

2014
ADOPTED
BUDGET



City Of Prosser

CITY OF PROSSER

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City of Prosser

Mission, Vision, and Ethos

~Mission Statement~

What We Do:

"Providing dependable service to a safe, sustainable community of businesses, families, and neighbors with integrity, accountability and stewardship."

~Vision Statement~

What We Want To Be As An Organization:

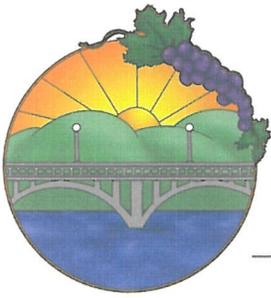
"We strive to be a team of responsible employees serving our diverse community with a professional and compassionate approach."

~Ethos - Core Values~

Who We Are:

"Exceptional Public Service • Responsible Stewardship • Effective Leadership • Commitment to Employees • Integrity"

- ❖ **Exceptional Public Service** – customer service, accountable, integrity, transparent, high quality, efficient, effective
- ❖ **Responsible Stewardship** – accountable, careful, respectful, ethical, sustainable
- ❖ **Effective Leadership** – deliver results, accountable, engaging, visionary, holistic approach
- ❖ **Commitment to Employees** – accountable, open door policy, communication, empowerment, consideration of impacts on employees, empathetic, trusting, mutual respect, teamwork
- ❖ **Integrity** – responsive, customer service, accountability, mutual respect, objectivity, trust, dependable, honest



City of Prosser

December 11, 2013

TO: Citizens of Prosser and City Council
FROM: Mayor Paul Warden *pw*
RE: 2014 Budget Message

Introduction

Prosser is a great town for many reasons. For a city of almost 6000 it is vibrant and prosperous. For all of us who live, work and play, we can be grateful for our family friendly neighborhoods and civic minded citizens. This adopted 2014 Budget takes care of the service and financial obligations that we have in 2014. It lays the groundwork for a clearer and brighter future.

RCW 35.33.057 and 35A.33.055 requires that a budget message be provided to City Council which summarizes the proposal and highlights significant changes from the previous year's budget and addresses other important fiscal policy changes.

The approved Operation Budget for fiscal year 2014 is attached. Following is a summary of the budget and of the major policy considerations for the General Fund, Street Fund and, Enterprise Funds.

In the 2014 Budget we took a new approach at presentation. In accordance with the recently adopted Finance Policy, the budget is balanced in the sense that expenditures do not exceed anticipated revenues. In past years, due to economic restrictions, the cash balance was budgeted to cover anticipated expenditures. Projects were put off to future years and needed employees were not replaced and service reductions were all used to balance the budget.

General Fund

The adopted budget contains revenue projections that we consider to be realistic and conservative. The projections are based upon audited numbers from fiscal year 2012 and revenues received year to date for fiscal year 2013. This data is supplemented with tax and economic projections provided by MRSC and the State. Finally, we took into consideration information about economic trends provided by local sources such as the Chamber of Commerce and our internal revenue forecasts.

On the expenditure side, this can basically be described as a “status quo” or “treading water” budget. The budget is “balanced” in the sense that expenditures do not exceed revenues. Unfortunately, revenue limitations and increases in fixed costs prevented us from proposing important programmatic and staffing issues. In addition, proposed contributions to reserve accounts are less than desirable and cannot be increased unless revenue projections improve or significant programs cuts are made. It may be possible to address reserves at mid-year. The Department Heads have been frugal with respect to operating expenditures. There are very few increases in line items that are discretionary.

On the capital and equipment side, this budget contains only funding for a Fox Sander (by way of a \$15,000 transfer to the Street Fund) and \$15,000 for improvements for Library flooring.

What is not included?

This section contains a list of items that are not included in the operating budget that are of great interest and importance to the City Administration, City employees, the City Council, and the general public. These are issues that the Council is likely to hear much more about in future years.

- Personnel: This budget did not include any new personnel, or the filling of any of the current vacant positions. There are urgent needs in some departments. Although, it is important to note that Council did fund an increase in hours from part time to full time for the custodian position.
- Personnel Benefits: A proposal to provided life insurance benefits to staff was not funded as part of this budget.
- Reserves: As noted above, this budget contains almost no transfer to reserves. Although, the City Council did choose to implement a Parks Reserve Fund and began its contribution at \$5,000.
- Community Contracts: This budget contains funding for community contracts at last year’s levels. With the exception of an increase to the Boy’s and Girl’s Club of \$5,000.

Additionally, the Council budgeted to increase the expenditure of Hotel/Motel Tax dollars and Tourism Promotion Area dollars.

Budget Priorities

This section contains the Mayor's budget priorities for items that are presently not included in the budget. If revenue projections improve by mid-year 2014, I would recommend the Council consider the following additions to the budget:

- Personnel: We have serious needs in some departments, for example the Finance Department requested that a part time employee be hired to keep the front office open during lunch time. This would better serve our citizens. Staffing requests at the Police Department are well supported and would improve public safety and public services. A shared seasonal employee for the Parks and Streets Department is also very vital. In addition, the compensation for non-represented staff has not been addressed for some time. Wage and benefits adjustments may be necessary to insure key employees remain with the City.
- Reserves: It is the Council's adopted policy to provide funds for reserves. This should be addressed if more revenues become available.
- Laserfische: This records management and public disclosure software supports the creation, maintenance, and destruction of city records. With limited staff, increased productions requests, and intricate retention requirements this management tool is a necessity for the City as a whole.

Policy Considerations

There are several important General Fund policy considerations that I believe the Council should take into consideration as it moves ahead with budget discussions.

- Debt: The General Fund has an outstanding loan for the swimming pool with a balance of \$1,645,000 which is expected to be paid off in 2035. The annual debt service payment for the pool is \$129,000. Additionally, the City has a LID for Village Park with outstanding principal of \$24,000.
- The Disconnect: There continues to be a public disconnect between what we want and what we are willing to pay for and maintain. We all love our capital projects. There is no shortage of ideas about new programs, new services, and new infrastructure. There are many examples and the pressure continues to grow. Unfortunately, all of the new initiatives require money and increased staffing for maintenance and operations. The City's maintenance and operations responsibilities continue to grow while the budget and staffing levels continue to stagnate. City staff members have done an excellent job

of increasing efficiency and “doing more with less.” However, we are getting very close to our limits and the point of diminished returns. This needs further public discussion.

Street Fund

The Street fund is a special revenues fund and was created to finance particular activities and is created out of receipts of specific taxes or other designated revenues. The Street Fund receives significant funding from state shared revenues, particularly gas tax proceeds. Gas tax revenues have been significantly impacted by people driving fewer miles in this difficult economy. In 1999, Washington State voters approved Initiative 695, which limited car tab fees to \$30 statewide. The results of the 12 year of decreased revenues are apparent in the condition of our city streets.

With 27 miles of streets to maintain, hundreds of trees, sidewalks, street lights, bridges, and snow and ice removal and a dwindling source of revenues it is imperative that new revenues streams be identified.

In 2014, the entirety of the Chip Seal Program will be funded by the Transportation Benefit District’s contribution because the Street Fund is unable to support the program in its current financial condition.

Street debt is \$50,000 and is expected to be paid off in 2022. This debt is shared with the Water and Waste Water funds and is associated with improvements made to the North Prosser Industrial Park.

Enterprise Funds (Water, Sewer, and Garbage Funds)

Extensive measures are taken to preserve our assets and maintain them in a fashion to extend their useable life for as long as possible. This philosophy also applies to our larger facilities and their operations. These lifecycles, the population and commercial growth and departmental needs help to determine the utility rates necessary to sustain our operations in the areas of water, sewer, irrigation and garbage. As part of the 2014 budget process, Council considered and adopted a 4% water rate increase, a 0% irrigation rate increase, a 2% sewer rate increase, and a 1.5% garbage rate increase. It is estimated that the average residential customer will see a monthly increase of \$2.87 or \$34.44 per year.

Budget Priorities

If the revenue picture were to change in a positive way, there are several priority items that I would recommend to be added to the budget or receive increased funding.

- Reserves: The reserve accounts are insufficient for the amount of assets the utilities own and maintains and transfers to these accounts are far below what is recommended by the Finance Policy.
- Funding for an additional employee in Wastewater
- Funding for the painting of the 3 Million Gallon Reservoir
- Replacement of one pickup truck
- Replacement of several Fire Hydrants

Budget Policy Considerations

- Reserves: The accounts remain insufficient given the assets of the utilities. These accounts took a big hit when most of the funds were used to fund recent and ongoing projects. The projects in progress include:
 - North Prosser Water System Improvement Project
 - Water Disinfection, Filtration, and Source Improvements
 - Zone 2.5 Water Improvements
 - Waste Water Treatment Plan Improvement and Expansion
- Debt: Including the projects listed above the debt for the associated utilities is as listed below:
 - Water \$27,200,000
 - Sewer \$4,730,000
- Revenues for Operations: Water fees were increased recently to cover the new employee in water and anticipated debt payments. However, this left little room for additional fee adjustments to cover increasing maintenance and operation cost.
- Staffing levels: Staffing levels have not changed for many years but duties and responsibilities have increased dramatically due to the increase in infrastructure.
- Generally: Significant structural changes are occurring in both the water and waste water utilities. It will be important to monitor these changes and their potential impacts upon revenue and expenditures in the future.

In Summary

It has been a challenge to present a balanced budget when there are so many needs unmet. The Department heads have continually worked within their budget constraints and should be commended for doing so all while still providing quality service to our citizens. A special thanks to the Finance Department for working with the department managers and City Council to make this process as smooth as possible.

City of Prosser

City Council Meetings:

Day: 2nd & 4th Tuesday monthly
Time: 7:00 P.M.
Place: City Hall Council Chambers
601 7th Street • Prosser • WA

ELECTED OFFICIALS

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	Paul Warden	4 Years	Dec 31, 2015
Position #1	Don Aubrey	4 Years	Dec 31, 2017
Position #2	Morgan Everett	4 Years	Dec 31, 2017
Position #3	Deb Brumley	4 Years	Dec 31, 2017
Position #4	Bob Elder	4 Years	Dec 31, 2015
Position #5	Randy Taylor	4 Years	Dec 31, 2015
Position #6	Steve Becken	4 Years	Dec 31, 2015
Position #7	Scott Hamilton	4 Years	Dec 31, 2015

APPOINTED OFFICIALS

Finance Director	Regina Mauras
City Clerk	Rachel Shaw
Police Chief	David Giles
Public Works Director	L.J. DaCorsi
Building Official	Barry Morrow
City Attorney	Howard Saxton

City of Prosser

City Boards, Commissions & Committees

Committee	Day/Time	Meeting Location
Ben Franklin Transit Board	2nd Thursday, 7:00 pm	Three Rivers Transit
Benton County Law & Justice Committee	2nd Tuesday, 12:00 pm	
Benton County Mosquito Control Board		
Benton Franklin Community Action Council	4th Thursday, 5:30 pm	BF Action Office
Benton Franklin Council of Governments	3rd Friday, 11:30 am	
Benton Franklin Solid Waste Advisory Council	Quarterly, 6 p.m.	WSU Ext, County Annex
Board of Adjustment	1st Thursday, 7:00 pm	City Hall
Board of Health	4th Thursday, 7:00 pm	BFHD Office
Budget & Finance Committee	2nd & 4th Tuesday, 5:30pm	City Hall
Chamber Board	2nd Friday, 7am	Chamber Conference Room
Civil Service Commission	2nd Thursday, 10:30 am	City Hall
Council Policy and Procedures Committee	As Needed	City Hall
County Seat Task Force Committee	As Needed	
Depot, Inc.	As Needed	
Downtown Revitalization Committee	3rd Monday, noon	Depot Conference Room
Farmer's Market Liason	4th Monday, 7:00 pm	
Flood Hazard Mgt Citizens Advisory Committee	As Needed	
Good Roads Committee	3rd Wednesday, 6:00 pm	
Benton Franklin Housing Continuum of Care	2nd Wednesday, 3:30 pm	BF Action Office
Hotel/Motel Local Tax Advisory Committee	As Needed	City Hall
LEOFF Board	1st Wednesday, 2:00 pm	County Commissioner's Office
Mid-Columbia Library Board (Appointed by the County)	3rd Monday, 7:00 pm	Mid-Columbia Library - Keewaydin Park Branch
PEDA	1st Thursday, 5:30 pm	Depot Conference Room
Planning Commission Position No. 7	3rd Tuesday, 7:00 pm	City Hall
Regional Fire Authority Board		Fire Department
RTPO (Regional Transportation)	2nd Thursday, 7:00 am	
School District Facilities Committee	As Needed	
Sign Committee	As Needed	
Yakima Sub-Basin Recovery Board	Quarterly, 2 p.m.	1110 West Lincoln Ave. Yakima
Benton and Franklin Counties Steering Committee	Annually	Dept of Human Services

CITY OF PROSSER

BUDGET PROCESS

The steps listed below are used to develop all types of budgets. See procedures for more detail on each step.

The Budget Calendar

The Finance Director should review the applicable RCWs for statutory dates and develop a budget calendar after appropriate consultation with legislative and executive officers. The calendar should identify preparation periods and deadlines for each of the following steps.

Policy Guidelines

Executive and legislative officials should meet to discuss revenue trends, economic prospects, major cost items and service objectives to be reflected in the budget. These discussions should result in overall guidelines for departments to use in making budget requests. These guidelines become part of the *Goals and Priorities Statement*.

Budget Instructions

The Finance Director should prepare a budget manual. The budget manual should contain a budget calendar, a description of the budget process, management and legislative policy guidelines, lists of goals and priorities, instructions on how to complete required forms, data on overhead expenditures (such as salary increases, fringe benefit factors, insurance and utilities) and rates for inter-fund services such as accounting, data processing, photocopying, printing and equipment rental.

The Call and Goals and Priorities Statement

The *Call* and a *Goals and Priorities Statement* are issued simultaneously to communicate policy guidelines and budget instructions to the operating departments.

Detailed Expenditure Requests

These are prepared by individual departments and submitted to the Finance Director for review. The requests should contain narrative justifications. All outlays, including ending fund balance, continuing appropriations, encumbrances and non-budgeted funds, must be included in the budget estimates. Some examples of methods used to develop budget estimates are: 1) listing of requirements (objects), 2) extrapolating from the old budget, or 3) developing measurements of service efforts and accomplishments. This last method quantifies the demands placed on your government for goods and services. Some examples of measurable services are the number of inspections, repairs, permits, arrests, cases filed, properties reassessed, documents processed, etc.

Revenue Estimates

These estimates are normally prepared by the Finance Director, with appropriate input from department heads and direction from the executive and legislative policymakers. The estimates should include all resources, not merely those categorized as revenues. The

CITY OF PROSSER

BUDGET PROCESS

estimates should be reviewed throughout the budget process and especially carefully one last time just before final budget action is taken by the legislative body.

Budget Review

This process is intended to establish priorities for governmental services and capital improvements and to bring the budget requests into balance with available resources. It is normally a function of the Finance Director and the City Administrator.

The Budget Document and Message

The budget document is prepared by the Finance Director and the City Administrator when the budget review process is complete. It contains estimated resources and proposed expenditures with detailed justification of the recommended budget. This document should contain a summary at the Basub level by department in order to focus attention on the broad categories of service and the objectives of the unit of government. For similar reasons, the document should be comprehensive, including non-budgeted funds and the annual/biennial portion of continuing appropriations. Either in an accompanying narrative or by using a BARS code subdivision, the comprehensive budget must indicate which portions are annual/biennial appropriations, which are portions of continuing appropriations, and which are estimates where no appropriation is required. This is necessary in order for citizens, council members, managers, and auditors to understand what limits are set in the budget document and what action would be required to change the estimates and appropriations.

The City Administrator should include in this document his/her budget message, to describe the major assumptions underlying the budget, significant changes in the proposed budget from the current year budget, and major issues the legislative body must address, such as the tax levies, bond issues, and project amendments. (RCW [35.33.057](#) and RCW [35A.33.055](#) require budget messages for cities.)

Budget Hearings and Adoption

One or more formal public hearings are required by statute before the budget is adopted. Special meetings may be scheduled prior to the public hearings, in order to brief and address the concerns of the council on the budget. After the public hearings, the legislative body should complete its deliberations and make its final adjustments to the proposed budget. Revenue estimates should be reviewed one last time, and then the legislative body should adopt by ordinance those portions of the comprehensive budget which require annual/biennial appropriations, along with related revenue ordinances or resolutions.

CITY OF PROSSER

BUDGET PROCESS

Recording the Budget

The annual/biennial appropriations contained in the comprehensive budget must be recorded in the subsidiary ledgers to permit comparisons between estimated and actual resources and to compare and control expenditures with appropriations. These subsidiary ledgers are summarized in control accounts in the general ledger. The non-budgeted portions and continuing appropriations contained in the comprehensive budget may also be recorded to provide management control. Note that for continuing appropriations, what should be monitored is not the annual/biennial portion but the overall project or debt schedule. When posting these amounts to the subsidiary ledger, the annual/biennial appropriations may be separated from the non-budgeted or continuing appropriations by using a BARS code subdivision.

Mid-Biennium Review and Modification

Procedures for mid-biennial budget review and modification for cities and towns are prescribed in RCW [35.34.130](#) and RCW [35A.34.130](#).

CITY OF PROSSER

FUND DESCRIPTION

The City of Prosser's financial system involves the use of 48 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Debt Funds, and Reserve Funds.

Fund accounting has always been used as a control device to segregate financial resources and ensure that the segregated resources were only used for their intended purpose. The use of funds for financial reporting demonstrates accountability.

There are three broad fund categories: **Governmental Funds, Proprietary Funds, and Fiduciary Funds.**

GOVERNMENTAL FUNDS

General Fund: The general fund is the general operating fund of the City of Prosser. It serves as the primary reporting vehicle for current government operations. This fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Financial support for this fund comes from such sources as general property taxes, sales taxes, utility taxes, and various fees. Expenditures are authorized in the general budget. In the general fund you will find various departments such as Administration, Finance, Planning and Zoning, Police, Building Inspection and Code Enforcement, Recreation, Parks, and Streets.

RECOMMENDATION: Maintain a balance of equal to six months worth of expenditures for purposes of providing operating capital for all City operations.

Debt Service Fund: The debt service funds are used to account for the accumulation of resources for the payment of general long-term principal, interest, and related cost. Each enterprise fund includes their respective general long-term debt principal, interest, and related costs. During the year these are kept in separate funds but are reported in the respective enterprise fund at the end of the year for financial statement presentation. **(See Debt Service Tab)**

Reserve Funds: Those portions of the fund balance that are legally segregated for a specific future use are reserve funds. These funds are appropriable for expenditures with the approval of the City Council during the budget process or on an individual basis as situations arise which are addressed by the City Council.

RECOMMENDATION: The General Fund Reserve collects funds for general use within the City. It is at the recommendation of MRSC and GFOA that a Reserve account be maintained 5% - 25% of revenue, or two months of general fund expenditures.

Fleet Reserve: The sole purpose of this fund is for replacement of the City's fleet of vehicles on a planned rotation basis as their useful life expires. It is **not** for the purchase of vehicle accessories. Each department director through the normal budgetary process should fund fleet allocation every year in an amount sufficient to cover the replacement of that department's fleet of vehicles. **(See Reserve Section)**

CITY OF PROSSER

FUND DESCRIPTION

IT Reserve: The sole purpose of this fund is for the replacement or improvement of the City's information technology system. Projects outlined in the IT Strategic plan are priorities and funding is allocated to cover those needs. **(See Reserve Section)**

Capital Project Funds: Capital project funds account for financial resources used for the acquisition or construction of major capital. This fund is used as a financial reporting tool to demonstrate compliance with legal and contractual provisions, and to compile certain cost data. The purpose is to control expenditures for each project or closely related group of projects. In the general fund this is mainly used for the construction of roads and the collection of cost data. The sewer and water funds use this for the addition of sewer and water lines or improvements. **(See Reserve Section)**

PROPRIETARY FUNDS

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general public be financed or recovered primarily through user fees.

Water and Sewer Funds: These funds account for the operation of the water and sewer system. User rates are designed to recover cost of operation and maintenance of the system and to include future planned improvements. These rates are set by council ordinance and are recommended by HLA.

Garbage Fund: Currently, the City of Prosser contracts with Basin Disposal Inc. for garbage collection services. The fees charged by Basin Disposal are passed onto users.

FIDUCIARY FUNDS

Agency Funds: An agency fund is used to account for assets held by the City. Agency funds are custodial in nature and do not involve measurement of operations. This fund generally serves as a clearing account. The City has one such account – the Library Memorial Fund.

CITY OF PROSSER, WASHINGTON

2014 BUDGET CALENDAR

Budget Action/Steps	Meeting Time	Due Date/Meeting Date
Request by Finance Director to Department Heads to prepare detailed estimate of revenues & expenditures & capital. Departments are asked to provide listing of all increases over \$5,000 on the form provided by Finance		July 8, 2013
Department Heads must file estimates, capital lists, requests for FTE positions & department distribution calculations with Finance Director. Additions over \$5000 must be accompanied by the <i>Department Budget Request Form</i> provided by Finance.	5:00 pm	August 7, 2013
Finance Department will return Department Managers budgets with updates to departments.		August 7, 2013
Mayor & Finance Director meet with Department Heads to review department manager budgets		August 19 through 23, 2013
Finance Director provides preliminary budget to Mayor setting forth complete financial program showing expenditures requested by each department & sources of revenue that will finance programs (On or before the 1 st business day in the 3 rd month prior to the beginning of the fiscal year – October 1 st)	5:00 pm	August 26, 2013
Publish Notice that Proposed Budget is available for public inspection.		September 23, 2013
Mayor provides Council with estimates of revenues & with Finance Director's proposed budget showing all department requests & sources of revenue that will fund all programs (no later than the first Monday in October)		September 24, 2013
Proposed Budget available - Copies of the proposed budget & budget message made available to the public & distributed to Council.		September 24, 2013
Revenue Sources Public Hearing – Conduct a public hearing on revenue sources for the coming year's budget, including consideration of possible property tax increases.	7:00 p.m.	September 24, 2013
City Council Work Session <ul style="list-style-type: none"> • Police (001-521) • Drug Enforcement Fund (146) • Police Investigative Fund (147) • Criminal Justice Fund (148) • Finance (001-514-23) • Mayor and Council (001-511) • City Attorney (001-512 & 001-515) • Building (001-524) • Planning (001-558) 	7:00 pm	October 1, 2013
City Council budget hearing #1 (prior to final hearing – from November 2 nd to the 30 th)	7:00 pm	October 8, 2013

CITY OF PROSSER, WASHINGTON

2014 BUDGET CALENDAR

<p>City Council Regular Meeting</p> <ul style="list-style-type: none"> • Revisit Police Budgets (police department, dispatch, criminal justice, police investigative fund, drug dog...) • City Clerk (001-514-30) • Information Systems (001-518-88) • Recreation (001-571) • Swimming Pool (001-576-575-20) • General Services (Contracts 001-519) • Parks (001-576-576-80) • General Fund Reserve (115) • LOEFF (117) • Hotel/Motel Fund (130) • Tourism Promotion Area (131) • Special Debt Funds (200s) 	<p>7:00 pm</p>	<p>October 8, 2013</p>
<p>City Council budget hearing #2 (prior to final hearing – from November 2nd to the 30th)</p>	<p>7:00 pm</p>	<p>October 22, 2013</p>
<p>City Council Regular Meeting</p> <ul style="list-style-type: none"> • Review of General Fund Departments already discussed and response to inquires • Library & Library Memorial Fund (001-572 & 606) • Senior Center (001-574-573-21) • Review Budget Amendments to the General Fund (001) • Sewer fund(407) • Sewer including debt & reserves (407, 442, 443, 444, 445, 452) • Garbage Fund (448) 		<p>October 22, 2013</p>
<p>City Council Work Session (continue review)</p> <p>Consider Ordinance For Adoption at 11/12 (Discussion Only)</p> <ul style="list-style-type: none"> • Cost of Living Increase for Non-Union Staff • Property Tax Increase 	<p>7:00 pm</p>	<p>November 5, 2013</p>
<p>City Council Work Session</p> <ul style="list-style-type: none"> • Water Fund (including Irrigation) • Water Debt and Reserves • Street Fund • Street Reserves • Review Budget Amendments to Garbage Fund (448) • Review Budget Amendments to Street Fund (102) • Review Budget Amendments to miscellaneous funds • Utility Rate discussion 	<p>7:00 pm</p>	<p>November 5, 2013</p>

CITY OF PROSSER, WASHINGTON

2014 BUDGET CALENDAR

Final Budget Hearing - Final hearing on proposed budget (ordinance for budget adoption presented for Council to consider; hearing may be continued if necessary but not closed); (prior to final hearing – from November 2 nd to the 30 th)	7:00 pm	November 12, 2013
City Council Regular Meeting Consider Ordinance For Adoption <ul style="list-style-type: none"> • Cost of Living Increase for Non-Union Staff (Ord # 13-2850) • Property Tax Increase (Ord # 13-2851 and 13-2852) • 2014 Water Rate Increase – 4% (Ord # 13-2853 and 13-2854) • 2014 Sewer Rate Increase - 2% (Ord # 13-2855) • 2014 Garbage Rate Increase – 1.5% (Ord # 13-2856 and 13-2858) • 2014 Irrigation Rate Increase – 0% (no ord necessary) • Review and approve proposed budget amendments Review Budget Amendments for Water Fund (403) Review Budget Amendments for Street Fund (102) Review Budget Amendments for Sewer Fund (407)	7:00 pm	November 12, 2013
Updated Proposed Budget Document (Hardcopy)		November 19, 2013
City Council Regular Meeting: <ul style="list-style-type: none"> - Review of proposed budget documents - How have you used dispatch savings? Presentation - Review of proposed budget ordinance 	7:00 p.m.	November 26, 2013
Budget Adoption – Ordinance 13-2859	7:00 pm	November 12, 2013
Transmit Budget to SAO & MRSC		

CITY OF PROSSER

Chapter 2.05 BUDGET AND FINANCE COMMITTEE

Sections:

- [2.05.010](#) Budget and finance committee established—Meetings.
- [2.05.020](#) Purpose.
- [2.05.030](#) Membership.
- [2.05.040](#) Functions of the committee.
- [2.05.900](#) Severability.

2.05.010 Budget and finance committee established—Meetings.

There is established a standing committee of the city council to be known as the “budget and finance committee.” The budget and finance committee shall meet on the second and fourth Tuesdays of each month at five-thirty p.m. or at such other times as the budget and finance committee from time to time determines is appropriate. The meetings of the budget and finance committee shall be subject to the provisions of Chapter 42.30 RCW (commonly known as the Open Public Meetings Act) as now codified or as hereafter modified. All meetings of the budget and finance committee shall take place in the conference room located in the Prosser City Hall unless a notice is posted notifying the community of the location in accordance with the Open Public Meetings Act. (Ord. 2508 § 1 (part), 2005; Ord. 2485 § 1 (part), 2004).

2.05.020 Purpose.

The purpose of the budget and finance committee is to work with the mayor, city council, and the city clerk/finance director to implement effective financial reporting policies and procedures for the city council and the mayor which build and retain the public’s faith and trust in the city’s policies and procedures. (Ord. 2508 § 1 (part), 2005; Ord. 2485 § 1 (part), 2004).

2.05.030 Membership.

The budget and finance committee of the council shall consist of three members of the city council who shall be appointed by the mayor subject to confirmation by a majority of the council. The city clerk/finance director shall be an ex officio member of the

CITY OF PROSSER

committee and he or she shall provide any needed staff support in order for the committee to function. (Ord. 2508 § 1 (part), 2005: Ord. 2485 § 1 (part), 2004).

2.05.040 Functions of the committee.

The budget and finance committee shall carry out the following functions:

- A. Work with the city clerk/finance director to establish recommended financial policies and procedures.
- B. Work with the mayor and city council to monitor and measure the city's progress toward achieving its vision, accomplishing goals, and implementing benchmarks for the budget process.
- C. To find new and innovative solutions to streamline the city's financial procedures.
- D. To review and report to the city council on warrant and payroll activities prior to presentation to the city council for final approval.
- E. To review monthly financial reports to the city council and work with city staff to prepare information in an easy to understand format for the city council and community.
- F. To advise the mayor and city council in the annual budget process.
- G. To work with city staff to develop, implement, and deliver effective and efficient financial policies and procedures.
- H. To undertake any other functions as may be from time to time assigned to the committee by the city council. (Ord. 2508 § 1 (part), 2005: Ord. 2485 § 1 (part), 2004).

2.05.900 Severability.

The provisions of this chapter are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this chapter or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of this chapter shall not as a result of said section, subsection, sentence, clause, or phrase be held unconstitutional or invalid. (Ord. 2508 § 1 (part), 2005: Ord. 2485 § 1 (part), 2004).

CITY OF PROSSER – Demographics & Fact Sheet



Prosser is a city in and the county seat of Benton County, Washington, United States along the Yakima River. The population was 5,714 at the 2010 census. Currently, it is estimated that 5,810 reside in Prosser. According to the United States Census Bureau, the city has a total area of 4.53 square miles.

Prosser was long home to Native Americans who lived and fished along the river. They called the area “Tap tut, meaning rapids.

Colonel William Farrand Prosser first surveyed the area in 1879, then claimed homestead in 1882. The Northern Pacific Railroad laid tracks through the area two years later. A town plat was filed by Colonel Prosser in 1885, and in 1886 he was elected Yakima County Auditor. He moved to Yakima to attend to these duties and never returned to the town that he founded.

In more recent years, Prosser’s prime access has encouraged a growing wine business with 30 plus wineries, and associated tourist industry.

Latitude: 46° 11’ min 56” sec North
Longitude: 119° 46’ min 43” sec West

16th Legislative District

4th State Congressional District

**CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 13-2859**

AN ORDINANCE ADOPTING THE 2014 BUDGET FOR THE CITY OF PROSSER, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014 AT THE FUND LEVEL, AUTHORIZING POSITIONS AND SALARIES, AND PROVIDING THAT THE PROVISIONS OF THE ORDINANCE ARE SEVERABLE FROM ONE ANOTHER. THE ORDINANCE PROVIDES FOR AN EFFECTIVE DATE AND PROVIDES FOR PUBLICATION BY SUMMARY.

WHEREAS, the Mayor of the City of Prosser, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government for the City of Prosser for the fiscal year ending December 31, 2014; and a notice was published that the council of said city would meet on the twelfth day of November, 2013 at the hour of 7:00 p.m. at the council chambers in the city hall of City of Prosser for the purpose of making and adopting a budget for 2014 fiscal year and giving taxpayers within the limits of the City of Prosser an opportunity to be heard upon the 2014 Proposed Budget, and continued thereafter until the Budget Adoption; and

WHEREAS, the Council did meet at said time and place and did then consider the matter of the 2014 proposed budget; and

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF PROSSER, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The budget for the City of Prosser, Washington, for the fiscal year 2014 is hereby adopted at the fund level for all funds, including the General Fund, in its final form and content as set forth in the document entitled 2014 Adopted Budget, a copy of which is on file in the Office of the City Clerk. Transfers and adjustments may be made in accordance with RCW 35A.33.120.

Section 2: Estimated resources for each separate fund of the City of Prosser and aggregate expenditures for all such funds for the year 2014 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2014 as set forth in the 2014 Adopted Budget.

