629.62	80,000.00	80,000.00	80,000.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
HUMAN RESOURCES							
518 10 10 00	FULL-TIME EMPLOYEE WAGES	336,610.00	317,824.74	271,807.00	271,807.00	271,807.00	
518 10 12 00	OVERTIME WAGES	500.00	1,549.33	500.00	500.00	500.00	
518 10 20 00	EMPLOYEE BENEFITS	179,520.00	142,739.83	167,291.00	167,291.00	167,291.00	
518 10 31 00	OFFICE & OPERATING SUPPLIES	10,000.00	7,400.89	7,500.00	7,500.00	7,500.00	
518 10 32 00	FUEL CONSUMED	830.00	2,297.14	2,300.00	2,300.00	2,300.00	
518 10 35 00	SMALL TOOLS & MINOR EQUIPMENT	2,500.00	895.90	900.00	900.00	900.00	
518 10 41 00	PROFESSIONAL SERVICES	10,400.00	78,461.55	10,000.00	10,000.00	10,000.00	
	LEGAL: LABOR AND PERSONNEL		71,186.20	25,000.00	25,000.00	25,000.00	
518 10 42 00	COMMUNICATION	1,560.00	1,411.44	1,500.00	1,500.00	1,500.00	
518 10 43 00	TRAVEL	2,600.00	45.48	1,000.00	1,000.00	1,000.00	
518 10 45 00	OPERATING RENTALS & LEASES	570.00	459.67	500.00	500.00	500.00	
518 10 45 01	COST ALLOCATION - IT SERVICES	4,680.00					
518 10 45 02	COST ALLOCATION - EQ RENTAL SERVICES	1,500.00	3,179.81	1,545.00	1,545.00	1,545.00	
518 10 46 00	INSURANCE	28,920.00	30,607.93	32,000.00	32,000.00	32,000.00	
518 10 47 00	UTILITY SERVICES	1,130.00	1,038.23	1,100.00	1,100.00	1,100.00	
518 10 48 00	REPAIRS & MAINTENANCE	520.00	1,326.35	500.00	500.00	500.00	
518 10 49 00	MISCELLANEOUS	2,080.00	24,529.16	2,100.00	2,100.00	2,100.00	
518 61 49 00	JUDGEMENTS AND SETTLEMENTS	.00	21,552.00	.00	.00	.00	
		583,920.00	706,505.65	525,543.00	525,543.00	525,543.00	
FACILITIES - CITY HALL							
518 30 31 00	OFFICE & OPERATING SUPPLIES - CITY HALL FACILITY	18,000.00	5,443.14	10,000.00	10,000.00	10,000.00	
518 30 48 00	REPAIR & MAINTENANCE - CITY HALL	10,000.00	621.36	7,500.00	7,500.00	7,500.00	
518 30 64 00	CAPITAL IMPROVEMENT, BUILDING ACCESS SECURITY	.00	15,686.84	.00	.00	.00	
518 30 41 00	PROFESSIONAL SERVICES	5,000.00	624.61	500.00	500.00	500.00	
518 30 44 00	TAXES & OPERATING sunnyside irrigation	35,000.00	26,232.35	26,500.00	26,500.00	26,500.00	
518 90 49 00	MISCELLANEOUS - FIREWORKS	5,510.00	5,000.00	.00	.00	.00	
594-18-62-00	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	
		73,510.00	53,608.30	44,500.00	44,500.00	44,500.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
Information Technology							
518 80 10 00	FULL TIME EMPLOYEE WAGES	280,830.00	218,410.10	297,680.00	297,680.00	297,680.00	
518 80 12 00	OVERTIME WAGES	.00	13.49	.00	.00	.00	
518 80 20 00	EMPLOYEE BENEFITS	144,220.00	75,623.77	152,873.00	152,873.00	152,873.00	
518 80 31 **	OFFICE & OPERATING SUPPLIES	10,000.00	2,330.79	2,500.00	2,500.00	2,500.00	
518 80 32 **	FUEL CONSUMED - IT	620.00	23.50	50.00	50.00	50.00	
518 80 35 **	SMALL TOOLS & MINOR EQUIPMENT	20,000.00	916.35	1,000.00	1,000.00	1,000.00	
518 80 41 **	PROFESSIONAL SERVICES	145,000.00	142,224.14	145,000.00	145,000.00	145,000.00	
518 80 42 **	COMMUNICATIONS - IT	3,600.00	3,776.14	4,000.00	4,000.00	4,000.00	
518 80 43 **	TRAVEL	2,600.00	3,401.36	2,500.00	2,500.00	2,500.00	
518 80 45 02	COST ALLOCATION - EQ RENTAL SERVICES	700.00	182.07				
518 80 45 **	OPERATING RENTALS & LEASES (copiers)	75,000.00	57,077.51	57,600.00	57,600.00	57,600.00	
518 80 46 **	INSURANCE - IT	900.00	1,250.00				
518 80 47 **	UTILITY SERVICES	1,350.00	1,734.86	1,750.00	1,750.00	1,750.00	
518 80 48 **	REPAIRS & MAINTENANCE	2,250.00	622.95	650.00	650.00	650.00	
518 80 49 **	MISCELLANEOUS	2,600.00	252.47	250.00	250.00	250.00	
518 80 64 **	CAPITAL OUTLAY, SERVER REPLACEMENT	220,000.00	56,763.95	55,000.00	55,000.00	55,000.00	Opt 2 & 3 Repair not Replace
594 14 62 **	ENERGY RETROFIT - AMERESCO	3,500.00	1,344.50	.00	.00	.00	
594 18 70 **	INSTALLMENT PURCHASE PAYMENTS	.00	3,767.16	4,000.00	4,000.00	4,000.00	
597 21 65 00	PD-IT REPLACEMENT PROGRAM	74,000.00	.00	.00	.00	.00	
597 18 64 00	VEHICLE REPLACEMENT PROGRAM - MISC	77,000.00	.00	.00	.00	.00	
597 18 6500	MISC-IT REPLACEMENT PROGRAM	84,000.00	.00	.00	.00	.00	
		1,148,170.00	569,715.09	724,853.00	724,853.00	724,853.00	
	Street Reimbursement		-37,460.00	-39,333.00	-39,333.00	-39,333.00	
	Public Safety Reimbursement		-110.00	-115.50	-115.50	-115.50	
	Water Reimbursement		-52,540.00	-55,167.00	-55,167.00	-55,167.00	
