CITY OF TOPPENISH

City Council Regular Meeting Agenda

May 27, 2025 at 7:00 PM

21 West 1st Avenue, Toppenish, WA 98948

Televised Live and Streamed at the link below:

https://reflect-midvalley.cablecast.tv/CablecastPublicSite/?channel=2

1. Regular Session Call to Order

Pledge of Allegiance, Roll Call, and Welcome

2. Approve Agenda

3. Presentation

a. Receive Updates from 14th District Representative Deb Manjarrez and Representative Gloria Mendoza on Capital Construction Funding Awards for the City of Toppenish.

4. Public Comment

The City Council welcomes public attendance at Council meetings. This meeting is for the conduct of regular City business. RCW 42.17A.555 prohibits government agencies from allowing the use of public facilities, directly or indirectly, for campaign purposes. At this time, citizen comments and inquiries about agenda business or general City matters are encouraged. If you wish to address the City Council, please stand or raise a hand so you can be called upon. After you are recognized, please come forward to the lectern and state your name for the public record. Your remarks must be limited to three minutes or less. Please use the microphone.

5. Consent Agenda

All matters on the consent agenda have been provided to each Councilmember for review and are considered to be routine or have been previously discussed and will be adopted by one motion and vote without discussion. However, if a Councilmember desires, any item on this agenda will be discussed before any action is taken on it.

a. Approve Minutes of the May 12, 2025, Regular Meeting.

b. Approve Payroll Checks Numbers 37110 through 37114, 37169 through 37175 and electronic transfers DFT97 through DFT103, DFT88, DFT91, and DFT107 in the total amount of $297,619.36 dated May 22, 2025.

c. Approve Claims Checks Numbers 37109 through 37168, 100469, and Bank Drafts DFT47, DFT87, DFT89, and DFT92 through DFT94 in the total amount of $308,719.70 dated May 27, 2025.

6. New Business

a. AB 25-042: [Proposed] Resolution 2025-33, Approve the 2024 Annual Report.

b. AB 25-043: [Proposed] Resolution 2025-34, Approve Suspending of Utility Late Fees for June 2025.

c. AB 25-044: [Proposed] Resolution 2025-35, Approve Facility Use Agreement with Kittitas County.

d. AB 25-045: [Proposed] Resolution 2025-36, Approve Tri-Ply Construction, LLC as General Contractor for Public Safety Building Remodel Project.

e. AB 25-046: [Proposed] Resolution 2025-37, Approve Acquisitions of Right-of-Way for Jackson Street and Juniper Street Reconstruction.

f. Set June 23, 2025, as the Date for a Public Hearing for the Six-Year Transportation Improvement Program for Amending 2025-2030 and Adopting 2026-2031.

7. Council Meeting Reports and Community Announcements

8. Adjournment

Next Council Meeting Will Be Held on June 2, 2025

City Council meetings are accessible to persons with disabilities. For individuals who may require special accommodations, please contact City Hall at (509) 865-6754, 24 hours in advance.

TOPPENISH CITY COUNCIL
Regular Meeting Minutes
May 12, 2025

Mayor Saavedra called the meeting to order at 7:00 p.m.

ROLL CALL

Attendees: Mayor Elpidia Saavedra, Mayor Pro Tem Loren Belton, and Councilmembers Naila Prieto Duval, George Garcia, Josh Garza, and Cristian Sanchez

Staff: City Manager Dan Ford, City Attorney Daniel B. Heid, Public Safety Director Joseph Mehline, Budget and Finance Director Adam Vaughn, Public Works Supervisor Daniel Musgrave, IT Services Manager Van Donley, City Clerk Heidi Riojas, and Communications Manager Sean Davido

City Clerk Riojas conducted roll call for each City Councilmember to respond their attendance at the meeting. Mayor Saavedra, Mayor Pro Tem Belton, and Councilmembers Prieto Duval, Garcia, Garza, and Sanchez responded their attendance during roll call.

APPROVE AGENDA

Councilmember Garza moved, seconded by Councilmember Sanchez to approve the May 12, 2025, Agenda. Motion carried unanimously.

PUBLIC COMMENT

The City Council received comments from the public during the meeting.

CONSENT AGENDA

Mayor Pro Tem Belton moved, seconded by Councilmember Garza to approve Consent Agenda items a through d:

a. Approve Minutes of the April 28, 2025, Regular Meeting.
b. Approve Minutes of the May 5, 2025, Study Session.
c. Approve Payroll Check Numbers 37022 through 37028, 37106 through 37108, Electronic Transfers DFT81 through DFT86 and DFT59 in the total amount of $189,328.99 dated May 7, 2025.
d. Approve Claim Checks Numbers 37017 through 37105 and DFT79-DFT80 in the total amount of $430,591.11 dated May 12, 2025, and void check NR37029.

Motion carried unanimously.

NEW BUSINESS

Resolution 2025-29: A Resolution Authorizing the Development and Adoption of a Public Participation Plan for the Comprehensive Plans Climate Element for the City of Toppenish, Washington.

Councilmember Prieto Duval moved, seconded by Councilmember Sanchez to approve Resolution 2025-29. Motion carried unanimously.

Resolution 2025-30: A Resolution Amending Contract 090329-TTI Between Tyler Technologies, Inc. and the City of Toppenish, Washington, for Financial and Other City Software.

Councilmember Garza moved, seconded by Councilmember Sanchez to approve Resolution 2025-30. Motion carried unanimously.

Resolution 2025-31: A Resolution Approving the Recommendation of Selection for Wastewater Treatment Plant Indirect Biosolids Dryer System – Engineering And Construction Administration Services.

Mayor Pro Tem Belton moved, seconded by Councilmember Garcia to approve Resolution 2025-31. Motion carried unanimously.

Resolution 2025-32: A Resolution of the City of Toppenish, Washington, Approving the Task Order 2025-03 With HLA Engineering and Land Surveying, Inc. for Design, Project Management, and Grant Writing Services.

Councilmember Prieto Duval moved, seconded by Councilmember Sanchez to approve Resolution 2025-32. Motion carried unanimously.

COUNCIL MEETING REPORTS/COMMUNITY ANNOUNCEMENTS

The City Councilmembers provided reports of their activities since the last meeting and community announcements.

INTERVIEW COUNCIL CANDIDATES

Mayor Saavedra announced that the Council will interview three Candidates, Jesus Manuel Aguirre, Laura Canfield, and Ronald Hull, to fill the vacancy of Position 4.

The Council queried each of the candidates on their thoughts regarding a variety of issues before going into Executive Session.

EXECUTIVE SESSION

At 8:10 p.m., Mayor Saavedra called for the Council to go into Executive Session for the purpose of evaluating the qualifications of the candidates for appointment to fill the City Council vacancy pursuant to RCW 42.30.110(1)(h). The approximate time for the Executive Session is 15 minutes with anticipated action.

At 8:25 p.m., Mayor Saavedra extended the Executive Session for another 10 minutes.

At 8:35 p.m., Mayor Saavedra reconvened the regular session back to order.

SELECT NEW COUNCILMEMBER BY MAJORITY ROLL CALL VOTE

Mayor Saavedra administered the Roll Call Vote:

Councilmember Garcia – Candidate Hull
Councilmember Sanchez – Candidate Hull
Councilmember Garza – Candidate Hull
Mayor Saavedra – Candidate Hull'
Mayor Pro Tem Belton – Candidate Hull
Councilmember Duval – Candidate Aguirre

Candidate Hull was selected to fill vacant City Council Position 4 with five votes.

CITY CLERK TO ADMINISTER OATH OF OFFICE

CC Riojas administered the Oath of Office to newly appointed Ronald Hull to fill Position 4 on the Toppenish City Council for the remainder of the term until a qualified person is elected at the next election.

ADJOURNMENT

There being no further business to come before the Council, the meeting adjourned at 8:42 p.m.

____
ELPIDIA SAAVEDRA, MAYOR

____
HEIDI RIOJAS, CMC, CITY CLERK

Payroll Check Register

Payroll for Period: 5/1-5/15, 2025

Description	Payment Type	Payment Number	Amount
Benefits Only	Regular	37110-37114	$0.00
IAFF-MERP	Regular	37169	$450.00
Northwest Administrators Trans	Regular	37170	$2,339.20
Teamsters Local 760	Regular	37171	$1,145.00
Toppenish Police Officer Association	Regular	37172	$735.00
Treasurer IAFF #2328	Regular	37173	$407.50
United Way Of Yakima Co.	Regular	37174	$3.00
Vimly Benefit Solutions, Inc.	Regular	37175	$93,676.20
WCIF - PD Dental & Vision (EFT)	Bank Draft	DFT0000088	($234.44)
Dept of Retirement Systems (EFT)	Bank Draft	DFT0000091	$503.94
Aflac (EFT)	Bank Draft	DFT0000097	$39.69
Aflac (EFT)	Bank Draft	DFT0000098	$152.08
Washington St Support Registry (EFT)	Bank Draft	DFT0000099	$150.00
MissionSquare (EFT)	Bank Draft	DFT0000100	$6,062.70
Nationwide Retirement Solutions (EFT)	Bank Draft	DFT0000101	$1,898.28
Dept of Retirement Systems (EFT)	Bank Draft	DFT0000102	$24,868.26
Internal Revenue Service (EFT)	Bank Draft	DFT0000103	$40,698.74
WCIF - PD Dental & Vision (EFT)	Bank Draft	DFT0000107	$1,642.52
ACH Payroll 5/1-5/15, 2025	Bank Draft	ACH Payroll	$123,081.69
	Grand Total		**$297,619.36**

Payroll Checks

Payroll Checks 37110-37114 & 37169-37175 and Electronic Transfers DFT0000097-DFT00000103, DFT0000088, DFT0000091, & DFT00000107.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Toppenish, and that I am authorized to authenticate and certify to said claim.

Adam Vaughn, Finance Director

May 22, 2025

Date

Accounts Payable Check Register

May 27, 2024

Number	Vendor Name		Amount
37109	Zackary Williams	$	371.00
37115	ADT Security Services, Inc.	$	95.02
37116	Albert Montelongo Jr.	$	212.16
37117	Amazon Capital Services	$	1,812.97
37118	Anatek Labs, Inc.	$	775.00
37119	BNSF Railway Company - 524203	$	5,525.00
37120	CenturyLink	$	22.45
37121	Chandler Distributing Co. Inc.	$	349.79
37122	Cintas Corporation #605	$	151.36
37123	City of Sunnyside - Finance Dept.	$	68,829.28
37124	CivicPlus	$	5,216.40
37125	Connetix Engineering, Inc.	$	1,100.25
37126	Daniel B. Heid	$	5,452.00
37127	Department of Ecology Cashiering Unit	$	1,598.27
37128	DKS Associates	$	4,062.50
37129	EarthCam, Inc.	$	375.00
37130	Federal Express Corporation	$	17.74
37131	Fidelity Title Co.	$	108.30
37132	Finley, Linda	$	715.53
37133	GMP Consultants LLC	$	4,629.75
37134	HLA Engineering and Land Surveying, Inc.	$	52,249.97
37135	Howard's Tire Factory Inc	$	656.86
37136	Intermountain Cleaning Service, Inc.	$	421.29
37137	Margarita Vera	$	30.17
37138	Masters Telecom LLC	$	17.11
37139	Miller & Team Heating & AC	$	140.40
37140	Mobile Modular	$	14,870.70
37141	Moon Security Service, Inc.	$	192.38
37142	N-able Technologies LTD	$	91.98
37143	Northern Safety Co., Inc.	$	265.90
37144	ODP Business Solutions, LLC	$	27.73
37145	OVS - Orchard & Vineyard Supply, LLC	$	10.70
37146	Oxarc, Inc.	$	63.00
37147	Pacific Office Automation	$	12.63
37148	Pacific Office Automation Inc.	$	14.35
37149	Paul Deccio Installations	$	6,966.00
37150	Pitney Bowes Inc.	$	71.70
37151	Precision Ag Repair Inc.	$	98.67
37152	Racom Corporation	$	2,954.75
37153	Randall + Hurley, Inc.	$	2,600.00
37154	Solid Waste Division	$	56,742.76
37155	Summit Law Group	$	1,092.00
37156	The Print Guys	$	750.20
37157	Tyler Technologies Inc.	$	6,606.25
37158	Verizon Wireless	$	3,349.20
37159	VESTIS	$	32.42
37160	Washington State Treasurer	$	5,120.86
37161	Weinmann, Gene E.	$	2,497.50
37162	Yakima County Department of Corrections	$	11,648.92
37163	Yakima County Financial Services	$	635.99
37164	Yakima County GIS	$	95.00
37165	Yakima County Treasurer	$	116.64
37166	Yakima Herald Republic	$	968.28
37167	Yakima Regional Clean Air Agency	$	1,197.50
37168	ZUS Bank Safekeeping	$	22.00
100469	Cristian De Leon	$	752.90
DFT0000087	Wex Bank (EFT)	$	10,344.37
DFT0000089	Washington State Department of Revenue	$	20,791.89
DFT0000092	Pitney Bowes Inc.	$	1,000.00
DFT0000093	Pitney Bowes Inc.	$	1,000.00
DFT0000094	Heritage Bank	$	290.24

DFT0000094	Heritage Bank	$	(290.24)
General Acct.			
DFT0000047	Heritage Bank	$	488.72
DFT0000094	Heritage Bank	$	290.24
	Grand Ttotal		**$308,719.70**

Accounts Payable Checks 37109-37168, 100469, and DFT47, DFT87, DFT89, DFT92-DFT94

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Toppenish, and that I am authorized to authenticate and certify to said claim.

Adam Vaughn, Finance Director

May 22, 2025

CITY OF TOPPENISH

Request for Council Action

Agenda Bill No.: 25-042

Meeting Date:	May 27, 2025
Subject:	2024 Annual Financial Report
Attachments:	**Resolution 2025-33**
Presented by:	Adam Vaughn, Finance Director
Approved for Agenda by:	Dan Ford, City manager

Discussion:

Each year the City is required to submit an annual financial report to the State Auditor's Office, following the State's prescribed guidance.

The Governing Body for the City is ultimately responsible for compliance with state reporting requirements.

The 2024 annual report has been prepared for the governing body and meets the requirements set by the state auditor's office. In preparing the report, City staff did not find any mistakes that were fraudulent or a misappropriation of taxpayer funds.

Any mistake discovered~~closed~~ was due to simple accounting errors or misunderstanding of the timing of when transactions occurred. Each month the City reconciles its bank account, and staff can report that each transaction hitting the bank account in 2024 is accounted for. Staff have done their best to record these transactions accurately using the state's prescribed templates. Any other discrepancies are timing issues through user input, and not a reflection of any missing funds or transactions.

Fiscal Impact:

None

Recommendation:

Approve Resolution 2025-33 approving the 2024 annual report for submission to the State Auditor's Office.

RESOLUTION 2025-33

A RESOLUTION AUTHORIZING APPROVAL OF THE 2024 CITY OF TOPPENISH ANNUAL FINANCIAL REPORT

WHEREAS, each year the City of Toppenish produces an annual financial report, and

WHEREAS, the financial report is an accounting of all the City's financial dealings during fiscal year 2024, and

WHEREAS, the financial report discloses all relevant information regarding the City's finances, and

WHEREAS, the Governing Body is ultimately responsible for financial reporting,

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON AS FOLLOWS:

The City Council approves the 2024 annual report for submission to the State Auditor's Office.

This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 27, 2025.

____
ELPIDIA SAAVEDRA, Mayor

ATTEST:

____
HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

____
DANIEL B. HEID, City Attorney

City of Toppenish
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	001 General	101 Street	103 License Fee
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,784,189	5,331,422	-	209,994
388 / 588	Net Adjustments	(1,104)	(1,104)	-	-
Revenues					
310	Taxes	5,892,256	5,579,509	-	168,439
320	Licenses and Permits	124,634	120,434	4,200	-
330	Intergovernmental Revenues	1,103,158	369,412	168,945	-
340	Charges for Goods and Services	7,678,192	168,864	2,618	-
350	Fines and Penalties	70,982	67,908	-	-
360	Miscellaneous Revenues	856,308	546,995	3,667	-
Total Revenues:		15,725,530	6,853,122	179,430	168,439
Expenditures					
510	General Government	1,691,662	1,691,662	-	-
520	Public Safety	5,177,990	5,136,660	-	-
530	Utilities	6,007,932	-	-	-
540	Transportation	435,358	-	433,649	1,709
550	Natural/Economic Environment	484,870	258,849	-	-
560	Social Services	2,572	2,572	-	-
570	Culture and Recreation	702,271	702,271	-	-
Total Expenditures:		14,502,655	7,792,014	433,649	1,709
Excess (Deficiency) Revenues over Expenditures:		1,222,875	(938,892)	(254,219)	166,730
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,951,269	-	268,797	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	122,769	70,935	-	-
Total Other Increases in Fund Resources:		2,074,038	70,935	268,797	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,540,372	583,132	14,580	-
591-593, 599	Debt Service	1,595,566	-	-	-
597	Transfers-Out	1,951,269	129,332	-	268,797
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	14,697	14,697	-	-
Total Other Decreases in Fund Resources:		5,101,904	727,161	14,580	268,797
Increase (Decrease) in Cash and Investments:		**(1,804,991)**	**(1,595,118)**	**(2)**	**(102,067)**
Ending Cash and Investments					
50821	Nonspendable	400,706	-	-	-
50831	Restricted	2,740,732	868,093	-	107,927
50841	Committed	213,303	-	-	-
50851	Assigned	7,756,247	-	-	-
50891	Unassigned	2,867,107	2,867,107	-	-
Total Ending Cash and Investments		**13,978,095**	**3,735,200**	**-**	**107,927**

The accompanying notes are an integral part of this statement.

City of Toppenish
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		106 Tourism Development	108 Cemetery	119 Public Safety Grants	129 Special Investigative Drug Account
Beginning Cash and Investments					
308	Beginning Cash and Investments	97,703	-	161,029	27,814
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	11,594	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	96,914	-	-
350	Fines and Penalties	-	-	-	3,074
360	Miscellaneous Revenues	725	-	90,944	457
Total Revenues:		12,319	96,914	90,944	3,531
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	37,187	4,143
530	Utilities	-	183,847	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	19,681	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		19,681	183,847	37,187	4,143
Excess (Deficiency) Revenues over Expenditures:		(7,362)	(86,933)	53,757	(612)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	90,932	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	90,932	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	164,062	23,236
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	4,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	4,000	164,062	23,236
Increase (Decrease) in Cash and Investments:		**(7,362)**	**(1)**	**(110,305)**	**(23,848)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	46,926	-	50,724	3,965
50841	Committed	-	-	-	-
50851	Assigned	43,415	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**90,341**	**-**	**50,724**	**3,965**

The accompanying notes are an integral part of this statement.