FUND NO.	FUND DESCRIPTION	Projected BEG FUND BALANCE	REVENUE	EXPEND- ITURES	EST. END FUND BALANCE
001	General Fund	350,000	4,573,932	4,549,478	374,454
102	City Street Fund	50,000	523,513	509,233	64,280
103	Transportation Benefit District Fund	5,000	80,500	85,000	500
110	Arterial Street Fund	130,000	500	0	130,500
111	Municipal Capital Improvements Fund	123,000	27,600	0	150,600
115	General Fund Reserve	227,000	6,500	0	233,500
116	City Facilities Reserve Fund	24,500	500	0	25,000
117	Employee Benefits Security Fund	31,000	45,500	50,000	26,500
130	Hotel/Motel Tax Fund	32,000	80,050	80,500	31,550

FUND NO.	FUND DESCRIPTION	EST. BEG FUND		EXPEND-ITURES	EST. END FUND BALANCE
		BALANCE	REVENUES		
131	Tourism Promotion Area	9,000	22,100	22,600	8,500
144	Public Safety Program Enhancement Fund	0	10,500	0	10,500
145	Narcotics Dog Operations Fund	770	3,005	0	3,775
146	Drug Enforcement Fund	12,500	50	0	12,550
147	Police Investigative Fund	44,500	350	0	44,850
148	Criminal Justice Fund	781,200	152,566	0	933,766
152	Infrastructure Development Reserve Fund	532,000	400	38,600	493,800
1xx	Parks Reserve	0	5,000	0	5,000
221	L.I.D. Guarantee Fund	55,500	0	0	55,500
229	1996 GO Bond Fund – Fire Station	149,750	157,474	157,474	149,750
233	2011 GO Bond – Pool	300	129,500	129,113	687
234	Local Improvement District 10-23	0	1,700	1,700	0
301	Real Estate Excise Tax – First Quarter Percent	0	27,600	27,000	600
302	OIE Improvements	0	285,700	285,700	0
403	Water Fund	1,351,000	3,263,757	3,606,824	1,007,933
407	Sewer Fund	590,000	1,870,961	1,794,507	666,454
409	Consumer Utility Deposits Fund	3,000	500	0	3,500
420	Zone 2.5 Water Improvements	0	890,415	890,315	100
442	1997 Water/Sewer Refunding Bond Redemption Fund	72,800	500	0	73,300
443	1997 Water/Sewer Refunding Bond Reserve Fund	626,000	1,300	0	627,300
444	1998 Water Revenue Bond Redemption Fund	7,150	155,012	154,912	7,250
445	1998 Water Revenue Bond Reserve Fund	169,800	400	0	170,200
448	Garbage Fund	350,000	976,111	925,583	400,528
449	1999 Water Revenue Bond Redemption Fund	7,300	79,276	79,676	6,900
450	1999 Water Revenue Bond Reserve Fund	84,500	0	0	84,500
451	Water Facilities Reserve Fund	0	216,050	0	216,050
452	Sewer Facilities Reserve Fund	2,840,000	5,000	2,550,000	295,000
453	N Prosser Water Sys Debt Redemption	157,000	157,500	157,500	157,000
454	N Prosser Water Sys Debt Reserve	16,000	15,992	0	31,992
470	Wastewater Improvement	0	3,385,100	546,000	2,839,100
606	Library Memorial Fund	11,984	0	0	11,984
TOTAL OF ALL CITY FUNDS		8,832,570	17,152,414	16,641,715	9,355,253

Section 2. The salaries and wages set forth in detail in the 2014 Budget document are the salaries and wages which may be paid to the officers and employees of the City of Prosser. The number and classification of positions as herein stated are the number and classifications to be filled during the budget year. These salaries may be adjusted by Ordinance duly passed by the City Council.

Section 3. The City Clerk is hereby directed to transmit a copy of the budget to Benton County, the Office of the State Auditor, Association of Washington Cities, and to Municipal Research and Services Center of Washington.

Section 4. SEVERABILITY. The provisions of this ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this ordinance or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of this ordinance shall not as a result of said section, subsection, sentence, clause, or phrase be held unconstitutional or invalid.

Section 5. This ordinance shall take effect and be in force from and after its passage and five days following its publication as required by law.

PASSED by the City Council and **APPROVED** by the Mayor this 26th day of November, 2013.

Paul Warden
Mayor Paul Warden

ATTEST:

Rachel M Shaw
Rachel Shaw, City Clerk

APPROVED AS TO FORM:

Howard Saxton

Howard Saxton, City Attorney

Publication Date: 12/4/2013



SUMMARY OF ORDINANCE NO. 13-2859

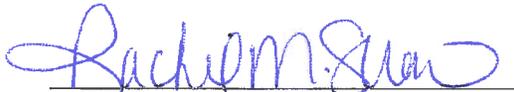
of the City of Prosser, Washington

On the 26th day of November, 2013, the City of Prosser, Washington, passed Ordinance No. 13-2859. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE ADOPTING THE 2014 BUDGET FOR THE CITY OF PROSSER, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014 AT THE FUND LEVEL, AUTHORIZING POSITIONS AND SALARIES, AND PROVIDING THAT THE PROVISIONS OF THE ORDINANCE ARE SEVERABLE FROM ONE ANOTHER. THE ORDINANCE PROVIDES FOR AN EFFECTIVE DATE AND PROVIDES FOR PUBLICATION BY SUMMARY.

The full text of this Ordinance will be mailed upon request.

DATED this 27th day of November, 2013


CITY CLERK, RACHEL SHAW



OVERVIEW

This section of the budget document includes the combined revenues and appropriations for all funds. Graphs are included for all governmental revenues and expenditures (expenses) for 2014.

This section includes:

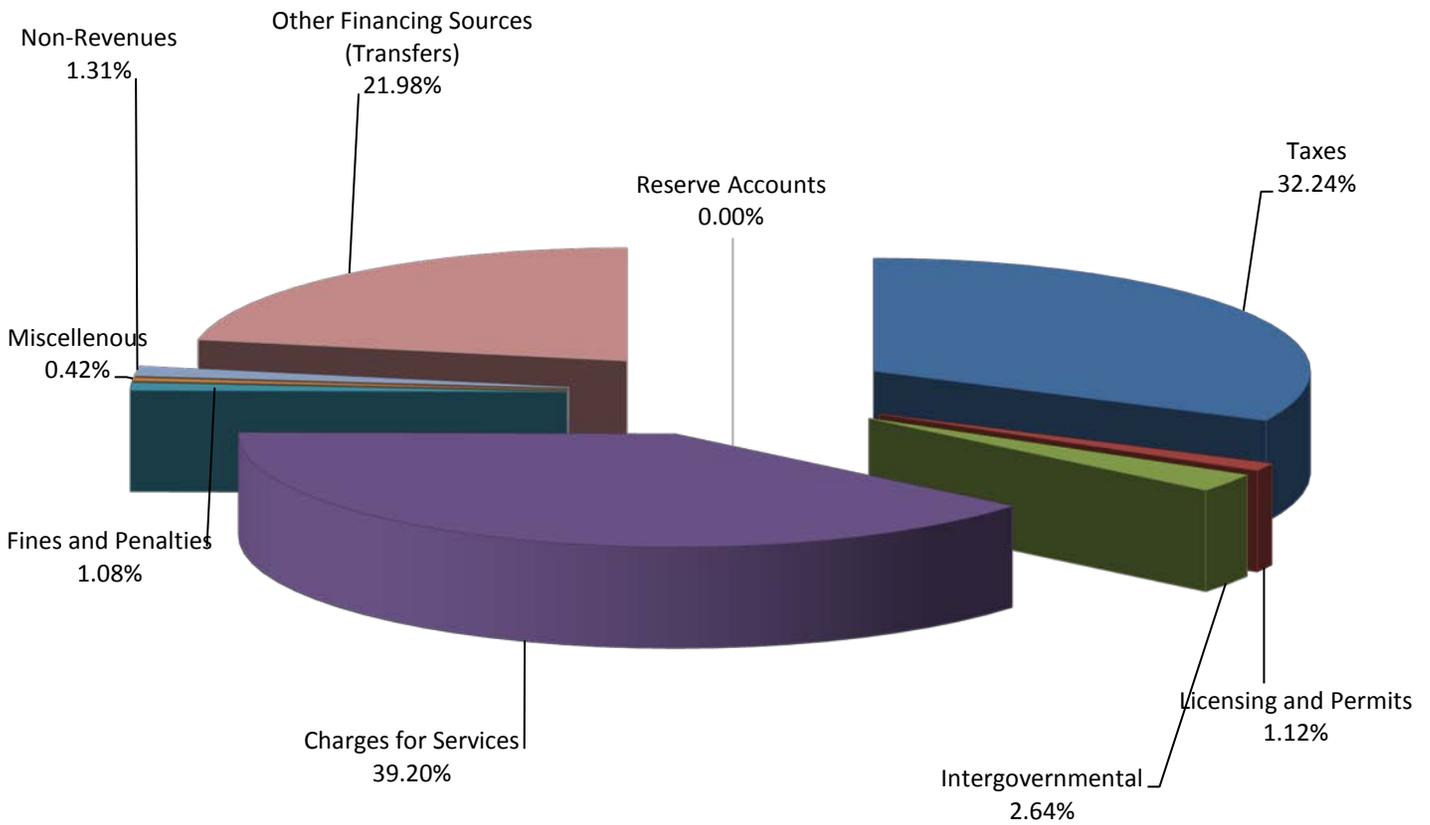
- Combined Revenues and Appropriations
- Graphs of Combined Revenues and Appropriations
- Revenue Assumptions - Citywide
- Insurance Cost Allocation - Citywide
- Transfer Budget - Citywide

City of Prosser
2014 OPERATING BUDGET

COMBINED REVENUES AND APPROPRIATIONS							
ALL FUND TYPES							
	General Fund	Street Fund	Water Fund	Sewer Fund	Garbage Fund	Capital Projects/Re serves	Total
Revenues:							
Taxes	\$3,779,979	\$388,239	\$ -	\$ -	\$ -	\$ 215,000	\$ 4,383,218
Licensing and Permits	151,850	1,000	-	-	-	-	152,850
Intergovernmental	153,615	118,524	-	-	-	86,566	358,705
Charges for Services	242,078	-	2,223,257	1,868,061	973,611	22,500	5,329,507
Fines and Penalties	103,500	-	38,000	2,000	2,500	200	146,200
Miscellaneous	28,210	750	2,500	900	-	24,905	57,265
Non-Revenues	114,700	-	-	-	-	64,000	178,700
Other Financing Sources (Transfers)	-	15,000	1,000,000	-	-	1,973,415	2,988,415
Capital Contributions	-	-	-	-	-	-	-
Reserve Accounts	-	-	-	-	-	-	-
Total Revenues	4,573,932	523,513	3,263,757	1,870,961	976,111	2,386,586	\$13,594,860
Expenditure/Expenses							
Salaries and Benefits	2,340,381	235,153	569,416	505,048	6,540	-	3,656,538
Maintenance & Operations	1,840,397	252,615	1,065,622	1,079,015	919,042	-	5,156,691
Capital Outlay	15,000	15,000	1,192,510	-	-	1,987,115	3,209,625
Debt Service	239,000	6,465	155,697	86,751	-	(585)	487,328
Other Charges	114,700	-	623,580	123,693	-	-	861,973
Operating Transfers	-	-	-	-	-	(287,992)	(287,992)
Total Expenditures/Expenses	4,549,478	509,233	3,606,825	1,794,507	925,582	1,698,538	\$13,084,163
Change in Fund Balance/Net Earnings	24,454	14,280	(343,068)	76,454	50,529	688,048	\$ 510,697
Beginning Fund Balance/Net Assets	253,446	47,831	1,660,001	2,647,567	345,766	2,076,086	7,030,697
Ending Fund Balance/Net Assets	277,900	62,111	1,316,933	2,724,021	396,295	2,764,134	\$ 7,541,394

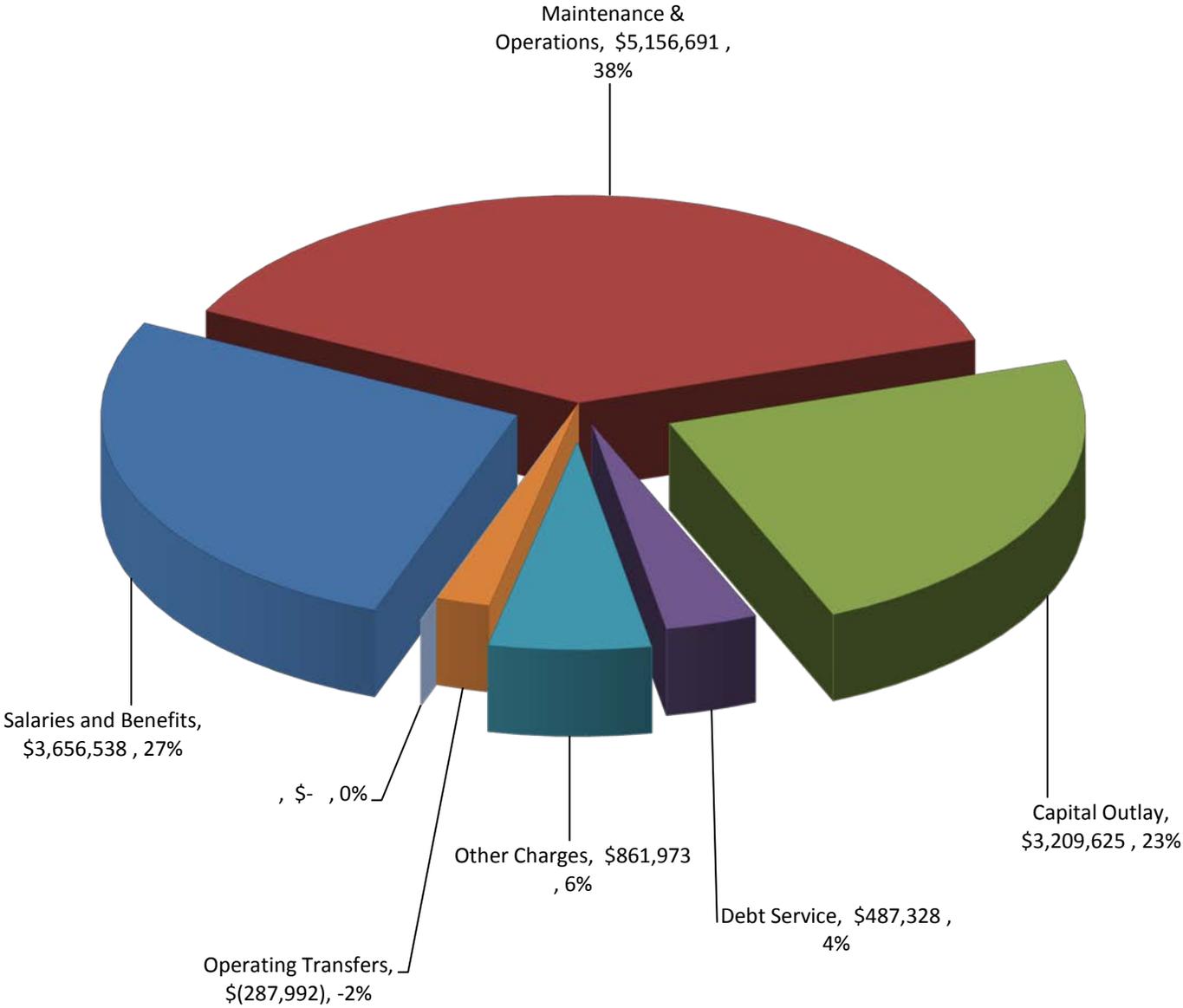
CITY OF PROSSER
2014 OPERATING BUDGET

TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2014
\$13,579,860



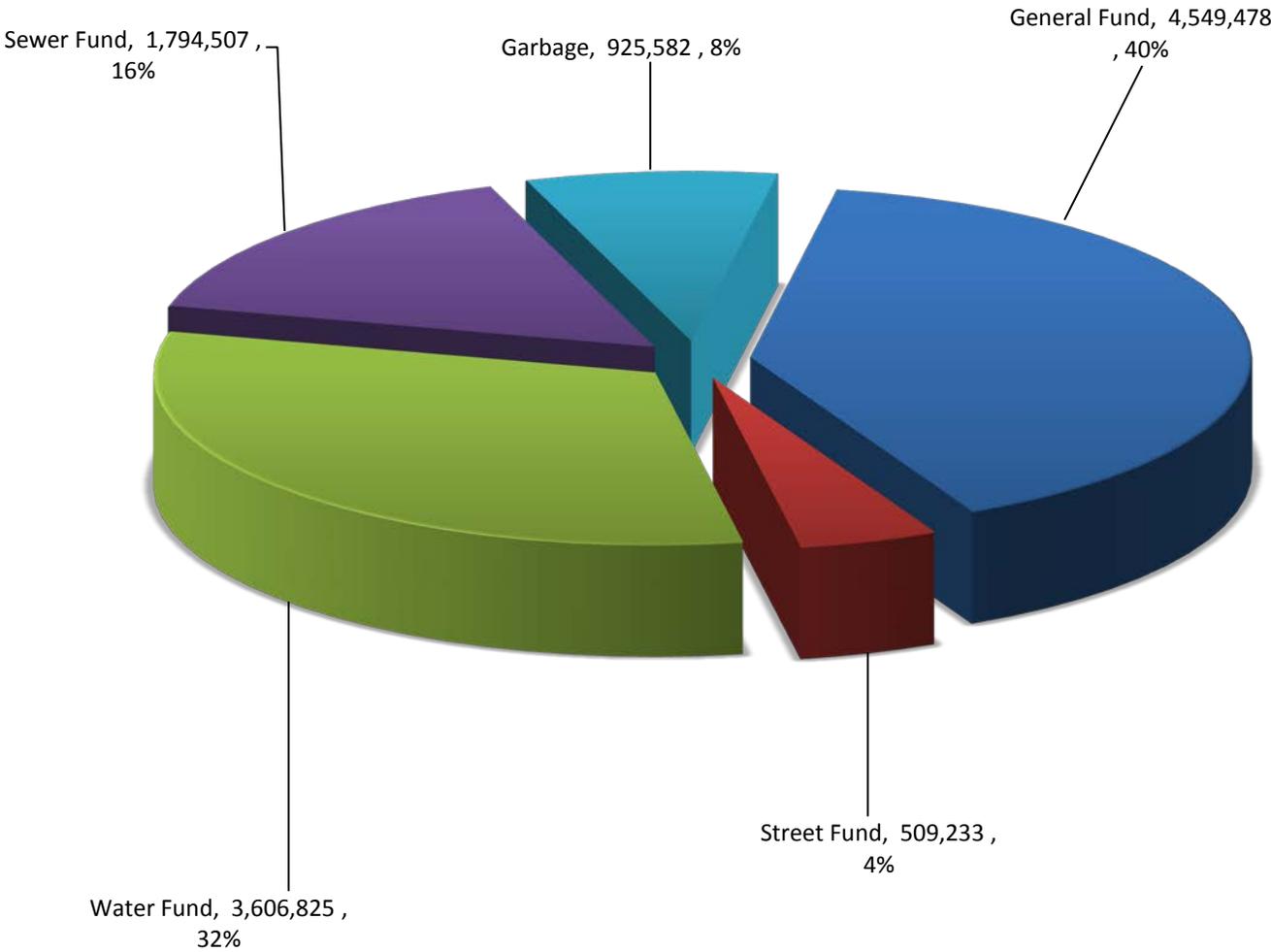
**CITY OF PROSSER
2014 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2014 - \$13,069,163**



**CITY OF PROSSER
2014 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2014 - BY FUNCTION
13,069,163**



CITY OF PROSSER

Revenue Assumptions Budget 2014

GENERAL FUND (001)

311-10 Property Taxes

Property values are established May 31st each year. Roll is certified July 15th.
Installment payments are due April 30th and October 31st.

Property taxes account for about 23% of the General Fund's revenue. RCW 84.55.120 limit annual property tax increase to 1%. Each year the Council is required to submit to the Benton County Assessor the levy by November 30th. The annual levy is established by Ordinance.

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase to \$462,095,139 with a levy rate of \$3.020166/per \$1000 of assessed value. In addition to the regular levy, an excess levy in the amount \$157,500 or .343189/per \$1000 of assessed value will be collected. It is important to note that it is expected that the excess levy will be paid in full December 2015.

Year	Taxable Values	Regular Levy per \$1000	Excess Levy per \$1000	Total Levy	General Fund	Street Fund	Total Property Tax
2009	\$365,389,454	2.892154	0.435756	3.327910	737,540	319,250	\$1,056,790
2010	\$408,107,800	2.875223	0.388378	3.263601	788,528	385,071	\$1,173,599
2011	\$414,470,003	2.933573	0.377591	3.311163	865,490	353,628	\$1,219,118
2012	\$409,253,893	3.067028	0.388512	3.455540	911,609	356,871	\$1,268,480
2013	\$444,413,791	2.915883	0.351024	3.266907	950,000	369,512	\$1,319,512
2014	\$462,095,139	3.000609	0.343189	3.343798	998,328	388,239	\$1,386,567

313-10 Sales Tax

The City's retail sales tax rate is 8.3%. (Please note that this rate does not apply to all sales) Sales Tax receipts account for approximately 24% of all General Fund revenue and is the second largest revenue source. Sales taxes are paid or reported by businesses to the State Department of Revenue who, in turn, remits the City's portion of the sales tax rate to the City. Of the 8.3% collected, 1.8% is remitted the City. The other 6.5% is the state sales tax rate.

CITY OF PROSSER

Revenue Assumptions Budget 2014

<u>Year</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2010	971,077	-0.34%	Actual
2011	1,095,708	11.37%	Actual
2012	985,752	-11.15%	Actual
2013	1,004,000	1.82%	Budget
2013	1,052,872	6.4%	Projection
2014	1,060,000	0.7%	Budget

The projected revenues from sales tax is actual 2013 revenues through August, 2013, plus actual receipts from 2012 for September through December.

In 2014, we expect to see an increase associated with recent legislative changes which eliminated a sales tax exemption for residential phone service.

316 Utility Taxes

Utility Taxes account for about 38% of the General Fund Revenues and is the largest funding source. Below is a listing of the different utilities and their tax rates:

Electric – 6%	Natural Gas – 6%
Cable Television – 6%	Telephone – 6%
Cell Phone – 6%	Water – 20.6%
Sewer – 22.1%	Garbage – 5%

In 2013 the City of Prosser established a utility tax for the garbage utility.

321-60 and 342.40 Rental Licensing and Inspection

In 2012 the City implemented a rental licensing and inspection program. Because this revenue is very new and still developing, forecasting of the revenue is difficult. We will continue to monitor these items to get a better understanding of what we can expect to receive in the future.

331 and 334 General Fund Grants

At this time we do not expect to receive any grant funding for 2014.

335 and 336 Stated Shared Revenues

In 2012 significant changes occurred in the State of Washington regarding the sales of alcohol. As a result the funds the City receives have also been impacted. The 2014 MSRC Profits of Liquor Board are estimated at 8.89 per capita, and Liquor Tax is estimated at 1.19 per Capita.

361-10 Interest on Investments

The City of Prosser's investments are governed by Ordinance 13-2825. The investment portfolio is managed as a whole to meet the following objectives:

- Safety of principal
- Maintain sufficient liquidity to meet cash follow needs

CITY OF PROSSER

Revenue Assumptions Budget 2014

- Achieve a reasonable market rate of return on the investments

Currently \$6 million is invested in bonds in accordance with our policy at an average interest rate .7%; this is an increase of earnings from the .01% received from the Washington State Investment Pool.

LOCAL IMPROVEMENT DISTRICT 10-23 FUND (234)

368-10 Assessment Principal

Revenues are based on the outstanding assessments that will be billed for calendar years 2014.

361-40 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2014.

Water Fund (403)

The City of Prosser is supplied water from five primary source wells. The maximum pumping capacity of the five primary wells is currently 4,920 gallons per minute (GPM) or 7.13 million gallons per day, although peak production has never exceeded 4,109 GPM or 5.92 million gallons per day. All five wells pump water directly to the City's 5.0 MG water treatment plant. Four reservoirs serve the City with a combined capacity of 4.7 million gallons. The existing transmission and distribution system is looped in most areas and generally consists of 6-inch or larger water mains. The City has approximately 36 miles of domestic water piping.

In addition to the water system, the City of Prosser operates and maintains an irrigation distribution system. This system is made up of a combination of service lines and mains which are gravity fed through wire boxes. Sunnyside Valley Irrigation District provided the water to certain boxes in Prosser then city crews ensure that water is delivered to residences with access to the system. The City of Prosser is billed for the irrigation water by Sunnyside Valley Irrigation District and then these costs are passed onto customers with water rights, system access, and/or users of the system.

In 2013, the City of Prosser implemented a 2% water revenue rate increase and a 5% irrigation rate increase. The 2014 Adopted Budget includes a 4% water rate increase and a no increase to irrigation rates.

Sewer Fund (407)

The City of Prosser Wastewater facilities consist of a sewage collection system and a wastewater treatment facility. The sewage collection system includes approximately 129,175 linear feet (LF) of gravity pipe (with a majority of the pipe being 8-inch diameter), 11,874 LF of force main, and 6 sewage lift stations.

Since 1948, the City of Prosser has provided treatment and disposal for residential, commercial, and industrial wastewater generated within the City. Prosser's wastewater

CITY OF PROSSER

Revenue Assumptions Budget 2014

treatment facilities have undergone many expansions and upgrades since original construction. These modifications have been in response to increasing population, increasing industrial waste treatment needs, and increasingly stringent discharge requirements.

Prosser's wastewater treatment facilities are located on the north bank of the Yakima River, below Prosser Dam, and immediately adjacent to the Chandler Canal.

In 2013, the City of Prosser implemented a 3% sewer rate increase. The 2014 Adopted Budget includes a 2% sewer rate increase.

Street Fund (102)

The City of Prosser has approximately 27 miles of streets, majority of them paved with asphalt pavement. The City of Prosser also owns and maintains 3 bridges: Wine Country Road Bridge, Grande Road Bridge, and Grant Street Bridge.

Motor Vehicle Fuel tax revenue is expected to increase by 1% in 2014. MRSC estimates for 2014 indicate that \$20.40 per Capita.

Garbage Fund (448)

The City of Prosser currently contracts its solid waste (garbage) services with Basin Disposal Inc. As part of this service contract Basin Disposal provides for comingled recycling bins, annual spring and fall clean up events, and curbside garbage collection. In 2013, the City of Prosser implemented a rate increase of 2% after several years of contract rate increases absorbed by the fund. The 2014 Adopted Budget includes a 1.5% rate increase.

Grants and Loans (All Funds)

Project	Fund	Amount
Water Disinfection and Sanitation Improvements	Water Fund (403)	\$1,999,800
Wastewater Treatment Plant Improvement	Sewer Project (470)	\$4,175,000
North Prosser Improvement Project	Water Fund (403)	\$3,507,000
Shorelines Management Grant	General Fund (001)	\$25,000
Old Inland Empire Improvements	Street Project (302)	\$285,700
Zone 2 Water Improvements	Water Project (420)	\$890,315

This is Grant and Loan Funds Only. The Amounts do not reflect the total project cost or contributions made by the City.

**CITY OF PROSSER
2014 OPERATING BUDGET
INSURANCE ALLOCATION**

Department	Property	Vehicle	Equipment	Bond & Liability	Total Premium
Administration	7,708	813	30	38,118	46,669
Aquatic Center	9,878	-	-	7,604	17,482
Building Dept	-	813	50	-	863
Irrigation	607	-	-	2,030	2,636
Library	9,864	-	-	-	9,864
Parks	7,420	4,387	388	2,977	15,171
Police	7,224	12,585	744	-	20,553
Senior Center	3,347	-	-	-	3,347
Sewer	69,271	10,625	724	9,045	89,665
Street	6,090	5,822	716	4,222	16,850
Water	46,677	4,387	174	7,047	58,284
TOTALS	168,086	39,432	2,825	71,043	281,385

**CITY OF PROSSER
2014 OPERATING BUDGET
TRANSFERS**

From : (Transfers Out)	Amount	To: (Transfers In)	Amount
001 General Fund	6,000	115 General Fund Reserve	6,000
	45,000	117 Employee Benefits Trust	45,000
	102,500	233 2011 GO Bond (PAC)	102,500
	15,000	102 Fox Sander	15,000
	5,000	119 Parks Reserve Fund	5,000
Total General Fund Transfers	\$173,500		\$173,500
301 Real Estate Excise Tax - First Quarter %	27,000	233 2011 GO Bond (PAC)	27,000
Total Real Estate Excise Tax (REET) Transfers	\$27,000		\$27,000
152 Infastructure Development Reserve Fund	38,600	302 OIE Improvements	38,600
Total Infastructure Development Reserve Fund T	\$38,600		\$38,600
403 Water	154,912	444 1998 Water Revenue Bond	154,912
	79,176	449 1999 Water Revenue Bond	79,176
	157,500	453 2011 Water Revenue Bond Redemption	157,500
	15,992	454 2011 Water Revenue Bond Reserve	15,992
	216,000	451 Water Facilites Reserve Fund	216,000
Total Water Transfers	\$623,580		\$623,580
452 Sewer Facilites Reserve	\$2,550,000	470 WWTP Improvement Project	\$2,550,000
Total Sewer Transfers	\$2,550,000		\$2,550,000
Total Transfers Out	\$3,412,680	Total Transfers In	\$3,412,680



GENERAL FUND

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as administrative, protective services and recreation.

Revenue for this and other funds are recorded by source for example, property taxes and sales taxes, charges for services, etc.

General Fund expenditures are made for the current day to day operation expenses. Capital expenditures such as building improvements and the purchase of equipment are accounted for in the Depreciation Reserves (Capital Projects). Expenditures are accounted for by individual departments. These are then rolled up into the General Fund.

In the Financial Statements several funds are rolled up into or combined with the General Fund as listed below. These funds although associated with the General Fund are not necessarily a component of day to day operations. The Combining Statement as shown on Page 38 is a reflection of Schedule C-4 of the financial statements.

Fund 001 - General Fund Operations	Fund 131 - Tourism Promotion Area (TPA)
Fund 111 - Municipal Capital Improvements	Fund 144 - Public Safety Enhancement Fund
Fund 115 - General Fund Reserve	Fund 145 - Narcotic Dog Training Fund
Fund 116 - City Facility Reserve	Fund 146 - Drug Enforcement Fund
Fund 117 - Employee Benefits Security	Fund 147 - Police Investigation Fund
Fund 130 - Hotel/Motel	Fund 148 - Criminal Justice Fund
Fund 119 - Parks Reserve	

You can see the detail of each of these funds at the end of the General Fund section or in the "Reserve and Project" section of this budget.

The rest of this section is of the General Fund Operations only.