	Sewer Reimbursement		-80,150.00	-84,157.50	-84,157.50	-84,157.50	
	Garbage Reimbursement		.00	.00	.00	.00	
	Stormwater Reimbursement		-2,750.00	-2,887.50	-2,887.50	-2,887.50	
	Ambulance Reimbursement		-77,580.00	-81,459.00	-81,459.00	-81,459.00	
	ER&R Reimbursement		-8,720.00	-9,156.00	-9,156.00	-9,156.00	
			-259,310.00	-272,275.50	-272,275.50	-272,275.50	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
POLICE ADMINISTRATION							
521 10 10 00	FULL-TIME EMPLOYEE WAGES	2,896,990.00	2,549,310.24	2,702,268.85	2,702,268.85	2,702,268.85	
521 10 12 00	OVERTIME WAGES	300,000.00	471,157.57	499,427.03	499,427.03	499,427.03	
521 10 20 00	EMPLOYEE BENEFITS	1,461,240.00	1,138,305.60	1,206,603.94	1,206,603.94	1,206,603.94	
521 10 25 00	UNEMPLOYMENT COMPENSATION	5,000.00	.00	.00	.00	.00	
521 10 31 00	OFFICE & OPERATING SUPPLIES	80,000.00	74,954.54	75,000.00	75,000.00	75,000.00	
521 10 31 99	OFFICE & OPERATING SUPPLIES - MEDICAL	3,500.00	.00	.00	.00	.00	
521 10 32 00	FUEL CONSUMED	100,000.00	99,688.15	100,000.00	100,000.00	100,000.00	
521 10 35 00	SMALL TOOLS & MINOR EQUIPMENT	56,160.00	35,235.67	40,000.00	40,000.00	40,000.00	
521 10 35 **	SMALL TOOLS & MINOR EQUIP - ARPA	100,000.00	33,605.28	.00	.00	.00	
521 10 41 00	PROFESSIONAL SERVICES	54,600.00	41,761.64	40,000.00	40,000.00	40,000.00	
521 10 41 99	PROFESSIONAL SERVICES - MEDICAL	5,410.00	.00	.00	.00	.00	
521 10 42 00	COMMUNICATION	35,310.00	31,865.50	31,000.00	31,000.00	31,000.00	
521 10 43 00	TRAVEL	16,120.00	12,551.84	13,000.00	13,000.00	13,000.00	
521 10 45 00	OPERATING RENTALS & LEASES	173,590.00	532.01	182,270.00	182,270.00	182,270.00	
597 21 64 00	VEHICLE REPLACEMENT PROGRAM-PD	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	
521 10 45 01	COST ALLOCATION - IT SERVICES	403,180.00					
521 10 45 02	COST ALLOCATION - EQ RENTAL SERVICES	109,430.00	110,036.05	110,000.00	110,000.00	110,000.00	
521 10 46 00	INSURANCE	74,770.00	79,156.74	80,000.00	80,000.00	80,000.00	
521 10 47 00	UTILITY SERVICES	21,400.00	25,862.12	22,470.00	22,470.00	22,470.00	
521 10 48 00	REPAIRS & MAINTENANCE	40,000.00	18,896.93	20,000.00	20,000.00	20,000.00	
521 10 49 01	MISCELLANEOUS	35,000.00	67,165.82	25,000.00	25,000.00	25,000.00	
521 10 49 01	Flock Camera		193,065.78	102,000.00	102,000.00	102,000.00	
521 10 49 01	Axon		75,815.91	75,000.00	75,000.00	75,000.00	
521 10 49 01	Crisis Response Unit ILA		22,225.00	22,225.00	22,225.00	22,225.00	
521 10 49 01	Yakima Valley Crime Lab ILA		24,215.00	24,215.00			Opt 2 & 3 Withdraw from Crime Lab
521 10 49 01	Lexipol		37,425.00	38,000.00	38,000.00	38,000.00	
523 60 44 00	TAXES & OPERATING ASSESSMENTS/Prisoner Costs	50,640.00	91,741.91	95,000.00	75,000.00	75,000.00	Opt 2 & 3 Work w/Co. to Reduce Cost
521 10 45 03	ERR CAPITAL CONTRIBUTION-PD	.00	130,427.08	.00	.00	.00	
591 21 75 01	CAPITAL LEASES-PRINCIPAL, POLICE CAMS	75,000.00		.00	.00	.00	
594 21 60 01	CAPITAL PURCHASE	50,000.00	.00	.00	.00	.00	
594 21 64 **	CAPITAL PURCHASES - ARPA	<u>170,000.00</u>	<u>98,349.07</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	
		6,447,340.00	5,593,350.46	5,633,479.82	5,589,264.82	5,589,264.82	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
POLICE INVESTIGATIONS							
521 11 10 00	FULL-TIME EMPLOYEE WAGES	368,980.00	359,783.95	391,119.00	391,119.00	391,119.00	
521 11 12 00	OVERTIME WAGES	45,000.00	78,340.62	47,700.00	47,700.00	47,700.00	
521 11 20 00	EMPLOYEE BENEFITS	193,910.00	143,622.23	205,545.00	205,545.00	205,545.00	
521 11 31 00	OFFICE & OPERATING SUPPLIES	5,200.00	3,991.46	4,000.00	4,000.00	4,000.00	
521 11 35 00	SMALL TOOLS & MINOR EQUIPMENT	1,560.00	.00	500.00	500.00	500.00	
521 11 41 00	PROFESSIONAL SERVICES	8,870.00	3,173.70	3,250.00	3,250.00	3,250.00	
521 11 42 00	COMMUNICATION	1,440.00	1,259.72	1,500.00	1,500.00	1,500.00	
521 11 43 00	TRAVEL	6,240.00	2,956.45	3,000.00	3,000.00	3,000.00	
	TOWING		7,774.03	8,000.00	8,000.00	8,000.00	
521 11 45 00	OPERATING RENTALS & LEASES	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	
521 11 48 00	REPAIRS & MAINTENANCE	60.00	545.51	550.00	550.00	550.00	
521 11 49 00	MISCELLANEOUS	<u>2,600.00</u>	<u>5,527.37</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	
		636,460.00	609,575.04	670,264.00	670,264.00	670,264.00	