City of Toppenish
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		157 Cable TV	170 Housing Rehabilitation	225 Community Economic Development	301 REET 1
Beginning Cash and Investments					
308	Beginning Cash and Investments	239,054	603,986	5,537	935,565
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	48,878	-	-	51,723
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	47,991	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,887	13,311	-	10,349
Total Revenues:		99,756	13,311	-	62,072
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	164,256	42,084	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		164,256	42,084	-	-
Excess (Deficiency) Revenues over Expenditures:		(64,500)	(28,773)	-	62,072
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	43,431	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	58,134	-	-
Total Other Increases in Fund Resources:		43,431	58,134	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	4,682	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,682	-	-	-
Increase (Decrease) in Cash and Investments:		**(25,751)**	**29,361**	**-**	**62,072**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	633,346	-	997,638
50841	Committed	213,303	-	-	-
50851	Assigned	-	-	5,537	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**213,303**	**633,346**	**5,537**	**997,638**

The accompanying notes are an integral part of this statement.

City of Toppenish
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		302 Street Capital	310 REET 2	401 Water	403 Wastewater
Beginning Cash and Investments					
308	Beginning Cash and Investments	245,042	-	2,036,146	3,486,545
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	32,113	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	179,576	-	-	385,225
340	Charges for Goods and Services	-	-	2,637,781	3,434,997
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,532	-	71,480	60,833
Total Revenues:		184,108	32,113	2,709,261	3,881,055
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,969,261	2,525,138
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	1,969,261	2,525,138
Excess (Deficiency) Revenues over Expenditures:		184,108	32,113	740,000	1,355,917
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	432,224	524,388
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	(6,300)	-
Total Other Increases in Fund Resources:		-	-	425,924	524,388
Other Decreases in Fund Resources					
594-595	Capital Expenditures	214,195	-	2,383	385,324
591-593, 599	Debt Service	-	-	552,878	1,042,688
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		214,195	-	555,261	1,428,012
Increase (Decrease) in Cash and Investments:		**(30,087)**	**32,113**	**610,663**	**452,293**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	32,113	-	-
50841	Committed	-	-	-	-
50851	Assigned	214,956	-	2,646,809	3,938,835
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**214,956**	**32,113**	**2,646,809**	**3,938,835**

The accompanying notes are an integral part of this statement.

City of Toppenish
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		405 Solid Waste	510 Equipment Replacement	701 Perpetual Care
Beginning Cash and Investments				
308	Beginning Cash and Investments	253,416	1,774,530	376,406
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,289,027	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	4,654	21,174	24,300
Total Revenues:		1,293,681	21,174	24,300
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,329,686	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,329,686	-	-
Excess (Deficiency) Revenues over Expenditures:		(36,005)	21,174	24,300
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	549,097	42,400	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		549,097	42,400	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	148,778	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	1,549,140	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	1,697,918	-
Increase (Decrease) in Cash and Investments:		**513,092**	**(1,634,344)**	**24,300**
Ending Cash and Investments				
50821	Nonspendable	-	-	400,706
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	766,509	140,186	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		**766,509**	**140,186**	**400,706**

The accompanying notes are an integral part of this statement.

City of Toppenish
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Custodial
308	Beginning Cash and Investments	5,839
388 & 588	Net Adjustments	-
310-390	Additions	55,047
510-590	Deductions	54,048
	Net Increase (Decrease) in Cash and Investments:	999
508	Ending Cash and Investments	6,839

The accompanying notes are an integral part of this statement.

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Note 1 - Summary of Significant Accounting Policies

The City of Toppenish was incorporated on April 29, 1907; and operates under the laws of the state of Washington applicable to a non-charter code city. The City is a general-purpose local government and provides police, fire, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation, community development, building, code enforcement, water, sewer, and solid waste.

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

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

A. 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. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

Governmental Fund Types:

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

Debt Service Funds
These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Capital Projects Funds
These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

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

Internal Service Funds
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 account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Pension (and Other Employee Benefit) Trust Funds
These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

Private-Purpose Trust Funds
These funds report all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds
These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

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

C. Deposits and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000.00 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours for the Fraternal Order of Police Officers (FOP), Teamsters representing Records Services, Administrative Services, Development Services, and Public Works, and some exempt staff. Up to 432 hours for the International Association of Firefighters (IAFF), and up to 260 hours for Department Directors. Vacation is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours for all employees except the IAFF members who may accumulate up to 1,440 hours. Upon separation and after completing 10 years of service, or retirement through DRS, employees receive payment of 25% of the unused sick leave, with IAFF members limited to a maximum of 360 hours. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 7 – Long-term Liabilities.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and ending cash and investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

- 001 General Fund: Restricted funds in the amount of $868,092.72 that includes: $577,597.80 which represents funds received from voter approved utility and sales taxes, grant funding and State Shared Revenues to be used for policing, and $290,494.92 which represents receipts from loan payments for housing rehabilitation loans made available through a Community Development Block Grant.

- 103 Vehicle License Fee Fund: Restricted funds in the amount of $107,926.64 collected from Vehicle License Fees pursuant to RCW 36.73.065 and RCW 82.80.140 for the transportation improvements that preserve, maintain, operate, and/or improve the existing transportation infrastructure of the City.

- 106 Tourism Fund: Restricted funds in the amount of $46,925.75 collected from

Lodging Tax for paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities per RCW 67.28.181.

- 119 Public Safety Fund: Restricted funds in the amount of $50,724.23 which represents grants to the City from the Yakama Nation Legends Casino hotel for the purchase of fire truck tools and equipment.

- 129 Special Investigative Drug Account (SIDA) Fund: Restricted funds in the amount of $3,965.00 which represents funds received from the Investigated Fund Assessment paid by persons convicted of criminal misdemeanors per Ord. 2000-6.

- 157 Mid-Valley Television Fund: Committed funds in the amount of $213,302.93 which represents franchise fees and utility tax revenues received for the support of the cities of Toppenish, Granger, and Wapato public access channels.

- 170 Housing Rehabilitation Fund: Restricted funds in the amount of $633,345.92 which represents receipts of loan payments for housing rehabilitation loans made available through a Community Development Block Grant. Loan proceeds can be spent on qualifying purchases that benefit the general population.

- 301 Municipal Capital Improvement Fund: Restricted funds in the amount of $997,638.29 which represents funds collected from the first quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.

- 310 REET 2 Fund: Restricted funds in the amount of $32,112.64 which represents funds collected from the second quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.

- 631 Custodial Deposits Fund: Restricted funds in the amount of $6,838.69 which represent court funds that will be remitted to the State office of the Court in 2024.

- 701 Perpetual Care Fund: Un-spendable funds in the amount of $400,705.64 which represents funds that are reserved for future care of the cemetery and collected through perpetual care fees assessed at time of cemetery plot sales; and interest earned on invested un-spendable income.

Note 2 - Budget Compliance

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund #	Fund Name	2024 Expenditures	2024 Budget	Difference
001	General	$ 8,557,801	$ 11,822,733	**$ 3,264,932**
101	Street	$ 448,229	$ 498,242	**$ 50,013**
103	License Fee	$ 270,506	$ 310,690	**$ 40,184**
106	Tourism Development	$ 19,681	$ 102,811	**$ 83,130**
108	Cemetery	$ 187,847	$ 211,362	**$ 23,515**
119	Public Safety Grants	$ 201,249	$ 226,383	**$ 25,134**
129	Special Investigative Drug Account	$ 27,379	$ 31,251	**$ 3,872**
157	Cable TV	$ 168,938	$ 328,199	**$ 159,261**
170	Housing Rehabilitation	$ 42,084	$ 670,533	**$ 628,449**
225	Community Economic Development Loan	$ -	$ 5,537	**$ 5,537**
301	REET 1	$ -	$ 987,663	**$ 987,663**
302	Street Capital	$ 214,195	$ 452,326	**$ 238,131**
310	REET 2	$ -	$ -	**$ -**
401	Water	$ 2,524,522	$ 4,922,907	**$ 2,398,385**
403	Wastewater	$ 3,953,150	$ 7,008,327	**$ 3,055,177**
405	Solid Waste	$ 1,329,686	$ 2,088,630	**$ 758,944**
510	Equipment Replacement	$ 1,697,918	$ 2,070,395	**$ 372,477**
701	Perpetual Care	$ -	$ 384,905	**$ -**

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The city received and has spent money intended to mitigate the effects of the COVID-19 Pandemic. The city continues to work to address the continued effects of the COVID-19 Pandemic including inflation.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type on December 31, 2024, are as follows:

Financial Institution	City's Own Deposits and Investments		Deposits and investments held by the City as custodian for other governments, individuals, or private organizations			
Heritage Bank (Main Bank Account)	$	1,005,819	$	6,839	$	1,012,657
Local Governmnet Investment Pool	$	12,849,646			$	12,849,646
Morgan Stanley Investments	$	141,087			$	141,087
US Bank Bond Investments	$	600,000			$	600,000
Total	$	14,596,552	$	6,839	$	14,603,390

Prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the City, or its agent in the government's name.

Note 5 – Component Unit(s), Joint Ventures, and Related Parties

The Cities of Toppenish, Wapato, and Granger, Washington, have adopted a Cable Television (CATV) franchise ordinance within their respective jurisdictions. The CATV ordinance provides for the payment of franchise fees to each city and town being a party to the Interlocal Agreement for Administration of Finances for the Cable TV Franchises in an amount equal to 5% of the cable television company's gross revenues from all sources attributable to the operations of the cable television company within the confines of each respective jurisdiction. As an additional source of revenue, each City and Town pays an amount equal to the amount collected as public utility taxes. The fees are used to administer the franchise as well as to further the development of public and community uses of cable television within each of the respective jurisdictions. To provide for a cooperative and efficient administration of the franchise among the various jurisdictions, the parties have agreed that the City of Toppenish shall provide financial management services to the Cable Regulation Board and administer the budget. The cities pay the fees to the Cable Television

Fund of the City of Toppenish out of which are paid costs, debts, and expenses incurred in the administration of the franchise and local access as approved by the Cable Regulation Board.

Note 6 - Leases

The City utilizes Leases for a few buildings, supplies, and equipment including:

- A building from Mobile Modular for $14,870 per month under a two year lease agreement. The lease began in 2022 and will end 2025 and does not include options to cancel/purchase/etc.
- A few leases with AXON for Police SBITA, Body Cameras, Fleet cameras, and Room cameras with 5-year terms that end in 2026 or 2027 and annual payments of $59,757

The City entered into two leases in FY24:

- Citywide printers through LEAF for a 5-year term with monthly payments of $2,062.88
- Citywide phones through Lumen for a 5-year term with monthly payments of $1,057.98

Year Ending December 31	Ending Balance
2024	$223,070
2025	$247,734
2026	$44,830
2027	$37,450
2028	$37,450
2029	$36,392
2030	$0

Note 7 – Long-Term Liabilities

The accompanying Schedule of Liabilities (9) provides more details of the outstanding debt and liabilities of the City and summarizes the City’s debt transactions for the year ended December 31, 2024.

The debt service requirements for general obligation bonds, revenue bonds and Federal Loans are as follows:

Year	Principal	Interest	Total
2025	$ 1,279,432	$ 125,626	$ 1,405,058
2026	$ 1,242,760	$ 118,204	$ 1,360,964
2027	$ 1,247,200	$ 110,957	$ 1,358,156
2028	$ 1,251,704	$ 103,666	$ 1,355,370
2029-2033	$ 4,312,000	$ 421,243	$ 4,733,243
2034-2038	$ 2,445,237	$ 284,219	$ 2,729,456
2039-2062	$ 3,886,122	$ 530,887	$ 4,417,009
	$ 15,664,456	**$ 1,694,801**	**$ 17,359,257**

Note 8 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of Toppenish as required by RCW 45.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2024, the plan had five retired members. The City has an Actuarial Valuation Report that is prepared annually. The OPEB liability as of December 31, 2023, is $ 1,247,509. In 2023, the City paid $103,770 in retiree benefits.

Note 9 – Pension Plans

A. State Sponsored Pension Plans

All City full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans:

- Public Employees' Retirement System (PERS)
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for each plan. The DRS comprehensive annual financial report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS comprehensive annual financial report may be downloaded from the DRS website at www.drs.wa.gov.

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

On June 30, 2024, (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

*PERS 1 includes UAAL

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$ 68,151	0.011385%	$ 202,293
PERS 2/3	$ 145,151	0.014747%	$ (486,146)
LEOFF 1	$ -	0.014099%	$ (400,960)
LEOFF 2	$ 101,157	0.041288%	$ (773,219)

LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded, and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The City also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

B. Local Government Pension Plans

The City of Toppenish is the administrator of the Firefighter's Relief and Pension Plan – 1995 Act., a closed, single-employer, defined benefit pension plan established under RCW 41.18. As of December 31, 2023, membership consisted of one retired firefighter and two widows who are eligible for benefits from both the Firefighter's Relief and Pension Plan and LEOFF 1.

The net Pension Liability as of December 31, 2024, is $0.00 as reported on the Schedule 9 (Liabilities). This is the result of monthly amount the retirees (one retired firefighter and two widows) receive from their respective LEOFF I retirement exceeding the amount the retiree would have received from the Firefighter's Relief and Pension Plan. If the amount of the Firefighter's Pension were to exceed the amount of the LEOFF I retirement, the City would pay the difference.

In 2024, the City did not pay any pension.

Note 10 - Property Tax.

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2024 was $1.58666513 per $1,000 on an assessed valuation of $578,156,242 for a total regular levy of $917,340.35.

Note 11 – Risk Management

The city of Toppenish is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. As of December 31, 2024, WCIA had a total of 168 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are $4 million per occurrence in the self-insured layer, and $16 million in limits above the self-insured layer is provided by reinsurance. Total limits are $20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to $1 million and subject to member deductibles, sublimits, and a $5 million pool aggregate. Premises pollution liability provides Members with a $2 million incident limit and $10 million pool aggregate subject to a $100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to $1,000,000, for all perils other than flood and earthquake, and insured above that to $400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to $250,000 and insured above that to $100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Note 12 – Health & Welfare

The City of Toppenish is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014, when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2024, 268 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2024, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of $2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 13 – Subscription Based Information Technology Arrangements (SBITA)

The City makes subscription payments of $4,156.00 per year to Axon Enterprise, Inc for access to Evidence.com and other software related to body cameras, fleet cameras, and interview room cameras. The SBITA contract is for 64 months starting in October of 2021.

The total amount paid for SBITAs in 2024 was $4,156.50. As of December 31, 2024, the future SBITA payments are as follows:

- 2025 - $4,156.50
- 2026 - $1,404.00

The City's SBITA lease is included in the lease line item of Schedule 9.

Note 14 – Other Disclosures

A. Construction Commitment
The City has active construction projects as of December 31, 2024. The projects include:

Project	Spent to Date	Remaining Commitment
Jackson Street Extension: Design Funding: STPUS-6423(001)	$152,428	$49,188
Jackson/Juniper Streets Reconstruction. TIB-8-4-178(006)-1	$246,214	$1,140,146
Public Safety Building Purchase and Rehabilitation	$285,457	$1,500,000

B. Litigation or Potential Litigation:

- The City has one open liability claims:
  i. Juan Cortez-Vega v. City of Toppenish – Public Safety Emergency Response.

C. Special items

- The City purchased property at 220 West 1st Avenue for the purpose of a new Police Facility in the amount of $235,000.

- The City began implementing new ERP Financial software, Tyler Incode, on December

16th 2024.

Note 15 – Accounting Changes and Error Correction

A. The City has identified two errors from previous year transactions that have been corrected in this report. The first error is a combination of an IRS overpayment of $873.60 in December of 2023, and a double payment to the vendor Invoice Cloud of $436.60 also occurring in 2023. The correction for these two items was reflected in the previous annual report, but the transaction was recorded in January of 2024 rather than in 2023. Both amounts were General Fund items recorded as negative $1,310.20. The second error was a Q3 2023 PFML payment correction adjustment that was entered into 2023 after 2023 had already been closed. This correction amount is $205.59, hitting the general fund.