**CITY OF PROSSER
2014 OPERATING BUDGET
GENERAL FUND COMBINED**

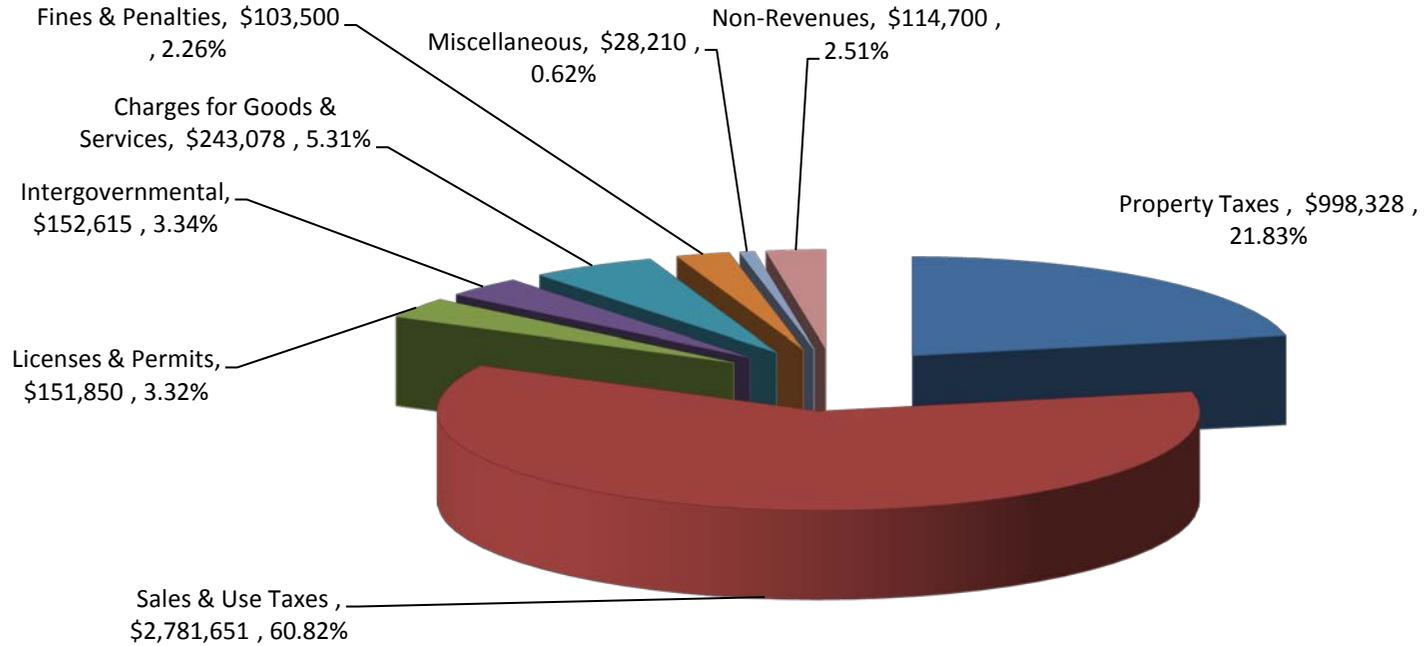
**FUND: 001 GENERAL FUND COMBINING STATEMENT (Combines Fund 001, 111, 115, 116, 117,
118, 125, 130, 131, 144, 145, 146, 147, 148)**

FUND BUDGET:	FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
	Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
REVENUE							
Taxes	\$ 3,133,292	\$ 3,455,664	\$ 3,913,334	\$ 3,824,450	\$ 3,967,479	\$ 3,968,978	\$ 4,167,427
License & Permits	139,087	113,995	178,953	130,900	151,851	159,443	167,415
Internal Governmental	145,973	641,907	147,647	258,191	159,181	135,246	142,008
Charges for Goods & Services	127,268	171,023	242,881	196,925	265,078	255,232	267,993
Fines & Penalties	109,607	98,773	89,426	102,900	103,700	108,675	114,109
Miscellaneous	83,408	631,389	32,197	50,472	45,115	29,621	31,102
Total General Fund Revenue	\$3,738,636	\$5,112,750	\$4,604,438	\$4,563,838	\$4,692,404	\$4,657,194	\$4,890,053
Non-Operating Revenues							
Non-Revenues	157,817	122,254	115,440	354,700	178,200	181,764	185,399
Other Financing Sources	272,739	2,147,745	-	69,355	57,000	59,850	62,843
Total Non-operating Funds	430,556	2,269,999	115,440	424,055	235,200	241,614	248,242
Total General Fund Revenues	\$ 4,169,192	\$ 7,382,749	\$ 4,719,878	\$ 4,987,893	\$ 4,927,604	\$ 4,898,808	\$ 5,138,295
EXPENDITURES							
General Government							
Legislative	37,428	43,350	39,036	124,708	128,011	134,411	46,407
Judicial	87,048	108,415	103,514	105,000	105,000	110,250	115,763
Executive	184,401	151,729	59,293	-	-	57,000	156,364
Finance	256,174	327,726	386,712	429,230	417,920	438,816	460,756
Clerks	118,321	83,794	81,862	104,100	101,905	114,501	120,226
Insurance Claims	-	709,800	-	-	-	-	-
Legal	37,805	31,127	38,113	30,000	30,000	31,500	33,075
Custodial	89,999	67,604	166,737	203,508	193,093	202,747	212,885
Information Services	140,644	49,346	57,173	120,280	100,635	105,667	110,950
Labor Relations	76,473	68,887	85,513	75,000	23,600	24,780	26,019
Employee Benefits Security (117)	60,790	43,114	51,467	81,850	50,000	52,500	55,125
Total General Government	1,089,084	1,684,891	1,069,420	1,273,676	1,150,164	1,219,672	1,282,444
Public Safety							
Law Enforcement	1,129,347	1,125,148	1,127,946	1,490,268	1,419,195	1,490,154	1,564,662
Contracted Emergency Services	274,588	274,094	373,194	406,760	408,948	429,395	450,865
Detention/Corrections	88,144	82,004	95,399	115,000	120,000	126,000	132,300
Protective Inspections/Bldg	160,164	165,848	161,153	172,600	148,380	155,799	163,589
Emergency Services	28,334	-	-	-	-	-	-
Dispatch	406,285	380,668	399,742	108,200	-	-	-
Police Investigation Fund	6,054	19,745	51,418	1,081,783	-	-	-
Total Public Safety	2,092,917	2,047,508	2,208,852	3,374,611	2,096,522	2,201,349	2,311,416
Economic Environment							
Planning & Economic Development	84,600	91,610	97,677	232,500	192,978	202,627	212,758
Total Economic Environment	84,600	91,610	97,677	232,500	192,978	202,627	212,758
Mental and Physical Health							
Alcohol & Substance Abuse	1,165	1,539	1,579	750	456	479	503
Total Mental & Physical Health	1,165	1,539	1,579	750	456	479	503
Culture & Recreation							
Community Center	17,429	18,583	20,658	31,375	24,047	25,250	26,512
Participant Recreation	40,207	76,474	75,154	75,600	81,325	85,391	89,661
Libraries	183,972	182,794	178,251	184,321	216,735	227,572	238,951
Swimming Pool	93,164	178,891	196,814	184,300	227,072	238,426	250,347
Park Facility	222,468	223,983	233,789	286,545	256,478	269,302	282,767
Hotel/Motel	-	65,000	85,915	75,000	103,100	102,100	102,100
Total Culture & Recreation	557,240	745,725	790,580	837,141	908,758	948,041	990,338
Total Operating Expenditures	3,825,006	4,571,272	4,168,107	5,718,678	4,348,878	4,247,714	4,286,226
Non-operating Expenditures							
Debt Service	-	27,950	-	-	-	-	-
Capital Expenditures	337,823	2,504,292	59,241	241,600	-	-	-
Non-Expenditures	191,445	116,381	115,479	290,700	114,700	120,435	126,457
Other Financing Uses	-	335,236	129,137	216,000	239,000	250,950	263,498
Total Non-operating Expenditures	529,268	2,983,859	303,856	748,300	353,700	371,385	389,954
Total Expenditures & Interfund Transa	4,354,274	7,555,131	4,471,963	6,466,978	4,702,578	4,619,099	4,676,180
Total Deficit/Surplus	(185,083)	(172,382)	247,915	(1,479,085)	225,026	279,708	462,115
Beginning Fund Balance	1,187,024	1,910,160	1,737,778	1,985,694	506,609	731,635	1,011,343
Ending Fund Balance	1,001,941	1,737,778	1,985,694	506,609	731,635	1,011,343	1,473,458

**CITY OF PROSSER
2014 OPERATING BUDGET**

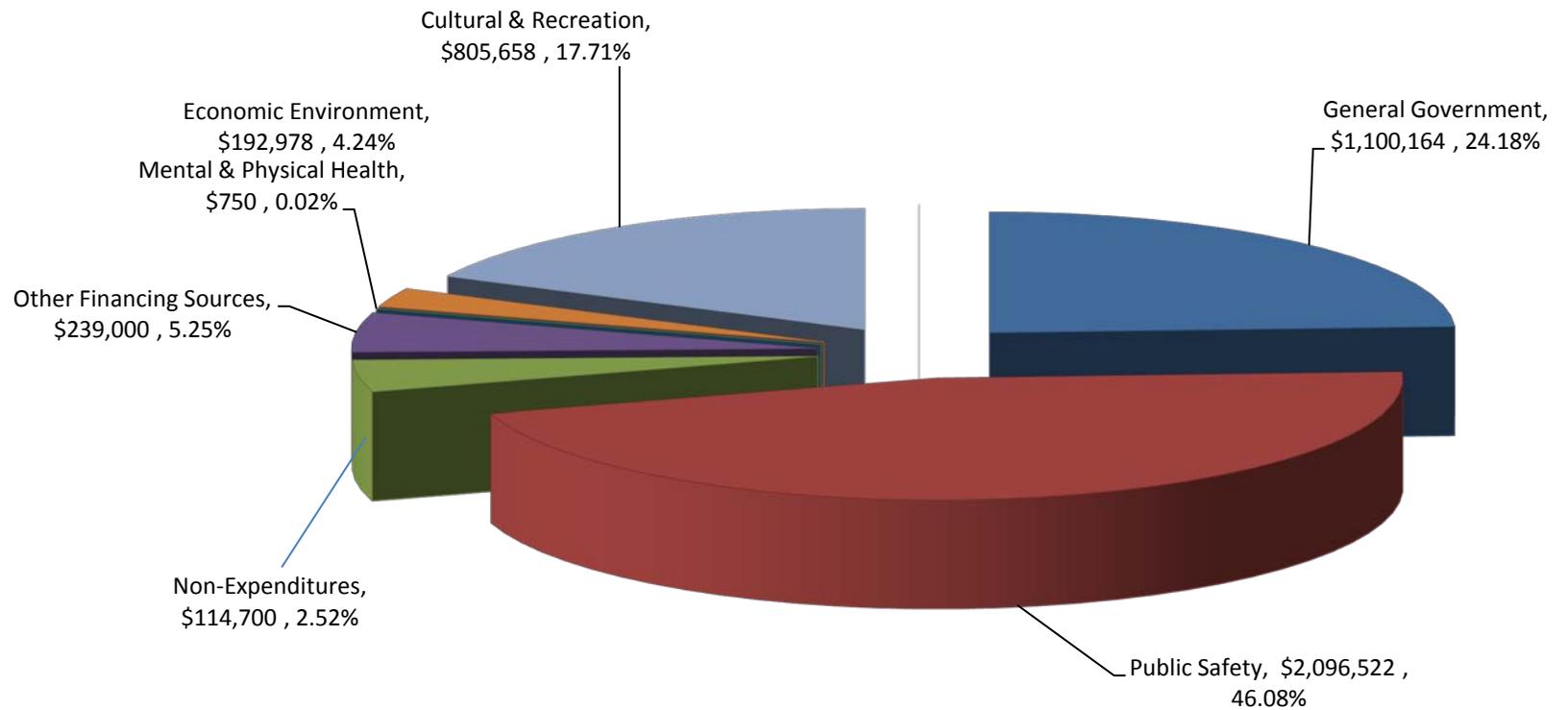
**WHERE THE MONEY COMES FROM, GENERAL FUND REVENUE
PROJECTIONS - FY2014**

\$4,573,932



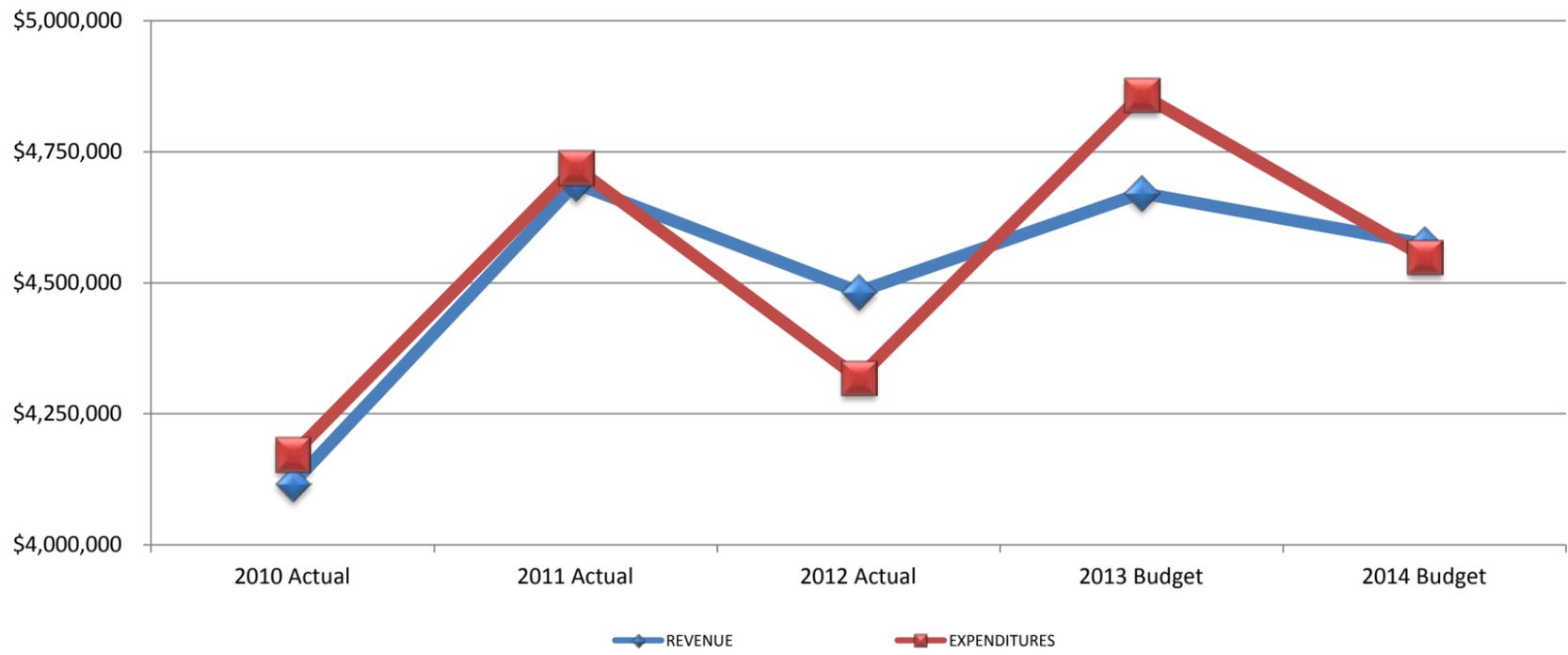
**WHERE THE MONEY GOES, GENERAL FUND EXPENDITURES
PROJECTIONS - FY2014**

\$4,549,478

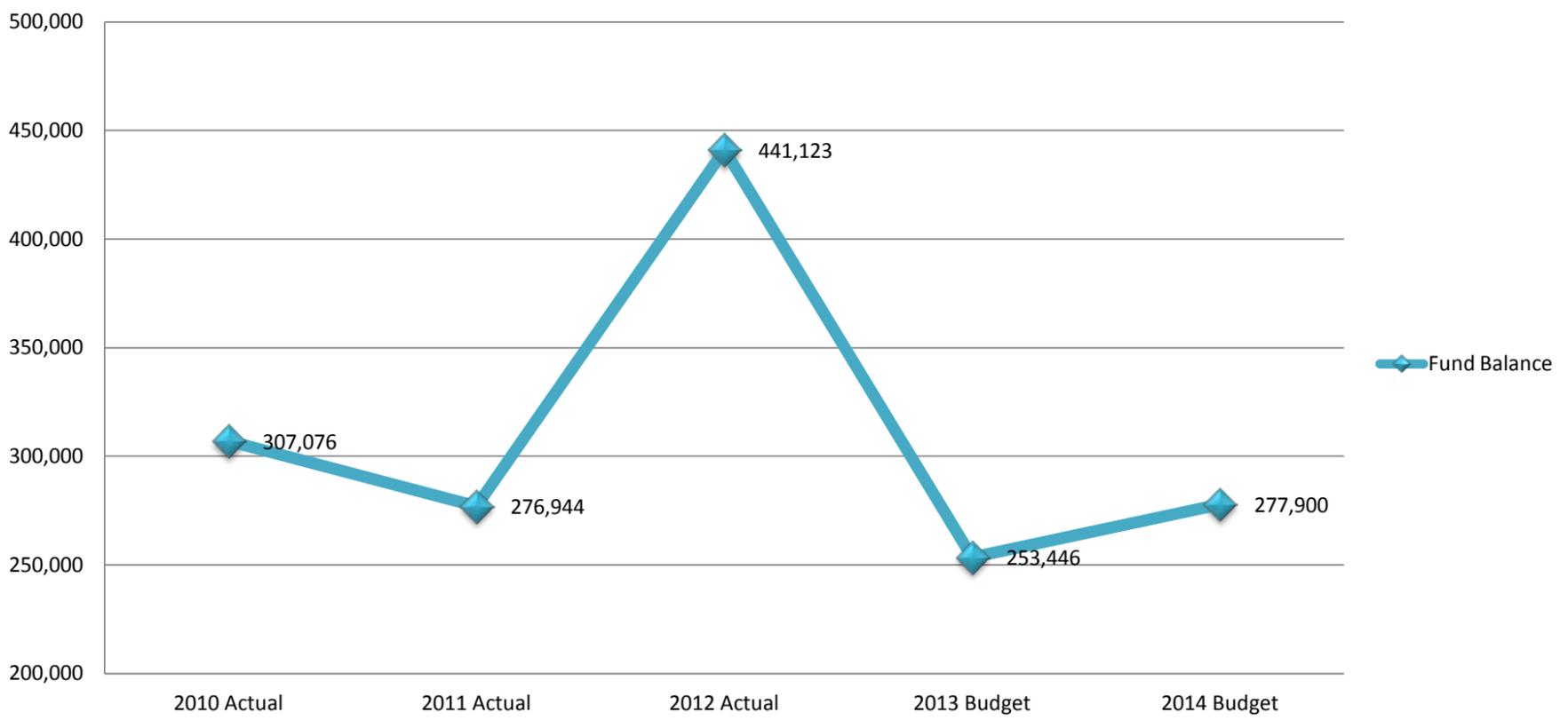


**CITY OF PROSSER
2014 OPERATING BUDGET**

**GENERAL FUND
REVENUES AND EXPENDITURES**



Fund Balance



City of Prosser



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CITY OF PROSSER
2014 OPERATING BUDGET GENERAL FUND SUMMARY

FUND: 001 GENERAL FUND SUMMARY							
FUND BUDGET:	FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2015 Budget Projection	FY2016 Budget Projection
REVENUE							
Taxes	3,085,846	3,216,597	3,685,231	3,646,950	3,779,979	3,968,978	4,167,427
License & Permits	139,087	113,995	178,953	130,900	151,850	159,443	167,415
Internal Governmental	145,961	136,004	141,447	252,278	152,615	135,246	142,008
Charges for Goods & Services	127,268	171,023	242,881	196,925	243,078	255,232	267,993
Fines & Penalties	109,470	98,694	89,360	102,700	103,500	108,675	114,109
Miscellaneous	78,688	568,350	29,268	33,260	28,210	29,621	31,102
Total General Fund Revenue	3,686,321	4,304,663	4,367,140	4,363,013	4,459,232	4,657,194	4,890,053
Non-Operating Revenues							
Non-Revenues	157,817	122,254	115,440	290,700	114,700	120,435	126,457
Other Financing Sources	272,739	262,745	-	17,355	-	-	-
Total Non-operating Funds	430,556	384,999	115,440	308,055	114,700	120,435	126,457
Total General Fund Revenues	4,116,876	4,689,662	4,482,580	4,671,068	4,573,932	4,777,629	5,016,510
EXPENDITURES							
General Government							
Legislative	37,428	43,350	39,036	124,708	128,011	134,411	46,407
Judicial	87,048	108,415	103,514	105,000	105,000	110,250	115,763
Executive	184,401	151,729	59,293	-	-	57,000	156,364
Finance	256,174	327,726	386,712	429,230	417,920	438,816	460,756
Clerks	118,321	83,794	81,862	104,100	101,905	114,501	120,226
Insurance Claims	-	709,800	-	-	-	-	-
Legal	37,805	31,127	38,113	30,000	30,000	31,500	33,075
Custodial	89,999	67,604	166,737	203,508	193,093	202,747	212,885
Information Services	140,644	49,346	57,173	120,280	100,635	105,667	110,950
Labor Relations	76,473	68,887	85,513	75,000	23,600	24,780	26,019
Total General Government	1,028,295	1,641,776	1,017,953	1,191,826	1,100,164	1,219,672	1,282,444
Public Safety							
Law Enforcement	1,129,347	1,125,148	1,127,946	1,490,268	1,419,195	1,490,154	1,564,662
Contracted Emergency Services	274,588	274,094	373,194	406,760	408,948	429,395	450,865
Detention/Corrections	88,144	82,004	95,399	115,000	120,000	126,000	132,300
Protective Inspections/Bldg	160,164	165,848	161,153	172,600	148,380	155,799	163,589
Emergency Services	28,334	-	-	-	-	-	-
Dispatch	406,285	380,668	399,742	108,200	-	-	-
Total Public Safety	2,086,863	2,027,762	2,157,433	2,292,828	2,096,522	2,201,349	2,311,416
Economic Environment							
Community Planning Contractual Se	-	-	-	3,600	53,000	55,650	58,433
Planning & Economic Development	84,600	91,610	97,677	228,900	139,978	146,977	154,326
Total Economic Environment	84,600	91,610	97,677	232,500	192,978	202,627	212,758
Mental and Physical Health							
Alcohol & Substance Abuse	1,165	1,539	1,579	750	456	479	503
Total Mental & Physical Health	1,165	1,539	1,579	750	456	479	503
Culture & Recreation							
Community Center	17,429	18,583	20,658	31,375	24,047	25,250	26,512
Participant Recreation	40,207	76,474	75,154	75,600	81,325	85,391	89,661
Libraries	183,972	182,794	178,251	184,321	216,735	227,572	238,951
Swimming Pool	93,164	178,891	196,814	184,300	227,072	238,426	250,347
Park Facility	222,468	223,983	230,534	286,545	256,478	269,302	282,767
Total Culture & Recreation	557,240	680,725	701,410	762,141	805,658	845,941	888,238
Total Operating Expenditures	3,758,163	4,443,413	3,976,053	4,480,045	4,195,778	4,470,067	4,695,360
Non-operating Expenditures							
Other Financing Uses	222,744	160,000	226,871	216,000	239,000	165,450	173,723
Non-Expenditures	191,445	116,381	115,479	162,700	114,700	120,435	126,457
Total Non-operating Expenditures	414,189	276,381	342,349	378,700	353,700	285,885	300,179
Total Expenditures & Interfund Transa	4,172,352	4,719,793	4,318,402	4,858,745	4,549,478	4,755,952	4,995,539
Total Deficit/Surplus	(55,476)	(30,132)	164,178	(187,676)	24,454	21,676	20,971
Beginning Fund Balance	362,552	307,076	276,944	441,123	253,446	277,900	299,576
Ending Fund Balance	307,076	276,944	441,123	253,446	277,900	299,576	320,547

**CITY OF PROSSER
2014 OPERATING BUDGET
GENERAL FUND REVENUES**

FUND 001 - GENERAL FUND REVENUE							Difference Between	
BARS Code	Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	FY2014 Adopted Budget	2013 Budget and	Depart Mgrs
							Adopted Budget	Adopted Budget
310 - Taxes								
311-10	Property Taxes	788,528	865,490	911,609	950,000	998,328	48,328	5.1%
313-11	Loc Retail Sales & Use Taxes	971,077	1,095,708	985,752	1,004,000	1,050,000	46,000	4.6%
316-41	Utility Tax - Electric	387,348	401,006	436,815	420,000	445,551	25,551	6.1%
316-42	Utility Tax - Water	209,016	204,135	456,812	375,000	382,565	7,565	2.0%
316-43	Utility Tax - Gas	267,641	183,497	166,095	240,000	240,000	-	0.0%
316-44	Utility Tax - Sewer	249,773	258,242	515,837	400,000	410,631	10,631	2.7%
316-45	Utility Tax-Garbage/Solid Waste	-	-	-	38,250	32,500	(5,750)	-15.0%
316-46	Utility Tax - Cable	42,852	33,498	31,746	37,500	37,500	30,000	80.0%
316-47	Utility Tax - Telephone	49,320	60,695	69,808	63,500	71,204	7,704	12.1%
316-48	Utility Tax - Cell Phone	112,035	105,648	102,068	110,000	103,000	(7,000)	-6.4%
317-20	Leasehold Excise Tax	8,256	8,679	8,690	8,700	8,700	-	0.0%
Total Tax Revenues		3,085,846	3,216,597	3,685,231	3,646,950	3,779,979	133,029	3.6%
320 - License & Permits								
321-60	General Business Registrations	31,412	33,083	34,396	33,000	35,000	2,000	6.1%
321-91	Yard Sale Permits (321-91-00)	466	418	396	300	450	150	50.0%
321-91	Franchise Fees (321-91-01)	34,266	26,980	30,453	30,000	31,000	1,000	3.3%
321-93	Itinerant Merchant Fees	450	-	-	-	-	-	0.0%
321-99	Rental Licensing	-	-	5,695	7,000	6,500	(500)	-7.1%
322-11	Building Structure & Equipment	60,829	42,805	93,284	50,000	66,000	16,000	32.0%
322-12	Sign Permits	1,720	1,540	1,140	1,500	1,500	-	0.0%
322-13	Fence Permits	1,000	750	1,350	1,000	1,000	-	0.0%
322-14	Plumbing Permits	1,970	1,021	1,698	1,500	1,500	-	0.0%
322-15	Mechanical Permits	1,609	1,775	2,116	1,600	2,000	400	25.0%
322-30	Animal Licenses	4,515	4,400	4,615	4,000	4,400	400	10.0%
322-90	Other Non-Bus Lic & Permits	850	1,222	3,810	1,000	2,500	1,500	150.0%
Total Licenses and Permits		139,087	113,995	178,953	130,900	151,850	20,950	16.0%
330 - Intergovernmental								
331-97	Emergency Management Training	1,300	-	-	-	-	-	0.0%
334-03-51	Traffic Safety Commission	-	1,222	-	1,500	1,500	-	0.0%
334-04-21	Growth Management	-	-	1,420	150,000	25,000	(125,000)	-83.3%
334-05-20	Work Source OnSite Training	-	1,000	-	-	-	-	0.0%
334-07-11	WA State Sheriff's & Police Ch	1,000	2,038	1,186	6,000	2,000	(4,000)	-66.7%
335-91	PUD Privilege Tax (State)	14,823	21,286	11,461	16,000	25,000	9,000	56.3%
335-92	PUD Privilege Tax (County)	37,633	42,116	47,355	42,000	50,000	8,000	19.0%
336-98	City Assistance - WA	24,061	-	-	-	-	-	0.0%
336-06-51	DUI/Other Crim Just Assistance	947	1,179	1,080	1,000	1,000	-	0.0%
336-06-94	Liquor Excise Tax	25,321	27,335	21,289	-	6,914	6,914	0.0%
336-06-95	Liquor Board Profits	40,875	39,827	57,656	35,778	41,201	5,423	15.2%
Total Intergov't Service Revenue		145,961	136,004	141,447	252,278	152,615	(99,663)	-39.5%
340 - Charges for Goods and Services								
341-32	District Court Records Service	-	20	-	-	-	-	0.0%
341-33	District Court Administrative	8,957	7,481	7,102	7,500	7,500	-	0.0%
341-43	Budgeting & Account Services	-	-	1,276	-	-	-	0.0%
341-43-01	TBD Admin Reimbursements	12	2,841	-	1,000	1,000	-	0.0%
341-62	Word Processing & Dup Service	577	115	418	100	100	-	0.0%
341-70	Sale of Merchandise	-	324	115	-	-	-	0.0%
341-91	Election Candidate Filing Fee	-	120	-	-	-	-	0.0%
341-93	Janitorial Services	1,624	791	-	-	-	-	0.0%
342-10	Law Enforcement Services	320	-	4,860	-	-	-	0.0%
342-11	Fingerprinting Fees	200	215	185	200	200	-	0.0%
342-20	DUI Fire Emergency	-	-	200	-	-	-	0.0%
342-21	Emergency Service - Dist Crt	4,823	3,491	2,358	3,500	3,500	-	0.0%
342-30	Housing & Monitoring of Prison	6,936	5,634	5,355	7,000	6,000	(1,000)	-14.3%
342-31	Booking Fees	45	-	1	-	-	-	0.0%
342-40	Rental Inspection Services	-	-	1,500	7,000	5,000	(2,000)	-28.6%
342-80	Communication Services	14,254	15,427	18,609	-	-	-	0.0%
342-12	Public Safety - Other	3,403	2,800	2,495	3,000	3,000	-	0.0%
345-23	Animal Control & Shelter Fees	1,367	945	560	1,000	1,000	-	0.0%
345-81	Zoning And Subdivision Fees	3,621	83	566	1,000	1,000	-	0.0%
345-89-01	Annexation Fees	509	-	720	-	-	-	0.0%

**CITY OF PROSSER
2014 OPERATING BUDGET
GENERAL FUND REVENUES**

FUND 001 - GENERAL FUND REVENUE							Difference Between	
BARS Code	Description	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	FY2014 Adopted Budget	2013 Budget and Depart Mgrs Adopted Budget	
345-83	Plan Checking Fees	38,095	24,317	52,790	27,000	35,000	8,000	29.6%
345-89-02	Variance/Conditional Use Fees	13	1,173	2,001	1,000	1,500	500	50.0%
345-89-03	Site Review Fees	1,414	618	2,952	1,500	1,500	-	0.0%
345-86	SEPA Review Fees	2,649	3,521	4,203	2,500	3,000	500	20.0%
345-89-04	Other Planning & Development	1,108	175	1,891	2,000	2,000	-	0.0%
347-30	Activity Fees	21,731	87,552	122,390	120,000	153,748	33,748	28.1%
347-60	Program Fees	15,610	13,380	10,335	11,625	18,030	6,405	55.1%
Total Charges for Goods and Services		127,268	171,023	242,881	196,925	243,078	46,153	23.4%
350 - Fines and Penalties								
352-30	Proof of Motor Vehicle Insuran	1,166	1,035	1,448	2,000	1,500	(500)	-25.0%
353-10-00	Disable Parking Penalties	34,141	34,643	34,962	35,000	35,000	-	0.0%
353-70	Non-Traffic Infraction Penalties	1,406	1,170	1,948	1,200	1,500	300	25.0%
354-10	Parking Fines	339	273	1,613	1,000	1,500	500	50.0%
355-20	Driving While Intoxicated Pen	12,605	8,486	7,669	10,000	11,000	1,000	10.0%
355-80	Other CrimTraffic Misdemeanor	25,075	21,926	17,838	22,000	22,000	-	0.0%
356-90	Other Crim Non-Traffic Fines	17,211	14,434	10,284	14,500	14,000	(500)	-3.4%
357-39	Dist/Mun Court Cost Recoup	47	153	614	500	500	-	0.0%
357-31	Jury Demand Cost	49	8	-	-	-	-	0.0%
357-33	Public Defense Cost	17,431	16,521	12,983	16,500	16,500	-	0.0%
357-35	Court Interpreter Cost	-	25	-	-	-	-	-
Total Fines and Penalties		109,470	98,674	89,360	102,700	103,500	800	0.8%
359-90	Miscellaneous Penalties	-	20	-	-	-	-	-
359 Non-Court Fines Forf & Penalty		-	20	-	-	-	-	-
360 - Miscellaneous								
361-10	Investment Interest	4,792	795	1,036	1,000	1,000	-	0.0%
361-40	Interest Income - Dist Court	2,095	2,883	3,391	3,000	3,000	-	0.0%
361-41	Interest on Contracts & Notes	1,853	913	435	1,000	450	(550)	-55.0%
362-50	Space & Facilities Lease (Long	8,762	9,223	20,436	19,760	19,760	-	0.0%
363-10	Insurance Premiums & Recovery	3,200	-	-	-	-	-	0.0%
367-10	Contributions & Donations	9,600	4,305	2,600	2,500	2,500	-	0.0%
367-11-01	Private Source Gift & Grant	-	2,500	-	-	-	-	0.0%
369-10	Sale of Scrap or Junk	-	10	-	-	-	-	0.0%
369-20	Unclaimed Property	30	10	-	-	-	-	0.0%
369-40	Judgments And Settlements	42,482	543,259	-	-	-	-	0.0%
369-81	Cashier Overages or Shortages	(51)	270	(25)	-	-	-	0.0%
369-90	Other Miscellaneous Revenue	5,926	4,183	1,395	6,000	1,500	(4,500)	-75.0%
Total Miscellaneous		78,688	568,350	29,268	33,260	28,210	(5,050)	0.0%
380 - Non-Revenues								
381-10	Interfund Loan Received	-	-	-	128,000	-	(128,000)	-100.0%
386-10	Concealed Pistol Lic - State	1,000	1,414	1,598	1,000	3,000	2,000	200.0%
386-12	PSEA and CVC distributions	111,120	96,046	82,905	100,000	90,000	(10,000)	-10.0%
389-00	Misc Nonrevenues (Suspense)	-	138	-	-	-	-	0.0%
389-13	Bail Receipts	32,338	16,465	18,033	40,000	-	(40,000)	-100.0%
389-14	State Building Fees	540	517	518	1,000	1,000	-	0.0%
389-16	Animal Trap Deposits	200	125	100	200	200	-	0.0%
389-17	Park Concessions Deposits	400	100	100	500	500	-	0.0%
389-18	Animal Adoption Fees	-	15	-	-	-	-	0.0%
389-19	Planning & Development Deposit	12,219	7,434	12,187	20,000	20,000	-	0.0%
Total Non-Revenue		157,817	122,254	115,440	290,700	114,700	(176,000)	-60.5%
390 - Other Financing Sources								
397	Operating Transfers - In	272,739	262,745	-	17,355	-	(17,355)	-100.0%
Other Financing Sources		272,739	262,745	-	17,355	-	(17,355)	-100.0%
Total G/F Revenues		4,116,876	4,689,662	4,482,580	4,671,068	4,573,932	(228,066)	-4.9%

CITY OF PROSSER
2014 OPERATING BUDGET
GENERAL FUND EXPENDITURES BY TYPE

Fund 001 - GENERAL FUND								Difference Between	
Expenditures by Type								2013 Adopted	
								Budget and	
								Purposed Budget	
								2013	
								Adopted	
								2014	
								Adopted	
								2013 Adopted	
								Budget and	
								Purposed Budget	
								2013	
								Adopted	
								2014	
								Adopted	
								2013 Adopted	
								Budget and	
								Purposed Budget	
Salaries And Benefits									
10	Salaries & Wages	1,627,032	1,655,414	1,672,650	1,669,167	1,654,126	(15,041)	-0.9%	
12	Overtime	56,363	59,758	83,549	36,000	43,719	7,719	21.4%	
20	Personnel Benefits	603,444	611,720	637,128	627,459	642,535	15,076	2.4%	
Total Salaries & Benefits		2,286,840	2,326,891	2,393,326	2,332,626	2,340,381	7,755	0.3%	
Maintenance & Operations									
21	Uniforms	8,128	5,504	7,736	9,095	9,195	100	1.1%	
31	Office & Operating Supplies	62,831	63,778	71,901	98,560	91,472	(7,088)	-7.2%	
32	Fuel Consumed	26,995	30,668	31,783	47,500	49,300	1,800	3.8%	
35	Small Tools & Minor Equipment	7,663	18,718	14,146	75,930	50,000	(25,930)	0.0%	
41	Professional Services	304,202	279,313	296,435	447,025	371,000	(76,025)	-17.0%	
42	Communications	28,644	27,346	25,371	38,500	46,518	8,018	0.0%	
43	Travel & Training	19,421	23,123	22,998	30,650	28,073	(2,577)	-8.4%	
44	Interfund Taxes	4,193	10,844	16,946	16,050	16,750	700	0.0%	
45	Operating Rentals & Leases	22,025	10,270	23,723	15,673	15,900	227	1.4%	
46	Insurance	90,294	103,800	105,214	105,550	114,049	8,499	0.0%	
47	Public Utility	104,061	135,540	138,427	124,500	128,500	4,000	100.0%	
48	Repairs & Maintenance	117,042	47,903	53,125	70,995	61,450	(9,545)	-13.4%	
49	Miscellaneous	11,408	10,591	11,405	15,685	23,415	7,730	49.3%	
51	Intergov't Professional Service	626,972	639,196	759,796	868,706	834,775	(33,931)	-3.9%	
53	External Taxes	13	13	13	-	-	-	0.0%	
Total Maintenance & Operations		1,433,891	1,406,607	1,579,019	1,964,419	1,840,397	(26,201)	-1.3%	
Capital Outlay									
63	Improvements other than Bldgs	-	114	-	25,000	-	(25,000)	-100.0%	
64	Machinery & Equipment (594)	37,433	-	3,707	158,000	15,000	(143,000)	-90.5%	
		37,433	114	3,707	183,000	15,000	(168,000)	-91.8%	
Other									
589	Non Expenditures	36,792	19,823	32,190	61,700	21,700	(40,000)	-64.8%	
586	Agency Disbursements	154,653	96,558	83,288	101,000	93,000	(8,000)	-7.9%	
	Payments made to Claimants		709,800	-	-	-	-	0.0%	
597	Interfund Subsidies	222,744	160,000	226,871	151,000	173,500	22,500	14.9%	
581	Interfund Loan Disbursement P	-	-	-	64,000	65,000	1,000	1.6%	
592	Interfund Loan Repayment I	-	-	-	1,000	500	(500)	-50.0%	
		414,189	986,181	342,349	378,700	353,700	(25,000)	-6.6%	
Total Expenditures		4,172,352	4,719,793	4,318,402	4,858,745	4,549,478	(309,266)	-6.4%	

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Legislative & Judicial

The cost of providing executive management and administration of the entire government.