POLICE SRO							
521 13 10 00	FULL-TIME EMPLOYEE WAGES	113,050.00	102,565.03	105,000.00	105,000.00		Opt 3 Discontinue SRP Program
521 13 12 00	OVERTIME WAGES	15,000.00	15,969.77	15,900.00	15,900.00		Opt 3 Discontinue SRP Program
521 13 20 00	EMPLOYEE BENEFITS	55,170.00	54,211.76	58,480.00	58,480.00		Opt 3 Discontinue SRP Program
521 13 31 00	OFFICE & OPERATING SUPPLIES	2,600.00	.00	250.00	250.00		Opt 3 Discontinue SRP Program
521 13 32 00	FUEL CONSUMED	5,000.00	2,550.24	2,600.00	2,600.00		Opt 3 Discontinue SRP Program
521 13 35 00	SMALL TOOLS & MINOR EQUIPMENT	340.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 41 00	PROFESSIONAL SERVICES	1,040.00	956.21	1,000.00	1,000.00		Opt 3 Discontinue SRP Program
521 13 42 00	COMMUNICATION	550.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 43 00	TRAVEL	1,040.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 45 00	OPERATING RENTALS & LEASES	3,640.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 45 01	COST ALLOCATION - IT SERVICES	7,240.00	.00				Opt 3 Discontinue SRP Program
521 13 45 02	COST ALLOCATION - EQ RENTAL SERVICES	6,170.00	6,275.23	6,250.00	6,250.00		Opt 3 Discontinue SRP Program
521 13 46 00	INSURANCE	2,090.00	1,853.72	1,900.00	1,900.00		Opt 3 Discontinue SRP Program
521 13 47 00	UTILITY SERVICES	30.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 48 00	REPAIRS & MAINTENANCE	60.00	.00	.00	.00		Opt 3 Discontinue SRP Program
521 13 49 00	MISCELLANEOUS	<u>780.00</u>	<u>1,314.00</u>	<u>800.00</u>	<u>800.00</u>		Opt 3 Discontinue SRP Program
		213,800.00	185,695.96	192,180.00	192,180.00	.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
FIRE ADMINISTRATION							
522 10 10 00	FULL-TIME EMPLOYEE WAGES	447,900.00	470,450.15	474,774.00	444,774.00	444,774.00	
522 10 11 00	PART-TIME EMPLOYEE WAGES	50,000.00	49,675.00	53,000.00	53,000.00	53,000.00	
522 10 12 00	OVERTIME WAGES	52,000.00	52,295.03	55,120.00	55,120.00	55,120.00	
522 10 13 00	RESIDENT VOLUNTEER STIPEND	21,000.00	20,535.63	22,260.00	22,260.00	22,260.00	
522 10 20 00	EMPLOYEE BENEFITS	195,650.00	195,219.79	207,389.00	207,389.00	207,389.00	
522 10 21 20	VOL. FF & RES. OFF PENSION & DISABILITY PREMIUM	2,250.00	.00	.00	.00	.00	
522 10 25 00	UNEMPLOYMENT COMPENSATION	5,000.00	.00	.00	.00	.00	
522 10 31 00	OFFICE & OPERATING SUPPLIES	30,000.00	28,967.14	25,000.00	25,000.00	25,000.00	
522 10 32 00	FUEL CONSUMED	7,310.00	13,629.23	14,000.00	14,000.00	14,000.00	
522 10 35 00	SMALL TOOLS & MINOR EQUIPMENT	75,000.00	68,548.09	70,000.00	70,000.00	70,000.00	
522 10 35 **	AFG EQUIPMENT	20,000.00	.00	.00	.00	.00	
522 10 41 00	PROFESSIONAL SERVICES	62,100.00	38,351.95	38,500.00	38,500.00	38,500.00	
522 10 41 99	PROFESSIONAL SERVICES - MEDICAL	500.00					
	PROFESSIONAL SERVICES - DISPATCH		20,348.46	22,500.00	22,500.00	22,500.00	
522 10 42 00	COMMUNICATION	6,800.00	7,605.70	7,600.00	7,600.00	7,600.00	
522 10 45 00	OPERATING RENTALS & LEASES	660.00	622.36	680.00	680.00	680.00	
522 10 45 01	COST ALLOCATION - IT SERVICES	23,800.00	.00				
522 10 45 02	COST ALLOCATION - EQ RENTAL SERVICES	19,810.00	19,839.70	20,000.00	20,000.00	20,000.00	
522 10 46 00	INSURANCE	61,180.00	.00	60,000.00	60,000.00	60,000.00	
522 10 47 00	UTILITY SERVICES	11,880.00	12,224.18	12,250.00	12,250.00	12,250.00	
522 10 48 00	REPAIRS & MAINTENANCE	39,680.00	20,637.44	25,000.00	25,000.00	25,000.00	
522 10 49 00	MISCELLANEOUS	5,200.00	2,214.25	2,500.00	2,500.00	2,500.00	
594 22 64 **	CAPITAL PURCHASES FIRE DEPARTMENT - ARPA	<u>80,500.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	
		1,218,220.00	1,021,164.10	1,110,573.00	1,080,573.00	1,080,573.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
CORRECTIONS							
523 60 10 00	FULL-TIME EMPLOYEE WAGES	739,880.00	632,895.28	784,273.00	784,273.00	784,273.00	
523 60 12 00	OVERTIME WAGES	40,000.00	62,689.08	42,400.00	42,400.00	42,400.00	
523 60 20 00	EMPLOYEE BENEFITS	348,390.00	298,015.88	369,293.00	369,293.00	369,293.00	
523 60 25 00	UNEMPLOYMENT COMPENSATION	1,000.00	.00	.00	.00	.00	
523 60 31 00	OFFICE & OPERATING SUPPLIES	51,400.00	46,323.70	4,600.00	4,600.00	4,600.00	
523 60 31 31	O & OP SUPPLIES - COMMISSARY	38,400.00	52,799.78	.00	.00	.00	