12/31/2023 Cash Balance as Previously Reported	Error Correction	12/31/2023 Cash Balance adjusted
	$ (1,310)	
	$ 206	
$ 15,784,189	$ (1,104)	$ 15,783,085

B. The 2023 Annual Report reported its lease obligation at $120,271, this did not include some lease agreements that are now included in the 2024 report including:
- AXON Body Cameras, Fleet Cameras, and Interview Cameras
- MVTV Building

City of Toppenish

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3083100	Restricted Cash and Investments - Beginning	$1,357,021
0851	001	General	3089100	Unassigned Cash and Investments - Beginning	$3,974,401
0851	001	General	3111000	Property Tax	$913,177
0851	001	General	3111100	Property Tax	$126,938
0851	001	General	3131100	Local Retail Sales and Use Tax	$1,029,355
0851	001	General	3131500	Special Purpose Sales and Use Tax	$330,238
0851	001	General	3137100	Criminal Justice Sales and Use Tax	$178,787
0851	001	General	3161000	Business and Occupation Taxes	$383,632
0851	001	General	3161000	Business and Occupation Taxes	$159,756
0851	001	General	3161100	Business and Occupation Taxes	$99,395
0851	001	General	3161100	Business and Occupation Taxes	$41,391
0851	001	General	3161200	Business and Occupation Taxes	$75,532
0851	001	General	3161200	Business and Occupation Taxes	$31,454
0851	001	General	3164100	Business and Occupation Taxes on Utilities	$781,586
0851	001	General	3164200	Business and Occupation Taxes on Utilities	$1,013,307
0851	001	General	3164300	Business and Occupation Taxes on Utilities	$375,568
0851	001	General	3164300	Business and Occupation Taxes on Utilities	$39,393
0851	001	General	3219900	Other Business Licenses and Permits	$47,863
0851	001	General	3219900	Other Business Licenses and Permits	$15,775

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3219900	Other Business Licenses and Permits	$3,040
0851	001	General	3219900	Other Business Licenses and Permits	$601
0851	001	General	3221000	Buildings, Structures and Equipment	$41,650
0851	001	General	3221000	Buildings, Structures and Equipment	$3,467
0851	001	General	3221000	Buildings, Structures and Equipment	$2,680
0851	001	General	3221000	Buildings, Structures and Equipment	$882
0851	001	General	3223000	Animal Licenses	$3,675
0851	001	General	3229000	Other Non-Business Licenses and Permits	$801
0851	001	General	3312000	Federal Direct Award from Department of Transportation	$6,402
0851	001	General	3331400	Federal Indirect Award from Department of Housing and Urban Development	$11,624
0851	001	General	3340490	State Award from Department of Health	$766
0851	001	General	3360098	City-County Assistance	$118,091
0851	001	General	3360620	Criminal Justice - Cities - High Crime	$68,144
0851	001	General	3360621	Criminal Justice - Violent Crimes/Population	$11,018
0851	001	General	3360626	Criminal Justice - Special Programs	$11,951
0851	001	General	3360651	DUI and Other Criminal Justice Assistance	$866
0851	001	General	3360691	Fire Insurance Premium Tax	$10,080
0851	001	General	3360694	Liquor/Beer Excise Tax	$61,255
0851	001	General	3360695	Liquor Control Board Profits	$63,322
0851	001	General	3360695	Liquor Control Board Profits	$3,863

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	$2,020
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	$10
0851	001	General	3413302	District/Municipal Court - Administrative Fees	$1,714
0851	001	General	3413303	District/Municipal Court - Administrative Fees	$275
0851	001	General	3413306	District/Municipal Court - Administrative Fees	$457
0851	001	General	3414300	Budgeting and Accounting Services	$40,060
0851	001	General	3414300	Budgeting and Accounting Services	$3,180
0851	001	General	3417100	Sales of Merchandise	$3,372
0851	001	General	3417100	Sales of Merchandise	$3,655
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$1,617
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$326
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$2
0851	001	General	3421000	Law Enforcement Services	$16
0851	001	General	3421000	Law Enforcement Services	$1,232
0851	001	General	3423600	Detention and Correction Services	$106
0851	001	General	3423800	Detention and Correction Services	$200
0851	001	General	3423801	Detention and Correction Services	$400
0851	001	General	3424000	Protective Inspection Services	$25,626
0851	001	General	3425000	Disaster Preparation Services	$16

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3458100	Zoning and Subdivision Services	$3,389
0851	001	General	3458100	Zoning and Subdivision Services	$150
0851	001	General	3458300	Plan Checking Services	$23,120
0851	001	General	3458300	Plan Checking Services	$429
0851	001	General	3473000	Activity Fees	$12,324
0851	001	General	3473000	Activity Fees	$17,424
0851	001	General	3473000	Activity Fees	$10,037
0851	001	General	3473000	Activity Fees	$359
0851	001	General	3473000	Activity Fees	$200
0851	001	General	3476000	Program Fees	$6,861
0851	001	General	3476000	Program Fees	$7,080
0851	001	General	3476000	Program Fees	$1,299
0851	001	General	3476000	Program Fees	$3,938
0851	001	General	3523000	Proof of Motor Vehicle Insurance	$299
0851	001	General	3531004	Traffic Infraction Penalties	$1,205
0851	001	General	3531005	Traffic Infraction Penalties	$24,508
0851	001	General	3537013	Non-Traffic Infraction Penalties	$2,725
0851	001	General	3552000	Driving Under Influence (DUI) Fines	$4,738
0851	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	$3,862
0851	001	General	3569000	Other Criminal Non-Traffic Fines	$981
0851	001	General	3569008	Other Criminal Non-Traffic Fines	$392
0851	001	General	3573300	Public Defense Cost	$309
0851	001	General	3573700	District/Municipal Court Cost Recoupments	$4,241
0851	001	General	3590000	Non-Court Fines and Penalties	$1,300
0851	001	General	3590000	Non-Court Fines and Penalties	$248
0851	001	General	3599000	Non-Court Fines and Penalties	$23,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3611100	Investment Earnings	$459,550
0851	001	General	3611100	Investment Earnings	$9,075
0851	001	General	3611100	Investment Earnings	$3,217
0851	001	General	3611100	Investment Earnings	$525
0851	001	General	3611100	Investment Earnings	$181
0851	001	General	3611100	Investment Earnings	$5,395
0851	001	General	3611100	Investment Earnings	$17,297
0851	001	General	3611100	Investment Earnings	$4,363
0851	001	General	3613000	Gains (Losses) on Sale of Investments	($3,654)
0851	001	General	3613000	Gains (Losses) on Sale of Investments	($2,480)
0851	001	General	3614000	Other Interest	$5,024
0851	001	General	3614000	Other Interest	$861
0851	001	General	3614001	Other Interest	$1,839
0851	001	General	3625000	Rents and Leases	$30,252
0851	001	General	3671100	Contributions and Donations from Nongovernmental Sources	$240
0851	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	$359
0851	001	General	3694000	Judgments and Settlements	$1,977
0851	001	General	3698000	Cash Adjustments	($85)
0851	001	General	3698000	Cash Adjustments	($9)
0851	001	General	3698000	Cash Adjustments	($20)
0851	001	General	3698000	Cash Adjustments	($5)
0851	001	General	3698100	Cash Adjustments	($93)
0851	001	General	3699100	Miscellaneous Other Operating	$33
0851	001	General	3699100	Miscellaneous Other Operating	$12,592
0851	001	General	3699100	Miscellaneous Other Operating	$296
0851	001	General	3699100	Miscellaneous Other Operating	$265
0851	101	Street	3224000	Street and Curb Permits	$1,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street	3224000	Street and Curb Permits	$800
0851	101	Street	3224000	Street and Curb Permits	$2,300
0851	101	Street	3360071	Multimodal Transportation - Cities	$11,410
0851	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	$157,535
0851	101	Street	3419600	Personnel Services	$420
0851	101	Street	3431000	Storm Drainage Sales and Services	$2,198
0851	101	Street	3611100	Investment Earnings	$3,625
0851	101	Street	3691000	Sale of Surplus	$42
0851	103	License Fee	3083100	Restricted Cash and Investments - Beginning	$209,994
0851	103	License Fee	3176000	Transportation Benefit District Vehicle Fees	$168,439
0851	106	Tourism Development	3083100	Restricted Cash and Investments - Beginning	$42,168
0851	106	Tourism Development	3085100	Assigned Cash and Investments - Beginning	$55,535
0851	106	Tourism Development	3133100	Hotel/Motel Sales and Use Tax	$11,594
0851	106	Tourism Development	3611100	Investment Earnings	$725
0851	108	Cemetery	3436000	Cemetery Sales and Services	$26,678
0851	108	Cemetery	3436000	Cemetery Sales and Services	$22,031
0851	108	Cemetery	3436000	Cemetery Sales and Services	$18,651
0851	108	Cemetery	3436000	Cemetery Sales and Services	$27,366
0851	108	Cemetery	3436000	Cemetery Sales and Services	$2,188
0851	119	Public Safety Grants	3083100	Restricted Cash and Investments - Beginning	$161,029
0851	119	Public Safety Grants	3671100	Contributions and Donations from Nongovernmental Sources	$90,944
0851	129	Special Investigative Drug Account	3083100	Restricted Cash and Investments - Beginning	$27,814
0851	129	Special Investigative Drug Account	3565000	Investigative Fund Assessments	$3,074

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	129	Special Investigative Drug Account	3611100	Investment Earnings	$457
0851	157	Cable TV	3084100	Committed Cash and Investments - Beginning	$239,054
0851	157	Cable TV	3161000	Business and Occupation Taxes	$23,737
0851	157	Cable TV	3161000	Business and Occupation Taxes	$25,141
0851	157	Cable TV	3457000	Information Services	$8,731
0851	157	Cable TV	3457000	Information Services	$10,464
0851	157	Cable TV	3457000	Information Services	$13,087
0851	157	Cable TV	3457000	Information Services	$10,909
0851	157	Cable TV	3457000	Information Services	$1,200
0851	157	Cable TV	3457000	Information Services	$3,600
0851	157	Cable TV	3611100	Investment Earnings	$2,088
0851	157	Cable TV	3611100	Investment Earnings	$793
0851	157	Cable TV	3699100	Miscellaneous Other Operating	$6
0851	170	Housing Rehabilitation	3083100	Restricted Cash and Investments - Beginning	$353,986
0851	170	Housing Rehabilitation	3084100	Committed Cash and Investments - Beginning	$250,000
0851	170	Housing Rehabilitation	3611100	Investment Earnings	$10,518
0851	170	Housing Rehabilitation	3614000	Other Interest	$143
0851	170	Housing Rehabilitation	3699100	Miscellaneous Other Operating	$2,650
0851	225	Community Economic Development Loan	3085100	Assigned Cash and Investments - Beginning	$5,537
0851	301	REET 1	3083100	Restricted Cash and Investments - Beginning	$935,565
0851	301	REET 1	3183400	REET 1 - First Quarter Percent	$51,723
0851	301	REET 1	3611100	Investment Earnings	$12,304
0851	301	REET 1	3611100	Investment Earnings	$525
0851	301	REET 1	3613000	Gains (Losses) on Sale of Investments	($2,480)
0851	302	Street Capital	3083100	Restricted Cash and Investments - Beginning	$86,854
0851	302	Street Capital	3085100	Assigned Cash and Investments - Beginning	$158,188

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	3332020	Federal Indirect Award from Department of Transportation	$15,633
0851	302	Street Capital	3332100	Federal Indirect Award from Department of Treasury	$61,944
0851	302	Street Capital	3340380	State Award from Transportation Improvement Board (TIB)	$101,999
0851	302	Street Capital	3611100	Investment Earnings	$4,532
0851	310	REET 2	3183500	REET 2 - Second Quarter Percent	$32,113
0851	401	Water	3085100	Assigned Cash and Investments - Beginning	$2,036,146
0851	401	Water	3434000	Water Sales and Services	$347
0851	401	Water	3434000	Water Sales and Services	$2,038,394
0851	401	Water	3434000	Water Sales and Services	$441,043
0851	401	Water	3434000	Water Sales and Services	$19,021
0851	401	Water	3434000	Water Sales and Services	$181
0851	401	Water	3434000	Water Sales and Services	$19,949
0851	401	Water	3434000	Water Sales and Services	$10,120
0851	401	Water	3434000	Water Sales and Services	$2,193
0851	401	Water	3434000	Water Sales and Services	$1,275
0851	401	Water	3434000	Water Sales and Services	$89,258
0851	401	Water	3434000	Water Sales and Services	$16,000
0851	401	Water	3611100	Investment Earnings	$24,325
0851	401	Water	3611100	Investment Earnings	$900
0851	401	Water	3613000	Gains (Losses) on Sale of Investments	($4,251)
0851	401	Water	3625000	Rents and Leases	$40,842
0851	401	Water	3698000	Cash Adjustments	$15

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	3699100	Miscellaneous Other Operating	$9,649
0851	403	Wastewater	3083100	Restricted Cash and Investments - Beginning	$2,063,868
0851	403	Wastewater	3085100	Assigned Cash and Investments - Beginning	$1,422,677
0851	403	Wastewater	3311000	Federal Direct Award from Department of Agriculture	$385,225
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	$2,945,134
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	$481,813
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	$750
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	$1,300
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	$6,000
0851	403	Wastewater	3611100	Investment Earnings	$60,804
0851	403	Wastewater	3698001	Cash Adjustments	$29
0851	405	Solid Waste	3085100	Assigned Cash and Investments - Beginning	$253,416
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	$1,244,670
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	$24,536
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	$19,821
0851	405	Solid Waste	3611100	Investment Earnings	$4,532
0851	405	Solid Waste	3691000	Sale of Surplus	$114
0851	405	Solid Waste	3698002	Cash Adjustments	$8
0851	510	Equipment Replacement	3085100	Assigned Cash and Investments - Beginning	$1,774,530
0851	510	Equipment Replacement	3611100	Investment Earnings	$24,525
0851	510	Equipment Replacement	3611100	Investment Earnings	$900
0851	510	Equipment Replacement	3613000	Gains (Losses) on Sale of Investments	($4,251)
0851	631	Custodial Deposits	3083100	Restricted Cash and Investments - Beginning	$5,839
0851	701	Perpetual Care	3082100	Nonspendable Cash and Investments - Beginning	$376,406

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	701	Perpetual Care	3611000	Investment Earnings	$17,531
0851	701	Perpetual Care	3611100	Investment Earnings	$6,769
0851	001	General	5083100	Restricted Cash and Investments - Ending	$868,093
0851	001	General	5089100	Unassigned Cash and Investments - Ending	$2,867,107
0851	001	General	5116010	Legislative Activities	$31,517
0851	001	General	5116020	Legislative Activities	$2,411
0851	001	General	5116020	Legislative Activities	$67
0851	001	General	5116020	Legislative Activities	$31
0851	001	General	5116030	Legislative Activities	$359
0851	001	General	5116030	Legislative Activities	$7,880
0851	001	General	5116040	Legislative Activities	$23,195
0851	001	General	5116040	Legislative Activities	$2,530
0851	001	General	5116040	Legislative Activities	$858
0851	001	General	5116040	Legislative Activities	$4,029
0851	001	General	5116040	Legislative Activities	$1,061
0851	001	General	5116040	Legislative Activities	($947)
0851	001	General	5116040	Legislative Activities	$1,093
0851	001	General	5116040	Legislative Activities	($5,910)
0851	001	General	5116040	Legislative Activities	$125
0851	001	General	5116040	Legislative Activities	$250
0851	001	General	5116040	Legislative Activities	$6,779
0851	001	General	5116040	Legislative Activities	$585
0851	001	General	5116040	Legislative Activities	($3,547)
0851	001	General	5125240	Contracted Court	$222,134
0851	001	General	5125240	Contracted Court	$251,507
0851	001	General	5131010	Executive Office	$166,623
0851	001	General	5131010	Executive Office	$1,329
0851	001	General	5131020	Executive Office	$12,579
0851	001	General	5131020	Executive Office	$10,277
0851	001	General	5131020	Executive Office	$15,388
0851	001	General	5131020	Executive Office	$207
0851	001	General	5131020	Executive Office	$252
0851	001	General	5131030	Executive Office	$710

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5131030	Executive Office	$237
0851	001	General	5131040	Executive Office	$4,322
0851	001	General	5131040	Executive Office	$445
0851	001	General	5131040	Executive Office	$2,764
0851	001	General	5131040	Executive Office	$387
0851	001	General	5131040	Executive Office	$6,064
0851	001	General	5131040	Executive Office	$62
0851	001	General	5131040	Executive Office	$5,895
0851	001	General	5131040	Executive Office	($115,894)
0851	001	General	5142310	Financial Services	$185,296
0851	001	General	5142310	Financial Services	$3,154
0851	001	General	5142320	Financial Services	$13,681
0851	001	General	5142320	Financial Services	$15,274
0851	001	General	5142320	Financial Services	$43,403
0851	001	General	5142320	Financial Services	$352
0851	001	General	5142320	Financial Services	$523
0851	001	General	5142330	Financial Services	$4,249
0851	001	General	5142330	Financial Services	$1,034
0851	001	General	5142330	Financial Services	$56
0851	001	General	5142340	Financial Services	$5,323
0851	001	General	5142340	Financial Services	$35,834
0851	001	General	5142340	Financial Services	$1,366
0851	001	General	5142340	Financial Services	$3,710
0851	001	General	5142340	Financial Services	$8,011
0851	001	General	5142340	Financial Services	$1,153
0851	001	General	5142340	Financial Services	$3,816
0851	001	General	5142340	Financial Services	$21,982
0851	001	General	5142340	Financial Services	$105
0851	001	General	5142340	Financial Services	$15,531
0851	001	General	5142340	Financial Services	$2,591
0851	001	General	5142340	Financial Services	$1,480
0851	001	General	5142340	Financial Services	$1,853
0851	001	General	5142340	Financial Services	($171,869)
0851	001	General	5142340	Financial Services	$710

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5143010	Recording Services	$109,326
0851	001	General	5143010	Recording Services	$2,047
0851	001	General	5143010	Recording Services	$779
0851	001	General	5143020	Recording Services	$8,272
0851	001	General	5143020	Recording Services	$10,182
0851	001	General	5143020	Recording Services	$24,957
0851	001	General	5143020	Recording Services	$43
0851	001	General	5143020	Recording Services	$306
0851	001	General	5143030	Recording Services	$1,065
0851	001	General	5143030	Recording Services	$340
0851	001	General	5143040	Recording Services	$58
0851	001	General	5143040	Recording Services	$181
0851	001	General	5143040	Recording Services	$445
0851	001	General	5143040	Recording Services	$16
0851	001	General	5143040	Recording Services	$3,023
0851	001	General	5143040	Recording Services	$387
0851	001	General	5143040	Recording Services	$9,475
0851	001	General	5143040	Recording Services	$9,377
0851	001	General	5143040	Recording Services	$400
0851	001	General	5143040	Recording Services	$13,449
0851	001	General	5143040	Recording Services	$2,169
0851	001	General	5143040	Recording Services	($37,197)
0851	001	General	5144040	Election Services	$13,583
0851	001	General	5154140	External Legal Services - Advice	$27,169
0851	001	General	5154140	External Legal Services - Advice	($2,870)
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	$34,859
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	$22,479
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	$44,955
0851	001	General	5176020	Workers’ Compensation Services	$8,166