Includes expenditures related to executive officers and their offices (example: mayor, chief administrative officer, city manager, county auditor, county treasurer, etc.). Include membership dues to the City's Managers Association, WACO, AWC and other related organizations.

Fund 001

510 - General Governmental

511-20 - Legislative

<i>Account Code: 001-511-511-60-</i>						Difference				
				2013	2014	Between 2013				
				Adopted	Adopted	Adopted Budget				
				Budget	Budget	and Adopted				
				2010	2011	2012				
				Actual	Actual	Actual				
Salaries & Benefits										
10	Salaries & Wages			21,120	19,750	26,915	81,605	83,384	1,779	2.2%
20	Personnel Benefits			1,760	1,672	5,094	27,003	27,476	473	1.8%
Total Salaries & Benefits				22,880	21,421	32,010	108,608	110,861	2,253	2.1%
Maintenance & Operations										
31	Office & Operating Supplies			842	1,043	519	-	200	200	0.0%
32	Fuel							1,000	1,000	100.0%
35	Small Tools & Minor Equipment			177	-	-	-	-	-	100.0%
41	Professional Services			422	859	363	-	-	-	0.0%
42	Communications			1,312	1,330	-	-	350	350	0.0%
43	Travel & Training			2,013	1,706	2,130	8,100	5,000	(3,100)	-38.3%
45	Operating Rentals & Leases			2,723	2,576	-	-	-	-	0.0%
46	Insurance			1,285	1,164	-	-	100	100	0.0%
48	Repairs and Maintenance			925	864	-	-	500	500	0.0%
49	Miscellaneous			370	839	122	8,000	10,000	2,000	25.0%
64	Machinery & Equipment			-	-	3,707	-	-	-	0.0%
Total Maintenance & Operations				10,070	10,382	6,841	16,100	17,150	1,050	6.5%
511-70 Intergovernmental										
51	Intergovernmental Service			4,479	11,547	185	-	-	-	0.0%
Total Intergovernmental				4,479	11,547	185	-	-	-	0.0%
Total Legislative				37,428	43,350	39,036	124,708	128,011	3,303	2.6%

Staffing History

1.00 1.00

LINE - ITEM EXPLANATIONS:

10-20 Salaries & Benefits Flat Monthly Rate of \$250 a month per council member, Ordinance 13-2847.

32&48 Fuel & Maintenance To centralize location for City Hall Vehicle Use.

51 Elections were reported in Legislative budget, until BARS moved it to City Clerks - 514-30
Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Judicial**

The Cost of providing a court system for civil, criminal, and juvenile cases. Currently, the City contract with Howard Saxton for prosecution services and Benton County District and Superior Courts for Municipal District Court Service.

**Fund 001
510 - General Governmental 512 - 40 - Judicial**

<i>Account Code: 001-512-512-40-</i>							Difference Between	
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2013 Adopted Budget and Adopted Budget	2013 Adopted Budget and Adopted Budget
41	Professional Services	35,868	34,357	34,771	35,000	35,000	-	0.0%
51	Intergov't Professional Service	51,180	74,058	68,743	70,000	70,000	-	0.0%
Total Judicial		87,048	108,415	103,514	105,000	105,000	-	0.0%

LINE - ITEM EXPLANATIONS:

Any line items changes from previous year over \$5,000 requires explanation.

**NARRATIVE
GENERAL FUND - Legal**

Costs of providing legal service. Currently, the City contracts with Howard Saxton for legal service and he is appointed as the City Attorney for the City of Prosser. Costs in the department include review of contracts and agreements, legal opinions and guidance, attendance at City Council Meetings and other board meetings, and other legal services as needed.

**Fund 001
510 - General Governmental 515 - 30 - Legal**

<i>Account Code: 001-515-515-30-</i>							Difference Between	
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2013 Adopted Budget and Adopted Budget	2013 Adopted Budget and Adopted Budget
41	Professional Services	37,805	31,127	38,113	30,000	30,000	-	0.0%
44	Advertising & Legal	-	-	-	-	-	-	-
51	Intergov't Professional Service	-	-	-	-	-	-	-
Total Legal Services		37,805	31,127	38,113	30,000	30,000	-	0.0%

LINE - ITEM EXPLANATIONS:

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Finance**

The Finance Department is responsible for all financial and budgetary operations of the City. The Finance Department invests the City's money, complies the budget, processes purchase orders, issues vendor checks, processes all accounts receivable and accounts payable, administers state and federal grants and loans, and processes City-wide Payroll.

The department is involved in numerous day-to-day activities of City operations, including water, sewer, garbage, capital projects, insurance, special assessments and general accounting.

Fund 001

510 - General Governmental - 514 - 23 - Finance

<i>Account Code: 001-514-514-23-</i>	2010	2011	2012	2013	2014	Difference Between	
	Actual	Actual	Actual	Adopted	Adopted	2013 Adopted Budget	and Adopted Budget
				Budget	Budget		
Salaries And Benefits							
10 Salaries & Wages	82,535	125,265	150,015	262,500	253,434	(9,066)	-3.5%
12 Overtime	-	39	14	-	-	-	0.0%
20 Personnel Benefits	36,249	53,633	77,226	115,500	117,186	1,686	1.5%
Total Salaries & Benefits	118,784	178,937	227,255	378,000	370,620	(7,380)	-2.0%
Maintenance & Operations							
31 Office & Operating Supplies	1,344	1,411	8,057	15,410	11,000	(4,410)	-28.6%
35 Small Tools & Minor Equipme	-	-	144	-	-	-	0.0%
41 Professional Services	17,662	5,019	1,386	3,000	3,000	-	0.0%
42 Communications	1,667	1,859	18	-	-	-	0.0%
43 Travel & Training	736	1,830	537	4,700	2,000	(2,700)	-57.4%
44 Interfund Taxes	11	0	0	-	-	-	0.0%
45 Operating Rentals & Leases	1,771	1,610	8,427	8,300	8,300	-	0.0%
46 Insurance	2,393	2,546	-	-	-	-	0.0%
48 Repairs & Maintenance	729	607	3,296	3,045	3,500	455	14.9%
49 Miscellaneous	680	1,419	3,120	1,775	4,500	2,725	153.5%
51 Intergov't Professional Service	-	15,838	10,913	15,000	15,000	-	0.0%
Total Maintenance & Operations	26,992	32,139	35,898	51,230	47,300	(3,930)	-7.7%
Total Finance Department	145,776	211,077	263,154	429,230	417,920	(11,310)	-2.6%

Staffing History

4.75 4.75

LINE - ITEM EXPLANATIONS:

- 10 - 20 Salaries & Benefits - Pool Cashiers were accounted for in 2013, they were moved to 575-20, Pool.
- 43 Travel & Training - The decrease in this account was due to a change in BARS Coding., this account is now Travel
- 49 Miscellaneous - Increase in this account is due to Classes, Registrations and Memberships being moved from Travel.

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - City Clerk

The City Clerk department is responsible for public inquires and disclosure. Additionally, the Clerk oversees City council agenda management, legal notices, business licensing, public relations, records management, retention, archive and arrange for ceremonial and official functions. The City Clerk is the local official who administers democratic processes such as access to City records and all legislative actions ensuring transparency to the public.

Fund 001

510 - General Governmental - 514 - 30 - City Clerk

<i>Account Code: 001-514-514-30-</i>	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 Adopted Budget and Adopted Budget	
Salaries & Benefits							
10 Salaries & Wages	76,194	51,792	51,440	55,100	57,710	2,610	4.7%
12 Overtime	189	-	-	-	-	-	0.0%
20 Personnel Benefits	33,084	22,481	21,076	23,400	24,595	1,195	5.1%
Total Salaries & Benefits	109,468	74,273	72,516	78,500	82,305	3,805	4.8%
Maintenance & Operations							
31 Office & Operating Supplies	433	806	2	-	-	-	0.0%
41 Professional Services	386	861	4,514	7,600	7,600	-	0.0%
42 Communications	1,937	1,935	6	-	-	-	0.0%
43 Travel & Training	1,794	1,572	3,825	3,000	4,000	1,000	33.3%
44 Interfund Taxes			12	-	-	-	0.0%
45 Operating Rentals & Leases	621	482	-	-	-	-	0.0%
46 Insurance	2,433	2,590	-	-	-	-	0.0%
48 Repairs & Maintenance	231	148	-	-	-	-	0.0%
49 Miscellaneous	983	583	511	500	1,000	500	100.0%
51 (30) Intergov't Serv - Credit Card Fees	37	544	476	1,500	1,500	-	0.0%
51 (40) Intergov't Serv - Election Serv	-	-	-	13,000	5,500	(7,500)	0.0%
Total Maintenance & Operations	8,854	9,521	9,346	25,600	19,600	(6,000)	-23.4%
Total Clerks	118,321	83,794	81,862	104,100	101,905	(2,195)	-2.1%

Staffing History

1 1

LINE - ITEM EXPLANATIONS:

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Information Systems**

Information Services is responsible for the daily operation and planning of the City of Prosser's information systems. These include hardware and software management, network sustainability, communications, and license management. Currently, system support is provided cooperatively with a contracted service provider and City Staff.

Fund 001

510 - General Governmental - 518 - 88 - Information Systems

<i>Account Code: 001-518-518-88-</i>				2013	2014	Difference Between	
	2010	2011	2012	2013	2014	2013 Adopted	
	Actual	Actual	Actual	Adopted	Adopted	Budget and Adopted	
				Budget	Budget	Budget	
Salaries & Benefits							
10	Salaries & Wages	-	-	-	18,000	18,000	100.0%
12	Overtime	-	-	-	-	-	0.0%
20	Personnel Benefits	-	-	-	9,183	9,183	100.0%
Total Salaries & Benefits		-	-	-	27,183	27,183	100.0%
Maintenance & Operations							
31	Office & Operating Supplies	3,971	13,731	10,367	10,350	8,272	(2,078) -20.1%
35	Small Tools & Minor Equipment	524	10,405	2,266	36,830	23,500	(13,330) -36.2%
41	Professional Services	49,092	11,294	500	-	25,000	25,000 0.0%
42	Communications	7,555	5,915	5,286	6,000	6,480	480 8.0%
43	Travel & Training	-	-	110	-	1,000	1,000 0.0%
44	Interfund Taxes	79	-	-	-	-	- 0.0%
48	Repairs & Maintenance	75,776	4,195	11,098	5,600	7,700	2,100 37.5%
49	Miscellaneous	-	-	-	-	1,500	1,500 100.0%
51	Intergov't Professional Srvc	-	3,805	27,546	61,500	-	(61,500) -100.0%
Total Maintenance & Operations		136,996	49,346	57,173	120,280	73,452	(46,828) -38.9%
Capital Outlay							
64	Machinery & Equipment	3,648	-	-	-	0	0 0.0%
Total Information Services		140,644	49,346	57,173	120,280	100,635	(104,728) -87.1%

Staffing History

- 0.375

LINE - ITEM EXPLANATIONS:

10 - 20 Moved Part of Code Enforcement Position to help with in house IT issues.

See Page 51 & 52 for line item explanations

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

Information Technology Projects & Operations			
ITEM DESCRIPTION	#	2014 LINE ITEM	
Small Tools & Equipment			
Computer / Laptop Replacement Plan	8	\$9,600	001-518-88-35
iPad	1	\$700	001-518-88-35
Printer Replacements	1	\$500	001-518-88-35
Rukus Wi-Fi Access	2	\$1,200	001-518-88-35
Scanner	1	\$5,000	001-518-88-35
Electronic Notice Boards	2	\$4,000	001-518-88-35
Vend Cash Reciepting System		\$500	001-518-88-35
Equipment and Parts		\$2,000	001-518-88-35
Office & Operating Supplies			
Cisco Firewall Service Contract		\$1,500	001-518-88-31
Intergraph		\$72	001-518-88-31
Barracuda		\$3,000	001-518-88-31
Microsoft Office 2007 Upgrades	3	\$1,000	001-518-88-31
SSL Certificates		\$300	001-518-88-31
Adobe Pro		\$400	001-518-88-31
Supplies		\$2,000	001-518-88-31
Repairs & Maintenance			
Gov Office - AVENET		\$700	001-518-88-48
Avaya		\$4,000	001-518-88-48
Financial Management Software (Annual Fees)		\$2,000	001-518-88-48
Maintenance		\$1,000	001-518-88-48
Communications			
PocketNet (fiber optic connection to PUD)		\$3,000	001-518-88-42
Internet (currently Pocketinet)		\$1,800	001-518-88-42
Verizon Wireless		\$480	001-518-88-42
Charter Cable Internet		\$1,200	001-518-88-42
Benton REA is researching the possibility of Point to Point connectivity at all remote locations		??	Multi-fund distribution
Professional Service and Support			
Benton REA		\$25,000	001-518-88-42
IT Support Staff		\$27,183	001-518-88-(10 & 20)
IT Support Staff Training/Travel		\$1,000	001-518-88-43
IT Support Staff Training/Registration		\$1,500	001-518-88-49
TOTAL		\$100,635	
LINE ITEM SUMMARY		CHARGE PER LINE	
001-518-518-88-10 & 20 - Personnel		\$	27,183
001-518-518-88-31 - Supplies		\$	8,272
001-518-518-88-35 - Equipment		\$	23,500
001-518-518-88-41 - Professional Svc		\$	25,000
001-518-518-88-42 - Communications		\$	6,480
001-518-518-88-43 - Travel		\$	1,000
001-518-518-88-48 - Repairs		\$	7,700
001-518-518-88-49 - Misc (Training Registration)		\$	1,500
TOTAL			\$100,635

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Custodial**

The Custodial department is also commonly referred to as Building Maintenance. This department is responsible for the collected maintenance and various shared utilities at City Hall (601 7th Street) and the Police Department (1227 Bennett Avenue.)

Fund 001

510 - General Governmental - 518-510 - 31 - Custodial

<i>Account Code: 001-518-510-31-</i>	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 Adopted Budget and Adopted Budget	
Salaries And Benefits							
10 Salaries & Wages	18,134	14,712	12,212	16,294	23,545	7,251	44.5%
20 Personnel Benefits	15,382	7,602	14,690	14,666	20,163	5,497	37.5%
Total Salaries & Benefits	33,515	22,314	26,902	30,960	43,708	12,748	41.2%
Maintenance & Operations							
31 Office & Operating Supplies	6,269	2,904	4,621	5,500	5,500	-	0.0%
41 Professional Services	5,146	441	1,671	5,025	4,000	(1,025)	-20.4%
42 Communications	47	8	18,756	22,000	22,000	-	0.0%
44 Internal Taxes	1,491	2,641	4,424	3,000	3,500	500	16.7%
45 Operating Rentals & Leases	11,165	250	14,287	7,373	7,600	227	3.1%
46 Insurance	6,881	7,367	64,051	65,650	68,085	2,435	3.7%
47 Public Utility Service	19,416	21,887	22,137	22,000	23,500	1,500	6.8%
48 Repairs & Maintenance	6,070	9,762	9,887	42,000	15,000	(27,000)	-64.3%
49 Miscellaneous	-	30	-	-	200	200	100.0%
Total Maintenance & Operations	56,484	45,290	139,835	172,548	149,385	(23,163)	-13.4%
Total Custodial Services	89,999	67,604	166,737	203,508	193,093	(10,415)	-5.1%

Staffing History

0.72 1.00

LINE - ITEM EXPLANATIONS:

- 10-20 - Increase Custodians hours from .72 to 1 FTE in 2014 per council directive during budget discussions.
- 48 - Roof repairs for City Hall in 2013, not needed in 2014
- 42 - City Hall Communication Budget Only - Consolidated for all City Hall users.
- 45 - Depot Leases, difference is a due to an accounting timing issue.
- 48 - Roof repairs for City Hall in 2013, not needed in 2014

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Labor Relations

This section is to account for Labor Relations that are utilized for Union Negotiations., prior to 2014 this accounted for other contractual services such as Grant Writer, PEDPA & HDPA which are now accounted for under 558 - 519

Fund 001

510 - General Governmental - 519 - 10 - Labor Relations

<i>Account Code: 001-518-519-10-</i>		2010	2011	2012	2013	2014	Difference Between 2013	
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Adopted Budget and	Adopted Budget
41	Professional Services	73,351	65,724	81,957	75,000	23,600	(51,400)	0.0%
45	Operating Rentals & Leases	-	-	-	-	-	-	0.0%
51	Miscellaneous	3,122	3,163	3,556	-	-	-	0.0%
Total Labor Relations & AWC Membership		76,473	68,887	85,513	75,000	23,600	(51,400)	-68.5%

LINE - ITEM EXPLANATIONS:

BARS Code changed the reporting of Community Contractual Services to 558-519

Wesley Group - Union Negotiations 20,000
AWC 3,600

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Law Enforcement

The Public Safety/Law Enforcement budget encompasses the operations of the Prosser Police Department. Through community policing and regional participation the Prosser Police Department works to ensure the safety of our community and its residents. The Prosser Police Department also includes a K9 officer and Detective. Emergency dispatch services for the Police Department are contracted through an Interlocal agreement with SECOMM, a regional dispatch center. District Court services are contracted through Benton County.

Fund 001

520 - Public Safety - 521-20 Law Enforcement

<i>Account Code: 001-521-521-20-</i>				2013	2014	Difference Between		
				Adopted	Adopted	2013 Adopted		
				Budget	Budget	Budget and Adopted		
				Budget	Budget	Budget		
Salaries & Benefits								
10	Salaries & Wages	692,706	699,391	702,937	825,668	869,984	44,316	5.4%
12	Overtime	40,555	42,354	67,682	32,500	40,150	7,650	23.5%
20	Personnel Benefits	247,720	258,573	253,686	319,290	328,260	8,970	2.8%
		980,981	1,000,317	1,024,304	1,177,458	1,238,394	60,936	5.2%
Maintenance & Operations								
21	Uniforms	7,466	3,181	6,884	8,000	8,000	-	0.0%
31	Office & Operating Supplies	10,535	12,033	7,879	19,000	19,000	-	0.0%
32	Fuel Consumed	21,527	24,405	24,839	41,000	41,000	-	0.0%
35	Small Tools & Minor Equipme	2,304	7,302	8,076	35,600	15,000	(20,600)	-57.9%
41	Professional Services	4,630	5,425	10,731	13,300	19,300	6,000	45.1%
42	Communications	7,197	7,738	81	9,500	15,688	6,188	65.1%
43	Travel & Training	5,962	6,673	12,099	8,650	8,823	173	2.0%
44	Interfund Taxes	328	269	72	300	500	200	66.7%
45	Operating Rentals & Leases	2,749	3,716	704	-	-	-	0.0%
46	Insurance	25,784	27,872	-	-	-	-	0.0%
48	Repairs & Maintenance	11,200	18,914	15,627	8,000	17,000	9,000	112.5%
49	Miscellaneous	1,261	1,372	1,972	1,460	1,490	30	2.1%
51	Intergov't Professional Service	13,636	5,932	14,677	20,000	35,000	15,000	75.0%
	Total Maintenance & Operations	114,581	124,831	103,642	164,810	180,801	15,991	9.7%
Capital Outlay								
64	Machinery & Equipment	33,785	-	-	148,000	-	(148,000)	-100.0%
Total Law Enforcement		1,129,347	1,125,148	1,127,946	1,490,268	1,419,195	(71,073)	-4.8%

Staffing History

13.0 13.0

LINE - ITEM EXPLANATIONS:

41	Professional Services - Increased for LEXIPOL	6,000
42	Increase in MVT Costs Activity	6,188
48	Repairs & Maintenance, increased due to reflect close to actual	9,000
51	Intergovernmental Professional Services - Increased cost of services provided.	15,000

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Contracted Emergency Services

This department includes the contractual payments for fire service and emergency dispatch services.

Fund 001

520 - Public Safety - 522 Contracted Emergency Services, 525 Emergency Services

<i>Account Code: 001-522-522-10-51 - Fire</i>				2013	2014	Between 2013		
<i>Account Code: 001-522-522-21-51 - Dispatch</i>		2010	2011	2012	Adopted	Adopted	Adopted Budget	and Adopted Budget
		Actual	Actual	Actual	Budget	Budget	Budget	
<i>522 - 10 - Contracted Emergency Services</i>								
41	Professional Services	2,753	634	-	-	-	-	-
43	Travel & Training	54	-	-	-	-	-	-
53	External Taxes	7	7	7	-	-	-	-
<i>522 - 522 - Contracted Emergency Services, Intergovernmental</i>								
51	Intergov't Professional Service - Fire	271,775	273,453	373,187	318,760	318,948	188	0.1%
51	Intergov't Prof Service - Dispatch	-	-	-	88,000	90,000	2,000	2.3%
Total Contracted Services		274,588	274,094	373,194	406,760	408,948	2,188	0.5%
<i>525 -10 Emergency Services</i>								
51	Intergov't Professional Srv	28,334	-	-	-	-	-	-
Total Emergency Services		302,922	274,094	373,194	406,760	408,948	2,188	0.5%

LINE - ITEM EXPLANATIONS:

51 Includes Fire Services @\$318,948 (Fire Hydrants were funded here, no longer required)

Any line items changes from previous year over \$5,000 requires explanation.

DEBT SERVICE: Presented for Informational Purposes Only, See Debt Service Tab

1996 GO Bond - Fire Station (229) Prin/Int Distribution	
1996 GO Bond	\$145,000 229-591-591-22-71
	\$12,474 229-592-592-22-83
Total 1996 GO Bond - Fire Station	\$157,474
Outstanding Principal	\$ 152,000
Anticipated Completion Date	12/1/2015

NARRATIVE

GENERAL FUND - Detention/Corrections

Expenses in this Department include costs associated with the detention of prisoners. Currently, the City contracts with the Benton County Sheriff Office for detention/correction services.

Fund 001

520 - Public Safety - 523-60 Detention / Corrections

<i>Account Code: 001-523-523-60-</i>		2010	2011	2012	2013	2014	Difference	
		Actual	Actual	Actual	Adopted	Adopted	Between 2013	Adopted Budget
					Budget	Budget	Budget	
<i>523 - 60 Detention/Corrections</i>								
42	Communications	12	-	-	-	-	-	-
31	Office & Operating Supplies	915	528	359	-	-	-	-
41	Professional Services	3,165	4,368	1,603	-	-	-	-
48	Repair & Maintenance	5	-	-	-	-	-	-
51	Intergov't Professional Service	84,049	77,107	93,436	115,000	120,000	5,000	4.3%
Total Detention/Corrections		88,144	82,004	95,399	115,000	120,000	5,000	4.3%

LINE - ITEM EXPLANATIONS:

51 The cost of using the county jail is approximately \$9,000 a month.
(\$68 a day increase to \$73 a day)

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Dispatch**

Dispatch was contracted out to SECOMM during the 2013 budget cycle. Please look at Fund 001-522.

Fund 001

520 - Public Safety - 528 - Dispatch Services (Contracted out in 2013, listed in Fund 522)

<i>Account Code: 001-528-528-80-</i>	2010	2011	2012	2013	2014	Difference Between 2013	
	Actual	Actual	Actual	Adopted Budget	Adopted Budget	Adopted Budget and	Adopted Budget
Salaries And Benefits							
10 Salaries & Wages	260,294	243,681	268,020	103,500	-	(103,500)	-100.0%
12 Overtime	12,760	13,621	12,206	500	-	(500)	0.0%
20 Personnel Benefits	113,814	108,022	115,666	4,200	-	(4,200)	-100.0%
Total Salaries & Benefits	386,867	365,324	395,892	108,200	-	(108,200)	-100.0%
Maintenance & Operations							
21 Uniforms	-	-	-	-	-	-	0.0%
31 Office & Operating Supplies	303	445	-	-	-	-	0.0%
35 Small Tools & Minor Equipmen	608	-	-	-	-	-	0.0%
41 Professional Services	428	607	350	-	-	-	0.0%
42 Communication	9	-	-	-	-	-	0.0%
43 Travel & Training	2,245	625	-	-	-	-	0.0%
44 Internal Taxes	4	-	-	-	-	-	0.0%
46 Insurance	8,910	9,479	-	-	-	-	0.0%
48 Repairs & Maintenance	3,268	1,221	1,113	-	-	-	0.0%
49 Miscellaneous	403	280	252	-	-	-	0.0%
51 Intergov't Professional Service	3,240	2,688	2,136	-	-	-	0.0%
Total Maintenance & Operations	19,418	15,344	3,850	-	-	-	0.0%
Total Dispatch	406,285	380,668	399,742	108,200	-	-	0.0%

LINE - ITEM EXPLANATIONS:

Dispatch Services were contracted out in 2013 in order for the General Fund to stay whole without absorbing an ongoing deficit. If additional clarification is needed, please feel free to contact the Finance Director or Finance Manager.

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Protective Inspections, Bldg

Protective Inspections is more commonly referred to as the Building Department. This department works with developers, residents and other City Departments to ensure the public safety of homes, businesses, and other structures. The Building Department use the International Building Code, State law, and local development regulations to meet it's objective.

Fund 001

520 - Public Safety - 524 - Protective Inspections, Bldg

<i>Account Code: 001-524-524-20-</i>	2010	2011		2013	2014	Difference Between 2013	
	Actual	Actual	2012 Actual	Adopted Budget	Adopted Budget	Adopted Budget and	Adopted Budget
Salaries And Benefits							
10 Salaries & Wages	93,222	98,239	105,777	108,500	92,180	(16,320)	-15.0%
12 Overtime	-	-	380	-	-	-	0.0%
20 Personnel Benefits	39,053	43,351	46,861	51,500	39,600	(11,900)	-23.1%
Total Salaries & Benefits	132,275	141,590	153,019	160,000	131,780	(28,220)	-38.1%
Maintenance & Operations							
21 Uniforms	-	-	-	100	-	(100)	-100.0%
31 Office & Operating Supplies	2,660	670	232	2,000	2,000	-	0.0%
32 Fuel Consumed	1,039	800	996	1,000	1,300	300	30.0%
35 Small Tools & Minor Equipmen	662	175	805	-	2,500	2,500	100.0%
41 Professional Services	16,319	11,937	5,030	5,000	5,000	-	0.0%
42 Communications	2,570	1,839	-	-	-	-	0.0%
43 Travel & Training	974	888	597	3,000	3,000	-	0.0%
44 Interfund Taxes	5	-	3	-	-	-	0.0%
45 Operating Rentals & Leases	173	78	-	-	-	-	0.0%
46 Insurance	2,585	2,766	-	-	-	-	0.0%
48 Repairs & Maintenance	96	4,264	-	750	750	-	0.0%
49 Miscellaneous	385	488	484	750	750	-	0.0%
51 Intergov't Professional Srvc	423	353	(13)	-	1,300	1,300	0.0%
Total Maintenance & Operations	27,889	24,258	8,134	12,600	16,600	4,000	31.7%
Total Protective Inspections, Bldg	160,164	165,848	161,153	172,600	148,380	3,900	-68%

Staffing History

2.0 1.63

LINE - ITEM EXPLANATIONS:

- 10 - 20 - Salaries and Benefits - Part of Code Enforcement Postion has been moved to Information Systems.
- 35 Smalls Tools and Minor Equipment - File Cabinet for Map and Plan Storage \$1500
- 51 Intergov't Professional Service Hi Def GIS Low Level Aerial Photo 1/5th (\$1,300)

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Community Planning Contractual Services

BARS Manual Changed where these expenditures were reported. They were originally reported under Labor Relations.

Fund 001

550 - Economic Development - 558 - 519 - Community Planning Contractual

				2013	2014	Difference	
<i>Account Code: 001-558-519-70-</i>				Adopted	Adopted	Between 2013	
	2010	2011	2012	Budget	Budget	Adopted Budget	
	Actual	Actual	Actual			and Adopted	
<u>Maintenance & Operations</u>							
41	Professional Services	-	-	3,600	53,000	49,400	1372.2%
Total Maintenance & Operations		-	-	3,600	53,000	49,400	1372.2%
Total Community Planning Contractual Serv		-	-	3,600	53,000	49,400	1372.2%

Staffing History

LINE - ITEM EXPLANATIONS:

BARS Changed the account code for the following expenditures, originally reported 519-90 Labor

Grant Writer	17,000	(increased \$1,000 in 2014 per council directive during budget discussions.)
PEDA (Prosser Economic	26,000	
HDPA (Historic Downtown Prosser)	10,000	(decreased from 15,000 to 10,000 in 2014 per council directive during budget discussions.)
	53,000	

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Community Planning & Economic Development

The costs of the work involved in the orderly and continuing assembly and analysis of information about roads/streets, including the history of their development, extent, dimensions and conditions; economic, environmental and social effects; and future needs. Include such activities as general, non-project related transportation planning, maintenance of required inventories, and maintenance of countywide mapping.