523 60 31 32	O & OP SUPPLIES - INMATE BEDDING	3,390.00	3,185.81	3,250.00	3,250.00	3,250.00	
523 60 31 33	O & OP SUPPLIES - INMATE MEALS	157,500.00	224,975.90	225,000.00	220,000.00	220,000.00	Opt 2 & 3 Reduce Cost
523 60 31 34	O & OP SUPPLIES - INMATE MEDICATION	12,000.00	13,911.44	14,000.00	14,000.00	14,000.00	
523 60 31 35	O& OP SUPPLIES - INMATE UNIFORMS	4,510.00	5,966.53	6,000.00	6,000.00	6,000.00	
523 60 32 00	FUEL CONSUMED	8,840.00	4,752.76	5,000.00	5,000.00	5,000.00	
523 60 35 00	SMALL TOOLS & MINOR EQUIPMENT	7,800.00	2,963.41	3,000.00	3,000.00	3,000.00	
523 60 41 00	PROFESSIONAL SERVICES	16,000.00	14,141.74	14,500.00	14,500.00	14,500.00	
523 60 41 31	PROFESSIONAL SERVICES - INMATE DENTIST	570.00	.00	.00	.00	.00	
523 60 41 32	PROFESSIONAL SERVICES - INMATE DOCTOR	25,000.00	.00	.00	.00	.00	
523 60 41 99	PROFESSIONAL SERVICES - MEDICAL	.00	97,519.30	100,000.00	95,000.00	95,000.00	Opt 2 & 3 Reduce Cost
521 10 49 01	Lexipol		37,425.00	38,000.00	38,000.00	38,000.00	
523 60 42 00	COMMUNICATION	4,160.00	3,346.49	3,500.00	3,500.00	3,500.00	
523 60 43 00	TRAVEL	3,120.00	763.98	1,000.00	1,000.00	1,000.00	
523 60 45 00	OPERATING RENTALS & LEASES	7,610.00	35.98	150.00	150.00	150.00	
523 60 45 01	COST ALLOCATION - IT SERVICES	21,690.00					
523 60 45 02	COST ALLOCATION - EQ RENTAL SERVICES	10,000.00	3,347.58	10,300.00	10,300.00	10,300.00	
523 60 46 00	INSURANCE	45,900.00	47,662.46	48,000.00	48,000.00	48,000.00	
523 60 47 00	UTILITY SERVICES	49,900.00	52,185.32	53,000.00	53,000.00	53,000.00	
523 60 48 00	REPAIRS & MAINTENANCE	35,000.00	119,491.86	36,050.00	35,000.00	35,000.00	
523 60 49 18	MISCELLANEOUS	2,600.00	780.00	800.00	800.00	800.00	
523 60 64 00	CAPITAL OUTLAY, JAIL SECURITY SYSTEM	200,000.00	.00	200,000.00	100,000.00	100,000.00	Opt 2 & 3 Repair half 2025
594 23 64 **	JAIL IMPROVEMENTS - ARPA	75,000.00	.00	.00	.00	.00	
		1,909,660.00	1,725,179.28	1,962,116.00	1,851,066.00	1,851,066.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
PROTECTIVE INSPECTIONS							
524 20 10 00	FULL-TIME EMPLOYEE WAGES	170,540.00	161,688.60	100,772.00	100,772.00	100,772.00	
524 20 12 00	OVERTIME WAGES	500.00	173.09	530.00	530.00	530.00	
524 20 20 00	EMPLOYEE BENEFITS	77,990.00	63,534.14	42,669.00	42,669.00	42,669.00	
524 20 31 00	OFFICE & OPERATING SUPPLIES	3,500.00	15,101.56	1,500.00	1,500.00	1,500.00	
524 20 32 00	FUEL CONSUMED	1,960.00	2,399.76	1,020.00	1,020.00	1,020.00	
524 20 35 00	SMALL TOOLS & MINOR EQUIPMENT	300.00	90.83	300.00	300.00	300.00	
524 20 41 00	PROFESSIONAL SERVICES	14,000.00	8,594.05	8,500.00	6,000.00	6,000.00	Opt 2 & 3 Reduce Cost
524 20 42 00	COMMUNICATION	3,000.00	2,366.72	1,500.00	1,500.00	1,500.00	
524 20 43 00	TRAVEL	1,660.00	1,917.48	800.00	800.00	800.00	
524 20 44 00	TAXES & OPERATING ASSESSMENTS	.00	199.33	.00	.00	.00	
524 20 45 00	OPERATING RENTALS & LEASES	330.00	.00	.00	.00	.00	
524 20 45 01	COST ALLOCATION - IT SERVICES	16,270.00	.00	.00	.00	.00	
524 20 45 02	COST ALLOCATION - EQ RENTAL SERVICES	900.00	374.56	950.00	950.00	950.00	
524 20 46 00	INSURANCE	30.00	20.40	25.00	25.00	25.00	
524 20 47 00	UTILITY SERVICES	2,600.00	2,237.10	2,300.00	2,300.00	2,300.00	
524 20 48 00	REPAIRS & MAINTENANCE	210.00	824.48	250.00	250.00	250.00	
524 20 49 00	MISCELLANEOUS	<u>2,000.00</u>	<u>1,993.31</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	
		295,790.00	261,515.41	163,116.00	160,616.00	160,616.00	
CODE ENFORCEMENT							
524 60 10 00	FULL-TIME EMPLOYEE WAGES	210,360.00	181,129.52	222,982.00	222,982.00	111,491.00	Opt 3 Reduce One Officer
524 60 12 00	OVERTIME WAGES	1,000.00	1,687.04	1,060.00	1,060.00	1,060.00	
524 60 20 00	EMPLOYEE BENEFITS	98,460.00	73,219.85	104,368.00	104,368.00	52,184.00	Opt 3 Reduce One Officer
524 60 31 00	OFFICE & OPERATING SUPPLIES	4,160.00	10,995.22	5,000.00	5,000.00	5,000.00	
524 60 32 00	FUEL CONSUMED	5,200.00	2,632.02	2,750.00	2,750.00	2,750.00	
524 60 35 00	SMALL TOOLS & MINOR EQUIPMENT	1,040.00	1,092.90	800.00	800.00	800.00	
524 60 41 00	PROFESSIONAL SERVICES	3,500.00	5,551.34	1,000.00	1,000.00	1,000.00	
	LEGAL SERVICES			3,500.00	3,500.00	3,500.00	
524 60 42 00	COMMUNICATION	4,440.00	2,933.11	3,000.00	3,000.00	3,000.00	
524 60 43 00	TRAVEL	1,500.00	.00	1,000.00	1,000.00	1,000.00	