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5179030	Other Employee Benefit Programs	$421
0851	001	General	5179040	Other Employee Benefit Programs	$800
0851	001	General	5181010	Personnel Services	$141,295
0851	001	General	5181010	Personnel Services	$2,660
0851	001	General	5181010	Personnel Services	$502
0851	001	General	5181020	Personnel Services	$10,839
0851	001	General	5181020	Personnel Services	$7,710
0851	001	General	5181020	Personnel Services	$12,431
0851	001	General	5181020	Personnel Services	$24,362
0851	001	General	5181020	Personnel Services	$269
0851	001	General	5181020	Personnel Services	$404
0851	001	General	5181030	Personnel Services	$195
0851	001	General	5181030	Personnel Services	$147
0851	001	General	5181030	Personnel Services	$2,026
0851	001	General	5181040	Personnel Services	$16,394
0851	001	General	5181040	Personnel Services	$4,916
0851	001	General	5181040	Personnel Services	$9,898
0851	001	General	5181040	Personnel Services	$425
0851	001	General	5181040	Personnel Services	$445
0851	001	General	5181040	Personnel Services	$85
0851	001	General	5181040	Personnel Services	$1,728
0851	001	General	5181040	Personnel Services	$387
0851	001	General	5181040	Personnel Services	$20,087
0851	001	General	5181040	Personnel Services	$3,380
0851	001	General	5181040	Personnel Services	$391
0851	001	General	5181040	Personnel Services	($107,795)
0851	001	General	5181840	Personnel Services	$4,228
0851	001	General	5181840	Personnel Services	$1,355
0851	001	General	5181840	Personnel Services	$1,448
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	$31,427
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	$424

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	$272
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$2,318
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$2,792
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$11,125
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$64
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$542
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$111
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$3,481
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$66
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$4,905
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$1,098
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$9,248
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$149
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$121
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$3,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$1,899
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$356
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$22,422
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$192
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$553
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$11,715
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$15,732
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$6,631
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$566
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$240
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$596
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,173
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,086
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$6,880
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$8,810

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$810
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$3,317
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$13,176
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$12,358
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$5,994
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$5,263
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,830
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$5,924
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$5,058
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$293
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,672
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,015
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$4,196
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$7,319
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$5,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$161
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,753
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$45
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$17,098
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$166
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$2,725
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,671
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	($89,798)
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$1,403
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	($32,928)
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$270
0851	001	General	5188110	Information Technology Services	$102,920
0851	001	General	5188110	Information Technology Services	$50
0851	001	General	5188120	Information Technology Services	$7,700
0851	001	General	5188120	Information Technology Services	$9,275
0851	001	General	5188120	Information Technology Services	$23,258
0851	001	General	5188120	Information Technology Services	$217

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5188120	Information Technology Services	$274
0851	001	General	5188130	Information Technology Services	$344
0851	001	General	5188130	Information Technology Services	$64
0851	001	General	5188140	Information Technology Services	$192
0851	001	General	5188140	Information Technology Services	$7,580
0851	001	General	5188140	Information Technology Services	$90,757
0851	001	General	5188140	Information Technology Services	($6,794)
0851	001	General	5211010	Administration	$247,199
0851	001	General	5211010	Administration	$3,660
0851	001	General	5211020	Administration	$18,865
0851	001	General	5211020	Administration	$12,069
0851	001	General	5211020	Administration	$38,698
0851	001	General	5211020	Administration	$450
0851	001	General	5211020	Administration	$5,495
0851	001	General	5211020	Administration	$3,555
0851	001	General	5211020	Administration	$949
0851	001	General	5211020	Administration	$1,676
0851	001	General	5211030	Administration	$739
0851	001	General	5211030	Administration	$161
0851	001	General	5211030	Administration	$12,850
0851	001	General	5211040	Administration	$4,627
0851	001	General	5211040	Administration	$3,576
0851	001	General	5211040	Administration	$9
0851	001	General	5211040	Administration	$17,295
0851	001	General	5211040	Administration	$2,529
0851	001	General	5211040	Administration	$772
0851	001	General	5211110	Administration	$210,102
0851	001	General	5211110	Administration	$4,300
0851	001	General	5211120	Administration	$16,006
0851	001	General	5211120	Administration	$19,745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5211120	Administration	$52,263
0851	001	General	5211120	Administration	$162
0851	001	General	5211120	Administration	$732
0851	001	General	5211130	Administration	$1,670
0851	001	General	5211130	Administration	$662
0851	001	General	5211130	Administration	$166
0851	001	General	5211140	Administration	$178
0851	001	General	5211140	Administration	$14,759
0851	001	General	5211140	Administration	$405
0851	001	General	5211140	Administration	$4,885
0851	001	General	5211140	Administration	$15,843
0851	001	General	5211140	Administration	$1,035
0851	001	General	5211140	Administration	$1,095
0851	001	General	5211140	Administration	$1,227
0851	001	General	5211140	Administration	$3
0851	001	General	5212040	Police Operations	$24,080
0851	001	General	5212040	Police Operations	$10,000
0851	001	General	5212040	Police Operations	$13,097
0851	001	General	5212110	Police Operations	$179,447
0851	001	General	5212110	Police Operations	$4,789
0851	001	General	5212110	Police Operations	$10,477
0851	001	General	5212120	Police Operations	$14,583
0851	001	General	5212120	Police Operations	$10,148
0851	001	General	5212120	Police Operations	$59,527
0851	001	General	5212120	Police Operations	$412
0851	001	General	5212120	Police Operations	$6,090
0851	001	General	5212120	Police Operations	$2,887
0851	001	General	5212130	Police Operations	$1,300
0851	001	General	5212130	Police Operations	$194
0851	001	General	5212130	Police Operations	$7,355
0851	001	General	5212130	Police Operations	$286
0851	001	General	5212140	Police Operations	$1,560
0851	001	General	5212140	Police Operations	$2,154
0851	001	General	5212140	Police Operations	$423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212140	Police Operations	$4,302
0851	001	General	5212140	Police Operations	$61,570
0851	001	General	5212140	Police Operations	$3,346
0851	001	General	5212140	Police Operations	$11
0851	001	General	5212140	Police Operations	$4,918
0851	001	General	5212210	Police Operations	$366,044
0851	001	General	5212210	Police Operations	$9,302
0851	001	General	5212210	Police Operations	$17,869
0851	001	General	5212210	Police Operations	$488,474
0851	001	General	5212210	Police Operations	$3,780
0851	001	General	5212210	Police Operations	$40,511
0851	001	General	5212220	Police Operations	$29,474
0851	001	General	5212220	Police Operations	$20,764
0851	001	General	5212220	Police Operations	$122,005
0851	001	General	5212220	Police Operations	$831
0851	001	General	5212220	Police Operations	$12,270
0851	001	General	5212220	Police Operations	$3,866
0851	001	General	5212220	Police Operations	$373
0851	001	General	5212220	Police Operations	$40,152
0851	001	General	5212220	Police Operations	$28,082
0851	001	General	5212220	Police Operations	$140,334
0851	001	General	5212220	Police Operations	$1,126
0851	001	General	5212220	Police Operations	$18,221
0851	001	General	5212220	Police Operations	$15,462
0851	001	General	5212220	Police Operations	$2,596
0851	001	General	5212230	Police Operations	$2,998
0851	001	General	5212230	Police Operations	$704
0851	001	General	5212230	Police Operations	$1,628
0851	001	General	5212230	Police Operations	$235
0851	001	General	5212230	Police Operations	$2,877
0851	001	General	5212230	Police Operations	$603
0851	001	General	5212230	Police Operations	$12,094
0851	001	General	5212230	Police Operations	$16,105
0851	001	General	5212230	Police Operations	$26,564

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212230	Police Operations	$3,999
0851	001	General	5212230	Police Operations	$24,339
0851	001	General	5212240	Police Operations	$8,779
0851	001	General	5212240	Police Operations	$27,972
0851	001	General	5212240	Police Operations	$226,375
0851	001	General	5212240	Police Operations	$3,926
0851	001	General	5212240	Police Operations	$54,555
0851	001	General	5212240	Police Operations	$14,604
0851	001	General	5212240	Police Operations	$9
0851	001	General	5212240	Police Operations	$279
0851	001	General	5212240	Police Operations	$5,280
0851	001	General	5212240	Police Operations	$14,220
0851	001	General	5212240	Police Operations	$7,307
0851	001	General	5212240	Police Operations	$15,720
0851	001	General	5212240	Police Operations	$160,977
0851	001	General	5212240	Police Operations	$30,319
0851	001	General	5212240	Police Operations	$7,789
0851	001	General	5212240	Police Operations	$4,775
0851	001	General	5212240	Police Operations	$16,109
0851	001	General	5212240	Police Operations	$10,087
0851	001	General	5212240	Police Operations	$496
0851	001	General	5212240	Police Operations	$1,302
0851	001	General	5212240	Police Operations	$45,561
0851	001	General	5212240	Police Operations	$2,284
0851	001	General	5212240	Police Operations	$311
0851	001	General	5212240	Police Operations	$157
0851	001	General	5212240	Police Operations	$1,063
0851	001	General	5212240	Police Operations	$9,760
0851	001	General	5212240	Police Operations	$11,416
0851	001	General	5212240	Police Operations	$19,758
0851	001	General	5221010	Administration	$123,398
0851	001	General	5221010	Administration	$2,040
0851	001	General	5221020	Administration	$1,788
0851	001	General	5221020	Administration	$6,668

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5221020	Administration	$20,878
0851	001	General	5221020	Administration	$265
0851	001	General	5221020	Administration	$3,637
0851	001	General	5221030	Administration	$147
0851	001	General	5221030	Administration	$1,497
0851	001	General	5221030	Administration	$58
0851	001	General	5221040	Administration	$1,611
0851	001	General	5221040	Administration	$937
0851	001	General	5221040	Administration	$22,740
0851	001	General	5221040	Administration	$250
0851	001	General	5221040	Administration	$2,407
0851	001	General	5221040	Administration	$1,338
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	$147,713
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	$3,425
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	$15,856
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	$26,186
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$3,743
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$8,905
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$43,469
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$526
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$314
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$9,854

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$258
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$6,486
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	$16,324
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	$2,202
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	$1,917
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	$458
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	$5,268
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	$8,241
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$6,116
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$12,727
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$1,085
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$2,055
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$1,980
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$1,537
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$1,464

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$937
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$8,702
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$5,004
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$6,024
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$4,373
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$3,706
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$11,884
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$2,548
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$187
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$2,890
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	$3,627
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	$344,667
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	$7,994
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	$20,025
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	$61,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$7,435
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$20,779
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$100,379
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$735
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$22,992
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	$792
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	$993
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	$5,996
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	$1,865
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$49,005
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$974
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$937
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$45,777
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$23
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	$1,056
0851	001	General	5236040	Care and Custody of Prisoners	$10,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5236040	Care and Custody of Prisoners	$81,732
0851	001	General	5236040	Care and Custody of Prisoners	$246,936
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	$31,762
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	$108
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	$2,406
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	$2,975
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	$4,958
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	$26
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	$106
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	$103
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	$147
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	$168
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$53,061
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$187
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$1,358
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$268
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$122
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$34,416
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$2,407
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	$332
0851	001	General	5246010	Enforcement of Codes and Regulation	$55,110

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5246010	Enforcement of Codes and Regulation	$1,194
0851	001	General	5246010	Enforcement of Codes and Regulation	$104
0851	001	General	5246020	Enforcement of Codes and Regulation	$3,820
0851	001	General	5246020	Enforcement of Codes and Regulation	$4,618
0851	001	General	5246020	Enforcement of Codes and Regulation	$9,268
0851	001	General	5246020	Enforcement of Codes and Regulation	$93
0851	001	General	5246020	Enforcement of Codes and Regulation	$199
0851	001	General	5246020	Enforcement of Codes and Regulation	$1,283
0851	001	General	5246020	Enforcement of Codes and Regulation	$1,652
0851	001	General	5246030	Enforcement of Codes and Regulation	$1,531
0851	001	General	5246030	Enforcement of Codes and Regulation	$141
0851	001	General	5246030	Enforcement of Codes and Regulation	$431
0851	001	General	5246030	Enforcement of Codes and Regulation	$361
0851	001	General	5246030	Enforcement of Codes and Regulation	$1,165
0851	001	General	5246040	Enforcement of Codes and Regulation	$273
0851	001	General	5246040	Enforcement of Codes and Regulation	$1,045
0851	001	General	5246040	Enforcement of Codes and Regulation	$268
0851	001	General	5246040	Enforcement of Codes and Regulation	$122
0851	001	General	5246040	Enforcement of Codes and Regulation	$3,427
0851	001	General	5246040	Enforcement of Codes and Regulation	$4,957
0851	001	General	5246040	Enforcement of Codes and Regulation	$2,407

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5246040	Enforcement of Codes and Regulation	$355
0851	001	General	5256040	Disaster Preparedness	$8,900
0851	001	General	5543030	Animal Control	$123
0851	001	General	5543040	Animal Control	$1,430
0851	001	General	5549040	Other Environmental Services	$4,258
0851	001	General	5572010	Community Services	$14,134
0851	001	General	5572010	Community Services	$18
0851	001	General	5572010	Community Services	$1,599
0851	001	General	5572020	Community Services	$1,183
0851	001	General	5572020	Community Services	$1,453
0851	001	General	5572020	Community Services	$2,849
0851	001	General	5572020	Community Services	$466
0851	001	General	5573040	Tourism	$14,601
0851	001	General	5573040	Tourism	$376
0851	001	General	5586010	Planning	$27,181
0851	001	General	5586010	Planning	$1,194
0851	001	General	5586010	Planning	$104
0851	001	General	5586020	Planning	$1,724
0851	001	General	5586020	Planning	$2,121
0851	001	General	5586020	Planning	$3,110
0851	001	General	5586020	Planning	$34
0851	001	General	5586020	Planning	$63
0851	001	General	5586030	Planning	$1,428
0851	001	General	5586030	Planning	$147
0851	001	General	5586030	Planning	$69
0851	001	General	5586030	Planning	$733
0851	001	General	5586040	Planning	$137,769
0851	001	General	5586040	Planning	$5,986
0851	001	General	5586040	Planning	$5,715
0851	001	General	5586040	Planning	$1,005
0851	001	General	5586040	Planning	$268
0851	001	General	5586040	Planning	$236
0851	001	General	5586040	Planning	$122

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5586040	Planning	$5,306
0851	001	General	5586040	Planning	$2,407
0851	001	General	5586040	Planning	$867
0851	001	General	5587040	Economic Development	$16,139
0851	001	General	5593030	Property Development	$978
0851	001	General	5593040	Property Development	$1,653
0851	001	General	5661040	Chemical Dependency Services	$2,572
0851	001	General	5712010	Educational and Recreational Activities	$39,663
0851	001	General	5712020	Educational and Recreational Activities	$2,958
0851	001	General	5712020	Educational and Recreational Activities	$3,493
0851	001	General	5712020	Educational and Recreational Activities	$9,805
0851	001	General	5712020	Educational and Recreational Activities	$84
0851	001	General	5712020	Educational and Recreational Activities	$120
0851	001	General	5712030	Educational and Recreational Activities	$1,164
0851	001	General	5712030	Educational and Recreational Activities	$123
0851	001	General	5712030	Educational and Recreational Activities	$1,226
0851	001	General	5712030	Educational and Recreational Activities	$3,142
0851	001	General	5712030	Educational and Recreational Activities	$575
0851	001	General	5712040	Educational and Recreational Activities	$3,538
0851	001	General	5712040	Educational and Recreational Activities	$770
0851	001	General	5712040	Educational and Recreational Activities	$288
0851	001	General	5712040	Educational and Recreational Activities	$129
0851	001	General	5712040	Educational and Recreational Activities	$656
0851	001	General	5712040	Educational and Recreational Activities	$233

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5712040	Educational and Recreational Activities	$1,650
0851	001	General	5712040	Educational and Recreational Activities	$1,057
0851	001	General	5712040	Educational and Recreational Activities	$3,411
0851	001	General	5712040	Educational and Recreational Activities	$1,541
0851	001	General	5712040	Educational and Recreational Activities	$1,351
0851	001	General	5712040	Educational and Recreational Activities	$62
0851	001	General	5712040	Educational and Recreational Activities	$12,544
0851	001	General	5712040	Educational and Recreational Activities	$76
0851	001	General	5712040	Educational and Recreational Activities	$602
0851	001	General	5712040	Educational and Recreational Activities	$12,732
0851	001	General	5762010	Swimming Pools	$9,916
0851	001	General	5762010	Swimming Pools	$129,083
0851	001	General	5762010	Swimming Pools	$5,018
0851	001	General	5762020	Swimming Pools	$10,738
0851	001	General	5762020	Swimming Pools	$906
0851	001	General	5762020	Swimming Pools	$873
0851	001	General	5762020	Swimming Pools	$2,451
0851	001	General	5762020	Swimming Pools	$303
0851	001	General	5762020	Swimming Pools	$5,813
0851	001	General	5762020	Swimming Pools	$424
0851	001	General	5762030	Swimming Pools	$1,000
0851	001	General	5762030	Swimming Pools	$1,274
0851	001	General	5762030	Swimming Pools	$11,132
0851	001	General	5762030	Swimming Pools	$6,540
0851	001	General	5762030	Swimming Pools	$542
0851	001	General	5762040	Swimming Pools	$286
0851	001	General	5762040	Swimming Pools	$460
0851	001	General	5762040	Swimming Pools	$265

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5762040	Swimming Pools	$6,264
0851	001	General	5762040	Swimming Pools	$24,404
0851	001	General	5762040	Swimming Pools	$5,495
0851	001	General	5762040	Swimming Pools	$11,074
0851	001	General	5762040	Swimming Pools	$6,667
0851	001	General	5762040	Swimming Pools	$5,764
0851	001	General	5762040	Swimming Pools	$46
0851	001	General	5762040	Swimming Pools	$296
0851	001	General	5762040	Swimming Pools	$384
0851	001	General	5762040	Swimming Pools	$234
0851	001	General	5768010	General Parks	$85,925
0851	001	General	5768010	General Parks	$437
0851	001	General	5768010	General Parks	$5,482
0851	001	General	5768020	General Parks	$6,839
0851	001	General	5768020	General Parks	$8,381
0851	001	General	5768020	General Parks	$24,202
0851	001	General	5768020	General Parks	$191
0851	001	General	5768020	General Parks	$2,173
0851	001	General	5768020	General Parks	$31
0851	001	General	5768020	General Parks	$701
0851	001	General	5768020	General Parks	$1,122
0851	001	General	5768030	General Parks	$603
0851	001	General	5768030	General Parks	$2,685
0851	001	General	5768030	General Parks	$844
0851	001	General	5768030	General Parks	$726
0851	001	General	5768030	General Parks	$6,503
0851	001	General	5768030	General Parks	$1,910
0851	001	General	5768040	General Parks	$10,383
0851	001	General	5768040	General Parks	$87,196
0851	001	General	5768040	General Parks	$11,540
0851	001	General	5768040	General Parks	$109
0851	001	General	5768040	General Parks	$2,018
0851	001	General	5768040	General Parks	$5,163
0851	001	General	5768040	General Parks	$1,726