Fund 001

550 - Economic Development - 558 - Community Planning & Economic Development

<i>Account Code: 001-558-558-60-</i>	2010	2011	2012	2013	2014	Difference Between	
	Actual	Actual	Actual	Adopted Budget	Adopted Budget	2013 Adopted Budget and Adopted Budget	
Salaries And Benefits							
10 Salaries & Wages	36,105	39,327	42,102	41,000	48,481	7,481	18%
12 Overtime	47	-	-	-	-	-	0%
20 Personnel Benefits	18,056	18,689	19,827	23,100	23,247	147	1%
Total Salaries & Benefits	54,208	58,016	61,930	64,100	71,728	7,628	19%
Maintenance & Operations							
31 Office & Operating Supplies	631	776	61	-	-	-	0%
35 Small Tools & Minor Equipment	-	-	144	-	3,000	3,000	100%
41 Professional Services	23,164	27,824	33,573	163,000	60,000	(103,000)	-63%
42 Communications	2,510	2,321	-	-	-	-	0%
43 Travel & Training	25	68	589	1,500	3,000	1,500	100%
45 Operating Rentals & Leases	1,637	604	-	-	-	-	0%
46 Insurance	1,227	1,306	-	-	-	-	0%
48 Repairs & Maintenance	898	358	-	-	-	-	0%
49 Miscellaneous	66	100	346	100	450	350	350%
51 Intergov't Professional Service	235	238	1,034	200	1,800	1,600	800%
Total Maintenance & Operations	30,392	33,594	35,747	164,800	68,250	(96,550)	-59%
Total Planning	84,600	91,610	97,677	228,900	139,978	(88,922)	-59%
Staffing History				1	1		

LINE - ITEM EXPLANATIONS:

- | | | |
|----|---------------------------------|--|
| 41 | Professional Services | 2013 was incorrectly budgeted, it should have been at \$135,000 |
| 35 | Small Tools | \$3,000 for traffic counters - Adopted budget requested \$2,000, an additional \$1,000 was added per council directive during 2014 budget discussions. |
| 51 | Intergov't Professional Service | Hi Def GIS Low Level Aerial Photo 1/5th (\$1,300) |

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Alcohol & Substance Abuse

The City is required by State Law to remit 2% of revenue received from liquor sales to substance abuse programs. The City of Prosser remits these funds to the Benton Franklin Dept of Human Services for use in their Alcoholism Referral Program. The costs in this department are reflective of those payments.

Fund 001

560 - Mental & Physical Health - 566 - 00 - Alcohol & Substance Abuse

<i>Account Code: 001-566-566-00-</i>	2010	2011	2012	2013	2014	Difference Between	
	Actual	Actual	Actual	Adopted Budget	Adopted Budget	2013 Adopted Budget	and Adopted Budget
Maintenance & Operations							
51 Intergov't Professional Service	1,165	1,539	1,579	750	456	(294)	-39.2%
Total Alcohol and Substance Abuse	1,165	1,539	1,579	750	456	(294)	-39.2%

LINE - ITEM EXPLANATIONS:

Any line items changes from previous year over \$5,000 requires explanation.

NARRATIVE

GENERAL FUND - Community Center

The City of Prosser operates a community center located at 1231 Dudley Avenue. Currently, the City has leased the property to the Prosser Senior Citizen Club and Meals on Wheels. The costs collected in this department reflect the costs needed to operate this facility.

Fund 001

560 - Mental & Physical Health - 569 - 21 - Community Center

<i>Account Code: 001-569-569-21-</i>	2010	2011	2012	2013	2014	Difference Between	
	Actual	Actual	Actual	Adopted Budget	Adopted Budget	2013 Adopted Budget	and Adopted Budget
Maintenance & Operations							
31 Office & Operating Supplies	232	385	109	500	500	-	0.0%
35 Small Tools & Equipment					-	-	0.0%
41 Professional Services	-	-	22	25	-	(25)	0.0%
44 Interfund Taxes	-	-	-	-	-	-	0.0%
46 Insurance	3,352	3,606	4,210	3,850	3,347	(503)	-13.1%
47 Public Utility Services	11,835	11,732	12,126	13,000	13,200	200	0.0%
48 Repairs & Maintenance	2,003	2,853	4,183	4,000	7,000	3,000	0.0%
53 External Taxes	7	7	7	-	-	-	0.0%
	17,429	18,583	20,658	21,375	24,047	2,672	12.5%
Capital Outlay							
64 Machinery & Equipment	-	-	-	10,000	-	(10,000)	-100.0%
Total Community Center	17,429	18,583	20,658	31,375	24,047	(7,328)	-23.4%

LINE - ITEM EXPLANATIONS:

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Recreation

This department collects the costs associated with conducting recreation programs within the City of Prosser. Currently, the City contracts with the Boys and Girls Club to operate a youth center in Prosser. As part of this partnership the Boys & Girls Club offer programs year round. In addition, the City works with community members to offer adult programs such as basketball, pickleball, and yoga. In the summer, city staff organize and administer the summer little league program.

Fund 001

570 - Culture Recreation 571 - 22 - Recreation

<i>Account Code: 001-571-571-22-</i>	2010	2011	2012	2013	2014	Between 2013	
	Actual	Actual	Actual	Adopted	Adopted	Adopted Budget	and Adopted Budget
				Budget	Budget		
Salaries And Benefits							
10 Salaries & Wages	4,100	1,073	1,678	3,000	-	(3,000)	-100.0%
20 Personnel Benefits	364	97	157	300	-	(300)	-100.0%
Total Salaries & Benefits	4,464	1,170	1,835	3,300	-	(3,300)	-100.0%
Maintenance & Operations							
31 Office & Operating Supplies	4,885	2,305	2,295	1,000	5,000	4,000	400.0%
41 Professional Services	26,524	70,816	70,642	70,500	75,500	5,000	7.1%
42 Communications	379	195	-	-	-	-	0.0%
43 Travel & Training	213	-	-	-	-	-	0.0%
44 Interfund Taxes	1,881	538	191	500	500	-	0.0%
45 Operating Rentals & Leases	607	665	-	-	-	-	0.0%
46 Insurance	473	447	-	-	-	-	0.0%
48 Repairs & Maintenance	521	123	-	-	-	-	0.0%
49 Miscellaneous	-	175	2	-	125	125	100.0%
51 Intergov't Professional Servic	260	40	190	300	200	(100)	-33.3%
Total Maintenance & Operations	35,743	75,305	73,319	72,300	81,325	9,025	12.5%
Total Recreation	40,207	76,474	75,154	75,600	81,325	5,725	7.6%

LINE - ITEM EXPLANATIONS:

41 Professional Services: Increased from \$70,500 to \$75,500, per councils directive during 2014 budget

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

**NARRATIVE
GENERAL FUND - Library**

The Prosser Library is located at 902 7th Street. The City currently contracts with Mid Columbia Library for the operation of the Library. In addition, the City is responsible for the maintenance of the building.

Fund 001

570 - Culture Recreation - 572 - Library

<i>Account Code: 001-572-572-22-</i>	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 Adopted Budget and Adopted Budget	
Maintenance & Operations							
31 Office & Operating Supplies	389	1,209	1,085	800	1,000	200	25.0%
41 Professional Services	-	-	22	25	2,000	1,975	7900.0%
44 Interfund Taxes	7	7	7	-	-	-	0.0%
46 Insurance	7,696	8,259	9,673	8,800	9,864	1,064	12.1%
47 Public Utility Service	4,348	7,029	6,941	7,500	7,800	300	4.0%
48 Repairs & Maintenance	6,494	2,343	3,669	2,500	6,000	3,500	140.0%
51 Intergov't Professional Service	165,038	163,947	156,853	164,696	175,071	10,375	6.3%
Total Maintenance & Operations	183,972	182,794	178,251	184,321	201,735	17,415	9.4%
Capital Outlay							
594-72							
63 Capital Improvements	-	-	-	-	15,000	15,000	100.0%
Total Library	183,972	182,794	178,251	184,321	216,735	32,415	17.6%

LINE - ITEM EXPLANATIONS:

51	Intergov't Professional Services, in 2014 Adopted Budget - \$168,561 was increased by \$6,500 per council directive during budget discussions as requested by staff.					\$10,375	
594-72-	Floor Covering Upgrade					\$15,000	
<i>Any line items changes from previous year over \$5,000 requires explanation.</i>							

Fund 606 - Library Memorial Fund is available for Library Use \$ 11,984

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

GENERAL FUND - Park Facility

The Parks Department maintains 7 parks with a total of 18.52 acres of green space and recreation areas. These parks also include the maintenance of restrooms, pavilions, and concession areas.

Fund 001

570 - Culture Recreation 576 Park Facilities - 576 - 80 - Park Facility

<i>Account Code: 001-576-576-80-</i>		2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 Adopted Budget and Adopted Budget	
<u>Salaries And Benefits</u>								
10	Salaries & Wages	78,373	76,548	81,628	76,000	84,426	8,426	11.1%
12	Overtime	2,753	2,884	2,682	3,000	3,569	569	19.0%
20	Personnel Benefits	28,055	29,871	32,351	31,500	34,768	3,268	10.4%
		109,181	109,303	116,661	110,500	122,763	12,263	11.1%
<u>Maintenance & Operations</u>								
21	Uniforms	525	495	495	495	495	-	0.0%
31	Office & Operating Supplies	16,124	10,527	17,325	25,000	20,000	(5,000)	-20.0%
32	Fuel Consumed	4,429	5,464	5,948	5,500	6,000	500	9.1%
35	Small Tools & Minor Equipmer	263	764	2,416	500	2,500	2,000	400.0%
41	Professional Services	4,219	2,381	1,204	33,450	25,500	(7,950)	-23.8%
42	Communications	1,874	1,907	-	-	-	-	0.0%
43	Travel & Training	483	988	165	1,500	500	(1,000)	-66.7%
44	Interfund Taxes	93	93	154	250	250	-	0.0%
46	Insurance	16,535	18,120	18,982	19,250	15,171	(4,079)	-21.2%
47	Public Utility Service	56,374	71,307	62,820	58,000	58,000	-	0.0%
48	Repairs & Maintenance	8,585	2,165	1,938	4,600	2,500	(2,100)	-45.7%
49	Miscellaneous	3,785	469	2,428	2,500	2,800	300	12.0%
Total Maintenance & Operations		113,287	114,679	113,874	151,045	133,716	(17,329)	-11.5%
<u>Capital Outlay</u>								
63	Improvements Other Than Bld	-	-	-	25,000	-	(25,000)	-100.0%
Total Capital Outlay		-	-	-	25,000	-	(25,000)	
Total Park Facility		222,468	223,983	230,534	286,545	256,478	(30,067)	-10.5%

Staffing History

1.83 1.83

LINE - ITEM EXPLANATIONS:

- 31 - Ballards and chains were bought in 2013 and will not be purchased in 2014
- 35 - City Park Bathroom improvements made in 2013, will not be made in 2014.
- 41 - Electrical repairs were made to Crawford Park and do not need to be done again in 2014.
- 49 - Includes Benton Clean Air Agency - \$1,854
- 63 - In 2013, \$25,000 was budgeted for bathroom improvements.

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET
FUNDS TO ROLL UP INTO GENERAL FUND**

		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
FUND: 111 Municipal Capital Improvements		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
This Fund collects revenues received from Real Estate Excise Taxes, portions 1 and 2. This revenue is after referred to at REET. RCW 82.45 and 82.46 outline the requirements to implement and utilize these funds.								
Beginning Fund Balance		390,661	101,340	56,796	80,090	9,542	37,142	64,742
	<i>Move to Fund 301</i>				<i>(1,048)</i>			
Revenues								
310 - Taxes								
318-34	Real Estate Excise - Local	23,723	27,261	27,661	<i>Moved to Fund 301</i>			
318-35	REET - 2nd Quarter %	23,723	27,261	27,661	27,500	27,500	27,500	27,500
360 - Miscellaneous								
361-10	Investment Interest	1,056	137	125	100	100	100	100
Total 111 Municipal Capital Improvements Reve		48,502	54,659	55,446	27,600	27,600	27,600	27,600
Expenditures								
594 - Improvement Other Than Bldgs								
21-31	Office & Operating Supplies	-	4,178	-	-	-	-	-
21-41	Professional Services-Pol Fac	18,503	22	-	-	-	-	-
21-47	Public Utility Service	150	-	-	-	-	-	-
79-41	Professional Services-Pool	301,045	56,780	(114)	-	-	-	-
79-43	Travel & Training	451	-	-	-	-	-	-
79-49	Miscellaneous	17,675	4,211	-	-	-	-	-
79-62	Buildings & Structures	-	17,516	-	-	-	-	-
79-63	Improvements Other Than Bldg	-	16,496	-	-	-	-	-
595 -Roads & Street Construction & Infrastructure								
34-63	Improvements Other Than Bldg	-	-	-	97,100	-	-	-
597 - Transfers Out								
55	Interfund Subsidies	-	-	32,266	<i>Moved to 301</i>			
Total 111 Municipal Capital Improvements Expendi		337,823	99,204	32,152	97,100	-	-	-
Fund 111 Totals		(289,321)	(44,544)	23,294	(69,500)	27,600	27,600	27,600
Ending Fund Balance		101,340	56,796	80,090	9,542	37,142	64,742	92,342
FUND: 115 General Fund Reserve		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2015 Budget Projection	FY2016 Budget Projection
The General Fund Reserve collects funds for general use within the City. It is the objective of the City Council to maintain a balance of no less than 5% and maintains a goal to work to a balance of 10% of general fund expenditures.								
Beginning Fund Balance		107,656	255,716	90,138	220,438	226,938	233,438	274,938
Revenues								
360 - Miscellaneous								
361-10-00	Investment Interest	316	431	300	500	500	500	500
390 - Other Financing Sources								
397-00-00	Operating Transfers - In	147,744	-	130,000	6,000	6,000	41,000	41,000
Total 115 General Fund Reserve Revenues		148,060	431	130,300	6,500	6,500	41,500	41,500
597 - Interfund Subsidies								
55.00	Interfund Subsidies	-	166,009	-	-	-	-	-
Total 115 General Fund Reserve Expenditures		-	166,009	-	-	-	-	-
Ending Fund Balance		255,716	90,138	220,438	226,938	233,438	274,938	316,438

**CITY OF PROSSER
2014 OPERATING BUDGET
FUNDS TO ROLL UP INTO GENERAL FUND**

	FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
FUND: 116 City Facilities Reserve Fund	Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
This fund contained funds set aside to improve or maintain general fund facilities. This fund was most recently used to manage the improvements made to the Prosser Aquatic Center.							
Beginning Fund Balance	203,497	204,085	147,148	84,851	(59,149)	(58,649)	(58,149)
Revenues							
330 - Intergovernmental							
334-02-71 Interagency Com Outdoor Rec	-	500,000	-	-	-	-	-
360 - Miscellaneous							
361-10-00 Investment Interest	588	2,289	197	500	500	500	500
369-90-00 Other Miscellaneous Revenue	-	58,040	-	-	-	-	-
390 - Other Financing Sources							
391-10-00 GO Bond Proceeds	-	1,795,000	-	-	-	-	-
397-00-00 Operating Transfers - In	-	30,000	-	-	-	-	-
Total 116 City Facilities Reserve Revenue	588	2,385,329	197	500	500	500	500
Expenditures							
570 - Culture & Recreational							
574-22-62 Buildings & Structures	-	-	3,254	-	-	-	-
592 - Debt Service							
592-76-80 Interest & Other Debt Costs	-	27,950	-	-	-	-	-
594 - Capital Expenditure							
594-20-41 Professional Services	-	-	5,483	-	-	-	-
594-75-41 Professional Services	-	1,035	-	-	-	-	-
594-75-49 Miscellaneous	-	6,852	-	-	-	-	-
594-75-62 Buildings & Structures	-	2,396,760	38,308	70,000	-	-	-
594-75-63 Improvements Other Than Bldg	-	443	15,450	74,500	-	-	-
596-75-80 Issuance Discount LT Debt	-	9,227	-	-	-	-	-
Total 116 City Facilities Reserve Expenditure	-	2,442,266	62,495	144,500	-	-	-
Ending Fund Balance	204,085	147,148	84,851	(59,149)	(58,649)	(58,149)	(57,649)
FUND: 117 Employee Benefits Security	FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2015 Budget Projection	FY2016 Budget Projection
This fund is used to collect expenses related to Law Enforcement Officers Retirement Fund (LEOFF). RCW 41.26 requires that employers of LEOFF1 retirees provide medical coverage for the life of the members. LEOFF 1 claims are managed by the LEOFF 1 Board and their recommendations are submitted to the City for processing and payment.							
Beginning Fund Balance	54,300	68,772	85,841	34,498	(1,852)	(6,352)	(10,852)
Revenues							
360 - Miscellaneous							
361-10-00 Investment Interest	262	183	124	500	500	500	500
390 - Other Financing Sources							
397-00-00 Operating Transfers - In	75,000	60,000	-	45,000	45,000	45,000	45,000
Total 117 Employee Benefits Security Revenue	75,262	60,183	124	45,500	45,500	45,500	45,500
Expenditures							
510 - General Government							
517-91-20 Personnel Benefits	60,790	43,114	51,467	81,850	50,000	50,000	50,000
Total 117 Employee Benefits Security expenditure	60,790	43,114	51,467	81,850	50,000	50,000	50,000
Ending Fund Balance	68,772	85,841	34,498	(1,852)	(6,352)	(10,852)	(15,352)

**CITY OF PROSSER
2014 OPERATING BUDGET
FUNDS TO ROLL UP INTO GENERAL FUND**

FUND: 130 Hotel/Motel Tax Fund	FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
	Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
				Budget	Budget	Projection	Projection
This fund is used to collect revenue and expenses related to Hotel/Motel Taxes. RCW 67.28 outlines the collection and use of these funds. Annually, the City Council approves the Mayor's appointments to the Hotel/Motel Advisory Board. This board of community members, lodging business owners, and event organizers make funding recommendations to City Council for their approval.							
Beginning Fund Balance	20,786	33,356	49,690	38,857	33,907	33,457	33,507
Revenues							
310 - Taxes							
313-30-00 Hotel/Motel Transient Tax	36,251	40,632	37,518	35,000	40,000	40,000	40,000
313-31-00 Hotel/Motel Special Tax	36,251	40,632	37,518	35,000	40,000	40,000	40,000
360 - Miscellaneous							
361-10-00 Investment Interest	68	69	45	50	50	50	50
Total 130 Hotel/Motel Tax Revenue	72,571	81,334	75,082	70,050	80,050	80,050	80,050
Expenditures							
570 - Culture & Recreational							
573-10-12 Overtime	-	-	-	5,000	-	-	-
573-10-41 Professional Services	-	65,000	85,915	70,000	80,500	80,000	80,000
573-10-44 Advertising	60,000	-	-	-	-	-	-
Total 130 Hotel/Motel Expenditures	60,000	65,000	85,915	75,000	80,500	80,000	80,000
Ending Fund Balance	33,357	49,690	38,857	33,907	33,457	33,507	33,557
Link to Contract: Prosser Chamber of Commerce - Tourist Information and Promotion Services Contract 2013.pdf							
ESHB 1253 repealed the sunset clauses and made some amendments to RCW 67.28.1816. RCW 67.28.1815, which also lists uses, is unchanged. The sum total of these changes leaves us with all the same uses that have been allowed since 2007 <i>except</i> spending lodging tax funds on capital expenditures for tourism-related facilities owned by non-profit organizations. As a result:							
You can still spend lodging tax funds on tourism promotion, including operating special events and festivals in addition to marketing. All the language in the definition in RCW 67.28.080(6) is still there!							
You can spend lodging tax funds for <i>operating expenditures</i> of tourism-related facilities owned or operated by nonprofit organizations.							
Spending lodging tax funds for the operations and capital expenditures of city- and county-owned facilities was never at risk, so they are still permitted uses and are now specifically mentioned in Section 1(1)(c) of ESHB 1253.							
<hr/>							
FUND: 131	FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Tourism Promotion Area (TPA)	Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
				Budget	Budget	Projection	Projection
This fund is used to collect revenue and expenses related to the Prosser Tourism Promotion Area. RCW 35.101 outlines the collection and use of these funds. Annually, the City Council approves the Mayor's appointments to the Prosser Tourism Promotion Advisory Board. This board of community members, lodging business owners, and event organizers make funding recommendations to City Council for their approval.							
Beginning Fund Balance					-	(500)	-
Revenues							
340 - Goods and Services							
345-60-00 Tourism Promotion Area					22,000	22,000	22,000
360 - Miscellaneous							
361-10-00 Investment Interest					50	50	50
361-14-00 Other Interest					50	50	50
Total 131 TPA Revenues	-	-	-	-	22,100	22,100	22,100
Expenditures							
573-10-41 Professional Services					22,600	22,100	22,100
Total 131 TPA Expense					22,600	22,100	22,100
Ending Fund Balance	-	-	-	-	(500)	-	-
On January 8, 2013 the Prosser City Council adopted Ordinance 13-2810 establishing the Prosser Tourism Promotion Area. RCW 35.101.130: Legislative authority has sole discretion concerning use for tourism promotion — Contracts for operation of area.							
(1) The legislative authority imposing the charge shall have sole discretion as to how the revenue derived from the charge is to be used to promote tourism. However, the legislative authority may appoint existing advisory boards or commissions to make recommendations as to its use, or the legislative authority may create a new advisory board or commission for the [that] purpose.							
(2) The legislative authority may contract with tourism destination marketing organizations or other similar organizations to administer the operation of the area, so long as the administration complies with all applicable provisions of law, including this chapter, and with all county, city, or town resolutions and ordinances, and with all regulations lawfully imposed by the state auditor or other state agencies							

**CITY OF PROSSER
2014 OPERATING BUDGET
FUNDS TO ROLL UP INTO GENERAL FUND**

		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
FUND: 144 Public Safety Program Enhancement Fur					Budget	Budget	Projection	Projection
In part Initiative 1183, the liquor privatization initiative, requires the allocation of liquor board profits. Of the revenue received for liquor board profits, 20.23% must be allocated for the enhancement of public safety programs. In order to accurately track the revenues associated with requirement and the associated expenses, it is necessary to establish a fund for this purpose. Created fund by Ordinance No. 13-2837.								
Beginning Fund Balance					-	10,557	21,057	31,557
Revenues								
360 - Miscellaneous								
361-10-00	Investment Interest				-	50	50	50
336-06-95	Liquor Board Profits			-	10,557	10,450	10,450	10,450
Fund 144 PSP Enhancement Revenue		-	-	-	10,557	10,500	10,500	10,500
Expenditures								
Fund 144 PSP Enhancement Expenditures		-	-	-	-	-	-	-
Ending Fund Balance		-	-	-	10,557	21,057	31,557	42,057
FUND: 145 Narcotic Dog Training Fund								
		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
					Budget	Budget	Projection	Projection
This fund is used to collect donations and funding for the Police Departments K9 officer. In the past these funds have been used to support the purchase of a K9, training, medical care for the K9, and related K9 equipment and tools.								
Beginning Fund Balance		6	2,307	767	769	(1,244)	1,761	4,766
Revenues								
360 - Miscellaneous								
361-10-00	Investment Interest	1	3	1	5	5	5	5
367-10-00	Contributions & Donations	2,300	96	-	3,000	3,000	3,000	3,000
Fund 145 Narcotic Dog Training Revenue		2,301	99	1	3,005	3,005	3,005	3,005
Expenditures								
520 - Public Safety								
521-20-10	Salaries & Wages	-	747	-	-	-	-	-
521-20-20	Personnel Benefits	-	257	-	-	-	-	-
521-22-31	Office & Operating Supplies	-	336	-	5,018	-	-	-
521-22-43	Travel & Training	-	299	-	-	-	-	-
Fund 145 Narcotic Dog Training Expenditures		-	1,639	-	5,018	-	-	-
Ending Fund Balance		2,307	767	769	(1,244)	1,761	4,766	7,771
FUND: 146 Drug Enforcement Fund								
		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
					Budget	Budget	Projection	Projection
This funds has been used in the past to collect funds related to confiscated or forfeited property related to drug enforcement efforts.								
Beginning Fund Balance		12,420	12,456	12,479	12,598	122	172	372
Revenues								
360 - Miscellaneous								
361-10-00	Investment Interest	36	23	24	200	50	200	200
369-30-00	Confiscated & Forfeited Prop	-	-	95	-	-	-	-
Fund 146 Drug Enforcement Revenue		36	23	119	200	50	200	200
Expenditures								
520 - Public Safety								
521-21-31	Office & Operating Supplies	-	-	-	12,676	-	-	-
Fund 146 Drug Enforcement Expenditure		-	-	-	12,676	-	-	-
Ending Fund Balance		12,456	12,479	12,598	122	172	372	572

**CITY OF PROSSER
2014 OPERATING BUDGET
FUNDS TO ROLL UP INTO GENERAL FUND**

FUND: 147 Police Investigation Fund		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
					Budget	Budget	Projection	Projection
This fund once collected investigative fund assessments levied by Benton County District Court. These assessments are no longer levied or collected so the cash in this fund will not be replaced once used. Amounts that the court orders a defendant to contribute to a local fund for investigations. This assessment is not shared with the state and is not subject to the 60 percent surcharge. RCW 9.95.210.								
Beginning Fund Balance		55,933	50,176	44,823	44,173	7,997	8,347	8,847
Revenues								
350 - Fines and Penalties								
356-51-00	Investigative Fund Assessments	137	79	66	200	200	200	200
360 - Miscellaneous								
361-10-00	Investment Interest	160	89	85	300	150	300	300
Total 147 Police Investigation Fund Revenue		297	168	151	500	350	500	500
Expenditures								
520 - Public Safety								
521-20-49	Miscellaneous	474	-	-	-	-	-	-
521-21-10	Salaries & Wages	4,048	-	-	-	-	-	-
521-21-20	Personnel Benefits	1,454	-	-	-	-	-	-
521-21-31	Office & Operating Supplies	217	2,785	108	-	-	-	-
521-21-43	Travel & Training	-	2,455	694	-	-	-	-
521-21-49	Miscellaneous	(140)	281	-	36,676	-	-	-
Total 147 Police Investigation Fund Expenditure		6,054	5,521	802	36,676	-	-	-
Ending Fund Balance		50,176	44,823	44,173	7,997	8,347	8,847	9,347
FUND: 148 Criminal Justice Fund		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted	Adopted	Budget	Budget
					Budget	Budget	Projection	Projection
This fund is used to collect revenue and expenses related to Criminal Justice Taxes. RCW 82.14.340 outlines the requirements related to the collection and use of these funds. In the past, the Council reserved these funds for the purpose of constructing a new police facility.								
Beginning Fund Balance		832,398	874,875	973,151	1,028,411	25,411	177,977	265,390
Revenues								
310 - Taxes								
313-71-00	Sales Tax - Criminal Justice	87,307	103,280	97,745	80,000	80,000	80,000	80,000
330 - Intergovernmental								
336-06-21	Mot Veh Excise Tax - Pop	1,137	1,236	1,303	1,000	1,511	1,000	1,000
336-06-26	Criminal Just - Special Prog	4,307	4,667	4,897	4,913	5,055	4,913	4,913
360 - Miscellaneous								
361-10-00	Investment Interest	2,461	1,679	1,931	1,500	1,500	1,500	1,500
380 - Non-Revenues								
381-20-00	Interfund loan repayment - principal				64,000	63,500	-	-
390 - Other Financing Sources								
391-90-00	Interfund loan repayment - interest				1,000	1,000	-	-
Total 148 Criminal Justice Revenue		95,212	110,861	105,876	152,413	152,566	87,413	87,413
Expenditures								
520 - Public Safety								
521-20-12	Overtime	412	-	-	-	-	-	-
521-20-20	Personnel Benefits	139	-	-	-	-	-	-
521-20-31	Office & Operating Supplies	-	2,780	19,656	-	-	-	-
521-20-35	Small Tools & Minor Equipment	-	-	152	-	-	-	-
521-20-41	Professional Services	25,175	2,739	18,055	-	-	-	-
521-20-48	Repairs & Maintenance							
521-20-49	Miscellaneous	-	-	-	623,013	-	-	-
521-20-51	Intergovernmental Professional Services			5,638	120,400	-	-	-
521-20-64	Machinery & Equipment	27,009	7,067	7,115	284,000	-	-	-
580 - Non-expenditures								
581-10-00	Interfund loan repayment - interest				128,000	-	-	-
Total 148 Criminal Justice Expenditure		52,735	12,585	50,616	1,155,413	-	-	-
Ending Fund Balance		874,875	973,151	1,028,411	25,411	177,977	265,390	352,803



STREET FUND

The Street Fund is a Special Revenue Fund. A Special Revenue Fund is established to finance particular activities and is created out of receipts of specific taxes or other designated revenues. Such funds are authorized by statutory provisions to pay for certain activities with some form of continuing revenues.

Motor Vehicle Fuel Excise Tax (RCW 82.28.030) is one of the few funding sources for the Street Fund.

In the Financial Statements several funds are rolled up into or combined with the Streets Fund as listed below. These funds although associated with the Street Fund are not necessarily a component of day to day operations. The Combining Statement as shown on Page 71 is a reflection of Schedule C-4 of the financial statements.

- Fund 102 - Street Fund - Operations

- Fund 103 - Transportation Benefit District

- Fund 110 - Arterial Street

- Fund 152 - Infrastructure Development

You can see the detail of each of these funds at the end of the Street Fund section or in the "Reserve and Project" Section of this budget.

**CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND COMBINED**

FUND: 102 STREET FUND COMBINING STATEMENT (Combines Fund 102, 103, 110, 152)							
FUND BUDGET:	2010			2013	2014	2015	2016
	Actual	2011 Actual	2012 Actual	Budget	Adopted	Projected	Projected
					Budget		
REVENUE							
Taxes	\$ 385,071	\$ 353,628	\$ 356,871	\$ 369,512	\$ 388,239	\$ 396,004	\$ 403,924
License & Permits	1,050	1,300	725	1,000	1,000	\$ 1,020	\$ 1,040
Internal Governmental	156,272	347,636	1,383,669	287,247	199,024	\$ 203,004	\$ 207,065
Charges for Goods & Services	-	-	-	-	-	\$ -	\$ -
Miscellaneous	190,606	8,888	35,522	1,400	1,650	\$ 1,683	\$ 1,717
Total Street Fund Revenue	\$732,999	\$711,452	\$1,776,787	\$659,159	\$589,913	\$601,711	\$613,745
Non-Operating Revenues							
Other Financing Sources	104,009	244,345	9,276	-	15,000	-	-
Total Non-operating Funds	104,009	244,345	9,276	-	15,000	-	-
Total Street Fund Revenues	\$ 837,009	\$ 955,797	\$1,786,063	\$ 659,159	\$ 604,913	\$601,711	\$613,745
EXPENDITURES							
Streets (540)							
Road & Street Maintenance	20,598	4,276	7,343	232,550	25,500	26,775	28,114
Bridges	1,513	17,903	7,516	5,420	2,500	2,625	2,756
Sidewalks	385	1,588	4,973	15,300	2,000	2,100	2,205
Street Lights	62,627	82,909	84,347	56,400	74,000	77,700	81,585
Traffic Control Signs	13,605	30,373	24,952	34,500	24,530	25,757	27,044
Sanding, Snow & Ice	7,701	3,245	6,073	8,500	8,500	8,925	9,371
Sweeper	2,353	3,144	8,537	6,500	7,500	7,875	8,269
Roadside	63,931	56,631	168,604	31,500	107,000	112,350	117,968
Working Supplies	248,759	269,441	259,675	293,479	283,997	298,196	313,106
Roads & Streets Gen Administrati	27,585	27,918	27,865	31,525	32,241	33,853	35,546
Total Operating Expenditures	\$ 449,056	\$ 497,429	\$ 599,886	\$ 715,674	\$ 567,768	\$ 562,303	\$ 590,418
Non-operating Expenditures							
Debt Service	6,465	6,465	6,465	6,465	6,465	6,788	7,128
Capital Expenditures	270,645	254,152	1,347,796	713,945	15,000	-	-
Other Financing Uses	104,009	244,345	-	5,000	5,000	5,250	5,513
Total Non-operating Expenditures	381,119	504,963	1,354,261	725,410	26,465	12,038	12,640
Total Expenditures & Interfund Tran	830,175	1,002,391	1,954,146	1,441,084	594,233	574,341	603,058
Total Deficit/Surplus	6,834	(46,594)	(168,084)	(781,926)	10,680	27,370	10,687
Beginning Fund Balance	928,276	930,481	883,887	715,803	(66,122)	(55,442)	(28,072)
Change in Fund Balance (Unknown w	(4,629)						
Ending Fund Balance	930,481	883,887	715,803	(66,122)	(55,442)	(28,072)	(17,385)

**CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND SUMMARY**

**NARRATIVE
Street Fund**

The Street Fund is a special revenue fund. Part of the Street Funds responsibilities include the maintenance of over 27 miles of city streets. The maintenance program includes chip seal, stripping, tree trimming, and snow removal. The Street Fund also is responsible for traffic control devices, signage, and sidewalks located on city property. Motor Vehicle Fuel Excise Tax (RCW 82.38.030) is one of the few funding sources for the Street Fund.