524 60 45 00	OPERATING RENTALS & LEASES	110.00	.00	.00	.00	.00	
524 60 45 01	COST ALLOCATION - IT SERVICES	3,620.00	.00				
524 60 45 02	COST ALLOCATION - EQ RENTAL SERVICES	2,600.00	2,855.98	2,700.00	2,700.00	2,700.00	
524 60 46 00	INSURANCE	120.00	129.10	130.00	130.00	130.00	
524 60 47 00	UTILITY SERVICES	2,020.00	1,855.90	1,800.00	1,800.00	1,800.00	
524 60 48 00	REPAIRS & MAINTENANCE	210.00	.00	.00	.00	.00	
524 60 49 00	MISCELLANEOUS	1,040.00	1,675.63	250.00	250.00	250.00	
525 60 44 00	EMERGENCY MANAGEMENT ASSESSMENT	<u>17,890.00</u>	<u>19,836.00</u>	<u>19,850.00</u>	<u>19,850.00</u>	<u>19,850.00</u>	
		357,270.00	305,593.61	370,190.00	370,190.00	206,515.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
DISPATCH							
528 00 10 00	FULL-TIME EMPLOYEE WAGES	607,880.00	553,000.99	644,353.00	644,353.00	644,353.00	
528 00 12 00	OVERTIME WAGES	70,000.00	201,104.80	74,200.00	74,200.00	74,200.00	
528 00 20 00	EMPLOYEE BENEFITS	295,800.00	257,821.64	313,548.00	313,548.00	313,548.00	
528 00 25 00	UNEMPLOYMENT COMPENSATION	3,000.00	.00	.00	.00	.00	
528 00 31 00	OFFICE & OPERATING SUPPLIES	6,240.00	3,064.58	3,100.00	3,100.00	3,100.00	
528 00 35 00	SMALL TOOLS & MINOR EQUIPMENT	790.00	.00	.00	.00	.00	
528 00 41 00	PROFESSIONAL SERVICES	5,200.00	7,222.21	5,000.00	5,000.00	5,000.00	
528 00 42 00	COMMUNICATION	14,300.00	12,892.73	14,729.00	14,729.00	14,729.00	
528 00 43 00	TRAVEL	5,000.00	806.40	850.00	850.00	850.00	
528 00 45 00	OPERATING RENTALS & LEASES	7,500.00	58.97	100.00	100.00	100.00	
528 00 45 01	COST ALLOCATION - IT SERVICES	15,500.00	.00				
528 00 46 00	INSURANCE	11,030.00	13,692.97	14,000.00	14,000.00	14,000.00	
528 00 47 00	UTILITY SERVICES	3,500.00	3,182.18	3,200.00	3,200.00	3,200.00	
528 00 48 00	REPAIRS & MAINTENANCE	2,880.00	2,890.97	2,900.00	2,900.00	2,900.00	
528 00 49 00	MISCELLANEOUS	<u>780.00</u>	<u>886.80</u>	<u>850.00</u>	<u>850.00</u>	<u>850.00</u>	
		1,049,400.00	1,056,625.25	1,076,830.00	1,076,830.00	1,076,830.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1 No service change No Rate Increase	Option #2 5% Rate Increase Reduce Service	Option #3 5% Rate Increase Reduce Service	NOTES
MUNICIPAL AIRPORT M&O							
546 00 31 00	OFFICE & OPERATING SUPPLIES	5,160.00	174.76	200.00	200.00	200.00	
546 00 35 00	SMALL TOOLS & MINOR EQUIPMENT	310.00	.00	.00	.00	.00	
546 00 41 00	PROFESSIONAL SERVICES	52,000.00	32,396.51	53,560.00	40,000.00	40,000.00	Opt 2 & 3 Reduce Cost
546 00 41 **	AIRPORT LAYOUT PLAN UPDATE	50,000.00	13,917.82	.00	.00	.00	
546 00 42 00	COMMUNICATION	900.00	2,431.69	2,500.00	2,500.00	2,500.00	
546 00 44 00	TAXES & OPERATING ASSESSMENTS	12,480.00	13,813.46	14,000.00	14,000.00	14,000.00	
546 00 45 00	OPERATING RENTALS & LEASES	110.00	.00	.00	.00	.00	
546 00 46 00	AIRPORT LIABILITY INSURANCE	5,830.00	3,758.35	4,000.00	4,000.00	4,000.00	
546 00 47 00	UTILITY SERVICES	4,680.00	4,283.76	4,350.00	4,350.00	4,350.00	
546 00 48 00	REPAIRS & MAINTENANCE	15,000.00	5,513.62	6,000.00	6,000.00	6,000.00	
546 00 49 00	MISCELLANEOUS	310.00	5,356.00	5,400.00	5,400.00	5,400.00	
546 10 10 00	FULL-TIME EMPLOYEE WAGES	15,420.00	15,881.63	16,345.00	16,345.00	16,345.00	
546 10 12 00	OVERTIME WAGES	.00	8.44	.00	.00	.00	
546 10 20 00	EMPLOYEE BENEFITS	8,300.00	6,355.87	8,798.00	8,798.00	8,798.00	
546 10 31 00	OFFICE & OPERATING SUPPLIES	520.00	.00	535.60	535.60	535.60	
546 10 41 00	PROFESSIONAL SERVICES	240.00	9,168.30	252.00	252.00	252.00	
546 10 42 00	COMMUNICATION	.00	94.80	.00	.00	.00	
546 10 45 00	OPERATING RENTALS & LEASES	60.00	.00	.00	.00	.00	
546 10 45 01	COST ALLOCATION - IT SERVICES	550.00	.00				
546 10 47 00	UTILITY SERVICES	120.00	.00	126.00	126.00	126.00	
	INSURANCE			25,000.00	25,000.00	25,000.00	
546 10 48 00	REPAIRS & MAINTENANCE	.00	54.62	.00	.00	.00	
546 10 49 00	MISCELLANEOUS	<u>110.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	
		172,100.00	113,209.62	141,066.60	127,506.60	127,506.60	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
PLANNING							
553 70 44 00	TAXES ASSESSMENTS -Clean Air Authority	7,540.00	7,920.00	8,910.00	8,910.00	8,910.00	
558 60 10 00	FULL-TIME EMPLOYEE WAGES	244,170.00	158,551.97	258,820.20	258,820.20	258,820.20	
558 60 12 00	OVERTIME WAGES	.00	1,353.90	.00	.00	.00	