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5768040	General Parks	$1,547
0851	001	General	5768040	General Parks	$167
0851	001	General	5768040	General Parks	$12,266
0851	001	General	5768040	General Parks	$209
0851	001	General	5768040	General Parks	$42,883
0851	001	General	5768040	General Parks	$4,688
0851	001	General	5768040	General Parks	$1,326
0851	001	General	5768040	General Parks	$19,003
0851	001	General	5768040	General Parks	$717
0851	001	General	5768040	General Parks	$1,685
0851	001	General	5768040	General Parks	$245
0851	101	Street	5423010	Roadway	$84,960
0851	101	Street	5423010	Roadway	$534
0851	101	Street	5423010	Roadway	$2,318
0851	101	Street	5423020	Roadway	$6,470
0851	101	Street	5423020	Roadway	$1,359
0851	101	Street	5423020	Roadway	$7,870
0851	101	Street	5423020	Roadway	$23,519
0851	101	Street	5423020	Roadway	$149
0851	101	Street	5423020	Roadway	$1,436
0851	101	Street	5423020	Roadway	$46
0851	101	Street	5423020	Roadway	$552
0851	101	Street	5423020	Roadway	$701
0851	101	Street	5423030	Roadway	$31
0851	101	Street	5423030	Roadway	$29,159
0851	101	Street	5423030	Roadway	$3,949
0851	101	Street	5423030	Roadway	$2,801
0851	101	Street	5423030	Roadway	$758
0851	101	Street	5423030	Roadway	$3,185
0851	101	Street	5423040	Roadway	$84,272
0851	101	Street	5423040	Roadway	$685
0851	101	Street	5423040	Roadway	$19,875
0851	101	Street	5423040	Roadway	$14,745
0851	101	Street	5423040	Roadway	$192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street	5423040	Roadway	$301
0851	101	Street	5423040	Roadway	$207
0851	101	Street	5423040	Roadway	$546
0851	101	Street	5423040	Roadway	$22,844
0851	101	Street	5423040	Roadway	$420
0851	101	Street	5423040	Roadway	$49
0851	101	Street	5423040	Roadway	$2,407
0851	101	Street	5423040	Roadway	$18,844
0851	101	Street	5423040	Roadway	$418
0851	101	Street	5423040	Roadway	$1,951
0851	101	Street	5423040	Roadway	$39
0851	101	Street	5426340	Street Lighting	$58,848
0851	101	Street	5426430	Traffic Control Devices	$5,427
0851	101	Street	5426440	Traffic Control Devices	$3,374
0851	101	Street	5426440	Traffic Control Devices	$20,017
0851	101	Street	5426630	Snow and Ice Control	$8,004
0851	101	Street	5426730	Street Cleaning	$27
0851	101	Street	5426730	Street Cleaning	$360
0851	103	License Fee	5083100	Restricted Cash and Investments - Ending	$107,927
0851	103	License Fee	5423040	Roadway	$773
0851	103	License Fee	5423040	Roadway	$936
0851	106	Tourism Development	5083100	Restricted Cash and Investments - Ending	$46,926
0851	106	Tourism Development	5085100	Assigned Cash and Investments - Ending	$43,415
0851	106	Tourism Development	5573040	Tourism	$12,120
0851	106	Tourism Development	5573040	Tourism	$4,000
0851	106	Tourism Development	5573040	Tourism	$41
0851	106	Tourism Development	5573040	Tourism	$3,520
0851	108	Cemetery	5365010	Cemetery	$67,747
0851	108	Cemetery	5365010	Cemetery	$385
0851	108	Cemetery	5365010	Cemetery	$1,698
0851	108	Cemetery	5365020	Cemetery	$5,132
0851	108	Cemetery	5365020	Cemetery	$906

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	108	Cemetery	5365020	Cemetery	$6,294
0851	108	Cemetery	5365020	Cemetery	$22,418
0851	108	Cemetery	5365020	Cemetery	$127
0851	108	Cemetery	5365020	Cemetery	$1,278
0851	108	Cemetery	5365020	Cemetery	$60
0851	108	Cemetery	5365020	Cemetery	$1,264
0851	108	Cemetery	5365020	Cemetery	$211
0851	108	Cemetery	5365030	Cemetery	$79
0851	108	Cemetery	5365030	Cemetery	$4,769
0851	108	Cemetery	5365030	Cemetery	$55
0851	108	Cemetery	5365030	Cemetery	$717
0851	108	Cemetery	5365030	Cemetery	$361
0851	108	Cemetery	5365030	Cemetery	$13,203
0851	108	Cemetery	5365030	Cemetery	$440
0851	108	Cemetery	5365040	Cemetery	$3,151
0851	108	Cemetery	5365040	Cemetery	$7,058
0851	108	Cemetery	5365040	Cemetery	$15,929
0851	108	Cemetery	5365040	Cemetery	$8,014
0851	108	Cemetery	5365040	Cemetery	$199
0851	108	Cemetery	5365040	Cemetery	$789
0851	108	Cemetery	5365040	Cemetery	$12,241
0851	108	Cemetery	5365040	Cemetery	$505
0851	108	Cemetery	5365040	Cemetery	$1,380
0851	108	Cemetery	5365040	Cemetery	$2,709
0851	108	Cemetery	5365040	Cemetery	$1,138
0851	108	Cemetery	5365040	Cemetery	$2,180
0851	108	Cemetery	5365040	Cemetery	$281
0851	108	Cemetery	5365040	Cemetery	$1,129
0851	119	Public Safety Grants	5083100	Restricted Cash and Investments - Ending	$50,724
0851	119	Public Safety Grants	5222030	Fire Suppression and Emergency Medical Services	$37,187
0851	129	Special Investigative Drug Account	5083100	Restricted Cash and Investments - Ending	$3,965

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	129	Special Investigative Drug Account	5212140	Police Operations	$3,460
0851	129	Special Investigative Drug Account	5212140	Police Operations	$683
0851	157	Cable TV	5084100	Committed Cash and Investments - Ending	$213,303
0851	157	Cable TV	5572010	Community Services	$95,704
0851	157	Cable TV	5572010	Community Services	$2,040
0851	157	Cable TV	5572020	Community Services	$7,351
0851	157	Cable TV	5572020	Community Services	$8,817
0851	157	Cable TV	5572020	Community Services	$10,451
0851	157	Cable TV	5572020	Community Services	$203
0851	157	Cable TV	5572020	Community Services	$278
0851	157	Cable TV	5572030	Community Services	$84
0851	157	Cable TV	5572030	Community Services	$15
0851	157	Cable TV	5572030	Community Services	$1,021
0851	157	Cable TV	5572040	Community Services	$110
0851	157	Cable TV	5572040	Community Services	$556
0851	157	Cable TV	5572040	Community Services	$14,910
0851	157	Cable TV	5572040	Community Services	$594
0851	157	Cable TV	5572040	Community Services	$1,937
0851	157	Cable TV	5572040	Community Services	$2,099
0851	157	Cable TV	5572040	Community Services	$266
0851	157	Cable TV	5572040	Community Services	$2,400
0851	157	Cable TV	5572040	Community Services	$3,450
0851	157	Cable TV	5572040	Community Services	$8,388
0851	157	Cable TV	5572040	Community Services	$1,039
0851	157	Cable TV	5572040	Community Services	$1,430
0851	157	Cable TV	5572040	Community Services	$324
0851	157	Cable TV	5572040	Community Services	$516
0851	157	Cable TV	5572040	Community Services	$6
0851	157	Cable TV	5572040	Community Services	$267
0851	170	Housing Rehabilitation	5083100	Restricted Cash and Investments - Ending	$633,346
0851	170	Housing Rehabilitation	5593030	Property Development	$227
0851	170	Housing Rehabilitation	5593040	Property Development	$22,844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	170	Housing Rehabilitation	5593040	Property Development	$2,991
0851	170	Housing Rehabilitation	5593040	Property Development	$7,185
0851	170	Housing Rehabilitation	5593040	Property Development	$37
0851	170	Housing Rehabilitation	5593040	Property Development	$5,466
0851	170	Housing Rehabilitation	5593040	Property Development	$3,000
0851	170	Housing Rehabilitation	5593040	Property Development	$334
0851	225	Community Economic Development Loan	5085100	Assigned Cash and Investments - Ending	$5,537
0851	301	REET 1	5083100	Restricted Cash and Investments - Ending	$997,638
0851	302	Street Capital	5085100	Assigned Cash and Investments - Ending	$214,956
0851	310	REET 2	5083100	Restricted Cash and Investments - Ending	$32,113
0851	401	Water	5085100	Assigned Cash and Investments - Ending	$2,646,809
0851	401	Water	5341040	Water Utilities	$217
0851	401	Water	5347010	Water Utilities	$59,179
0851	401	Water	5347010	Water Utilities	$21
0851	401	Water	5347010	Water Utilities	$203
0851	401	Water	5347020	Water Utilities	$4,497
0851	401	Water	5347020	Water Utilities	$4,309
0851	401	Water	5347020	Water Utilities	$6,658
0851	401	Water	5347020	Water Utilities	$119
0851	401	Water	5347020	Water Utilities	$283
0851	401	Water	5347040	Water Utilities	$21,429
0851	401	Water	5347040	Water Utilities	$614
0851	401	Water	5347040	Water Utilities	$2,543
0851	401	Water	5347040	Water Utilities	$1,756
0851	401	Water	5348010	Water Utilities	$252,883
0851	401	Water	5348010	Water Utilities	$2,390
0851	401	Water	5348010	Water Utilities	$9,035
0851	401	Water	5348020	Water Utilities	$19,592
0851	401	Water	5348020	Water Utilities	$1,812
0851	401	Water	5348020	Water Utilities	$24,156
0851	401	Water	5348020	Water Utilities	$68,485

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5348020	Water Utilities	$522
0851	401	Water	5348020	Water Utilities	$4,813
0851	401	Water	5348020	Water Utilities	$1,848
0851	401	Water	5348020	Water Utilities	$1,555
0851	401	Water	5348020	Water Utilities	$1,975
0851	401	Water	5348030	Water Utilities	$212
0851	401	Water	5348030	Water Utilities	$5,741
0851	401	Water	5348030	Water Utilities	$2,513
0851	401	Water	5348030	Water Utilities	$24,427
0851	401	Water	5348030	Water Utilities	$66,212
0851	401	Water	5348030	Water Utilities	$12,318
0851	401	Water	5348030	Water Utilities	$5,390
0851	401	Water	5348040	Water Utilities	$22,622
0851	401	Water	5348040	Water Utilities	$44
0851	401	Water	5348040	Water Utilities	$2,072
0851	401	Water	5348040	Water Utilities	$781,586
0851	401	Water	5348040	Water Utilities	$123,395
0851	401	Water	5348040	Water Utilities	$18,912
0851	401	Water	5348040	Water Utilities	$4,262
0851	401	Water	5348040	Water Utilities	$11,133
0851	401	Water	5348040	Water Utilities	$8
0851	401	Water	5348040	Water Utilities	$2,043
0851	401	Water	5348040	Water Utilities	$56
0851	401	Water	5348040	Water Utilities	$100,148
0851	401	Water	5348040	Water Utilities	$12
0851	401	Water	5348040	Water Utilities	$101,059
0851	401	Water	5348040	Water Utilities	$780
0851	401	Water	5348040	Water Utilities	$253
0851	401	Water	5348040	Water Utilities	$33,381
0851	401	Water	5348040	Water Utilities	$8,938
0851	401	Water	5348040	Water Utilities	$2,407
0851	401	Water	5348040	Water Utilities	$501
0851	401	Water	5348040	Water Utilities	$8,535
0851	401	Water	5348040	Water Utilities	$2,119

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5348040	Water Utilities	$3,393
0851	401	Water	5348040	Water Utilities	$6
0851	401	Water	5348040	Water Utilities	$133,889
0851	403	Wastewater	5085100	Assigned Cash and Investments - Ending	$3,938,835
0851	403	Wastewater	5351040	Sewer/Reclaimed Water Utilities	$217
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	$137,937
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	$736
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	$5,166
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$10,644
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$906
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$12,940
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$40,375
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$239
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$2,790
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$363
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	$455
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	$35
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	$1,491
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	$477
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	$1,258
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$7,002
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$44

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$1,932
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$2,572
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$110
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$103
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$40,469
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$6,048
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$10,178
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$7,295
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$1,648
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$294
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	$4,853
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	$59,233
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	$21
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	$203
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	$4,501
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	$4,310
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	$6,658
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	$119
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	$283
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	$21,429
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	$142

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	$391
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	$2,543
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	$1,756
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	$190,577
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	$1,516
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	$6,846
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$14,838
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$906
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$17,438
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$44,550
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$333
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$3,627
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$1,551
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$1,637
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	$2,024
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$91
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$54
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$23,039
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$771
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$18,092
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$2,440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$21,117
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	$2,478
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$50,378
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$35,830
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$505
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$1,013,307
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$165,185
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$19,233
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$4,263
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$7,602
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$1,035
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$102,741
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$132,916
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$2,739
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$118,062
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$8,433
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$173
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$30,624
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$2,951
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$2,407
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$4,017
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$2,119
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$2,092
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	$64,057
0851	405	Solid Waste	5085100	Assigned Cash and Investments - Ending	$766,509
0851	405	Solid Waste	5371040	Solid Waste Utilities	$217
0851	405	Solid Waste	5375030	Solid Waste Utilities	$1,894
0851	405	Solid Waste	5377010	Solid Waste Utilities	$59,134
0851	405	Solid Waste	5377010	Solid Waste Utilities	$21
0851	405	Solid Waste	5377010	Solid Waste Utilities	$203
0851	405	Solid Waste	5377020	Solid Waste Utilities	$4,494
0851	405	Solid Waste	5377020	Solid Waste Utilities	$4,310
0851	405	Solid Waste	5377020	Solid Waste Utilities	$6,658
0851	405	Solid Waste	5377020	Solid Waste Utilities	$119
0851	405	Solid Waste	5377020	Solid Waste Utilities	$283
0851	405	Solid Waste	5377040	Solid Waste Utilities	$21,463
0851	405	Solid Waste	5377040	Solid Waste Utilities	$391
0851	405	Solid Waste	5377040	Solid Waste Utilities	$2,620
0851	405	Solid Waste	5377040	Solid Waste Utilities	$1,756
0851	405	Solid Waste	5378010	Solid Waste Utilities	$190,659
0851	405	Solid Waste	5378010	Solid Waste Utilities	$2,441
0851	405	Solid Waste	5378010	Solid Waste Utilities	$7,691
0851	405	Solid Waste	5378020	Solid Waste Utilities	$14,921
0851	405	Solid Waste	5378020	Solid Waste Utilities	$1,359
0851	405	Solid Waste	5378020	Solid Waste Utilities	$18,168
0851	405	Solid Waste	5378020	Solid Waste Utilities	$49,736
0851	405	Solid Waste	5378020	Solid Waste Utilities	$401
0851	405	Solid Waste	5378020	Solid Waste Utilities	$3,863
0851	405	Solid Waste	5378020	Solid Waste Utilities	$46
0851	405	Solid Waste	5378020	Solid Waste Utilities	$1,361
0851	405	Solid Waste	5378020	Solid Waste Utilities	$564

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste	5378030	Solid Waste Utilities	$12,250
0851	405	Solid Waste	5378030	Solid Waste Utilities	$14,313
0851	405	Solid Waste	5378030	Solid Waste Utilities	$19,222
0851	405	Solid Waste	5378040	Solid Waste Utilities	$2,144
0851	405	Solid Waste	5378040	Solid Waste Utilities	$375,568
0851	405	Solid Waste	5378040	Solid Waste Utilities	$83,770
0851	405	Solid Waste	5378040	Solid Waste Utilities	$15,701
0851	405	Solid Waste	5378040	Solid Waste Utilities	$198
0851	405	Solid Waste	5378040	Solid Waste Utilities	$2,329
0851	405	Solid Waste	5378040	Solid Waste Utilities	$110
0851	405	Solid Waste	5378040	Solid Waste Utilities	$205
0851	405	Solid Waste	5378040	Solid Waste Utilities	$41,852
0851	405	Solid Waste	5378040	Solid Waste Utilities	$66,841
0851	405	Solid Waste	5378040	Solid Waste Utilities	($477)
0851	405	Solid Waste	5378040	Solid Waste Utilities	$347
0851	405	Solid Waste	5378040	Solid Waste Utilities	$230,786
0851	405	Solid Waste	5378040	Solid Waste Utilities	$2,119
0851	405	Solid Waste	5378040	Solid Waste Utilities	$67,635
0851	510	Equipment Replacement	5085100	Assigned Cash and Investments - Ending	$140,186
0851	631	Custodial Deposits	5083100	Restricted Cash and Investments - Ending	$6,839
0851	701	Perpetual Care	5082100	Nonspendable Cash and Investments - Ending	$400,706
0851	001	General	3821000	Refundable Deposits	$21,616
0851	001	General	3883000	Error Correction	($1,310)
0851	001	General	3883000	Error Correction	$206
0851	001	General	3899000	Holding and Clearing Account Transactions	$11,035
0851	001	General	3899000	Holding and Clearing Account Transactions	$9,681
0851	001	General	3899000	Holding and Clearing Account Transactions	$19,523
0851	001	General	3981000	Insurance Recoveries (Cash Basis)	$9,080
0851	101	Street	3970000	Transfers-In	$268,797
0851	108	Cemetery	3973600	Transfers-In	$90,932