Street Fund Summary	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2015 Projected	2016 Projected
REVENUE							
Taxes	\$ 385,071	\$ 353,628	\$ 356,871	\$ 369,512	\$ 388,239	\$ 396,004	\$ 403,924
License & Permits	1,050	1,300	725	1,000	1,000	\$ 1,020	\$ 1,040
Internal Governmental	118,584	347,636	130,600	122,247	118,524	\$ 120,894	\$ 123,312
Miscellaneous	189,134	7,789	28,424	500	750	\$ 765	\$ 780
Total Street Fund Revenue	\$693,839	\$710,353	\$516,619	\$493,259	\$508,513	\$518,683	\$529,057
Non-Operating Revenues							
Non-Revenues	-	-	-	-	-	-	-
Other Financing Sources	-	41,000	9,276	-	15,000	-	-
Total Non-operating Funds	-	41,000	9,276	-	15,000	-	-
Total Street Fund Revenues	\$693,839	\$751,353	\$525,895	\$493,259	\$523,513	\$518,683	\$529,057
EXPENDITURES							
Streets(540)							
Road and Street Maintenance	20,598	4,276	3,784	70,800	25,500	26,775	28,114
Bridges	1,513	17,903	7,516	5,420	2,500	2,625	2,756
Sidewalks	385	1,588	4,973	15,300	2,000	2,100	2,205
Street Lights	62,627	82,909	84,347	56,400	74,000	77,700	81,585
Traffic Control Signs	13,605	30,373	24,952	34,500	24,530	25,757	27,044
Sanding, Snow & Ice	7,701	3,245	6,073	8,500	8,500	8,925	9,371
Sweeper	2,353	3,144	8,537	6,500	7,500	7,875	8,269
Roadside	63,931	56,631	34,822	31,500	27,000	28,350	29,768
Working Supplies	248,759	269,441	259,675	293,479	283,997	298,196	313,106
Roads & Streets Gen Administration	27,585	27,918	27,865	31,525	32,241	33,853	35,546
Total Street Fund	449,056	497,429	462,545	553,924	487,768	512,156	537,764
Total Operating Expenditures	449,056	497,429	462,545	553,924	487,768	512,156	537,764
Non-operating Expenditures							
Debt Service	6,465	6,465	6,465	6,465	6,465	6,465	6,465
Capital Expenditures	270,645	254,137	14,375	13,000	15,000	-	-
Other Financing Uses	104,009	203,345	-	-	-	-	-
Total Non-operating Expenditures	381,119	463,948	20,840	19,465	21,465	6,465	6,465
Total Expenditures & Interfund Transacti	830,175	961,376	483,385	573,389	509,233	518,621	544,229
Total Deficit/Surplus	(136,336)	(210,023)	42,511	(80,130)	14,280	62	(15,172)
Beginning Fund Balance	431,810	295,474	85,451	127,962	47,831	62,112	62,174
Ending Fund Balance	295,474	85,451	127,962	47,831	62,112	62,174	47,001

CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND REVENUE

Fund 102 - Transportation
Revenues

		2010	2011	2012	2013	2014	Difference	
		Actual	Actual	Actual	Adopted	Adopted	Between 2013	
					Budget	Budget	and 2014	
							Adopted Budgets	
310 - Taxes								
311-10	Property Taxes	385,071	353,628	356,871	369,512	388,239	18,727	5.1%
Total Tax Revenues		385,071	353,628	356,871	369,512	388,239	18,727	5.1%
320 - License & Permits								
322-40	Street & Curb Permits	1,050	1,300	725	1,000	1,000	-	0.0%
Total Licenses and Permits		1,050	1,300	725	1,000	1,000	-	0.0%
330 - Intergovernmental								
333-14-20	CDBG Grant	7,903	229,718	12,506	-	-	-	-
336-00-87	Motor Veh Fuel Tax - City St	110,681	117,917	118,093	122,247	118,524	(3,723)	-3.0%
Total Intergov't Service Revenue		118,584	347,636	130,600	122,247	118,524	(3,723)	-3.0%
360 - Miscellaneous								
361-10	Investment Interest	1,331	600	211	500	750	250	50.0%
367-10	Contributions & Donations	175,683	-	10,300	-	-	-	-
369-20	Miscellaneous	12,062	-	-	-	-	-	-
369-40	Judgments & Settlements	-	4,419	17,500	-	-	-	-
369-90	Other Miscellaneous Revenue	58	2,771	413	-	-	-	-
Total Miscellaneous		189,134	7,789	28,424	500	750	250	50.0%
390 - Other Financing Sources								
397	Operating Transfers - In	-	41,000	9,276	-	15,000	15,000	100.0%
Other Financing Sources		-	41,000	9,276	-	15,000	15,000	100.0%
Total Street Revenues		693,839	751,353	525,895	493,259	523,513	30,254	6.1%

CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND EXPENDITURE BY CLASS

Fund 102 - Transportation
Expenditures by Class

		2010	2011	2012	2013	2014	Difference Between	
		Actual	Actual	Actual	Adopted	Adopted	2013 and 2014	
					Budget	Budget	Adopted Budgets	
Salaries And Benefits								
10	Salaries & Wages	141,650	144,008	149,314	152,096	156,205	4,109	2.7%
12	Overtime	5,863	6,252	5,573	5,769	8,748	2,979	51.6%
20	Personnel Benefits	53,989	58,193	61,936	68,100	70,200	2,100	3.1%
Total Salaries & Benefits		201,503	208,453	216,823	225,965	235,153	9,188	4.1%
Maintenance & Operations								
21	Uniforms	1,076	1,035	1,035	1,035	1,035	-	0.0%
31	Office & Operating Supplies	33,295	34,710	38,636	74,600	56,700	(17,900)	-24.0%
32	Fuel Consumed	4,429	5,464	5,948	5,500	6,000	500	9.1%
35	Small Tools & Minor Equipment	263	1,498	2,377	500	750	250	50.0%
41	Professional Services	117,289	112,664	64,252	56,700	38,530	(18,170)	-32.0%
42	Communications	3,863	4,810	4,563	5,000	4,800	(200)	-4.0%
43	Travel & Training	682	20	14	350	350	-	0.0%
44	Interfund Taxes	48	53	40	-	-	-	0.0%
45	Operating Rentals & Leases	1,928	33	50	3,250	3,300	50	1.5%
46	Insurance	12,264	13,541	16,544	14,254	16,850	2,596	18.2%
47	Public Utility	75,824	84,576	90,003	86,000	90,000	4,000	4.7%
48	Repairs & Maintenance	5,399	57,190	20,109	40,170	28,500	(11,670)	-29.1%
49	Miscellaneous	4,110	8,025	2,500	3,100	3,300	200	6.5%
51	Intergov't Professional Service	2,750	2,891	2,443	37,500	2,500	(35,000)	-93.3%
Total Maintenance & Operations		263,219	326,508	248,515	327,959	252,615	(34,800)	-86.9%
Capital Outlay								
63	Improvements other than Bldgs	-	-	-	-	-	-	-
64	Machinery & Equipment	-	-	-	13,000	-	(13,000)	-100.0%
		-	-	-	13,000	-	(13,000)	-100.0%
Other								
55	Transfers	-	-	-	-	-	-	-
78	Intergovernmental Loans	5,681	5,737	5,737	5,795	5,795	-	0.0%
83	Interest on LT Debt	784	728	728	670	670	-	0.0%
99	Other Interfund Services	-	-	-	-	-	-	0.0%
		6,465	6,465	6,465	6,465	6,465	-	0.0%
Total Expenditures		471,186	541,426	471,802	573,389	494,233	(38,612)	-6.7%

**CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND**

**Fund 102 - Transportation
Expenditures by Activity**

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 and 2014 Adopted Budgets	
542 - Street							
30 - Road & Street Maintenance							
31 Office & Operating Supplies	6,591	3,691	364	30,000	20,000	(10,000)	-33.3%
41 Professional Services	11,004	19	3,421	2,800	2,500	(300)	-10.7%
45 Operating Rentals & Leases	1,848	-	-	3,000	3,000	-	0.0%
48 Repairs & Maintenance	1,156	-	-	-	-	-	0.0%
51 Intergov't Professional Service	-	566	-	35,000	-	(35,000)	-100.0%
Road & Street Maintenance	20,598	4,276	3,784	70,800	25,500	(45,300)	-64.0%
50 - Bridges							
41 Professional Services	1,513	17,903	-	2,000	1,500	(500)	-25.0%
48 Repair & Maintenance	-	-	7,516	3,420	1,000	(2,420)	-70.8%
Bridges	1,513	17,903	7,516	5,420	2,500	(2,920)	-53.9%
61 - Sidewalks							
31 Office & Operating Supplies	-	1,069	-	5,000	-	(5,000)	-100.0%
41 Professional Services	385	519	2,915	300	2,000	1,700	-100.0%
48 Repairs & Maintenance	-	-	2,058	10,000	-	(10,000)	-100.0%
Sidewalks	385	1,588	4,973	15,300	2,000	(13,300)	-86.9%
63 - Street Lights							
31 Office & Operating Supplies	-	160	10	400	5,000	4,600	1150.0%
41 Professional Services	-	-	21,559	-	2,500	2,500	-100.0%
47 Public Utility Services	62,627	72,692	62,335	51,000	60,000	9,000	17.6%
48 Repairs & Maintenance	-	10,057	444	5,000	6,500	1,500	30.0%
Street Lights	62,627	82,909	84,347	56,400	74,000	17,600	31.2%
64 - Traffic Control Signs							
31 Office & Operating Supplies	10,860	17,435	13,950	20,000	10,000	(10,000)	-50.0%
41 Professional Services	-	-	30	-	30	30	-100.0%
48 Repairs & Maintenance	-	10,613	8,529	12,000	12,000	-	0.0%
51 Intergov't Professional Service	2,745	2,325	2,443	2,500	2,500	-	0.0%
Traffic Control Signs	13,605	30,373	24,952	34,500	24,530	(9,970)	-28.9%
66 - Sanding, Snow & Ice							
31 Office & Operating Supplies	6,209	2,008	6,073	6,000	6,000	-	0.0%
48 Repairs & Maintenance	1,491	1,237	-	2,500	2,500	-	0.0%
Sanding, Snow & Ice	7,701	3,245	6,073	8,500	8,500	-	0.0%
67 - Sweeper							
31 Office & Operating Supplies	1,463	3,144	7,880	4,000	5,000	1,000	25.0%
48 Repairs & Maintenance	889	-	657	2,500	2,500	-	0.0%
Sweeper	2,353	3,144	8,537	6,500	7,500	1,000	15.4%

CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND

Fund 102 - Transportation
Expenditures by Activity

	2010	2011	2012	2013	2014	Difference Between	
	Actual	Actual	Actual	Adopted	Adopted	2013 and 2014	
				Budget	Budget	Adopted Budgets	
70 - Roadside							
31 Office & Operating Supplies	3,598	3,043	4,441	5,000	5,000	-	0.0%
35 Small Tools & Minor Equipment	-	1,410	-	-	-	-	0.0%
41 Professional Services	58,671	31,445	29,993	25,000	20,000	(5,000)	-20.0%
43 Travel & Training	126	-	-	-	-	-	0.0%
48 Repairs & Maintenance	1,429	20,383	123	1,000	1,500	500	50.0%
49 Miscellaneous	108	350	264	500	500	-	0.0%
Roadside	63,931	56,631	34,822	31,500	27,000	(4,500)	-14.3%
90 - Working Supplies							
10 Salaries & Wages	125,449	127,319	131,991	134,243	137,983	3,740	2.8%
12 Overtime	5,863	6,252	5,573	5,769	8,748	2,979	51.6%
20 Personnel Benefits	48,090	51,758	55,066	60,700	62,402	1,702	2.8%
21 Uniforms	1,076	1,035	1,035	1,035	1,035	-	0.0%
31 Office & Operating Supplies	4,371	4,051	5,858	4,000	5,500	1,500	37.5%
32 Fuel Consumed	4,429	5,464	5,948	5,500	6,000	500	9.1%
35 Small Tools & Minor Equipment	263	88	2,377	500	750	250	50.0%
41 Professional Services	28,745	24,050	3,461	25,400	10,000	(15,400)	-60.6%
42 Communications	2,579	3,570	3,372	3,500	3,500	-	0.0%
43 Travel & Training	121	20	-	250	250	-	0.0%
44 Interfund Taxes	48	53	40	-	-	-	0.0%
45 Operating Rentals & Leases	64	24	50	-	200	200	0.0%
46 Insurance	10,203	11,356	14,219	11,982	12,628	646	5.4%
47 Public Utility Services	13,197	11,884	27,668	35,000	30,000	(5,000)	-14.3%
48 Repairs & Maintenance	429	14,898	783	3,500	2,500	(1,000)	-28.6%
49 Miscellaneous	3,827	7,620	2,235	2,100	2,500	400	19.0%
51 Intergov't Professional Service	5	-	-	-	-	-	-100.0%
Working Supplies	248,759	269,441	259,675	293,479	283,997	(9,482)	-3.2%
Total Expenditures - Street Fund (542)	421,471	469,511	434,679	522,399	455,527	(66,872)	-12.8%
543-30 - Road & Street Gen Admin &							
10 Salaries & Wages	16,201	16,689	17,323	17,853	18,222	369	2.1%
20 Personnel Benefits	5,899	6,435	6,869	7,400	7,797	397	5.4%
31 Office & Operating Supplies	202	110	60	200	200	-	0.0%
41 Professional Services	1,307	1,196	81	1,200	-	(1,200)	-100.0%
42 Communication	1,283	1,240	1,191	1,500	1,300	(200)	-13.3%
43 Travel & Training	436	-	14	100	100	-	0.0%
45 Operating Rentals	16	8	-	250	100	(150)	-60.0%
46 Insurance	2,061	2,185	2,325	2,272	4,222	1,950	85.8%
48 Repairs & Maintenance	4	1	-	250	-	(250)	-100.0%
49 Misc	175	54	2	500	300	(200)	-40.0%
64 Capital Outlay	-	-	-	13,000	-	(13,000)	-100.0%
99 Other Interfund Services	-	-	-	-	-	-	0.0%
	27,585	27,918	27,865	44,525	32,241	(12,284)	-27.6%

**CITY OF PROSSER
2014 OPERATING BUDGET
STREET FUND**

**Fund 102 - Transportation
Expenditures by Activity**

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 and 2014 Adopted Budgets	
591 - 41 - Redemption of LT Debt							
78 Intergovernmental Loans	5,681	5,737	5,737	5,795	5,795	-	0.0%
592 - 41 Interest & Other Debt							
83 Interest on LT Debt	784	728	728	670	670	-	0.0%
595 - 34 Capital Expenditures							
41 Professional Services	15,665	37,532	2,793	-	-	-	100.0%
43 Travel & Training	16	-	-	-	-	-	0.0%
51 Intergovernmental Prof	1,354	-	-	-	-	-	0.0%
63 Improvements other than bldgs	213,499	216,605	11,582	-	-	-	0.0%
64 Machinery N Equipment	40,110		-	-	15,000	15,000	100.0%
	270,645	254,137	14,375	-	15,000	15,000	200.0%
597 - Transfers							
55 Transfers	104,009	203,345	-	-	-	-	0.0%
Total Expenditures 102	830,175	961,376	483,385	573,389	509,233	(64,156)	-11.2%

LINE - ITEM EXPLANATIONS:

595-34 Fox Sander \$15,000
Note: Funds transferred from G/F to pay for Fox Sander in 2014 per council directive during budget discussions.

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET**

FUND: 103 Transportation Benefit District (TBD)		This fund is used as an operational fund for the Prosser Transportation Benefit District. Expenses are collected in this fund and then reimbursement is sought from the Transportation Benefit District.						
FUND BUDGET:		FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget	FY2015 Budget Projection	FY2016 Budget Projection
Revenues								
337 - Intergovernmental								
07	Interlocal Grants	-	-	133,244	160,000	80,000	80,000	80,000
341 - Charges for Services								
43	Budgeting & Accounting Service	-	-	5,000	5,000	500	500	500
Total Revenues		-	-	138,244	165,000	80,500	80,500	80,500
Expenditures								
542 - Road & Street Maintenance								
30 - Crack Seal Roadway								
51	Intergov't Professional Service	-	-	382	161,750	-		
70 - Roadside								
31	Supplies			958	-	-	-	-
41	Professional Service			132,824	-	80,000	-	-
Road & Street Maintenance			-	134,165	161,750	80,000	-	-
Line-Item Explanations:								
70-41 - Chip Seal In 2014 as per council directive during budget discussions it was determined that chip seal needs to be paid for out of TBD funds as per administrations request.								
543 - Road & Street Administration								
30 - Crack Seal Roadway								
31	Supplies			-	-	-	-	-
41	Professional Service			285	-	-	-	-
44	Advertising			153	-	-	-	-
45	Rental & Lease			9	-	-	-	-
46	Insurance			2,625	-	-	-	-
48	Repairs & Maintenance			10	-	-	-	-
Road & Street General Admin			-	3,176	-	-	-	-
597 - TBD Admin Pmts								
	TBD Admin Pmts to City	-	-	-	5,000	5,000	5,000	5,000
TBD Admin Pmts to City		-	-	-	5,000	5,000	5,000	5,000
Total Expenditures		-	-	137,341	166,750	85,000	5,000	5,000
Total Deficit/Surplus		-	-	903	(1,750)	(4,500)	75,500	75,500
Beginning Fund Balance		-	-	-	903	(847)	(5,347)	70,153
Ending Fund Balance		-	-	903	(847)	(5,347)	70,153	145,653

**CITY OF PROSSER
2014 OPERATING BUDGET**

NARRATIVE

Arterial Street Fund

The Arterial Street Fund was the home of Motor Vehicle Fuel Taxes for Street Improvements. Legislation has since removed the tax and this fund simply contains the last remaining funds from that source. Arterial Streets are generally high capacity streets that deliver traffic from collector roads to freeways.

FUND 110

Arterial Street Fund

FUND BUDGET:	FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	2014 Adopted Budget	FY2015 Budget Projection	FY2016 Budget Projection
Revenues							
334 - Intergovernmental							
03-80 Transportation Improvement	-	-	1,079,874	-	-	-	-
360 - Miscellaneous							
361-10-00 Investment Interest	1,109	629	505	500	500	500	500
369-90-00 Other Miscellaneous Revenue	-	-	5,650	-	-	-	-
Total Revenues	1,109	629	1,086,030	500	500	500	500
Capital Expenditures							
595 - Roadway							
30-63 Roadway	-	15	1,333,421	240,378	-	-	-
Road & Street Maintenance	-	15	1,333,421	240,378	-	-	-
Expenditures							
597 - Other Financing Use							
Transfers Out	-	41,000	-	-	-	-	-
Total Expenditures	-	41,015	1,333,421	240,378	-	-	-
Total Deficit/Surplus	1,109	(40,386)	(247,391)	(239,878)	500	500	500
Beginning Fund Balance	377,875	378,985	338,598	91,207	(148,671)	(148,171)	(147,671)
Ending Fund Balance	378,985	338,598	91,207	(148,671)	(148,171)	(147,671)	(147,171)

NARRATIVE

Infrastructure Development

This fund is used to collect funds received for the improvements of streets.

FUND 152

Infrastructure Development

FUND BUDGET:	FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Dept Mgr Budget	FY2015 Budget Projection	FY2016 Budget Projection
Revenues							
337 - Intergovernmental							
337-07-01 Benton Franklin STP Funds	37,688	-	34,951	-	-	-	-
361 - Investment Interest							
361-10-00 Investment Interest	350	470	943	400	400	400	400
7 - Transfers In							
397 Transfers In	104,009	203,345	-	-	-	-	-
Total Revenues	142,047	203,815	35,894	400	400	400	400
Expenditures							
595 - Roads/Street Construction							
Improvements other than buildings	-	-	-	460,567	-	-	-
Total Expenditures	-	-	-	460,567	-	-	-
Total Deficit/Surplus	142,047	203,815	35,894	(460,167)	400	400	400
Beginning Fund Balance	113,975	256,022	459,838	495,732	35,565	35,965	36,365
Ending Fund Balance	256,022	459,838	495,732	35,565	35,965	36,365	36,765



WATER FUND

The Water Fund is an Enterprise Fund. Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis.

In the Financial Statements several funds are rolled up into or combined with the Water Fund as listed below. These funds although associated with the Water Fund are not necessarily a component of day to day operations. The Combining Statement as shown on Page 80 is a reflection of Schedule C-4 of the financial statements.

- Fund 403 - Water Fund Operations
- Fund 409 - Consumer Utility Deposits
- Fund 442 - 1997 W/S Refunding Bond Redemption, 54%
- Fund 443 - 1997 W/S Refunding Bond Reserve, 54%
- Fund 444 - 1998 W/S Revenue Bond Redemption
- Fund 445 - 1998 Water Revenue Bond Reserve
- Fund 449 - 1999 Water Revenue Bond Redemption
- Fund 450 - 1999 Water Revenue Bond Reserve
- Fund 451 - Water Facilities Reserves
- Fund 453 - N Prosser Water System Debt Redemption
- Fund 454 - N Prosser Water Sys Debt Reserve
- Fund 420 - Zone 2.5 Water Improvements

You can see the detail of each of these funds at the end of the Water Fund section or in the "Reserve and Project" section of this budget.

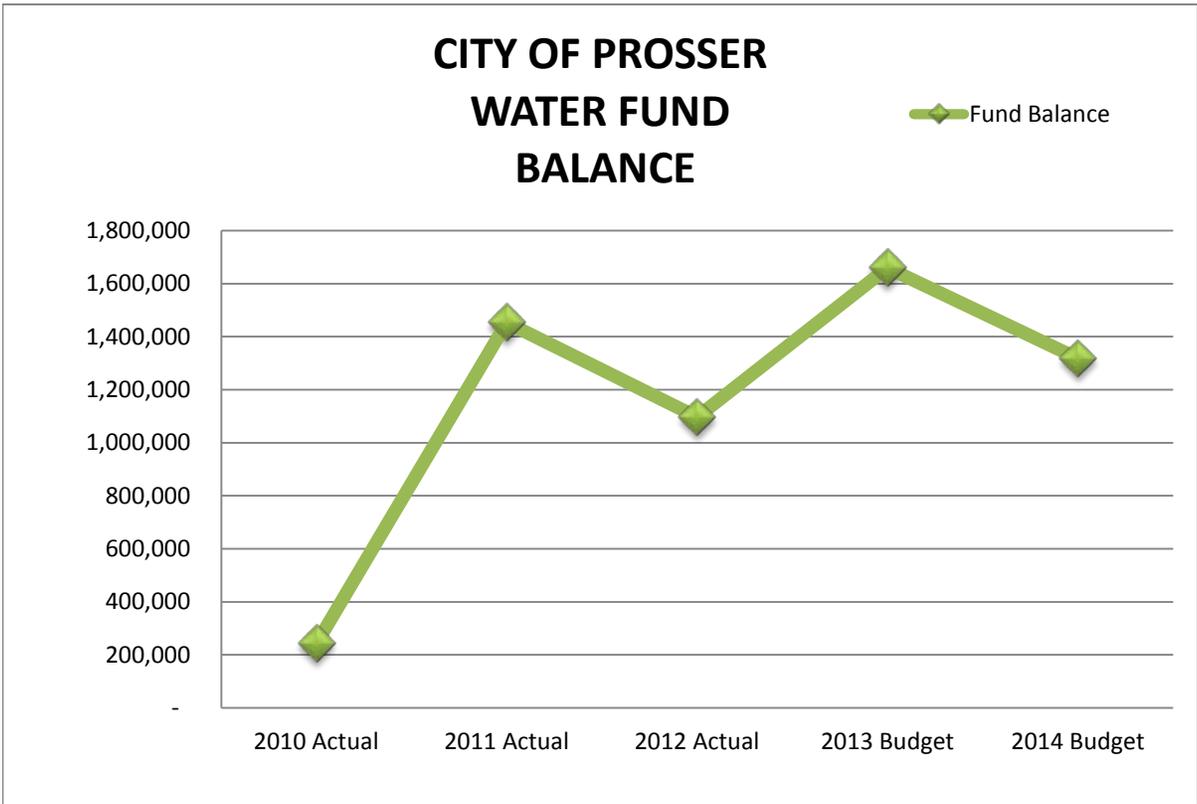
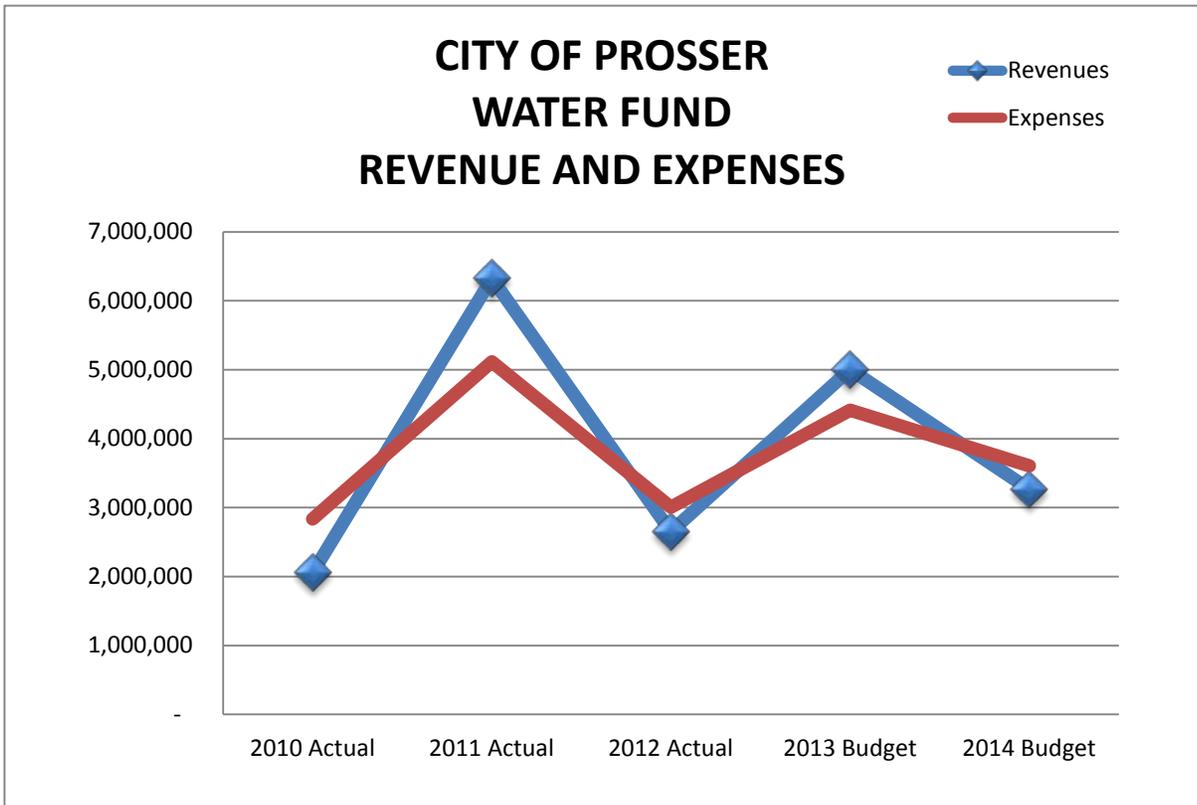
The rest of this section is of the Water Fund Operations only.

**CITY OF PROSSER
2014 OPERATING BUDGET
WATER FUND COMBINED**

Water Fund Combining Summary - Combines Funds 403, 150, 442, 443, 444, 445, 450, 451, 453, 454, 420

FUND BUDGET:							
	2010			2013	2014	2015	2016
	Actual	2011 Actual	2012 Actual	Budget	Adopted Budget	Projected	Projected
REVENUE							
Internal Governmental	11,372	330,570	17,997	17,997	-	-	-
Charges for Goods & Services	2,008,685	1,946,346	2,027,873	2,130,106	2,223,257	2,283,261	2,345,002
Fines & Penalties	4,837	7,021	25,727	15,000	38,000	24,500	24,500
Miscellaneous	33,367	36,134	26,316	282,510	4,122	2,500	2,500
Total Water Fund Revenue	\$2,058,262	\$2,320,071	\$2,097,912	\$2,445,613	\$2,265,379	\$2,310,261	\$2,372,002
Non-Operating Revenues							
Non-Revenues	6,815	12,481	557,367	415	415	-	-
Other Financing Sources	486,056	3,693,218	567,030	3,095,071	1,623,580	-	-
Total Non-operating Funds	492,871	3,705,699	1,124,397	3,095,486	1,623,995	-	-
Total Water Fund Revenues	\$2,551,132	\$6,025,770	\$3,222,309	\$5,541,099	\$3,889,374	\$2,310,261	\$2,372,002
EXPENDITURES							
Physical Environment							
Natural Resources	255,582	267,166	277,712	293,554	298,803	300,953	307,429
Water Utilities	938,205	1,013,159	1,323,911	1,277,020	1,336,234	1,290,962	1,315,401
Total Physical Environment	1,193,787	1,280,325	1,601,623	1,570,575	1,635,037	1,591,914	1,622,830
Total Operating Expenditures	1,193,787	1,280,325	1,601,623	1,570,575	1,635,037	1,591,914	1,622,830
Non-operating Expenditures							
Debt Service	-	452,211	447,860	633,719	547,785	204,944	761,831
Capital Expenditures	895,720	2,513,837	692,684	2,229,600	1,192,510	-	-
Non-Expenditures	645,358	848,806	104,086	-	-	-	-
Other Financing Uses	485,885	428,212	567,030	536,793	623,580	-	-
Total Non-operating Expenditures	2,026,963	4,243,066	1,811,660	3,400,112	2,363,875	204,944	761,831
Total Expenditures & Interfund Tran	\$3,220,749	\$5,523,390	\$3,413,283	\$4,970,686	\$3,998,912	\$1,796,858	\$2,384,661
Total Deficit/Surplus	(669,617)	502,380	(190,975)	570,412	(109,539)	513,403	(12,659)
Beginning Fund Balance	1,013,534	1,620,330	2,119,478	1,928,503	2,498,916	2,389,377	2,902,780
Adjustments to Fund Balance (for Rc	1,276,413	(3,232)					
Ending Fund Balance	1,620,330	2,119,478	1,928,503	2,498,916	2,389,377	2,902,780	2,890,121

**CITY OF PROSSER
2014 OPERATING BUDGET**



**CITY OF PROSSER
2014 OPERATING BUDGET
WATER FUND SUMMARY**

Water Fund Summary							
FUND BUDGET:	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Adopted Budget	2015 Projected	2016 Projected
REVENUE							
Internal Governmental	11,372	330,570	17,997	17,997	-	-	-
Charges for Goods & Services	2,008,685	1,946,346	2,027,873	2,130,106	2,223,257	2,283,261	2,345,002
Fines & Penalties	4,837	7,021	25,727	15,000	38,000	24,500	24,500
Miscellaneous	29,038	34,283	24,616	281,000	2,500	2,500	2,500
Total Water Fund Revenues	\$ 2,053,933	\$ 2,318,220	\$ 2,096,213	\$ 2,444,103	\$ 2,263,757	\$ 2,310,261	\$ 2,372,002
EXPENDITURES							
<i>Physical Environment</i>							
Natural Resources	255,582	267,166	277,712	293,554	298,803	300,953	307,429
Water Utilities	938,205	1,013,159	1,323,911	1,277,020	1,336,234	1,290,962	1,315,401
Total Physical Environment	1,193,787	1,280,325	1,601,623	1,570,575	1,635,037	1,591,914	1,622,830
Total Operating Surplus/Deficit	860,146	1,037,895	494,590	873,528	628,719	718,347	749,173
<i>Non-Operating Revenues</i>							
Non-Revenues	-	700,000	-	-	-	-	-
Other Financing Sources	-	3,307,947	554,667	2,558,000	1,000,000	-	-
Total Non-operating Funds	-	4,007,947	554,667	2,558,000	1,000,000	-	-
<i>Non-operating Expenditures</i>							
Debt Service	-	66,778	66,660	101,544	155,697	155,697	155,697
Capital Expenditures	895,720	2,513,837	692,684	2,229,600	1,192,510	-	-
Non-Expenditures	115,806	827,837	-	-	-	-	-
Other Financing Uses	618,404	428,212	646,431	536,793	623,580	623,580	623,580
Total Non-operating Expenditures	1,629,930	3,836,664	1,405,776	2,867,937	1,971,787	779,277	779,277
Total Non-Operating Surplus/Defici	(1,629,930)	171,283	(851,109)	(309,937)	(971,787)	(779,277)	(779,277)
Total Deficit/Surplus	(769,784)	1,209,178	(356,519)	563,591	(343,068)	(60,930)	(30,104)
Beginning Fund Balance	1,013,534	243,750	1,452,928	1,096,409	1,660,001	1,316,933	1,256,004
Ending Fund Balance	243,750	1,452,928	1,096,409	1,660,001	1,316,933	1,256,004	1,225,900