558 60 20 00	EMPLOYEE BENEFITS	114,790.00	57,039.36	121,677.40	121,677.40	121,677.40	
558 60 31 00	OFFICE & OPERATING SUPPLIES	8,000.00	1,455.50	1,500.00	1,500.00	1,500.00	
558 60 41 00	PROFESSIONAL SERVICES	65,000.00	131,099.80	66,950.00	66,950.00	66,950.00	
558 60 41 01	YAKIMA CO CONFERENCE OF GOVERT	14,130.00	16,498.80	14,553.90	10,000.00	10,000.00	Opt 2 & 3 Reduce Cost
558 60 42 00	COMMUNICATION	3,360.00	2,827.54	3,460.80	3,460.80	3,460.80	
558 60 43 00	TRAVEL	1,660.00	990.00	1,709.80	1,709.80	1,709.80	
558 60 45 00	OPERATING RENTALS & LEASES	1,040.00	.00	1,071.20	1,071.20	1,071.20	
558 60 45 01	COST ALLOCATION - IT SERVICES	9,040.00	.00				
558 60 45 02	COST ALLOCATION - EQ RENTAL SERVICES	890.00	.00	916.70	916.70	916.70	
558 60 46 00	INSURANCE	10.00	13.60	15.00	15.00	15.00	
558 60 47 00	UTILITY SERVICES	2,050.00	1,573.48	2,111.50	2,111.50	2,111.50	
558 60 48 00	REPAIRS & MAINTENANCE	.00	1,874.32	1,500.00	1,500.00	1,500.00	
558 60 49 00	MISCELLANEOUS	<u>1,250.00</u>	<u>1,184.23</u>	<u>1,287.50</u>	<u>1,287.50</u>	<u>1,287.50</u>	
		472,930.00	382,382.49	484,484.00	479,930.10	479,930.10	
ECONOMIC DEVELOPMENT							
558 70 31 00	OFFICE & OPERATING- FLOWERS & BANNERS/MUZAK	2,750.00	.00	.00	.00	.00	
558 70 31 01	OFFICE & OPERATING SUPPLIES - CITY PROMOTION	780.00	.00	.00	.00	.00	
558 70 31 02	OFFICE & OPERATING SUPPLIES - FESTIVAL OF TREES	.00	.00	.00	.00	.00	
558 70 44 00	TAXES & ASSESSMENTS Yakima Co Dev & DRYVE	14,560.00	12,000.00	12,000.00	12,000.00	12,000.00	
558 70 49 00	MISCELLANEOUS	<u>250,000.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	
		268,090.00	12,000.00	12,000.00	12,000.00	12,000.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1 No service change No Rate Increase	Option #2 5% Rate Increase Reduce Service	Option #3 5% Rate Increase Reduce Service	NOTES
COMMUNITY SERVICES							
565 40 41 00	PROFESSIONAL SERVICES - WARMING CENTER	.00	2,310.00	.00	.00	.00	
566 00 44 00	TAXES & ASSESSMENTS - Yakima Co. Chemical Dependency	.00	<u>4,759.11</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	
		.00	7,069.11	5,000.00	5,000.00	5,000.00	
SENIOR CENTER							
569 50 31 00	OFFICE & OPERATING SUPPLIES	2,570.00	2,335.78	2,698.50			Opt 2 & 3 Close Sr. Center
569 50 35 00	SMALL TOOLS & MINOR EQUIPMENT	260.00	127.92	273.00			Opt 2 & 3 Close Sr. Center
569 50 41 00	PROFESSIONAL SERVICES	5,200.00	1,450.64	5,460.00			Opt 2 & 3 Close Sr. Center
569 50 42 00	COMMUNICATION	2,600.00	386.65	2,730.00			Opt 2 & 3 Close Sr. Center
569 50 46 00	INSURANCE	9,780.00	10,079.08	10,100.00			Opt 2 & 3 Close Sr. Center
569 50 47 00	UTILITY SERVICES	11,200.00	8,669.29	11,760.00			Opt 2 & 3 Close Sr. Center
569 50 48 00	REPAIRS & MAINTENANCE	3,120.00	275.48	3,000.00			Opt 2 & 3 Close Sr. Center
569 50 49 00	MISCELLANEOUS	.00	1,548.52	.00			Opt 2 & 3 Close Sr. Center
594 69 64 01	CAPITAL IMPROVEMENTS SENIOR CENTER - ARPA	<u>100,000.00</u>	<u>.00</u>	<u>.00</u>			Opt 2 & 3 Close Sr. Center
		134,730.00	24,873.36	36,021.50	.00	.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1 No service change No Rate Increase	Option #2 5% Rate Increase Reduce Service	Option #3 5% Rate Increase Reduce Service	NOTES
RECREATION							
571 00 10 00	FULL-TIME EMPLOYEE WAGES	172,630.00	137,258.74	182,988.00		112,988.00	Opt 3 Reduce One Employee
571 00 11 00	PART-TIME EMPLOYEE WAGES	55,000.00	52,504.14	58,300.00		58,300.00	
571 00 12 00	OVERTIME WAGES	.00	997.91	1,000.00		1,000.00	
571 00 20 00	EMPLOYEE BENEFITS	96,530.00	61,703.27	102,322.00		72,322.00	Opt 3 Reduce One Employee
571 00 31 00	OFFICE & OPERATING SUPPLIES	25,000.00	24,511.01	25,750.00		25,750.00	
571 00 31 67	SUPPLIES FOR SPONSORSHIP TEAMS	4,000.00	3,956.74	4,120.00		4,120.00	
571 00 32 00	FUEL CONSUMED	1,050.00	1,455.19	1,081.50		1,081.50	
571 00 35 00	SMALL TOOLS & MINOR EQUIPMENT	20,800.00	116.30	1,000.00		1,000.00	
571 00 41 00	PROFESSIONAL SERVICES	25,000.00	5,614.61	5,000.00		5,000.00	
571 00 42 00	COMMUNICATION	750.00	97.16	200.00		200.00	
571 00 43 00	TRAVEL	2,600.00	888.18	1,000.00		1,000.00	
571 00 45 00	OPERATING RENTALS & LEASES	740.00	953.41	1,000.00		1,000.00	
571 00 45 01	COST ALLOCATION - IT SERVICES	.00	.00	.00		.00	
571 00 48 00	REPAIRS & MAINTENANCE	600.00	40.49	618.00		618.00	