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	157	Cable TV	3975700	Transfers-In	$43,431
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	$39,705
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	$8,001
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	$2,560
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	$7,868
0851	401	Water	3821000	Refundable Deposits	($6,300)
0851	401	Water	3973400	Transfers-In	$432,224
0851	403	Wastewater	3973400	Transfers-In	$524,388
0851	405	Solid Waste	3973400	Transfers-In	$549,097
0851	510	Equipment Replacement	3972100	Transfers-In	$25,000
0851	510	Equipment Replacement	3975000	Transfers-In	$4,000
0851	510	Equipment Replacement	3977600	Transfers-In	$8,400
0851	510	Equipment Replacement	3978100	Transfers-In	$5,000
0851	631	Custodial Deposits	3862000	Court Remittances	$4
0851	631	Custodial Deposits	3868200	Court Remittances	$24
0851	631	Custodial Deposits	3868300	Court Remittances	$785
0851	631	Custodial Deposits	3868300	Court Remittances	$742
0851	631	Custodial Deposits	3868800	Court Remittances	$378
0851	631	Custodial Deposits	3868900	Court Remittances	$589
0851	631	Custodial Deposits	3868900	Court Remittances	$493
0851	631	Custodial Deposits	3868900	Court Remittances	$103
0851	631	Custodial Deposits	3869000	Court Remittances	$99
0851	631	Custodial Deposits	3869100	Court Remittances	$19,881
0851	631	Custodial Deposits	3869200	Court Remittances	$10,433
0851	631	Custodial Deposits	3869300	Court Remittances	$1,571
0851	631	Custodial Deposits	3869700	Court Remittances	$4,600
0851	631	Custodial Deposits	3869900	Court Remittances	$110
0851	631	Custodial Deposits	3894000	Custodial Type Deposits	$6,053
0851	631	Custodial Deposits	3894000	Custodial Type Deposits	$654
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$4,923
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$1,649

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$891
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$212
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$788
0851	631	Custodial Deposits	3893000	Custodial Type Collections	$65
0851	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	$7,542
0851	001	General	5821000	Refund of Deposits	$4,673
0851	001	General	5899000	Holding and Clearing Account Transactions	$2
0851	001	General	5899000	Holding and Clearing Account Transactions	$39
0851	001	General	5899000	Holding and Clearing Account Transactions	$9,983
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	$278
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	$1,164
0851	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	$13,906
0851	001	General	5942140	Capital Expenditures/Expenses - Law Enforcement Services	$46,440
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$239,018
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$149,510
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$77,614

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5942360	Capital Expenditures/Expenses - Detention/Correction Services	$43,772
0851	001	General	5942460	Capital Expenditures/Expenses - Protective Inspection Services	$1,485
0851	001	General	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	$2,403
0851	001	General	5972100	Transfers-Out	$25,000
0851	001	General	5975000	Transfers-Out	$90,932
0851	001	General	5977600	Transfers-Out	$8,400
0851	001	General	5978100	Transfers-Out	$5,000
0851	101	Street	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	$810
0851	101	Street	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	$13,770
0851	103	License Fee	5970000	Transfers-Out	$268,797
0851	108	Cemetery	5975000	Transfers-Out	$4,000
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$80,028
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$77,500
0851	119	Public Safety Grants	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$6,534
0851	129	Special Investigative Drug Account	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$23,236
0851	157	Cable TV	5945760	Capital Expenditures/Expenses - Community Services	$4,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	$23,795
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	$154,076
0851	302	Street Capital	5959540	Capital Expenditures/Expenses - Construction Administration and Overhead	$36,324
0851	401	Water	5913470	Debt Repayment - Water Utilities	$59,413
0851	401	Water	5913470	Debt Repayment - Water Utilities	$175,907
0851	401	Water	5913470	Debt Repayment - Water Utilities	$7,100
0851	401	Water	5913470	Debt Repayment - Water Utilities	$135,136
0851	401	Water	5913470	Debt Repayment - Water Utilities	$81,573
0851	401	Water	5913470	Debt Repayment - Water Utilities	$43,742
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$5,941
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$19,350
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$36
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$6,757
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$12,236
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	$5,687
0851	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	$2,300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5943440	Capital Expenditures/Expenses - Water Utilities	$83
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$41,047
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$446,945
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$3,645
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$55,150
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$255,882
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	$80,246
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$410
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$1,271
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$42,852
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$53,262
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	$61,978
0851	403	Wastewater	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	$99

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	$385,225
0851	510	Equipment Replacement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$17,719
0851	510	Equipment Replacement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$125,927
0851	510	Equipment Replacement	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$5,132
0851	510	Equipment Replacement	5973400	Transfers-Out	$432,224
0851	510	Equipment Replacement	5973500	Transfers-Out	$524,388
0851	510	Equipment Replacement	5973700	Transfers-Out	$549,097
0851	510	Equipment Replacement	5975700	Transfers-Out	$43,431
0851	631	Custodial Deposits	5862000	Court Remittances	$4
0851	631	Custodial Deposits	5868200	Court Remittances	$63
0851	631	Custodial Deposits	5868300	Court Remittances	$831
0851	631	Custodial Deposits	5868300	Court Remittances	$784
0851	631	Custodial Deposits	5868800	Court Remittances	$409
0851	631	Custodial Deposits	5868900	Court Remittances	$713
0851	631	Custodial Deposits	5868900	Court Remittances	$598
0851	631	Custodial Deposits	5868900	Court Remittances	$125
0851	631	Custodial Deposits	5869000	Court Remittances	$97
0851	631	Custodial Deposits	5869100	Court Remittances	$21,071
0851	631	Custodial Deposits	5869200	Court Remittances	$11,075
0851	631	Custodial Deposits	5869300	Court Remittances	$1,665
0851	631	Custodial Deposits	5869700	Court Remittances	$4,927
0851	631	Custodial Deposits	5869900	Court Remittances	$110
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$680
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$5,491
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$3,562

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$852
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$186
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$740
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	$65

MCAG No {####}

CASH BARS Schedule 06 Instructions Link

City of Toppenish
SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2024

	FROM BANK STATEMENTS					
		Deposits		Withdrawals		
Bank & Investment Account name (1)	**Beginning Bank Balance (2)**	**Receipts (3)**	**Inter-bank transfers In (4)**	**Disbursements (5)**	**Inter-bank transfers out (6)**	**Ending Bank Balance (7)**
General Account	$ 4,224,854.04	$ 14,626,907.70	$ (15,889,669.62)	$ 1,956,273.30		$ 1,005,818.71
Claims & Payroll Account	$ -		$ 15,889,669.62	$ 15,889,669.62		$ -
Morgan Stanley Mutual Funds	$ 138,944.60	$ 2,142.58				$ 141,087.18
LGIP General	$ 10,897,308.91	$ 6,665,524.89		$ 4,713,187.90		$ 12,849,645.90
US Bank Bond 3133EMH47	$ 600,576.00					$ 600,576.00
US Bank Bond 3130AGWK7	$ 517,711.50			$ 517,711.50		$ -
US Bank Bond 3130AMV66	$ 499,403.50			$ 499,403.50		$ -
Bank Totals	$ 16,878,798.55	**$ 21,294,575.17**	**$ -**	**$ 23,576,245.82**	**$ -**	**$ 14,597,127.79**
	RECONCILING ITEMS					
Beginning Deposits in Transit (8)	$ 12,378	$ (12,378)				
Year-end Deposits in Transit (9)		$ 24,228				$ 24,228
Beginning Outstanding & Open Period Items (10)	$ (1,110,005)			$ (1,110,005)		
Year-end Outstanding & Open Period Items (11)				$ 648,651		$ (648,651)
NSF Checks (12)		$ (10)		$ (10)		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions (14)		$ 751,672		$ 751,672		
Netted Transactions (15)		$ (3,348,262)		$ (3,348,262)		
Authorized balance of revolving, petty cash and change funds (16)	$ 8,850					$ 8,850
Other Reconciling Items, net (17)	$ (6,943)	+ / -		+ / -		$ (6,839)
Reconciling Items Totals	**$ (1,095,719)**	**$ (2,584,751)**		**$ (3,057,954)**		**$ (622,411)**
	FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	**Revenues & Other Increases (20)**		**Expenditures & Other Decreases (21)**		**Ending Cash & Investment Balance (22)**
C4/C5 or Trial Balance Totals (18)	**$ 15,783,085**	**$ 17,799,568**		**$ 19,604,559**		**$ 13,978,095**
Unreconciled Variance (23)	**$ (6)**	**$ 910,257**		**$ 913,733**		**$ (3,379)**

City of Toppenish
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.56	Leases, SBITA, and PPPs	Leases	12/31/2029	261,227	365,698	223,070	403,855
263.81	Loans and other obligations to the federal government or other out-of -state governments	USDA RD Loan	5/8/2062	4,144,413	-	80,246	4,064,167
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/SRF: WWTP Upgrade # L0800015	10/30/2030	3,128,616	-	446,945	2,681,671
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Sewer Plan & Camera/Van #EL150107	8/1/2037	58,566	-	3,645	54,921
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Penny Lane LS & Sewers #EL170039	7/1/2040	735,538	-	55,150	680,388
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/CWSRF #EL190340 Citywide Sewer Rehab	7/1/2042	3,793,329	-	255,882	3,537,447
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #03-65103-051-Telemetry System Impr	10/1/2024	7,100	-	7,100	-
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM07-952-031-Well No. 9	10/1/2028	675,683	-	135,136	540,547
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-104-2013 Water System Impr	10/1/2033	594,126	-	59,413	534,713
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-105-1.7 MG Reservoir	10/1/2034	1,934,973	-	175,907	1,759,066
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM13-952-151-2014 Water System Impr	10/1/2036	568,650	-	43,742	524,908
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DWL23489-Well No. 5	10/1/2049	1,223,589	-	81,573	1,142,016

City of Toppenish
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
263.87	Public Works Trust Fund (PWTF) Loans	PWTF #7-PW-05-694-PRE-138-WWTP Upgrade	7/1/2025	82,093	-	41,047	41,046
		Total General Obligation Debt/Liabilities:		**17,207,903**	**365,698**	**1,608,856**	**15,964,745**
Revenue and Other (non G.O.) Debt/Liabilities							
259.12	Compensated Absences	Compensated Absenses	12/31/2024	347,928	25,101	-	373,029
264.30	Pension Liabilities	Pension Liability	12/31/2024	266,304	4,140	68,151	202,293
264.40	OPEB Liabilities	Other Post Employment Benefits	12/31/2024	1,175,464	72,045	-	1,247,509
		Total Revenue and Other (non G.O.) Debt/Liabilities:		**1,789,696**	**101,286**	**68,151**	**1,822,831**
			Total Liabilities:	**18,997,599**	**466,984**	**1,677,007**	**17,787,576**

City of Toppenish
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Health	EMS Trauma	70.168	766
		Sub-Total:	**766**
State Award from Transportation Improvement Board (TIB)	Urban Arterial Program	8-4-178(006)-1	101,999
		Sub-Total:	**101,999**
		Total State Grants Expended:	**102,765**

City of Toppenish
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
RURAL UTILITIES SERVICE, AGRICULTURE, DEPARTMENT OF (via United States Department of Agriculture (via Rural Utilities Services))	Water and Waste Disposal Systems for Rural Communities	10.760	LN02 GN03	385,324	-	385,324	-	1,2,3
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	22-62210-028	102,730	-	102,730	-	1,2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Admnistration, Transportation Department of (via WSDOT))	Highway Planning and Construction	20.205	STPUS - 6423 (001)	23,795	-	23,795	-	1,2,4
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	2025-HVE-5440 -Region 13	5,803	-	5,803	-	1,2,4
			Total Highway Safety Cluster:	**5,803**	**-**	**5,803**	-	

The accompanying notes are an integral part of this schedule.

City of Toppenish
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Admnistration, Transportation Department of)	Safe Streets and Roads for All	20.939	69JJ32440009	29,059	-	29,059	-	1,2,4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Departmental Offices, Treasurery, Department of the (via OFM via Yakima County))	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Coronavirus State and Local Fiscal Recovery Funds	69,600	-	69,600	-	1,2
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Departmental Offices, Treasurery, Department of the (via OFM via Yakima County))	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Coronavirus State and Local Fiscal Recovery Funds	80,028	-	80,028	-	1,2
			Total ALN 21.027:	**149,628**	**-**	**149,628**	**-**	
			Total Federal Awards Expended:	**696,339**	**-**	**696,339**	**-**	

The accompanying notes are an integral part of this schedule.

City of Toppenish

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the cash-basis form of accounting.

Note 2 – Federal Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

The City received an award of a USDA/RD Loan in the amount of $4,263,000.00, for the Citywide Sewer Rehabilitation Program. As a condition of the USDA/RD Loan, the city secured interim financing through Cashmere Valley Bank. Expenditures shown on the 2024 Schedule 16 include 2024 expenditures of $385,324.36 in grant proceeds. Expenditures for this project are shown on Schedule 16, identified as Water and Waste Disposal Systems for Rural Communities CFDA 10.760, and the Loan will appear on the City's Annual Schedule 9 (Liabilities).

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

MCAG No. 0851 **Schedule 21**

City of Toppenish

Local Government Risk Assumption
For the Year Ended December 31, 2024

1. Self-Insurance Program Manager: Adam Vaughn

2. Manager Phone: 509-865-1632

3. Manager Email: adam.vaughn@cityoftoppenish.us

4. How do you insure property and liability risks, if at all?
    a. Self-insurance program with accumulated resources for some or all risks.
    b. Belong to a public entity risk pool
    c. Purchase private insurance
    d. Retain risk internally without accumulating resources (i.e., risk assumption)

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
    a. Self-insurance program with accumulated resources for some or all benefits.
    b. Belong to a public entity risk pool
    c. All benefits provided by health insurance company or HMO
    d. Not applicable – no such benefits offered

6. How do you insure unemployment compensation benefits, if any?
    a. "Reimbursable" status, with accumulated resources (i.e. self-insurance program)
    b. Belong to a public entity risk pool
    c. Pay taxes to the Department of Employment Security ("Taxable")
    d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any?
    a. Approved self-insured employer
    b. Belong to a public entity risk pool
    c. Pay premiums to the Department of Labor and Industries
    d. Not applicable – no employees

8. How do you participate in the Washington Paid Family & Medical Leave Program?
    a. "Voluntary Plan" for one or both program benefits, with accumulated resources (i.e. self-insurance program
    b. "Voluntary Plan" for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
    c. Pay premiums to the State's program for both benefits
    d. Purchase private insurance
    e. Not applicable – no employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	Please list the title of the self-insurance program or type of risk covered by self-insurance:				
	Program/Risk 1	*Program/Risk 2*	*Program/Risk 3*	*Program/Risk 4*	*Program/Risk 5*
Self-Insurance as a *formal* program?	**Yes**				
If yes, do other governments participate?	**No**				
If yes, please list participating governments.	**N/A**				
Self-Insure as part of a joint program?	**N/a**				
Does a Third-Party Administer manage claims?	**No**				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	**N/A**				
Has program had a claims audit in last three years?	**No**				
Are program resources sufficient to cover expenses?	**Yes**				
Does an actuary estimate program liability?	**No**				
Number of claims paid during the period?	**9**				
Total amount of paid claims during the period?	**71,166.88**				
Total amount of recoveries during the period?					

Provide any other information necessary to explain answers to the Schedule 21 questions above.

Claims

All Claims | Edit Criteria | Edit Columns | Prior Valuation

Claim Number	Claimant	Loss Date	Sub Coverage	Member	Status	Report Date	Adjuster User	Total Incurred
25-0437	Toppenish	02/24/2025	Property	Toppenish	Open	03/12/2025	Dennis Bergquist	995,000.00
25-0221	Raquel Calderon	01/28/2025	Auto Liability	Toppenish	Closed	02/03/2025	Sierra Wright	0.00
24-1958	Yakama Nation	11/22/2024	Errors & Omissions	Toppenish	Closed	11/22/2024	Harlan Stientjes	0.00
24-1551	Gary Gill	06/29/2024	Public Safety	Toppenish	Closed	09/16/2024	Kayla Countryman	0.00
24-1135	Toppenish	06/29/2024	Auto Physical Damage	Toppenish	Closed	07/10/2024	Sierra Wright	61,535.05
24-0962	Juan Cortez-Vega	06/06/2024	Public Safety	Toppenish	Open	06/06/2024	Jessica Dedman	1,150,000.00
24-0880	Mauro Caballero	05/16/2024	Auto Liability	Toppenish	Closed	05/23/2024	Jennifer Valencia	0.00
24-0794	Toppenish	05/05/2024	Auto Physical Damage	Toppenish	Open	05/09/2024	Sierra Wright	85,250.00
24-0568	Maria Espinoza	03/18/2024	Auto Liability	Toppenish	Closed	03/28/2024	Kayla Countryman	551.97
24-0550	Ryan Parkhurst	09/22/2023	Public Safety	Toppenish	Closed	03/26/2024	Jessica Dedman	0.00
24-0211	Toppenish	01/13/2024	Auto Physical Damage	Toppenish	Closed	01/30/2024	Jennifer Valencia	9,079.86
23-1401	Victor Shaul	10/01/2022	Employment Practices	Toppenish	Closed	09/25/2023	Jessica Dedman	22,157.50
23-1190	Juan F Delgado	06/21/2023	General Liability	Toppenish	Closed	08/14/2023	Jessica Dedman	0.00
23-0839	Javier & Araceli Tobias	11/21/2022	General Liability	Toppenish	Closed	06/02/2023	Susan Lindahl	14,000.00
23-0577	Rojelio & Sylvia Valdez	03/27/2023	General Liability	Toppenish	Closed	04/10/2023	Susan Lindahl	24,052.27
23-0555	Mary Schulken	03/17/2023	General Liability	Toppenish	Closed	04/04/2023	Scott Ruppelius	0.00
23-0525	Toppenish	03/29/2023	Cyber	Toppenish	Closed	03/30/2023	Harlan Stientjes	0.00
23-0502	Christine Pace	06/27/2022	Public Safety	Toppenish	Closed	03/24/2023	Tiffany Ambrose	0.00
23-0453	Elizabeth Marquez	07/10/2021	General Liability	Toppenish	Closed	03/14/2023	Scott Ruppelius	0.00
23-0243	Carl Smotherman	11/09/2022	General Liability	Toppenish	Closed	02/02/2023	Rachel Roberts	0.00
23-0103	Sophia Ramirez	11/19/2022	General Liability	Toppenish	Closed	01/11/2023	Mark McGuill	8,150.00
22-1610	Leticia Garcia Gonzalez	10/13/2022	General Liability	Toppenish	Closed	10/31/2022	Rachel Roberts	1,134.57
22-1303	HiPolito Robles	08/19/2022	General Liability	Toppenish	Closed	08/30/2022	Rachel Roberts	1.54
22-0932	Anthony Galaviz	05/05/2022	General Liability	Toppenish	Closed	06/15/2022	Susan Lindahl	3,906.53
22-0327	Antonio Galvan	02/16/2022	Auto Liability	Toppenish	Closed	02/22/2022	Kelli du Pont	5,000.00
22-0323	Toppenish	01/03/2022	Auto Physical Damage	Toppenish	Closed	02/22/2022	Kelli du Pont	1,285.35
22-0126	Ruth E Olney	09/13/2021	General Liability	Toppenish	Closed	01/21/2022	Rachel Roberts	0.00

City of Toppenish

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	“Reimbursable” status, with accumulated resources (i.e. self-insurance program)	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State’s program for both benefits	City of Toppenish	City/Town

CITY OF TOPPENISH

Request for Council Action

Agenda Bill No.: 25-043

Meeting Date:	May 27, 2025
Subject:	Suspension of June 2025 Utility Late Fees
Attachments:	**Resolution 2025-34**
Presented by:	Adam Vaughn, Finance Director; Yeni Salcedo, Finance Technician
Approved for Agenda by:	Dan Ford, City manager

Discussion:

We are in the final stages of implementing the Tyler ERP Pro 10 Utility Billing Software, with a planned go-live date of June 2, 2025. As part of this transition, we anticipate that utility bills for the April 16th through May 15th cycle period will be mailed no later than June 6th.