**CITY OF PROSSER
2014 OPERATING BUDGET
WATER REVENUE**

403 Water Fund		2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Adopted Budget
330 - Intergovernmental						
333-14-20	CDBG Grant	11,372	330,570	17,997	17,997	-
340 - Charges for Goods & Services						
343-41	Water Revenues	1,751,761	1,672,110	1,714,267	1,820,700	1,893,614
343-42	Connection Fees	-	-	9,109	20,000	10,000
343-43	Bulk Water Applications			75		
343-90	Irrigation Fees & Charges	256,925	274,236	304,421	289,406	319,643
Total Charges for Goods and Services		2,008,685	1,946,346	2,027,873	2,130,106	2,223,257
350 -Fines and Penalties						
359-90	Miscellaneous Penalties	4,837	7,021	16,346	8,000	29,500
359-90-01	Late Fee	-	-	9,381	7,000	8,500
Total Fines and Penalties		4,837	7,021	25,727	15,000	38,000
360 -Miscellaneous						
361-10	Investment Interest	2,120	1,125	2,098	1,500	2,500
362-50	Space & Facilities Lease (Long	9,240	9,240	-	-	-
366-90	Other Interfund Revenue	-	-	-	15,000	-
367-10	Contributions & Donations	17,377	8,337	14,060	-	-
369-20	Unclaimed Property	-	22	-	-	-
369-90	Other Miscellaneous Revenue	301	15,559	8,459	264,500	
Total Miscellaneous		29,038	34,283	24,616	281,000	2,500
Operating Revenues		2,053,933	2,318,220	2,096,213	2,444,103	2,263,757
380 -Other Financing Sources - Projects						
391-80	Drinking Water Revolving Fund	-	-	-	1,980,000	1,000,000
391-90	WA Trust Bank Interim Finance	-	2,480,131	459,274	578,000	-
395-10	North Prosser - City Reimburse	-	827,816	95,393	-	-
Total Other Financing Sources		-	3,307,947	554,667	2,558,000	1,000,000
397 - Transfers In						
397	Transfers - In	-	700,000	-	-	-
Non-Operating Revenues		-	4,007,947	554,667	2,558,000	1,000,000
Total Water Revenue		2,053,933	6,326,166	2,650,880	5,002,103	3,263,757

CITY OF PROSSER
2014 OPERATING BUDGET
WATER EXPENSE BY TYPE

Fund 403 - WATER FUND
Expenditures by Type

		2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 & 2014 Adopted Budget	
Salaries And Benefits								
10	Salaries & Wages	293,954	301,207	314,710	323,035	377,577	54,542	16.9%
12	Overtime	11,289	11,553	11,966	17,310	17,896	586	3.4%
20	Personnel Benefits	112,464	121,314	129,995	146,100	173,942	27,842	19.1%
Total Salaries & Benefits		417,710	434,073	456,670	486,445	569,416	82,971	17.1%
Maintenance & Operations								
21	Uniforms	2,183	2,070	2,070	2,070	2,070	-	0.0%
31	Office & Operating Supplies	42,638	66,809	50,876	67,200	47,200	(20,000)	-29.8%
32	Fuel Consumed	8,857	10,927	12,321	11,000	12,000	1,000	9.1%
35	Small Tools & Minor Equipment	15,046	20,720	6,619	6,500	11,000	4,500	69.2%
41	Professional Services	64,630	81,026	99,410	90,050	67,500	(22,550)	-25.0%
42	Communications	5,563	6,959	6,718	7,200	7,200	-	0.0%
43	Travel & Training	1,581	1,370	5,457	3,600	3,600	-	0.0%
44	Interfund Taxes	300,170	281,250	551,795	456,007	490,831	34,824	7.6%
45	Operating Rentals & Leases	1,196	836	890	3,300	1,350	(1,950)	-59.1%
46	Insurance	40,534	43,769	50,145	46,403	60,921	14,518	31.3%
47	Public Utility	264,884	299,405	303,238	301,000	318,500	17,500	5.8%
48	Repairs & Maintenance	30,166	24,142	44,546	36,500	32,000	(4,500)	-12.3%
49	Miscellaneous	8,132	6,967	10,053	9,800	10,450	650	6.6%
51	Intergov't Professional Service	-	1	814	20,000	1,000	(19,000)	-95.0%
Total Maintenance & Operations		785,579	846,251	1,144,953	1,060,630	1,065,622	4,992	0.5%
Capital Outlay		895,720	2,513,837	692,684	2,229,600	1,192,510	29,984	1.3%
Other								
	Non-Expenditures	115,806	827,837	95,393	-	-	-	0.2%
	Interfund Subsidies	618,404	428,212	551,038	536,793	623,580	86,787	0.0%
	Debt Service	-	66,778	66,660	101,544	155,697	54,153	-100.0%
		734,210	1,322,827	713,092	638,337	779,277	140,940	22.1%
Total Expenditures		2,833,219	5,116,988	3,007,399	4,415,012	3,606,824	258,886	5.9%

**CITY OF PROSSER
2014 OPERATING BUDGET
WATER FUND**

NARRATIVE

WATER FUND - Natural Resources

The Water Department is responsible for providing safe, high quality, healthy drinking water to the community and maintaining compliance with the standards set forth by Washington State Department of Health and Ecology. They also maintain a water source system and the distribution system.

Fund 403 - Water

530 - Physical Environment - 534 - 80 - Water Utilities

		2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 & 2014 Adopted Budget	
Salaries & Benefits								
10	Salaries & Wages	229,333	234,627	245,498	253,078	305,652	52,574	20.8%
12	Overtime	8,930	9,169	9,980	14,055	14,219	164	1.2%
20	Personnel Benefits	87,163	93,937	100,824	114,000	140,935	26,935	23.6%
Total Salaries & Benefits		325,425	337,734	356,302	381,133	460,806	79,673	20.9%
Maintenance & Operations								
21	Uniforms	1,714	1,620	1,620	1,620	1,620	-	0.0%
31	Office & Operating Supplies	37,081	59,627	44,409	60,000	40,000	(20,000)	-33.3%
32	Fuel Consumed	4,429	5,464	6,374	5,500	6,000	500	9.1%
35	Small Tools & Minor Equipm	14,783	20,720	6,619	5,000	10,000	5,000	100.0%
41	Professional Services	59,536	74,248	91,073	82,500	60,000	(22,500)	-27.3%
42	Communications	3,687	5,032	5,291	5,200	5,200	-	0.0%
43	Travel & Training	1,495	1,369	5,442	3,500	3,500	-	0.0%
44	Interfund Taxes	300,163	281,243	551,788	456,000	490,824	34,824	7.6%
45	Operating Rentals & Leases	849	611	366	3,000	1,000	(2,000)	-66.7%
46	Insurance	35,551	38,383	44,235	40,717	58,284	17,567	43.1%
47	Public Utility Service	118,470	156,756	157,939	150,000	158,000	8,000	5.3%
48	Repairs & Maintenance	27,187	23,804	42,663	35,000	30,000	(5,000)	-14.3%
49	Miscellaneous	7,834	6,548	8,976	9,350	10,000	650	7.0%
51	Intergov't Professional Servic	-	1	814	20,000	1,000	(19,000)	-95.0%
Total Maintenance & Operations		612,779	675,425	967,609	877,387	875,428	(1,959)	-0.2%
Capital Outlay								
64	Machinery & Equipment	-	-	-	18,500	-	(18,500)	-100.0%
Total Water Utilities		938,205	1,013,159	1,323,911	1,277,020	1,336,234	59,214	4.6%

Staffing History

4.34 5.34

LINE - ITEM EXPLANATIONS:

10 - 20	New Employee	69,920
35	Small Tools - 10 Fire Hydrants	5,000
48	Well #6 HVAC Unit Repairs	10,000
64	Machinery & Equipment	
	- 2013 Bias	(18,500)
51	Federal Single Audit - NW Prosser, Water	(19,000)

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET
IRRIGATION**

**NARRATIVE
WATER FUND - Natural Resources**

The Irrigation Department is responsible for caring for the Prosser Irrigation Distribution system. This system feeds about 48% of the City of Prosser's 2,752 acres.

Fund 403 - Water

530 - Physical Environment - 539 - 20 - Natural Resources (Irrigation)

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	Difference Between 2013 & 2014 Adopted Budget	
Salaries & Benefits							
10 Salaries & Wages	64,619	66,580	69,212	69,957	71,925	1,968	2.8%
12 Overtime	2,360	2,384	1,985	3,255	3,678	423	13.0%
20 Personnel Benefits	25,301	27,376	29,171	32,100	33,006	906	2.8%
Total Salaries & Benefits	92,282	96,340	100,369	105,312	108,610	3,298	3.1%
Maintenance & Operations							
21 Uniforms	468	450	450	450	450	-	0.0%
31 Office & Operating Supplies	5,557	7,181	6,468	7,200	7,200	-	0.0%
32 Fuel Consumed	4,429	5,464	5,948	5,500	6,000	500	9.1%
35 Small Tools & Minor Equipment	263	-	-	1,500	1,000	(500)	-33.3%
41 Professional Services	5,094	6,778	8,337	7,550	7,500	(50)	-0.7%
42 Communications	1,875	1,928	1,427	2,000	2,000	-	0.0%
43 Travel & Training	86	1	14	100	100	-	0.0%
44 Interfund Taxes	7	7	7	7	7	-	0.0%
45 Operating Rentals & Leases	347	225	525	300	350	50	16.7%
46 Insurance	4,982	5,386	5,910	5,685	2,636	(3,049)	-53.6%
47 Public Utility Services	136,914	142,650	145,299	151,000	160,500	9,500	6.3%
48 Repairs & Maintenance	2,979	338	1,882	1,500	2,000	500	33.3%
49 Miscellaneous	298	419	1,077	450	450	-	0.0%
Total Maintenance & Operations	163,300	170,826	177,343	183,242	190,193	6,951	3.8%
Capital Outlay							
63 Improvements Other Than Bldgs	-	-	-	5,000	-	(5,000)	-100.0%
Total Natural Resources	255,582	267,166	277,712	293,554	298,803	5,249	1.8%
Staffing History				1.25	1.25		
LINE - ITEM EXPLANATIONS:							
47 Utility Services	9,500						
Increase in irrigation assessment charge per SVID in 2014 budget discussions per council directive as recommended by administration. <i>Any line items changes from previous year over \$5,000 requires explanation.</i>							
Debt Service							
<i>591 - 593 Debt Service</i>							
591-591 Intergovernmental Loans	-	55,591	56,374	92,669	146,822	54,153	58.4%
592-592 Interest On Long-Term External	-	11,187	10,287	8,875	8,875	-	0.0%
Total Debt Service	-	66,778	66,660	101,544	155,697	54,153	53.3%
Capital Outlay							
<i>594 - 34/35 - Capital Expenditures</i>							
594-41 Professional Services	793,846	442,328	286,108	350,000	140,800	(209,200)	-59.8%
594-43 Travel & Training	23	-	-	-	-	-	0.0%
594-44 Advertising	555	189	-	-	-	-	0.0%
594-51 Intergov't Professional Service	1,949	-	4,121	-	-	-	0.0%
594-61 Land	43,440	36,650	-	-	-	-	0.0%
594-63 Improvements Other Than Bldgs	42,250	2,001,304	402,456	1,753,000	1,011,710	(741,290)	-42.3%
594-64 Machinery & Equipment	13,657	33,365	-	-	40,000	40,000	100.0%
594-63 Improvements Other Than Bldgs	-	-	-	126,600	-	(126,600)	-100.0%
Total Capital Expenditures	895,720	2,513,837	692,684	2,229,600	1,192,510	(1,037,090)	-46.5%
Transfers - Out							
597-597 Interfund Subsidies	618,404	428,212	551,038	536,793	623,580	86,787	-89%
LINE - ITEM EXPLANATIONS:							
594-6 Chlorine Mixer Actuators	35,000			594-63	911,710	DWSRF	
	5,000	40,000			100,000	Filter Media	
					1,011,710		
594-4 DWSRF System Update	97,800						
	43,000	140,800					
<i>Any line items changes from previous year over \$5,000 requires explanation.</i>							

CITY OF PROSSER
2014 OPERATING BUDGET
Funds to Roll up into the Water Fund

FUND: 409 - Consumer Utility				FY2013	FY2014	FY2015	FY2016	
Deposit Fund, % Varies by year		FY 2010	FY2011	FY2012	Adopted	Adopted	Budget	Budget
(Part of is Water, Part Garbage)		Actual	Actual	Actual	Budget	Budget	Projection	Projection
100% of Fund is presented, and is allocated into roll up, based on %								
Beginning Fund Balance		17,858	17,808	7,582	1,050	1,550	2,050	2,550
Revenues								
380 - Non-Revenues								
386	Utility Deposit Received	7,250	15,037	9,200	500	500	500	500
Total 409 Utility Deposit Revenue		7,250	15,037	9,200	500	500	500	500
Expenses								
580 - Non-Expenditures								
586	Utility Deposit Refunded	7,300	25,263	15,732	-	-	-	-
Total 409 Utility Deposit Received		7,300	25,263	15,732	-	-	-	-
Fund 409 Totals		(50)	(10,226)	(6,532)	500	500	500	500
Ending Fund Balance		17,808	7,582	1,050	1,550	2,050	2,550	3,050
FUND: 442 - 1997 W/S Refunding				FY2013	FY2014	FY2015	FY2016	
Bond Redemption - 54% Water, 46% Sewer		FY 2010	FY2011	FY2012	Adopted	Adopted	Budget	Budget
		Actual	Actual	Actual	Budget	Budget	Projection	Projection
100% of Fund is presented, and is allocated into roll up, based on %								
Beginning Fund Balance		77,867	72,112	72,133	72,199	82,699	83,199	83,699
Revenues								
360 - Miscellaneous								
361	Investment Interest	549	321	366	500	500	500	500
390 - Other Financing Sources								
397	Operating Transfers - In	281,422	279,969	272,129	269,398	-	-	-
Total 442 - Revenue		281,971	280,290	272,495	269,898	500	500	500
Expenses								
582 - Bond Registration Costs								
34-77	Refunding Bonds	235,000	-	-	-	-	-	-
34-83	Interest On Long Term External	52,423	-	-	-	-	-	-
34-85	Bond Registration Costs	304	-	-	-	-	-	-
591 - Redemption of LT Debt								
		-	240,000	245,000	245,000	-	-	-
592 - Interest & Other Debt Service								
34-83	Interest On Long-Term External	-	39,968	27,128	13,898	-	-	-
34-85	Bond Registration Costs	-	302	302	500	-	-	-
Total 442 - Expenditures		287,726	280,269	272,429	259,398	-	-	-
Fund 442 Totals		(5,755)	21	66	10,500	500	500	500
Ending Fund Balance		72,112	72,133	72,199	82,699	83,199	83,699	84,199
FUND: 443 1997 W/S Refunding				FY2013	FY2014	FY2015	FY2016	
Bond Reserve, 54% Water/46% Sewer		FY 2010	FY2011	FY2012	Adopted	Adopted	Budget	Budget
		Actual	Actual	Actual	Budget	Budget	Projection	Projection
100% of Fund is presented, and is allocated into roll up, based on %								
Beginning Fund Balance		620,127	621,947	623,089	624,291	625,291	626,591	627,591
Revenues								
360 - Miscellaneous								
361	Investment Interest	1,820	1,142	1,202	1,000	1,300	1,000	1,000
Fund 443 Totals		1,820	1,142	1,202	1,000	1,300	1,000	1,000
Ending Fund Balance		621,947	623,089	624,291	625,291	626,591	627,591	628,591

CITY OF PROSSER
2014 OPERATING BUDGET
Funds to Roll up into the Water Fund

FUND: 444 - 1998 Water Revenue		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Bond Redemption		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		6,741	6,872	6,948	7,019	7,111	7,211	7,311
Revenues								
360 - Miscellaneous								
361	Investment Interest	131	76	71	100	100	100	100
390 - Other Financing Sources								
397	Transfers - In	154,912	154,912	154,912	154,912	154,912	-	-
Total 444 -Revenue		155,043	154,988	154,983	155,012	155,012	100	100
Expenditure								
580 - Non-expenditures								
582-34								
72	Revenue Bonds	43,174	-	-	-	-	-	-
83	Interest on Long Term External	111,738	-	-	-	-	-	-
591 - Redemption of LT Debt		-	45,138	47,192	49,325	51,564	-	-
592 - Interest & Other Debt Service		-	109,774	107,720	105,595	103,348	-	-
Total 444 - Expenditure		154,912	154,912	154,912	154,920	154,912	-	-
Fund 444 Totals		131	76	71	92	100	100	100
Ending Fund Balance		6,872	6,948	7,019	7,111	7,211	7,311	7,411
FUND: 445 - 1998 Water Revenue		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Bond Reserve		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		168,229	168,723	169,032	169,358	169,658	170,058	170,358
Revenues								
360 - Miscellaneous		-	-	-	-	-	-	-
361	Investment Interest	494	310	326	300	400	300	300
Fund 445 Totals		494	310	326	300	400	300	300
Ending Fund Balance		168,723	169,032	169,358	169,658	170,058	170,358	170,658
FUND: 449 - 1999 Water Revenue		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Bond Redemption		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		7,090	7,196	7,248	7,311	6,907	6,507	6,105
Revenues								
360 - Miscellaneous								
361	Investment Interest	105	52	63	100	100	100	100
390 - Other Financing Sources								
397	Transfers - In	79,176	79,176	79,176	79,176	79,176	79,176	79,176
Total 449 - Revenue		79,281	79,228	79,239	79,276	79,276	79,276	79,276
Expenditure								
582 - 34 Bond Registration Costs								
72	Revenue Bonds	23,979	-	-	-	-	-	-
83	Interest On Long Term External	55,197	-	-	-	-	-	-
591 - Redemption of LT Debt		-	25,070	26,211	27,400	28,647	28,648	28,648
592-34 - Interest & Other Debt Service								
83	Interest On Long-Term External	-	54,106	52,965	51,780	50,529	50,530	50,530
85	Bond Registration Costs	-	-	-	500	500	500	500
Total 449 - Expenditure		79,176	79,176	79,176	79,680	79,676	79,678	79,678
Fund 449 Totals		105	52	63	(404)	(400)	(402)	(402)
Ending Fund Balance		7,196	7,248	7,311	6,907	6,507	6,105	5,703

CITY OF PROSSER
2014 OPERATING BUDGET
Funds to Roll up into the Water Fund

FUND: 450 - 1999 Water Revenue Bond Reserve		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		83,761	84,007	84,161	84,324	84,474	84,474	84,624
Revenues								
360 - Miscellaneous								
361	Investment Interest	246	154	162	150	-	150	150
Total 450 - 1999 Water Revenue Bond Reserve		246	154	162	150	-	150	150
Ending Fund Balance		84,007	84,161	84,324	84,474	84,474	84,624	84,774
FUND: 451 Water Facilities Reserve Fund		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		614,904	716,978	17,448	1,474	1,524	217,574	217,624
Revenues								
360 - Miscellaneous								
361	Interest & Other Earnings	2,074	469	18	50	50	50	50
390 - Other Financing Sources								
397	Transfers - In	100,000	-	-	-	216,000	-	-
Expenditure								
597 - Other Financing Uses								
597	Transfers - Out	-	700,000		-	-	-	-
597-00-55	Interfund Subsidies			15,992				
Total 451 - 1999 Water Facilities Reserve		102,074	(699,531)	(15,974)	50	216,050	50	50
Ending Fund Balance		716,978	17,448	1,474	1,524	217,574	217,624	217,674
FUND: 453 - N Prosser Water Sys Debt Red		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		-	-	-	170,196	170,196	170,196	170,196
Revenues								
360 - Miscellaneous								
361	Investment Interest	-	-	196	-	-	-	-
390 - Other Financing Sources								
397	Operating Transfers - In	-	-	170,000	157,500	157,500	157,500	157,500
Expenditure								
591	Revenue Bonds	-	-	-	120,000	120,000	120,000	120,000
592	Interest & Other Debt Service	-	-	-	37,500	37,500	37,500	37,500
Total 453 - N Prosser Water Sys Debt Red		-	-	170,196	-	-	-	-
Ending Fund Balance		-	-	170,196	170,196	170,196	170,196	170,196
FUND: 454 - N Prosser Water Sys Debt Res		FY 2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
		Actual	Actual	Actual	Adopted Budget	Adopted Budget	Budget Projection	Budget Projection
Beginning Fund Balance		-	-	-	16,007	16,007	31,999	47,991
Revenues								
360 - Miscellaneous								
361	Investment Interest	-	-	15	-	-	-	-
390 - Other Financing Sources								
397	Operating Transfers - In	-	-	15,992	-	15,992	15,992	15,992
Total 454 - N Prosser Water Sys Debt Res		-	-	16,007	-	15,992	15,992	15,992
Ending Fund Balance		-	-	16,007	16,007	31,999	47,991	63,983



SEWER FUND

The Sewer Fund is an Enterprise Fund. Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis.

In the Financial Statements several funds are rolled up into or combined with the Sewer Fund as listed below. These funds although associated with the Sewer Fund are not necessarily a component of day to day operations. The Combining Statement as shown on Page 90 is a reflection of Schedule C-4 of the financial statements.

Fund 407 - Sewer Fund Operations

Fund 442 - 1997 W/S Refunding Bond Redemption, 46%

Fund 443 - 1997 W/S Refunding Bond Reserve, 46%

Fund 452 - Sewer Facilities Reserves

Fund 470 - Wastewater Improvement Project

You can see the detail of each of these funds at the end of the Sewer Fund section or in the "Reserve and Project" section of this budget.

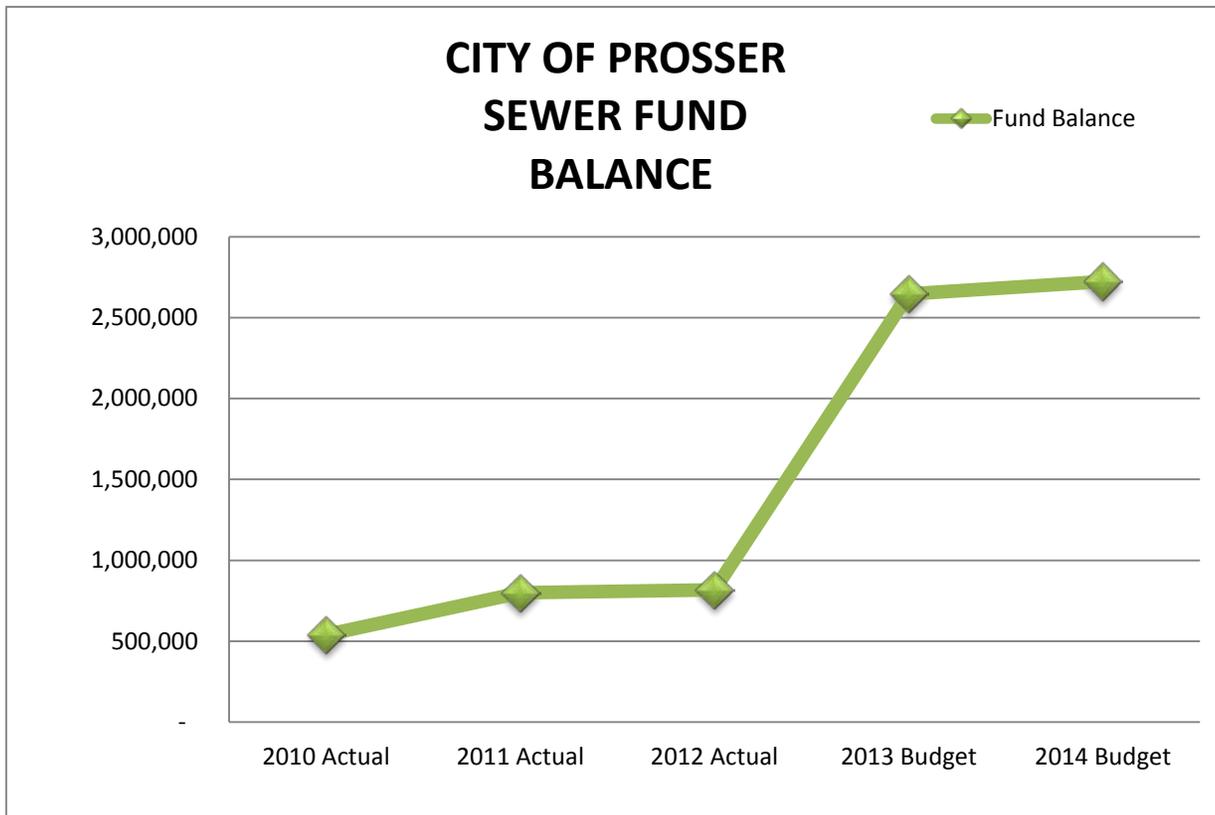
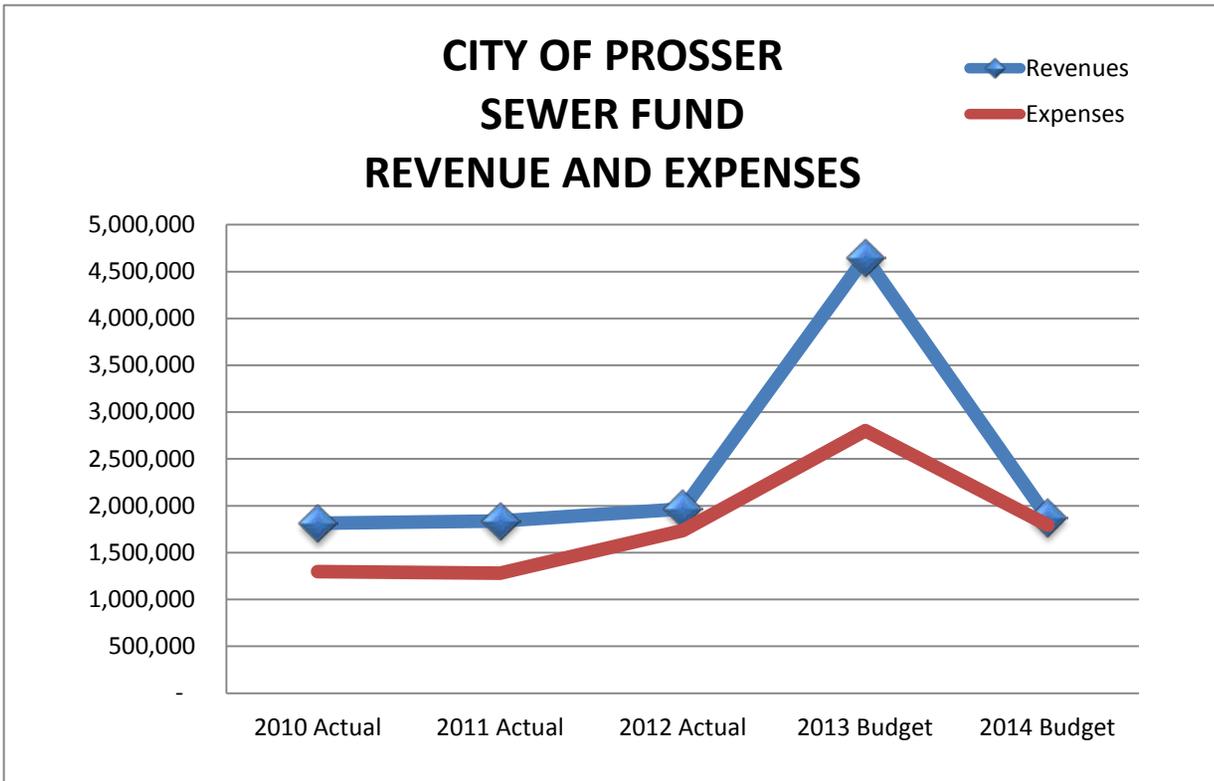
The rest of this section is of the Sewer Fund Operations only.

**CITY OF PROSSER
2014 OPERATING BUDGET
SEWER FUND COMBINED**

**Sewer Fund Combining Summary - Combines these Funds: Fund 407 - Operating Fund
Fund 442 - 1992 W/S Bond Redemption (46%), Fund 443 1997 W/S Bond Redemption (46%),
452 - Sewer Facilities, 470 - Wastewater Treatment Plant Improvements**

FUND BUDGET:							
	2010	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Budget	Adopted Budget	Projected	Projected
REVENUE							
Internal Governmental	-	-	-	1,043,750	-	-	-
Charges for Goods & Services	1,800,551	1,829,580	1,950,295	1,805,228	1,868,061	1,951,674	2,019,632
Fines & Penalties	-	-	5,310	2,000	2,000	2,000	2,000
Miscellaneous	21,133	13,068	15,894	900	6,828	900	900
Total Sewer Fund Revenue	\$1,821,684	\$1,842,648	\$1,971,499	\$2,851,878	\$1,876,889	\$1,954,574	\$2,022,532
Non-Operating Revenues							
Non-Revenues	-	-	-	-	-	-	-
Other Financing Sources	129,454	128,786	125,179	1,800,000	3,385,000	-	-
Total Non-operating Funds	129,454	128,786	125,179	1,800,000	3,385,000	-	-
Total Sewer Fund Revenues	\$ 1,951,138	\$1,971,433	\$ 2,096,678	\$4,651,878	\$ 5,261,889	\$1,954,574	\$ 2,022,532
EXPENDITURES							
Physical Environment							
Sewer Utilities	1,297,441	1,281,587	1,735,993	1,552,813	1,584,063	1,714,575	1,783,158
Total Physical Environment	1,297,441	1,281,587	1,735,993	1,552,813	1,584,063	1,714,575	1,783,158
Total Operating Expenditures	1,297,441	1,281,587	1,735,993	1,552,813	1,584,063	1,714,575	1,783,158
Non-operating Expenditures							
Debt Service	-	68,892	69,113	209,439	86,751	86,751	86,751
Capital Expenditures	187,048	43,817	-	935,000	546,000	-	-
Non-Expenditures	220,005	146,899	143,207	-	-	-	-
Other Financing Uses	247,988	165,684	125,179	123,693	2,673,693	124,000	124,000
Total Non-operating Expenditures	655,042	425,292	337,499	1,268,132	3,306,444	210,751	210,751
Total Expenditures & Interfund Trans	1,952,483	1,706,879	2,073,492	2,820,945	4,890,507	1,925,326	1,993,909
Total Deficit/Surplus	(1,345)	264,554	23,186	1,830,933	371,382	29,248	28,624
Beginning Fund Balance	3,692,186	3,684,941	3,949,495	3,972,681	5,803,615	6,174,997	6,204,245
Adjustments to Fund Balance (for Roll	(5,901)						
Ending Fund Balance	3,684,941	3,949,495	3,972,681	5,803,615	6,174,997	6,204,245	6,232,868

**CITY OF PROSSER
2014 OPERATING BUDGET
SEWER OPERATING FUND (407)**



**CITY OF PROSSER
2014 OPERATING BUDGET
SEWER FUND SUMMARY**

FUND 407 - SEWER OPERATING FUND	2010 Actual	2011 Actual	2012 Actual	2013 Adopted Budget	2014 Adopted Budget	2015 Projected	2016 Projected
REVENUE							
Internal Governmental	-	-	-	1,043,750	-	-	-
Charges for Goods & Services	1,800,551	1,829,580	1,950,295	1,805,228	1,868,061	1,951,674	2,019,632
Fines & Penalties	-	-	5,310	2,000	2,000	2,000	2,000
Miscellaneous	13,920	7,676	10,319	900	900	900	900
Total Sewer Fund Revenue	\$1,814,471	\$1,837,256	\$1,965,924	\$2,851,878	\$1,870,961	\$1,954,574	\$2,022,532
EXPENDITURES							
<i>Physical Environment</i>							
Sewer Utilities	1,297,441	1,281,587	1,735,993	1,552,813	1,584,063	1,714,575	1,783,158
Total Physical Environment	1,297,441	1,281,587	1,735,993	1,552,813	1,584,063	1,714,575	1,783,158
Total Operating Surplus/Deficit	517,030	555,669	229,931	1,299,065	286,898	239,999	239,375
Non-Operating Revenues							
Other Financing Sources	-	-	-	1,800,000	-	-	-
Total Non-operating Funds	-	-	-	1,800,000	-	-	-
<i>Non-operating Expenditures</i>							
Debt Service	-	68,892	69,113	209,439	86,751	86,751	86,751
Capital Expenditures	187,048	43,817	-	935,000	-	-	-
Non-Expenditures	86,952	17,975	17,890	-	-	-	-
Other Financing Uses	247,988	165,684	125,179	123,693	123,693	124,000	124,000
Total Non-operating Expenditures	521,989	296,368	212,182	1,268,132	210,444	210,751	210,751
Total Non-Operating Surplus/Deficit	(521,989)	(296,368)	(212,182)	531,868	(210,444)	(210,751)	(210,751)
Total Deficit/Surplus	(4,959)	259,301	17,750	1,830,933	76,454	29,248	28,624
Beginning Fund Balance	544,542	539,583	798,884	816,633	2,647,567	2,724,021	680,426
Ending Fund Balance	539,583	798,884	816,633	2,647,567	2,724,021	680,426	614,430

CITY OF PROSSER
2014 OPERATING BUDGET
SEWER REVENUE

FUND 407 -		2011	2012	2013	2014
SEWER OPERATING FUND	2010 Actual	Actual	Actual	Budget	Adopted Budget
REVENUES					
330 - Intergovernmental					
334-04-21 CTED PWTF PC12 951 068	-	-	-	1,043,750	-
340 - Charges for Goods & Services					
343-51-00 Sewer Revenues	1,800,551	1,829,580	1,945,073	1,795,228	1,858,061
343-52-00 Connection Fees	-	-	5,222	10,000	10,000
Total Charges for Goods and Services	1,800,551	1,829,580	1,950,295	1,805,228	1,868,061
350 -Fines and Penalties					
359-90-01 Late Fee	-	-	5,310	2,000	2,000
Total Fines and Penalties	-	-	5,310	2,000	2,000
360 -Miscellaneous					
361-10-00 Investment Interest	1,727	1,196	1,459	-	
362-50-00 Space & Facilities Lease (Long	900	900	900	900	900
367-10-00 Contributions & Donations	11,235	5,580	3,730	-	
369-90-00 Other Miscellaneous Revenue	58	-	4,230	-	
Total Miscellaneous	13,920	7,676	10,319	900	900
397 - Transfers In					
397 Transfers - In	-	-	-	1,800,000	-
Total Sewer Revenue	1,814,471	1,837,256	1,965,924	4,651,878	1,870,961

**CITY OF PROSSER
2014 OPERATING BUDGET
SEWER FUND**

NARRATIVE

SEWER FUND - Sewer Utility

The Wastewater Department is responsible for the treatment of all municipal wastewater to the standards set forth by Washington State Department of Ecology. They also maintain a collection system and the wastewater treatment facility.