571 00 49 00	MISCELLANEOUS	780.00	2,136.65	803.40		803.40	
571 01 49 00	RECREATION ACTIVITY SCHOLARSHIPS	7,500.00	.00	7,725.00		7,725.00	
573 90 31 00	COMMUNITY EVENTS SUPPLIES festival of trees	.00	2,808.63	3,000.00		3,000.00	
573 90 41 00	COMMUNITY EVENTS SERVICES warming shelter	<u>5,000.00</u>	<u>19,622.68</u>	<u>.00</u>		<u>.00</u>	
		417,980.00	314,665.10	395,907.90	.00	295,907.90	
MUSEUM							
575 30 25 00	UNEMPLOYMENT COMPENSATION	1,000.00	.00	.00			Opt 2 & 3 Close Museum
575 30 31 00	OFFICE & OPERATING SUPPLIES	520.00	42.26	50.00			Opt 2 & 3 Close Museum
575 30 41 00	PROFESSIONAL SERVICES	3,120.00	2,322.56	3,276.00			Opt 2 & 3 Close Museum
575 30 42 00	COMMUNICATION	2,200.00	2,470.80	2,310.00			Opt 2 & 3 Close Museum
575 30 45 01	COST ALLOCATION - IT SERVICES	.00	1,681.30	.00			Opt 2 & 3 Close Museum
575 30 46 00	INSURANCE	4,090.00	4,237.81	4,250.00			Opt 2 & 3 Close Museum
575 30 47 00	UTILITY SERVICES	4,480.00	5,186.38	4,704.00			Opt 2 & 3 Close Museum
575 30 48 00	REPAIRS & MAINTENANCE	<u>115,000.00</u>	<u>5,051.04</u>	<u>5,000.00</u>			Opt 2 & 3 Close Museum
		130,410.00	20,992.15	19,590.00	.00	.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1 No service change No Rate Increase	Option #2 5% Rate Increase Reduce Service	Option #3 5% Rate Increase Reduce Service	NOTES
COMMUNITY CENTER							
575 50 31 00	OFFICE & OPERATING SUPPLIES	5,200.00	10,592.58	5,000.00		5,000.00	Opt 2 Close Community Center
575 50 35 00	SMALL TOOLS & MINOR EQUIPMENT	.00	1,624.49	.00		.00	Opt 2 Close Community Center
575 50 41 00	PROFESSIONAL SERVICES	18,720.00	4,160.02	5,000.00		5,000.00	Opt 2 Close Community Center
575 50 42 00	COMMUNICATION	5,080.00	2,149.55	2,250.00		2,250.00	Opt 2 Close Community Center
575 50 45 00	OPERATING RENTALS & LEASES	260.00	.00	500.00		500.00	Opt 2 Close Community Center
575 50 45 01	COST ALLOCATION - IT SERVICES	7,240.00	.00				Opt 2 Close Community Center
575 50 46 00	INSURANCE	19,720.00	20,389.06	21,000.00		21,000.00	Opt 2 Close Community Center
575 50 47 00	UTILITY SERVICES	20,260.00	25,041.29	27,000.00		27,000.00	Opt 2 Close Community Center
575 50 48 00	REPAIRS & MAINTENANCE	85,200.00	88,821.73	25,000.00		25,000.00	Opt 2 Close Community Center
594 75 64 01	CAPITAL IMPROVE COMMUNITY CENTER - ARPA	<u>150,000.00</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	Opt 2 Close Community Center
		311,680.00	152,778.71	85,750.00	.00	85,750.00	
SWIMMING POOL							
576 20 10 00	FULL-TIME EMPLOYEE WAGES	29,190.00	30,623.77	30,941.00			Opt 2 & 3 Close Swimming Pool
576 20 11 00	PART-TIME EMPLOYEE WAGES	121,500.00	100,448.23	123,930.00			Opt 2 & 3 Close Swimming Pool
576 20 12 00	OVERTIME WAGES	2,000.00	2,593.34	2,120.00			Opt 2 & 3 Close Swimming Pool
576 20 20 00	EMPLOYEE BENEFITS	26,180.00	18,816.61	27,751.00			Opt 2 & 3 Close Swimming Pool
576 20 25 00	UNEMPLOYMENT COMPENSATION	1,000.00	.00	.00			Opt 2 & 3 Close Swimming Pool
576 20 31 00	OFFICE & OPERATING SUPPLIES	45,000.00	53,434.33	46,350.00			Opt 2 & 3 Close Swimming Pool
576 20 41 00	PROFESSIONAL SERVICES	5,410.00	16,133.71	5,572.30			Opt 2 & 3 Close Swimming Pool
576 20 42 00	COMMUNICATION	280.00	370.03	288.40			Opt 2 & 3 Close Swimming Pool
576 20 43 00	TRAVEL	.00	141.76	.00			Opt 2 & 3 Close Swimming Pool
576 20 44 00	TAXES & OPERATING ASSESSMENTS	740.00	561.60	762.20			Opt 2 & 3 Close Swimming Pool
576 20 45 00	OPERATING RENTALS & LEASES	110.00	.00	.00			Opt 2 & 3 Close Swimming Pool
576 20 45 01	COST ALLOCATION - IT SERVICES	10,850.00	.00				Opt 2 & 3 Close Swimming Pool
576 20 46 00	INSURANCE	26,160.00	26,988.12	27,000.00			Opt 2 & 3 Close Swimming Pool
576 20 47 00	UTILITY SERVICES	16,880.00	14,814.73	15,000.00			Opt 2 & 3 Close Swimming Pool
576 20 48 00	REPAIRS & MAINTENANCE	100,000.00	90,710.59	100,000.00			Opt 2 & 3 Close Swimming Pool
576 20 49 00	MISCELLANEOUS	1,000.00	866.40	900.00			Opt 2 & 3 Close Swimming Pool
594 76 64 03	POOL IMPROVEMENTS	8,320.00	.00	.00			Opt 2 & 3 Close Swimming Pool
594 76 64 **	CAPITAL IMPROVEMENTS POOL - ARPA	<u>45,000.00</u>	<u>138,785.93</u>	<u>.00</u>			Opt 2 & 3 Close Swimming Pool
		439,620.00	495,289.17	380,614.90	.00	.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