The City's utility billing cycle currently runs from the 16th of each month through the 15th of the following month. Billing statements are typically generated and posted the day after the water shut off fees are posted, which occurs on the 22nd of each month. This timeline allows adequate time for printing, sorting, and mailing of utility bills.

Please note that beginning May 22nd, residents will continue to be able to make payments at City Hall; however, online payment options will be temporarily unavailable during the system transition.

Due to this implementation schedule, the posting of June utility bills will occur later than normal - during the first week of the month rather than the 23rd as is typical. As a result, we are requesting the Council's approval to waive the following fees for the month of June:

- The delinquent fee posting is currently scheduled for June 16th (the 15th falls on a Sunday).
- The water shut off posting is currently scheduled for June 23rd (the 22nd falls on a Sunday).

This temporary adjustment will provide residents with additional time to receive their bills, enroll in the new system, and become familiar with the updated online payment platform.

Summary of Request:

- Utility bills will be posted and mailed later than usual in June.
- Late fees for June will be waived.
- Water shut-off fees will be waived, and no shutoffs will occur in June.

Fiscal Impact:

- The City will forgo approximately $3,360 in late fees, which would otherwise contribute to the general fund.

- Additionally, the City will forgo approximately $1,600 in water shut-off fees, also normally directed to the general fund.

We believe this short-term adjustment is vital to ensure a smooth transition for residents to the new billing system and to prioritize customer service during the necessary implementation period.

Recommendation:

Approve Resolution 2025-34 suspending June 2025 Utility Late Fees

Alternatives:

Keep late fees unchanged.

RESOLUTION 2025-34

A RESOLUTION AUTHORIZING THE SUSPENSION OF UTILITY LATE FEES DURING THE MONTH OF JUNE 2025

WHEREAS, the City is changing its financial and utility billing systems therefore causing a potential delay in when utility customers receive their bill; and

WHEREAS, the City Council desires to suspend the utility late fee for the month of June 2025,

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON AS FOLLOWS:

The City Council authorizes the suspension of the utility late fee for customers during the month of June 2025.

This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 27, 2025.

____
ELPIDIA SAAVEDRA, Mayor

ATTEST:

____
HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

____
DANIEL B. HEID, City Attorney

CITY OF TOPPENISH

Request for Council Action

Agenda Bill No.: 25-044

Meeting Date:	May 27, 2025
Subject:	Facility Use Agreement between Kittitas County and City of Toppenish
Attachments:	Resolution 2025-35, Agreement
Presented by:	Joseph Mehline, Public Safety Director
Approved for Agenda by:	Dan Ford, City Manager

Discussion:

The Toppenish Police Department requires specific law enforcement training exercises, particularly in Vehicle Interdiction Techniques (VIT). This training primarily involves Pursuit Immobilization Technique (PIT) exercises. This agreement aims to provide the City with intermittent access to the western portion of the closed runway 7-25 for conducting VIT/PIT training.

VIT encompasses various methods to stop a vehicle, ranging from standard police procedures to more assertive tactics, and is governed by RCW 10.116.060. For an officer to initiate a pursuit, they must have completed an emergency vehicle operator's course and updated emergency vehicle operator training within the last two years, where applicable. Additionally, the officer must be certified in at least one pursuit intervention option.

Emergency vehicle operator training must include instruction on performing a risk assessment analysis. This involves the officer's ability to communicate directly with other officers engaged in the pursuit, the supervising officer (if applicable), and the dispatch agency.

This agreement for the VIT training will enable the officers to pursue a moving vehicle that is willfully resisting or ignoring the officer's attempt to stop the vehicle by increasing vehicle speed, making evasive maneuvers, or operating the vehicle in a reckless manner that endangers the safety of the community or the officer.

Staff recommends approving the Facility Use Agreement with Kittitas County to facilitate necessary training in order to keep the community and officers safe.

Fiscal Impact: $1,000.00 per year, included in the 2025 Training Budget.

Recommendation: Approve Resolution 2025-35, authorizing the City Manager to sign the Facility Use Agreement with Kittitas County.

Alternatives: 1) Do Not Adopt, 2) Forward to Study Session for further review.

RESOLUTION 2025-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON, APPROVING THE FACILITY USE AGREEMENT BETWEEN KITTITAS COUNTY AND THE CITY OF TOPPENISH PUBLIC SAFETY DIVISION OF POLICE AND FIRE

WHEREAS, the City of Toppenish Public Safety Division of Police and Fire (TPD) desires to partner with Kittitas County for facility use of Bowers Field for training of Vehicle Interdiction Techniques (VIT) and Pursuit Immobilization Technique (PIT); and

WHEREAS, the City of Toppenish Public Safety Division of Police and Fire has determined that it will enhance the safety of the Toppenish community, officers and city employees, and

WHEREAS, the City of Toppenish Public Safety Division of Police and Fire finds it necessary for the immediate preservation of the public peace, health, and safety, thus equipping TPD with necessary training per RCW 10.116.060 Vehicular Pursuit.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON AS FOLLOWS:

The Facility Use Agreement between Kittitas County and the City of Toppenish Public Safety Division of Police and Fire relating to use of Bowers Field for VIT and PIT training is approved and the City of Toppenish, in care of the Toppenish Public Safety Division of Police and Fire.

This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on the 27th day of May 2025.

ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

DANIEL B. HEID, City Attorney

FACILITY USE AGREEMENT BETWEEN

KITTITAS COUNTY AND THE CITY OF TOPPENISH

This agreement ("Agreement") is entered into as of this ____ day of ________________, 2025 between Kittitas County ("County"), a Washington State Municipal Corporation, and the City of Toppenish ("City"), a Washington State Municipal Corporation, referred to collectively herein as the "Parties".

RECITALS

1. The County owns certain real property at its airport, Bowers Field, that may be suitable for certain law enforcement training exercises; specifically, Parcel No. 961148, Bowers Field, the western 1,600 feet of closed runway 7-25 and closed taxilane.

2. The City has the need to engage in certain law enforcement training exercises; specifically, Vehicle Interdiction Techniques ("VIT") training. Such training exercises will consist of Toppenish Police Department ("YPD") officers driving patrol vehicles at speeds under 50 miles per hour. The VIT training will primarily consist of Pursuit Immobilization Technique ("PIT") training exercises, which involves officers, under the supervision of YPD instructors, matching patrol vehicle speeds with other patrol vehicles, touching the patrol vehicles together with specially constructed bumpers, utilizing the proper techniques to spin the vehicle, and follow through after the spin is accomplished. A YPD instructor will be inside each trainee's vehicle at all times during training exercises.

3. The City will not deviate from standard training exercises and protocol.

4. The County does not warrant that the property is fit for the purposes contemplated. The City is responsible for examining the property before each use and making the determination that it meets its needs and intended use.

AGREEMENT

1. Property Use. The County will allow the City to use County facilities as described in the above Recitals, for the purposes of VIT training for its law enforcement officers as described above. There will be no live fire utilized during any training exercises conducted hereunder. The Parties agree that the City's facility usage rights are non-exclusive and limited to specified areas available for training exercises as authorized by the Airport Manager. The City has no right to use other portions of Bowers Field or other County owned property.

2. Security and Access. The western portion of closed runway 7-25 will have cones placed across, by the City, to designate the area to be used for VIT training. The County will submit necessary NOTAMs providing information to airport users.

2.1. The City will monitor gate access for the area(s) being used by the City to ensure no unauthorized entry during VIT training. After each instance of VIT training under this Agreement, City shall conduct a walk-through of the area used, to clean up any debris on runway and taxilane after use. If any use of the area by the City is during high fire danger, as determined by the County, City will provide for a standby, staffed water truck. City must maintain sufficient distance from active runways and taxiway so as to not interfere with flight operations.

3. **Term**. This Agreement will be effective for two years from the date of execution, at which time it will automatically terminate, unless renewed by the Parties in writing.

   3.1. This Agreement is intended to provide the City with intermittent access to the portion of Bowers Field described above, for specified training exercises, subject to the following conditions: the City must request and reserve access to Bowers Field 30 days in advance; access to Bowers Field is contingent upon availability; access to Bowers Field is granted at the sole discretion of the County; and County may need to revoke previously-granted access if urgent circumstances require. However, the City and County will work collaboratively to resolve any scheduling issues, including finding alternative dates.

   3.2. Should the City need to cancel its reservation, it must provide notice of cancellation 7 days in advance.

4. **Early Termination**. County may terminate this Agreement at any time it finds it necessary do so within its sole discretion. City may terminate this Agreement for any reason with 7 days' notice.

5. **Consideration**. City will pay a fee of $500 for each instance of facility usage under this Agreement. County reserves the right, in its sole discretion, to increase this fee during the term of this Agreement if the County determines that increased compensation is required to facilitate the Agreement. The County shall notify the City in advance, in writing, of any such fee increases, and any such notices will be incorporated into and considered a part of this Agreement. If the City does not agree to any such fee increases, the City may terminate this Agreement as provided herein.

6. **Indemnification/Hold Harmless**. To the fullest extent permitted by law, the City agrees to indemnify, defend and hold the County, and its departments, elected and appointed officials, employees, agents and volunteers, harmless from and against any and all claims, damages, losses and expenses, including but not limited to court costs, attorney's fees and alternative dispute resolution costs, for any personal injury, for any bodily injury, sickness, disease or death, for any damage to or destruction of any property (including the loss of use resulting therefrom), and for any other claims, damages, losses, and expenses sustained by the County, which (1) are caused in whole or in part by any act or omission, negligent or otherwise, of the City, its employees, agents or volunteers or the City's subcontractors and/or their employees, agents or volunteers; or (2) are directly or indirectly arising out of, resulting from, or otherwise connected with the performance of this Agreement; or (3) are based upon the City's or its subcontractors' use of, presence upon or proximity to the property of the County. This indemnification obligation of the City shall not apply in the limited circumstance where the claim, damage, loss or expense is caused by the sole negligence of the County. This indemnification obligation of the City shall not be limited in any way by the Washington State Industrial Insurance Act, RCW Title 51, or by application of any other workmen's

compensation act, disability benefit act or other employee benefit act, and the City hereby expressly waives any immunity afforded by such acts. The foregoing indemnification obligations of the City are a material inducement to the County to enter into this Agreement, are reflected in the level of usage fees charged, and have been mutually negotiated by the Parties. The County reserves the right, but not the obligation, to participate in the defense of any claim for damages, losses or expenses, and such participation shall not constitute a waiver of the City's indemnity obligations contained in any section of this Agreement.

7. Insurance.

7.1. The County shall maintain a comprehensive general liability policy, including coverage for personal injury (including death) and property damage (including all real and personal property located at Bowers Field), sufficient to cover its liability obligations, and those of its officials, officers, employees, and agents, under this Agreement. The limit of liability should not be less than one million dollars ($1,000,000.00) for each occurrence and two million dollars ($2,000,000.00) in the aggregate. Participation in a self-insured governmental risk pool will satisfy the County's insurance requirements herein.

7.2. The City shall maintain a comprehensive general liability policy, including coverage for personal injury (including death) and property damage, with minimum coverage limits of five million dollars ($5,000,000.00) per occurrence and ten million dollars ($10,000,000.00) in the general aggregate. The City shall also maintain Automobile Liability coverage with a combined single limit of five million dollars ($5,000,000.00), each accident; Workers' Compensation coverage as required by law; Employers' Liability coverage with a minimum limit of two million dollars ($2,000,000.00) each accident; Crime/Fidelity coverage with a minimum limit of two million dollars ($2,000,000.00); and 2nd and 3rd layers of Excess Liability coverage, each with minimum limits of five million dollars ($5,000,000.00) per occurrence and ten million dollars ($10,000,000.00) in the aggregate. The City shall maintain the insurance described in this paragraph 7.2 for the duration of the Agreement term. The City shall also provide to the County annual updated certificates of insurance evidencing the required coverage. The County must have the City's current evidence of coverage on file prior to each instance of facility usage under this Agreement. The City's insurance policy(ies) shall apply on a primary, non-contributing basis. The City's insurance policy(ies) as required under this Agreement, except for Workers' Compensation, shall be endorsed to name Kittitas County and its officials, employees, and agents as additional insureds.

8. Miscellaneous.

8.1. Benefits. This Agreement is entered into for the benefit of the Parties to this Agreement only and shall confer no benefits, direct or implied, on any third persons.

8.2. Assignment. City shall not assign its rights under this Agreement.

8.3. Entire Agreement/Modification. This Agreement represents the entire agreement of the Parties with respect to the subject matter hereof and supersedes all prior negotiations or discussions with respect thereto. This Agreement may be amended or modified by written instrument signed by the Parties.

8.4. Notice. All communications regarding this Agreement shall be sent to the receiving Party's regular business address unless otherwise notified in writing by the receiving Party. Any written notice hereunder shall become effective upon personal service or three (3) business days after the date of mailing by first class or certified mail, and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may be hereafter specified in writing.

8.5. Governing Law. This Agreement shall be governed by the laws of the State of Washington.

8.6. Venue. In the event that any litigation should arise concerning the construction or interpretation of any of the terms of this Agreement, the venue of such action of litigation shall be in the Superior Court of the State of Washington in and for the County of Kittitas.

City of Toppenish	Kittitas County
By:____________________________	By:____________________________
(((name))) City Manager	Josh Fredrickson Airport Manager
DATE:_________________________	DATE:_________________________

CITY OF TOPPENISH

Request for Council Action

Agenda Bill No.: 25-045

Meeting Date:	May 27, 2025
Subject:	Public Safety Building General Contractor Acceptance
Attachments:	Resolution 2025-36 Accepting Tri-Ply Construction, LLC as General Contractor for Public Safety Building Remodel Project, Submitted Bid, CKJT Recommendation for Bid Acceptance
Presented by:	Andrew Hattori, CED Director
Approved for Agenda by:	Dan Ford, City Manager

Discussion:

The City of Toppenish is currently undergoing a project to remodel an existing building at 220 W 1st Avenue to be the new Public Safety Building for Toppenish's Police Department.

The City entered into a contract with CKJT Architects, PLLC for the design and project management work related to the remodel. The design work was completed with a subsequent bid opening to determine the best candidate for the work was held on May 22, 2025, after which Tri-Ply Construction, LLC was selected for the project. Tri-Ply Construction, LLC submitted a bid for the construction for a cost of $1,340,658.00.

It is important to note that during initial exploration of options for a Public Safety Facility, it was estimated that the cost of a new facility would be in excess of $12,000,000.00. The currently proposed facility and remodel efforts are a cost-effective measure to provide a functional facility for our Police/Public Safety Department.

Fiscal Impact:

The City of Toppenish will be required to fund the project design.

Recommendation:

Approve Resolution 2025-36, approving construction quote from Tri-Ply Construction, LLC for general contracting and construction services for the remodel of the building located at 220 West 1st Avenue.

RESOLUTION 2025-36

A RESOLUTION OF THE CITY OF TOPPENISH, WASHINGTON, APPROVING AND ACCEPTING THE CONSTRUCTION BID/QUOTE FROM TRI-PLY CONSTRUCTION, LLC HERE TO REMODEL THE EXISTING BUILDING AT 220 W 1ST AVENUE IN TOPPENISH, WA.

WHEREAS, the City of Toppenish is in need of construction work for the remodel of the building located at 220 West 1st Avenue for a new Police Facility; and

WHEREAS, the City conducted a bidding process for such construction work which included a bid opening for potential General Contractors on May 22, 2025; and

WHEREAS, Tri-Ply Construction, LLC submitted the most desirable bid for the work; and

WHEREAS, Tri-Ply Construction, LLC is a professional construction company with the staff and expertise to read and follow plans, install structures and fixtures, and meet essential building specifications for the proposed Police Facility; and

WHEREAS, the City Council finds that it is in the best interest of the City to accept the bid of said contractor and enter into a contract with Tri-Ply Construction, LLC for the general contracting services for the proposed Police Facility,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY TOPPENISH, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

<u>Section 1. Approval</u>: The Construction bid/quote of $1,340,658.00 from Tri-Ply Construction, LLC for the remodel project at 220 West 1st Avenue is approved and accepted by the City of Toppenish.

<u>Section 2. Corrections</u>: The City Clerk is authorized to make necessary corrections to this Resolution including, but not limited to, the correction of scrivener's/clerical errors, references, Resolution numbering, section/subsection numbering and any references thereto.

<u>Section 3. Effective Date</u>: This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 27, 2025.

____
ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

____
DANIEL B. HEID, City Attorney

BID FORM

PROJECT IDENTIFICATION:	Toppenish Police Remodel City of Toppenish 220 West 1st Avenue Toppenish, Washington 98948
THIS BID SUBMITTED TO:	City of Toppenish Attn: Andrew Hattori 21 West 1st Avenue Toppenish, WA 98948

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1. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into the Contract with the Owner as outlined in the Contract Documents to complete all Work as specified and indicated in the Contract Documents for the Contract Price within the Contract Time indicated in this bid and in compliance with all terms and conditions. This Bid shall remain valid for forty-five (45) calendar days from the date of the Bid opening. The Bidder agrees to sign the Contract and furnish required bonds within six (6) calendar days of the Owner's issuance of the Notice of Award.

2. In submitting this Bid, the Bidder affirms the following representations:

   a. The Bidder has examined all Contract Documents, including any and all issued addenda, as acknowledged.

   b. The Bidder has examined the site and localities where the Work is to be performed, the legal requirements (federal, state, and local laws, ordinances, rules and regulations) and the conditions affecting cost, progress or performance of the Work and has made such independent investigations as the Bidder deems necessary.

   c. The Bidder accepts all terms and conditions of the Instructions to Bidders including without limitation those dealing with disposition of the Bid Security and this Bid Form.

3. The Bidder agrees that the Work will be completed in accordance with the schedule specified in Section 01 10 00, "Description of Work."

4. The Bidder agrees that the certified check, cashier's check, or bid bond accompanying this proposal is left in escrow with the Owner, that its amount or penal sum is the measure of damages which the Owner will sustain by the failure of the Bidder to execute said agreement and furnish the required bonds, and if the Bidder fails to deliver the said documents within ten (10) calendar days after written notice of the award of the contract to them has been received, then the check shall become the property of the Owner or the bid bond will remain in full effect, but if this bid is not accepted within thirty (30) calendar days after the time set for opening bids, or if the Bidder executes said contract and delivers said bonds, then the check shall be returned to Bidder or the bid bond shall become void.

5. The Bidder agrees to comply with all applicable federal, state, and local regulat including environmental, safety, and labor laws. In accordance with RCW 39.30.060, the Bidder certifies that at least 15% of labor hours on public works contracts over $1,000,000 will be performed by apprentices. Additionally, the Bidder affirms compliance with wage-related laws, confirming no willful violations of RCW 49.48, 49.49, or 49.52 have occurred within the past three years, as required by RCW 49.48.082.

6. <u>**TIME OF COMPLETION – LIQUIDATE DAMAGES:**</u> The Owner will assess, and the Contractor will be responsible for liquidated damages in the amount of $500.00 per day for each consecutive calendar day beyond the Contract Time that Substantial Completion is not attained, and $500.00 per day for each calendar day beyond the Contract Time that Final Completion is not attained.

7. The Bidder acknowledges receipt of the following addenda.

   Addendum No. 1 Addendum No. 2 Addendum No. 3 Addendum No.____

   Addendum No.____ Addendum No.____ Addendum No.____ Addendum No.____

8. The Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; the Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham bid; the Bidder has not solicited or induced any person, firm, or corporation to refrain from bidding; and the Bidder has not sought by collusion to obtain for himself any advantage over any other Bidder or over the Owner.

9. Communications concerning this Bid shall be addressed to the contact information of the Bidder indicated below:

   NAME Blake Lukehart PHONE 509-453-6581

   EMAIL BlakeL@Triply.com

10. The following documents are attached and required to be submitted for this Bid to be considered responsive

    Submit in the following order:

    - ☐ 00 41 00: Bid Form & Schedule
    - ☐ 00 43 36: Subcontractor List
    - ☐ 00 43 43: Wage Rates
    - ☐ 00 45 19: Non-Collusion Affidavit
    - ☐ 00 62 01: Acknowledgement of TERO Fees and Compliance Plan Requirements
    - ☐ Bid Security

BID SCHEDULE

Toppenish Police Remodel
City of Toppenish
21 West 1st Avenue
Toppenish, Washington 98948

BASE BID COST
LUMP SUM (excluding sales tax, excluding TERO) $ 1,340,658.00

LUMP SUM (excluding sales tax, excluding TERO), in words: one million three hundred fourty thousand six hundred fifty eight 00/100 ———

SUBMITTED ON May 22nd, 2025.

The party by whom this Proposal is submitted and by whom the Contract will be entered into, in case this proposal is accepted, is a Corporation, Partnership, or Individual doing business at:

106 W. Pine St.
(Street)

Yakima | WA | 98902
(City) | (State) | (Zip Code)

The undersigned hereby certifies and represents to signing this Proposal on behalf of the bidder is authorized to do so.

Tri-Ply Construction, LLC
Legal Name of Bidding Organization

[signature]
Signature of Authorized Person

Blake Baldwin
Partner of Firm or Official of Corporation

Member
Title

BID SECURITY GUARANTEE: Enclosed is a ☐ Cashier's Check or ☑ Bid Bond in the amount of sixty seven thousand thirty three 00/100 Dollars ($ 67,033.00) which is 5% or more of this bid.

END OF BID FORM

TOPPENISH POLICE REMODEL PROJECT
City of Toppenish

SUBCONTRACTORS

Per RCW 39.30.060, bidders must submit a list of Plumbing, HVAC, and Electrical subcontractors, as well as any subcontractor whose subcontract exceeds 10% of the total contract price. This list must be included in the sealed bid envelope or submitted to the Owner within one hour of the bid deadline. It must designate each category of work exceeding 10% of the contract price and provide either the subcontractor's name or notification that the Contractor will perform the work directly. The Bidder shall not list more than one entity for each category of work identified.

Contractor is required to submit Subcontractor List with each Pay Application throughout project.

Failure to comply may void the bid, and the Owner may reject it. The "Subcontractor Listing" page must be completed and submitted with the bid or within one hour of the deadline to be deemed responsive.

CATEGORY OF WORK

1. Heating, Ventilation and Air Conditioning (HVAC) as Described in RCW 18.27

   Subcontractor: ACT (Absolute Comfort Technology, LLC)

2. Plumbing as Described in RCW 18.106

   Subcontractor: Gary's Plumbing

3. Electrical as Described in RCW 19.28

   Subcontractor: Primary Electric

4. Other Subcontractors as applicable

   Subcontractor: ______________________

Name of Firm: Tri-Ply Construction, LLC

Signature/Title: [signature] PM

Date: 5/22/25

END OF SUBCONTRACTOR LISTING

COMPLIANCE WITH WASHINGTON STATE PREVAILING WAGE LAWS
FOR **TOPPENISH POLICE REMODEL PROJECT**

(This Form Must Be Completed and Submitted with The Bid Form.)

The undersigned contractor acknowledges and agrees to comply with all Washington State laws regarding prevailing wages, including Chapter 39.12 RCW, as well as the applicable apprenticeship utilization requirements set forth by state regulations.

Contractors are required to familiarize themselves with the current prevailing wage rates and apprenticeship utilization requirements for the project locality as determined by the Department of Labor and Industries, prior to submitting bids and throughout the project duration.

Failure to comply with prevailing wage or apprenticeship requirements may result in penalties, including withholding of contract payments ad other actions as permitted by law.

ACKNOWLEDGMENT

I, Blake Lukehart, representing Tri-Ply Construction, LLC, have read and understood the requirements stated above and agree to fully comply with Washington State prevailing wage laws as applicable to this project.

Name of Firm: Tri-Ply Construction, LLC

Signature/Title: [signature] PM

Date: 5/22/25

END OF SECTION 00 43 43

NON-COLLUSION AFFIDAVIT

The undersigned bidder or agent, being duly sworn on oath, says that he/she has not, nor has any other member, representative, or agent of the firm, company, corporation or partnership represented by him, entered into any combination, collusion or agreement with any person relative to the price to be bid by anyone at such letting nor to prevent any person from bidding nor to include anyone to refrain from bidding, and that this bid is made without reference to any other bid and without any agreement, understanding or combination with any other person in reference to such bidding.

He/She further says that no person or persons, firms, or corporation has, have or will receive directly or indirectly, any rebate, gift, commission or thing of value on account of such sale.

OATH AND AFFIRMATION

I HEREBY AFFIRM UNDER THE PENALTIES FOR PERJURY THAT THE FACTS AND INFORMATION CONTAINED IN THE FOREGOING BID FOR PUBLIC WORKS ARE TRUE AND CORRECT.

Dated this 22nd day of May, 2025

Tri-Ply Construction, LLC
(Name of Organization)

Blake Lukehart
(Title of Person Signing)

Blake Lukehart
(Signature)

ACKNOWLEDGEMENT

STATE OF Washington)

COUNTY OF Yakima)

KELLY MARIE MORROW
61489
NOTARY PUBLIC
COMMISSION EXPIRES 03-06-27
STATE OF WASHINGTON

Before me, a Notary Public, personally appeared the above named and swore that the statements contained in the foregoing document are true and correct.

Subscribed and sworn to me this 22nd day of May, 2025.

Kelly Marie Morrow
Notary Public Signature

My Commission Expires: 3-6-2027

ACKNOWLEDGEMENT OF TERO FEES AND COMPLIANCE PLAN REQUIRE
FOR
TOPPENISH POLICE REMODEL PROJECT

(This Form Must Be Completed And Submitted With The Bid Form.)

This document serves as an acknowledgment by the undersigned contractor of their obligation to adhere to the Yakama Nation Tribal Employment Rights Ordinance (TERO) Compliance Plan and to pay the applicable TERO fees as a condition of submitting a bid for this project.

By signing this acknowledgment, the contractor agrees to the following:

1. TERO Compliance Plan
   a. The contractor has reviewed the Yakama Nation TERO Compliance Plan and agrees to comply with all requirements outlined within.
   b. Submittal of workforce composition reports as requested to the Yakama Nation TERO office and coordinating compliance as needed with TERO Office, Project Owner and Architect.
2. TERO Fees
   a. The contractor acknowledges the requirement to pay a TERO fee of 3% of the total project cost as detailed in the TERO Compliance Plan and will ensure that such fees are paid in full in accordance with Yakama Nation requirements.
3. Subcontractor Compliance
   a. The contractor will ensure that all subcontractors engaged in this project also comply with the TERO Compliance Plan requirements and pay the applicable TERO fees.
4. Certification and Documentation
   a. The contractor will provide all necessary documentation to demonstrate compliance with TERO requirements upon request withing seven (7) days of request.

Failure to comply with these requirements may result in enforcement actions by the Yakama Nation TERO Office, including penalties and disqualification from consideration for future projects

ACKNOWLEDGMENT

I, Blake Lukehart, representing Tri-Ply Construction, LLC, have read and understood the Yakama Nation TERO Compliance Plan requirements and agree to comply fully with its provisions, including the payment of TERO fees, as a condition of submitting this bid.

Name of Firm: Tri-Ply Construction, LLC
Signature/Title: Blake Lukehart
Date: 5/22/25

END OF TERO FEE AND COMPLIANCE PLAN ACKNOWLEDGEMENT

BID BOND

Conforms with The American Institute of Architects, A.I.A. Document No. A-310

KNOW ALL BY THESE PRESENTS, That we, Tri-Ply Construction, LLC

as Principal, hereinafter called the Principal,

and the Western Surety Company,

of Seattle, Washington, a corporation duly organized under

the laws of the State of South Dakota, as Surety, hereinafter called the Surety, are held and firmly bound unto

City of Toppenish as Obligee, hereinafter called the Obligee,

in the sum of Five Percent (5%) of Bid Amount

Dollars ($ Five Percent (5%) of Bid Amount), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Principal has submitted a bid for Toppenish Police Remodel

NOW, THEREFORE, if the Obligee shall accept the bid of the Principal and the Principal shall enter into a Contract with the Obligee in accordance with the terms of such bid, and give such bond or bonds as may be specified in the bidding or Contract Documents with good and sufficient surety for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof, or in the event of the failure of the Principal to enter such Contract and give such bond or bonds, if the Principal shall pay to the Obligee the difference not to exceed the penalty hereof between the amount specified in said bid and such larger amount for which the Obligee may in good faith contract with another party to perform the Work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect.

Signed and sealed this 22nd day of May, 2025.

Witness

Tri-Ply Construction, LLC (Seal)
Principal

Member
Title

Chez Armstrong
Witness

Western Surety Company

By Annelies M. Richie
Attorney-in-Fact

Annelies M. Richie

S-0054/GE 12/00

XDP

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Michael S Mansfield, Donald Percell Shanklin Jr, Tamara A Ringeisen, Kari Michelle Motley, Bryan Richard Ludwick, Individually of Portland, OR
Cynthia L Jay, Eric A Zimmerman, James B Binder, Aliceon A Keltner, Brandon K Bush, Jacob T Haddock, Katharine J Snider, Justin Dean Price, Alyssa J Lopez, Charla M Boadle, Travis J Robles, Individually of Seattle, WA
Jamie L Marques, Carley Espiritu, Christopher Kinyon, Brent E Heilesen, Annelies M Richie, Kristine A Lawrence, Holli Albers, Amelia G Burrill, Lindsey Elaine Jorgensen, Sarah Whitaker, Julianne Morris, Julie A Craker, Individually of Tacoma, WA
Lois F Weathers, Individually, of Medford, OR

its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 10th day of January, 2025.

WESTERN SURETY CORPORATE SEAL SOUTH DAKOTA

WESTERN SURETY COMPANY

Larry Kasten

Larry Kasten, Vice President

State of South Dakota
County of Minnehaha } ss

On this 10th day of January, 2025, before me personally came Larry Kasten, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires
March 2, 2026

M. BENT
SEAL NOTARY PUBLIC SOUTH DAKOTA SEAL

M. Bent

M. Bent, Notary Public

CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Laws and Resolutions of the corporation printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 22nd day of May, 2025

WESTERN SURETY CORPORATE SEAL SOUTH DAKOTA

WESTERN SURETY COMPANY

Paula Kolsrud

Paula Kolsrud, Assistant Secretary

Authorizing By-Laws and Resolutions

ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above Bylaw to execute power of attorneys on behalf of Western Surety Company.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Form F4280-6-2023

ckjt architects pllc
128 Vista Way, Kennewick WA 99336
(509) 783-5444

May 23, 2025

City of Toppenish
21 West First Avenue
Toppenish, WA 98948

Re: Toppenish Police Remodel Project • Recommendation to Award

Dear City of Toppenish,

Bids were received and opened publicly on May 22, 2025 at Toppenish City Hall, 21 West 1st Ave, for the Toppenish Police Remodel Project. A total of three (3) bids were received.

The low bidder was Tri-Ply Construction LLC. While we do not have direct experience with Tri-Ply Construction LLC, they have a history of demonstrated relevant experience for this project. We have spoken with Tri-Ply Construction LLC and they are confident their bid is good.

Therefore, considering that the bid from Tri-Ply Construction LLC, is in proper order, and that the qualifications of the bidder are good, and that the bid was within the acceptable range, CKJT Architects PLLC recommends awarding the project to Tri-Ply Construction LLC, for a total sum of $1,340,658.00.

Sincerely,

CKJT Architects, pllc

Melissa McCoy

Melissa C. McCoy

CITY OF TOPPENISH

Request for Council Action

Agenda Bill No.: 25-046

Meeting Date:	May 27, 2025
Subject:	Jackson Street and Juniper Street Reconstruction
Attachments:	Resolution 2025-37 Approving Acquisition of Right-Of-Way from Parcel 201004-31003 and Parcel 201004-42500, Quit Claim Deed and Exhibits Maps
Presented by:	Terry Alapeteri, HLA Engineering and Land Surveying
Approved for Agenda by:	Dan Ford, City Manager

Background:

The City of Toppenish received funding through the Transportation Improvement Board and the Safe Route to Schools programs for the reconstruction of Jackson Street from Juniper Street to Magnolia Street, and Juniper Street from Jackson Street to Monroe Avenue. In preparing Contract Documents for public procurement, it was discovered two parcels adjacent to the project have retained ownership of ½ of the public roadway. Typically, all rights of way are owned and maintained by the jurisdiction. To allow the reconstruction project to occur, the funding programs require the City to acquire the property necessary to secure the right of way.

The right of way acquisition for parcel 201004-31003 measures 30 feet in width and spans the entire parcel frontage. The right of way acquisition for parcel 201004-42500 measures 18.5 feet in width and spans the entire parcel frontage.

The right of way acquisition costs were anticipated, and the costs are eligible through both the Transportation Improvement Board and the Safe Route to Schools Programs.

City Staff and the consulting engineer have negotiated the purchase price following federal acquisition standards and Washington State Department of Transportation procedures.

Discussion:

The City has negotiated the acquisition of parcel 201004-31003 right-of-way for $25,000.00 and the parcel 201004-42500 right-of-way for $10,000.00.

Fiscal Impact:

None

Recommendation:

Approve Resolution 2025-37, authorizing the City Manager to proceed with acquiring right of way from parcel 201004-31003 in the the amount of $25,000.00 and from parcel 201004-42500 in the amount $10,000.00.

RESOLUTION 2025-37

A RESOLUTION OF THE CITY OF TOPPENISH, WASHINGTON, APPROVING ACQUISTION OF RIGHT-OF- WAY FROM PARCEL 201004-31003 AND PARCEL 201004-42500

WHEREAS, the City of Toppenish has applied and received funding for the reconstruction of Jackson Street from Magnolia Street to Juniper Street; and Juniper Street from Jackson Street to Monroe Avenue; and

WHEREAS, for the reconstruction project to proceed, right-of-way acquisition is required from two parcels; 201004-31003 and 201004-42500; and

WHEREAS, the City of Toppenish (hereinafter the "City") has followed all federal requirements and Washington State Department of Transportation procedures to negotiate acquisition offers for the two parcels, and

WHEREAS, the negotiated offer for parcel 201004-31003 is $25,000.00, and

WHEREAS, the negotiated offer for parcel 201004-42500 is $10,000.00, and

WHEREAS, acquiring the right-of-way as noted above will utilize existing funding from the Transportation Improvement Board and Safe Route to School funding programs, and

WHEREAS, acquiring the right-of-way is in the best interest of the City, and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY TOPPENISH, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Approval: The City Manager is authorized to proceed and take the appropriate steps to procure right-of way for parcel 201004-31003 in the amount of $25,000.00, and parcel 201004-42500 in the amount of $10,000.

Section 2. Corrections: The City Clerk is authorized to make necessary corrections to this Resolution including, but not limited to, the correction of scrivener's/clerical errors, references, Resolution numbering, section/subsection numbering and any references thereto.

Section 3. Effective Date: This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 27, 2025.

ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

DANIEL B. HEID, City Attorney