GENERAL PARKS							
576 80 10 00	FULL-TIME EMPLOYEE WAGES	201,420.00	200,571.51	213,505.00	213,505.00	213,505.00	
576 80 11 00	PART-TIME EMPLOYEE WAGES	54,000.00	51,527.70	57,240.00	57,240.00	57,240.00	
576 80 12 00	OVERTIME WAGES	4,500.00	5,861.42	4,770.00	4,770.00	4,770.00	
576 80 20 00	EMPLOYEE BENEFITS	111,710.00	101,234.72	118,413.00	118,413.00	118,413.00	
576 80 25 00	UNEMPLOYMENT COMPENSATION	5,000.00	.00	.00	.00	.00	
576 80 31 00	OFFICE & OPERATING SUPPLIES	25,000.00	23,904.16	26,250.00	26,250.00	26,250.00	
576 80 32 00	FUEL CONSUMED	11,950.00	9,361.51	12,548.00	12,548.00	12,548.00	
576 80 35 00	SMALL TOOLS & MINOR EQUIPMENT	570.00	290.02	599.00	599.00	599.00	
576 80 41 00	PROFESSIONAL SERVICES	187,480.00	44,990.57	196,854.00	150,000.00	150,000.00	Opt 2 & 3 Reduce Cost
576 80 42 00	COMMUNICATION	2,950.00	3,496.16	3,098.00	3,098.00	3,098.00	
576 80 44 00	TAXES & OPERATING ASSESSMENTS	12,000.00	10,585.88	12,600.00	12,600.00	12,600.00	
576 80 45 00	OPERATING RENTALS & LEASES	560.00	.00	588.00	588.00	588.00	
576 80 45 01	COST ALLOCATION - IT SERVICES	8,320.00	.00	8,736.00	8,736.00	8,736.00	
576 80 45 02	COST ALLOCATION - EQ RENTAL SERVICES	34,320.00	33,804.07	36,036.00	36,036.00	36,036.00	
576 80 46 00	INSURANCE	32,910.00	34,137.51	34,556.00	34,556.00	34,556.00	
576 80 47 00	UTILITY SERVICES	62,400.00	95,865.46	65,520.00	60,000.00	60,000.00	Opt 2 & 3 Reduce Cost
576 80 48 00	REPAIRS & MAINTENANCE	60,000.00	38,823.95	63,000.00	60,000.00	60,000.00	Opt 2 & 3 Reduce Cost
576 80 49 00	MISCELLANEOUS	1,040.00	932.23	1,092.00	1,092.00	1,092.00	
576 81 10 00	FULL-TIME EMPLOYEE WAGES	24,060.00	26,458.51	25,263.00	25,263.00	25,263.00	
576 81 11 00	PART-TIME EMPLOYEE WAGES	.00	97.40	.00	.00	.00	
576 81 12 00	OVERTIME WAGES	.00	16.87	.00	.00	.00	
576 81 20 00	EMPLOYEE BENEFITS	13,500.00	11,124.20	14,175.00	14,175.00	14,175.00	
576 81 25 00	UNEMPLOYMENT COMPENSATION	1,000.00	.00	1,050.00	1,050.00	1,050.00	
576 81 31 00	OFFICE & OPERATING SUPPLIES	500.00	828.00	525.00	525.00	525.00	
576 81 41 00	PROFESSIONAL SERVICES	470.00	.00	494.00	494.00	494.00	
576 81 42 00	COMMUNICATION	230.00	213.52	242.00	242.00	242.00	
576 81 45 00	OPERATING RENTALS & LEASES	110.00	.00	116.00	116.00	116.00	
576 81 45 01	COST ALLOCATION - IT SERVICES	540.00	.00	567.00	567.00	567.00	
576 81 47 00	UTILITY SERVICES	240.00	.00	252.00	252.00	252.00	
576 81 49 00	MISCELLANEOUS	<u>110.00</u>	<u>.00</u>	<u>116.00</u>	<u>116.00</u>	<u>116.00</u>	
		856,890.00	694,125.38	898,205.00	842,831.00	842,831.00	

Account	Title	Council Approved Budgeted	Estimated Final 2024	Option #1	Option #2	Option #3	NOTES
				No service change No Rate Increase	5% Rate Increase Reduce Service	5% Rate Increase Reduce Service	
CAPITAL EXPENDITURES & TRANSFERS OUT							
589 90 00 01	SUSPENSE FOR RECLASSIFICATION - EXPENDITURE	.00	11,089.74	.00	.00	.00	
594 54 64 01	CAPITAL IMPROVEMENTS ANIMAL SHELTER - ARPA	175,000.00	.00	.00	.00	.00	
594 58 60 01	MIDVALE INDUSTRIAL IMPROVEMENTS	1,000,000.00	950,000.00	.00	.00	.00	
597 00 00 07	TRANSFER OUT-WATER ARPA FUNDS	.00	34,782.99	.00	.00	.00	
597 00 00 **	TRANSFER OUT-STREET ARPA FUNDS	.00	4,111.60	.00	.00	.00	
597 00 00 **	TRANSFER OUT-EMS ARPA FUNDS	.00	50,618.41	.00	.00	.00	
597 00 03 00	TRANSFER OUT TO STREET	600,000.00	.00	378,500.00	378,500.00	378,500.00	
597 00 05 00	TRANSFER TO GO BOND	<u>226,250.00</u>	<u>226,250.00</u>	<u>250,000.00</u>	<u>250,000.00</u>	<u>250,000.00</u>	
		2,001,250.00	1,276,852.74	628,500.00	628,500.00	628,500.00	
	General Fund Reimbursement	.00	.00	-772,275.50	-772,275.50	-772,275.50	
	Total General Fund Expenditure	20,797,690.00	18,301,828.05	17,646,456.02	16,452,318.02	16,478,120.92	
	Beg fund Balance	3,654,551.00	3,634,308.25	851,259.06	851,259.06	851,259.06	
	Revenue	<u>20,033,800.00</u>	<u>15,518,778.85</u>	<u>15,263,761.70</u>	<u>15,647,250.50</u>	<u>15,678,774.60</u>	
		23,688,351.00	19,153,087.10	16,115,020.76	16,498,509.56	16,530,033.66	
	Expenditure	20,797,690.00	18,301,828.05	17,646,456.02	16,452,318.02	16,478,120.92	
	End Fund Balance	<u>2,890,661.00</u>	<u>851,259.06</u>	<u>-1,531,435.26</u>	<u>46,191.54</u>	<u>51,912.74</u>	
		23,688,351.00	19,153,087.10	16,115,020.76	16,498,509.56	16,530,033.66	