Fund 407 - SEWER OPERATING FUND

530 - Physical Environment - 535 - 80 - Sewer Utility

		2010	2011	2012	2013	2014	Difference Between 2013	
		Actual	Actual	Actual	Adopted	Adopted	& 2014 Adopted Budgets	
					Budget	Budget		
Salaries & Benefits								
10	Salaries & Wages	296,933	302,651	318,385	322,340	335,572	13,232	4.1%
12	Overtime	27,413	29,910	26,675	23,361	18,676	(4,685)	-20.1%
20	Personnel Benefits	117,406	126,815	136,209	148,000	150,800	2,800	1.9%
Total Salaries & Benefits		441,752	459,376	481,269	493,701	505,048	11,347	2.3%
Maintenance & Operations								
21	Uniforms	2,250	2,250	2,250	2,250	2,250	-	0.0%
31	Office & Operating Supplies	54,378	74,198	86,209	68,000	68,000	-	0.0%
32	Fuel Consumed	6,854	8,243	8,759	8,500	9,000	500	5.9%
35	Small Tools & Minor Equipment	23,749	29,635	38,961	35,000	35,000	-	0.0%
41	Professional Services	96,260	40,932	177,441	95,500	95,500	-	0.0%
42	Communications	3,380	4,536	4,625	4,600	4,600	-	0.0%
43	Travel & Training	1,462	370	557	2,000	2,000	-	0.0%
44	Interfund Taxes	294,884	296,248	587,158	440,000	440,000	-	0.0%
45	Operating Rentals & Leases	2,423	2,076	2,794	3,000	3,000	-	0.0%
46	Insurance	62,398	68,414	74,567	71,762	89,665	17,904	24.9%
47	Public Utility Service	259,005	251,789	235,438	260,000	260,000	-	0.0%
48	Repairs & Maintenance	39,116	30,549	22,453	40,000	40,000	-	0.0%
49	Miscellaneous	9,494	12,972	12,723	10,000	10,000	-	0.0%
51	Intergov't Professional Service	35	-	790	-	20,000	20,000	100.0%
Total Maintenance & Operations		855,689	822,211	1,254,724	1,040,612	1,079,015	38,404	3.7%
Capital Outlay								
41	Professional Services	133,470	-	-	545,000	-	(545,000)	-100.0%
61	Land	10	-	-	-	-	-	0.0%
64	Machinery & Equipment	53,568	43,817	-	390,000	-	(390,000)	-100.0%
Total Capital Outlay		187,048	43,817	-	935,000	-	(935,000)	-100.0%
Debt Service								
35-78	Intergovernmental Loans	-	56,907	58,397	188,554	77,492	(111,062)	-58.9%
35-83	Interest On Long-Term External	-	11,985	10,716	20,885	9,259	(11,626)	-55.7%
Total Debt Service		-	68,892	69,113	209,439	86,751	(122,688)	-58.6%
Interfund Subsidies								
55	Interfund Subsidies	247,988	165,684	125,179	123,693	123,693	-	0.0%
Total Sewer Utility		1,297,441	1,281,587	1,735,993	2,802,445	1,794,507	(1,007,938)	-36.0%

Staffing History

5.57 5.57

LINE - ITEM EXPLANATIONS:

41 *Professional Services* *In 2013 sludge hauling was incorporated, not included in 2014.*
51 *Intergov't Professional* *Federal Single Audit - WWTP*

Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2014 OPERATING BUDGET
SEWER FUND**

FUND: 442 - 1997 W/S Refunding Bond Redemption - 54% Water, 46% Sewer		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
100% of Fund is presented, and is allocated into roll up, based on %						
Beginning Fund Balance		77,867	72,112	72,133	72,199	82,699
Revenues						
360 - Miscellaneous						
361	Investment Interest	549	321	366	500	500
390 - Other Financing Sources						
397	Operating Transfers - In	281,422	279,969	272,129	269,398	-
Total 442 1997 W/S Refunding Bond Redem		281,971	280,290	272,495	269,898	500
Expenses						
582 - Bond Registration Costs						
34-77	Refunding Bonds	235,000	-	-	-	-
34-83	Interest On Long Term External	52,423	-	-	-	-
34-85	Bond Registration Costs	304	-	-	-	-
591 - Redemption of LT Debt						
		-	240,000	245,000	245,000	-
592 - Interest & Other Debt Service						
34-83	Interest On Long-Term External	-	39,968	27,128	13,898	-
34-85	Bond Registration Costs	-	302	302	500	-
Total 442 - 1997 W/S Refunding Bond Redemp		287,726	280,269	272,429	259,398	-
Fund 442 Total		(5,755)	21	66	10,500	500
Ending Fund Balance		72,112	72,133	72,199	82,699	83,199
FUND: 443 1997 W/S Refunding Bond Reserve, 54% Water/46% Sewer		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
100% of Fund is presented, and is allocated into roll up, based on %						
Beginning Fund Balance		620,127	621,947	623,089	624,291	625,291
Revenues						
360 - Miscellaneous						
361	Investment Interest	1,820	1,142	1,202	1,000	1,300
Fund 443 Totals		1,820	1,142	1,202	1,000	1,300
Ending Fund Balance		621,947	623,089	624,291	625,291	626,591
FUND: 452 Sewer Facilities Reserve		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
Beginning Fund Balance		2,819,967	2,826,091	2,830,809	2,835,663	1,040,663
Revenues						
360 - Miscellaneous						
361	Interest & Other Earnings	6,123	4,718	4,854	5,000	5,000
597 - Other Financing Uses						
597	Transfers - Out	-	-	-	1,800,000	2,550,000
Fund 452 Total		6,123	4,718	4,854	(1,795,000)	(2,545,000)
Ending Fund Balance		2,826,091	2,830,809	2,835,663	1,040,663	(1,504,337)
FUND: 470 Wastewater Treatment Plant Improvements		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
The Fund accounts for revenues and expenditures associated with the Wastewater Treatment Plant Improvements. The fund also includes a loan from the Public Works Trust Fund in the amount of \$4,175,000 for this project. In addition, the fund includes a transfer from the Sewer Facilities Reserve Fund (452) in the amount of \$2,550,000 to the project from the Sewer Facilities Reserve Fund (452). Ordinance No. 13-2835 established the fund.						
Beginning Fund Balance					-	-
Revenues						
380- Other Financing Sources						
380-80	Public Works Trust Fund Loan				-	835,000
360 - Miscellaneous						
361-10	Investment Interest				-	100
390 - Transfers						
397-00	Transfers In				-	2,550,000
Total 470 Wastewater Treatment Plant Improv		-	-	-	-	3,385,100
Expenditures						
594 - Improvement Other Than Bldgs						
35-41	Professional Services				-	546,000
Total 470 Wastewater Treatment Plant Improv		-	-	-	-	546,000
Fund 470 Totals		-	-	-	-	2,839,100
Ending Fund Balance		-	-	-	-	2,839,100



GARBAGE FUND

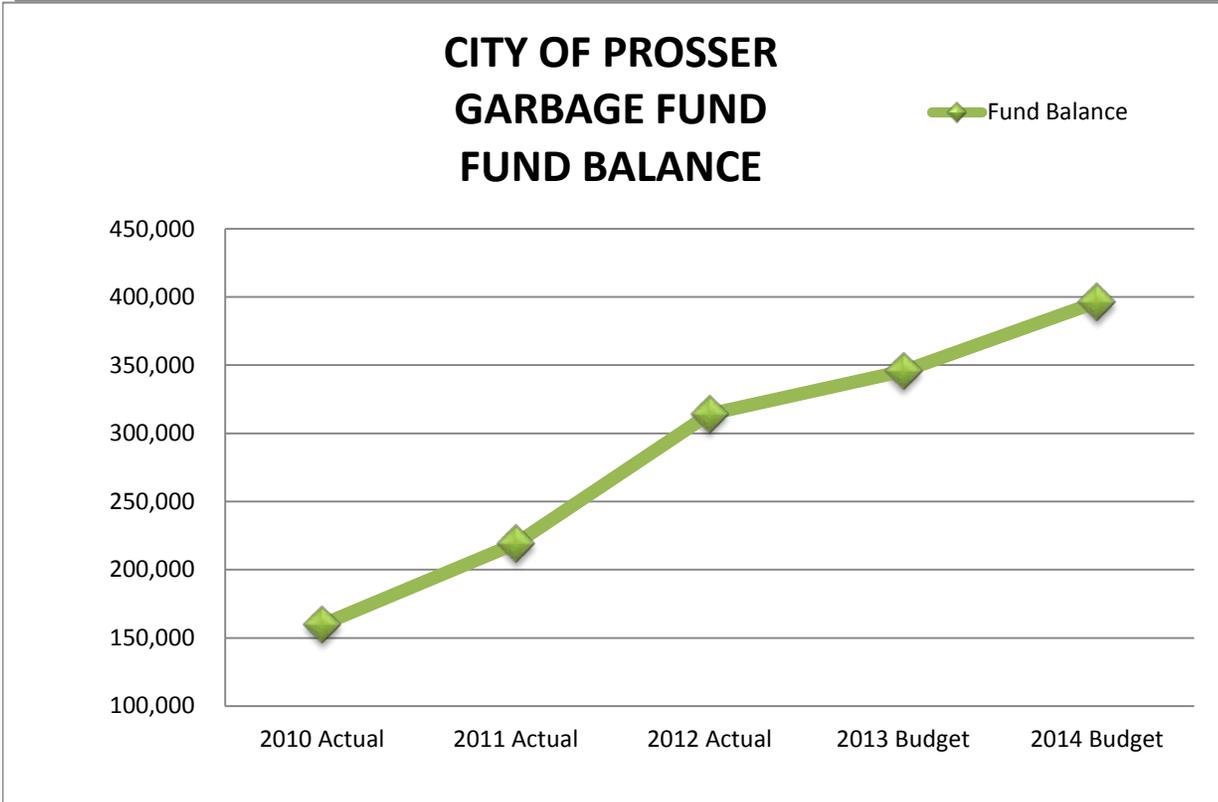
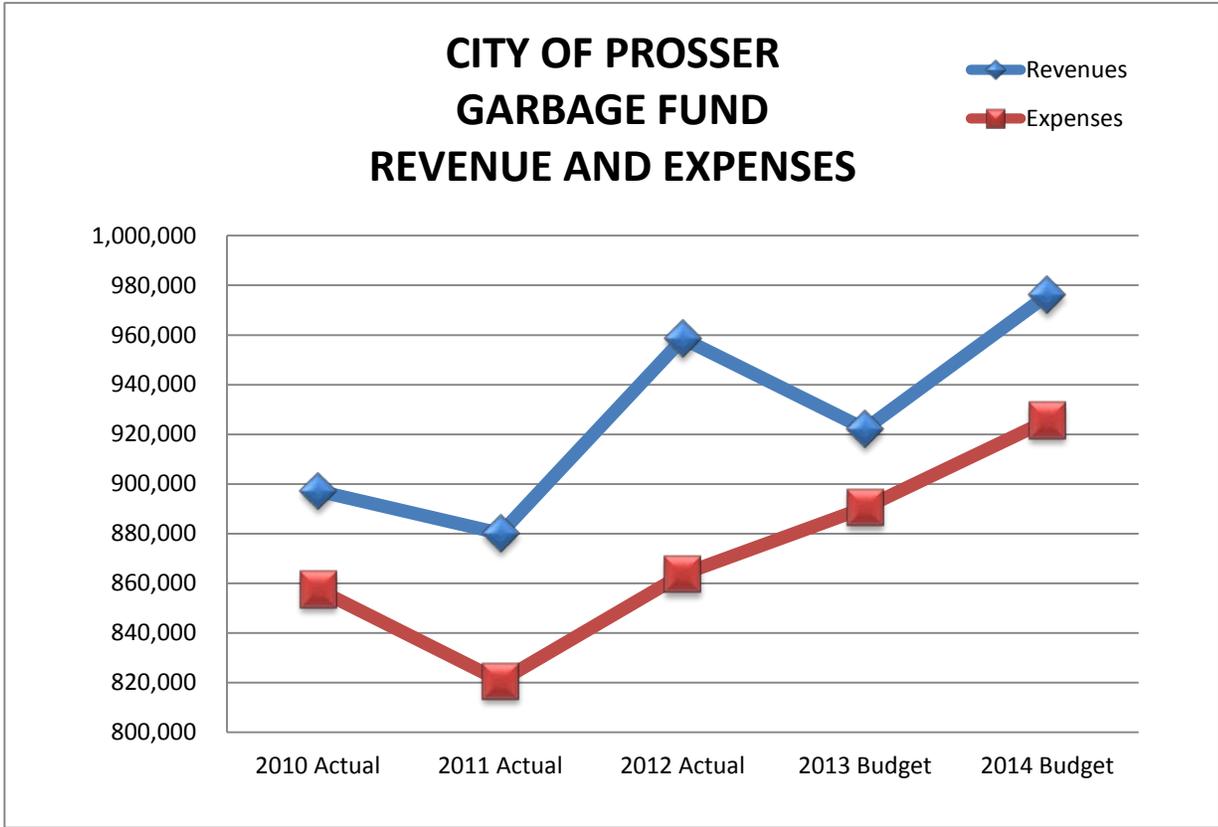
The Garbage Fund is an Enterprise Fund. Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis.

The City of Prosser contracts with Basin Disposal Inc. for the disposal and pick up of waste in city limits.

**CITY OF PROSSER
2014 OPERATING BUDGET
GARBAGE FUND SUMMARY**

FUND 448 - GARBAGE FUND	2010	2011	2012	2013	2014		2016
	Actual	Actual	Actual	Budget	Adopted Budget	2015 Projected	Projected
REVENUE:							
Charges for Goods and Services	895,845	879,328	955,326	920,200	973,611	993,083	1,012,945
Fines and Penalties	-	-	2,568	2,000	2,500	2,550	2,601
Miscellaneous	1,280	801	644	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Total Garbage Revenue	897,125	880,129	958,539	922,200	976,111	995,633	1,015,546
EXPENDITURES:							
Garbage & Solid Waste Utility	815,656	803,311	863,657	890,531	925,583	971,862	1,020,455
Non-Expenditures	2	384	-	-	-	-	-
Other Financing Uses	41,817	16,897	-	-	-	-	-
Total Garbage Expenses	857,474	820,593	863,657	890,531	925,583	971,862	1,020,455
Total Deficit/Surplus	39,651	59,535	94,882	31,669	50,528	23,771	(4,909)
Beginning Fund Balance	120,029	159,680	219,215	314,097	345,766	396,294	420,066
Ending Fund Balance	159,680	219,215	314,097	345,766	396,294	420,066	415,157

**CITY OF PROSSER
2014 OPERATING BUDGET**



**CITY OF PROSSER
2014 OPERATING BUDGET
GARBAGE REVENUE**

FUND 448 - GARBAGE FUND	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Adopted Budget	Difference between 2013 & 2014 Adopted Budget	
REVENUES							
340 - Charges for Goods and Services							
343-71 Garbage Service Charges	739,365	724,378	799,122	765,000	815,105	50,105	6.5%
343-72 Refuse Tax Collection	30,894	30,283	33,721	32,000	34,395	2,395	7.5%
343-73 B&O Tax Collection	12,664	12,530	13,834	13,200	14,111	911	6.9%
343-74 Administrative Fee	112,922	112,137	108,649	110,000	110,000	-	0.0%
343 Utilities & Environment	895,845	879,328	955,326	920,200	973,611	53,411	5.8%
359-90-00 Miscellaneous Penalties							
359-90-01 Late Fee	-	-	2,568	2,000	2,500	500	25.0%
359 Non-Court Fines Forf & Penalty	-	-	2,568	2,000	2,500	500	25.0%
361-10 Investment Interest	572	416	644	-	-	-	-
361 Interest & Other Earnings	572	416	644	-	-	-	-
369-20 Miscellaneous Revenue	-	384	-	-	-	-	-
369-90 Other Miscellaneous Revenue	708	-	-	-	-	-	-
369 Other Revenues	708	384	-	-	-	-	-
397-00-00 Operating Transfers - In	-	-	-	-	-	-	-
397 Transfers - In	-	-	-	-	-	-	-
Total Garbage Revenue	897,125	880,129	958,539	922,200	976,111	53,911	5.8%

**CITY OF PROSSER
2014 OPERATING BUDGET
GARBAGE EXPENDITURE**

NARRATIVE

GARBAGE FUND - Garbage & Solid Waste Utility

The City of Prosser contracts with Basin Disposal Inc. for the disposal and pickup of waste in city limits, as well as offering recycling options for our residents.

Fund 448 - GARBAGE FUND		2010	2011	2012	2013	2014	Difference between	
Expenditures by Type		Actual	Actual	Actual	Budget	Adopted	2013 & 2014	
						Budget	Adopted Budget	
530 - Physical Environment								
<i>537 - 80 - Garbage & Solid Waste Utility</i>								
<u>Salaries & Benefits</u>								
10	Salaries & Wages	3,970	4,142	4,296	4,437	4,528	91	2.1%
20	Personnel Benefits	1,528	1,666	1,774	1,900	2,012	112	5.9%
		5,498	5,808	6,069	6,337	6,540	203	3.2%
<u>Maintenance & Operations</u>								
31	Office & Operating Supplies	394	349	115	1,000	600	(400)	-40.0%
35	Small Tools & Minor Equipment	-	-	-	-	-	-	0.0%
41	Professional Services	5,013	6,341	19,111	5,900	19,000	13,100	222.0%
42	Communications	1,584	1,904	1,538	3,000	1,700	(1,300)	-43.3%
43	Travel & Training	1	-	14	500	250	(250)	-50.0%
44	Interfund Taxes	48,554	42,001	44,472	87,746	88,000	254	0.3%
45	Operating Rentals & Leases	347	225	342	500	500	-	0.0%
46	Insurance	70	47	49	48	51	3	5.4%
47	Public Utility Service	744,175	743,666	783,962	770,000	799,641	29,641	3.8%
48	Repairs & Maintenance	3,805	136	2,240	2,300	2,300	-	0.0%
49	Miscellaneous	3,910	2,433	3,095	2,500	5,000	2,500	100.0%
51	Intergov't Professional Servic	2,304	402	2,648	2,000	2,000	-	0.0%
		810,158	797,504	857,587	875,494	919,042	43,548	5.0%
<u>Capital Outlay</u>								
64	Capital Outlay	-	-	-	8,700	-	(8,700)	-100.0%
<u>Other</u>								
586	Unclaimed Property	2	384	-	-	-	-	-
597	Interfund Subsidies	41,817	16,897	-	-	-	-	-
		41,819	17,282	-	-	-		
Total Garbage Expense		857,474	820,593	863,657	890,531	925,583	35,051	3.9%

Staffing History

0.08 0.08

LINE - ITEM EXPLANATIONS:

- 41 Public Utility Service - BDI - Garbage Contract, added a 2% increase from 2012 actual.
- 47 Public Utility Service - BDI - Garbage Contract, added a 2% increase from 2012 actual.
- 64 Accounting Software in 2013

Any line items changes from previous year over \$5,000 requires explanation.



RESERVES AND PROJECT RESERVES

Reserve Funds account for transfers made from the General, Water, Sewer or Street Funds for the specific purpose of replacement and purchase of new capital items such as major computer upgrades. They are also used as a savings account for certain line items, with expenditures being approved for by the Council. For example, monies are being put aside for a New Police Station.

* The General Fund Operating Reserve (Fund 115) is to maintain a cash flow, budget contingencies, and insurance reserves.

Bond Reserves are generally required for each Bonding Debt created. We are required to maintain a "reserve" account equal to a certain amount outlined in the legal documents of each bonding. Once the bond(s) are paid off, these "Bond Reserves" can be closed.

Projects/Capital Improvement Funds are set up for each individual large project that has received funding and has been approved by council. Segregation of these projects is a requirement for some funding agencies. Once a project is closed or completed these funds are closed.

Appropriations shall lapse at the end of fiscal year to the extent that they have not been fully expended.

An appropriation for a projects shall continue in force until the purpose for which it is made has been accomplished or abandoned; the purpose of such appropriation shall be deemed abandoned if three years pass without disbursement or encumbrance of the appropriation or by council action.

**CITY OF PROSSER
2014 OPERATING BUDGET**

RESERVE & PROJECT BALANCES						
For the Year Ended December 31, 2014						
Fund #	Name	Estimated Beg Balance	Other Income	Expenditures	Interfund Transfers	YE Balance
General Fund Reserves						
111	Municipal Capital Improvements	9,542	27,600	-	-	37,142
*115	General Fund Reserve	226,938	500	-	6,000	233,438
116	City Facilities Reserve	(59,150)	500	-	-	(58,650)
117	Employee Benefits Security	(1,852)	500	(50,000)	45,000	(6,352)
130	Hotel/Motel	33,907	80,050	(80,500)	-	33,457
131	Tourism Promotion Area (TPA)	-	22,100	(22,600)	-	(500)
119	Parks Reserve	-	-	-	5,000	5,000
144	Public Safety Program Enhancement Fund	10,557	10,500	-	-	21,057
145	Narcotic Dog Training Fund	(1,244)	3,005	-	-	1,761
146	Drug Enforcement	122	50	-	-	172
147	Police Investigation	7,997	350	-	-	8,347
148	Criminal Justice Fund	25,411	152,566	-	-	177,977
		252,227	297,721	(153,100)	56,000	452,848
Street Fund Reserves						
103	Transportation Benefit District	(847)	80,500	(85,000)	-	(5,347)
110	Arterial Street	(148,671)	500	-	-	(148,171)
152	Infrastructure Develop	35,564	400	-	(38,600)	(2,636)
		(113,954)	81,400	(85,000)	(38,600)	(156,154)
Deposits						
409	Customer Utility Deposits	1,550	500	-	-	2,050
Water Fund Reserves						
451	Water Facilities	1,523	50	-	216,000	217,573
Sewer Fund Reserves						
452	Sewer Facilities	1,040,663	5,000	-	0 (2,550,000)	(1,504,337)
* In accordance with the City of Prossers Financial Policy, 12.5% of of operating expenditures should be maintained as a cash reserve with in the General Fund. Computation is as follows:						
	2014 Budgeted Expenditures:	4,549,478				
		<u>* 12.5%</u>	568,685			
	2014 Budgeted General Fund Balance	277,900				
	Fund 115 - General Fund Reserve	<u>233,438</u>	511,338			
					(57,347)	Shortage in Reserves
Bond Reserves:						
443	Bond Reserve - 97 W/S	625,291	1,300	-	-	626,591
445	Bond Reserve - 98 Water	169,658	400	-	-	170,058
450	Bond Reserve - 99 Water	84,473	-	-	-	84,473
454	Bond Reserve - 11 Water	16,007	-	-	15,992	31,999
		895,429	1,700	-	15,992	913,121
Projects/Capital Improvement Reserves						
301	Real Estate Excise Tax - First Quarter Percent	(1,352)	27,600	(27,000)	-	(752)
302	OIE Improvements	-	247,100	(285,700)	38,600	-
420	Zone 2.5 Water Improvements	-	890,415	(890,315)	-	100
470	Wastewater Improvement Project	-	835,100	(546,000)	2,550,000	2,839,100
		(1,352)	2,000,215	(1,749,015)	2,588,600	2,838,448
		2,076,086	2,386,586	(1,987,115)	287,992	2,763,549

City of Prosser



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**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 111		FY 2010	FY2011	FY2012	FY2013	FY2014
Municipal Capital Improvements		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
This Fund collects revenues received from Real Estate Excise Taxes, portions 1 & 2, it is referred to as REET. RCW 82.45 and 82.46 outline the requirements to implement.						
Beginning Fund Balance		390,661	101,340	56,796	80,090	9,542
<i>Moved 2012 Fund Balance to 301 - Ord...</i>					<i>(1,048)</i>	
Revenues						
310 - Taxes						
317-34	Real Estate Excise - Local	23,723	27,261	27,661	Move to Fund 301	
317-35	REET - 2nd Quarter %	23,723	27,261	27,661	27,500	27,500
360 - Miscellaneous						
361-10	Investment Interest	1,056	137	125	100	100
Total 111 Municipal Capital Improvements Revenues		48,502	54,659	55,446	27,600	27,600
Expenditures						
594 - Improvement Other Than Bldgs						
20-44	Advertising	-	22	-	-	-
21-31	Office & Operating Supplies	-	4,178	-	-	-
21-41	Professional Services-Pol Fac	18,503	-	-	-	-
21-47	Public Utility Service	150	-	-	-	-
79-41	Professional Services-Pool	300,635	56,738	-	-	-
79-43	Travel & Training	451	-	-	-	-
79-44	Advertising	410	42	(114)	-	-
79-49	Miscellaneous	17,675	4,211	-	-	-
79-62	Buildings & Structures	-	17,516	-	-	-
79-63	Improvements Other Than Bldgs-Pool	-	16,496	-	-	-
595 -Roads & Street Construction & Infrastructure						
10-41	Professional Services-Sheridan	-	-	-	-	-
34-63	Improvements Other Than Bldgs	-	-	-	97,100	-
111-595-59	Admin Prof Svcs-Sheridan	-	-	-	-	-
597 - Transfers Out						
55	Interfund Subsidies	-	-	32,266	Moved to Fund 30	
Total 111 Municipal Capital Improvements Expenditures		337,823	99,204	32,152	97,100	-
Fund 111 Totals		(289,321)	(44,544)	23,294	(70,548)	27,600
Ending Fund Balance		101,340	56,796	80,090	9,542	37,142

Note: Real Estate Excise Taxes (REET) are those taxes imposed on the sale of real property. RCW 82.46.010 & 82.46.035 outlines the collections and use of these funds. SAO require that funds associated with the first quarter percent of REET be accounted for in a capital project fund (301) rather than a special revenue Fund (Series 100)

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 115		FY 2010	FY2011	FY2012	FY2013	FY2014
General Fund Reserve		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
The General Fund Reserve collects funds for general use within the City. It is the objective of the City Council to maintain a balance of no less than 5% and maintains a goal to work toward a balance of 10% of general fund expenditures.						
Beginning Fund Balance		107,656	255,716	90,138	220,438	226,938
Revenues						
360 - Miscellaneous						
361-10-00	Investment Interest	316	431	300	500	500
380 - Non-Revenues						
381-20-00	Loan Repayment Received	-	-	-	-	-
390 - Other Financing Sources						
397-00-00	Operating Transfers - In	147,744	-	130,000	6,000	6,000
Total 115 General Fund Reserve Revenues		148,060	431	130,300	6,500	6,500
597 - Interfund Subsidies						
55	Interfund Subsidies	-	166,009	-	-	-
Total 115 General Fund Reserve Expenditures		-	166,009	-	-	-
Ending Fund Balance		255,716	90,138	220,438	226,938	233,438

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 116		FY2010	FY2011	FY2012	FY2013	FY2014
City Facility Reserve		Actual	Actual	Actual	Adopted Budget	Adopted Budget
This fund contained funds set aside to improve or maintain general fund facilities. This fund was most recently used to manage the improvements made to the Prosser Aquatic Center.						
Beginning Fund Balance		203,497	204,085	147,148	84,851	(59,149)
Revenues						
330 - Intergovernmental						
334-02-71	Interagency Com Outdoor Rec	-	500,000	-	-	-
360 - Miscellaneous						
361-10-00	Investment Interest	588	2,289	197	500	500
369-90-00	Other Miscellaneous Revenue	-	58,040	-	-	-
390 - Other Financing Sources						
391-10-00	GO Bond Proceeds	-	1,795,000	-	-	-
397-00-00	Operating Transfers - In	-	30,000	-	-	-
Total 116 City Facilities Reserve Revenue		588	2,385,329	197	500	500
Expenditures						
570 - Culture & Recreational						
574-22-62	Buildings & Structures	-	-	3,254	-	-
576-20-41	Professional Services	-	-	-	-	-
592 - Debt Service						
592-76-80	Interest & Other Debt Costs	-	27,950	-	-	-
594 - Capital Expenditure						
594-20-41	Professional Services	-	-	5,483	-	-
594-79-41	Professional Services	-	1,035	-	-	-
594-79-49	Miscellaneous	-	6,852	-	-	-
594-79-62	Buildings & Structures	-	2,396,760	38,308	70,000	-
594-79-63	Improvements Other Than Bldgs	-	443	15,450	74,500	-
596-76-80	Issuance Discount LT Debt	-	9,227	-	-	-
Total 116 City Facilities Reserve Expenditure		-	2,442,266	62,495	144,500	-
Ending Fund Balance		204,085	147,148	84,851	(59,149)	(58,649)

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 117	FY 2010	FY2011	FY2012	FY2013	FY2014
Employee Benefit Fund	Actual	Actual	Actual	Adopted	Adopted
				Budget	Budget
This fund is used to collect expenses related to Law Enforcement Officers Retirement Fund (LEOFF). RCW 41.26 requires that employers of LEOFF1 retirees provide medical coverage for the life of the members. LEOFF 1 claims are managed by the LEOFF 1 Board and their recommendations are submitted to the City for processing and payment.					
Beginning Fund Balance	54,300	68,772	85,841	34,498	(1,852)
Revenues					
360 - Miscellaneous					
361-10-00 Investment Interest	262	183	124	500	500
390 - Other Financing Sources					
397-00-00 Operating Transfers - In	75,000	60,000	-	45,000	45,000
Total 117 Employee Benefits Security Revenue	75,262	60,183	124	45,500	45,500
Expenditures					
510 - General Government					
517-91-20 Personnel Benefits	60,790	43,114	51,467	81,850	50,000
Total 117 Employee Benefits Security expenditu	60,790	43,114	51,467	81,850	50,000
Ending Fund Balance	68,772	85,841	34,498	(1,852)	(6,352)

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 130		FY 2010	FY2011	FY2012	FY2013	FY2014
Hotel/Motel Tax Fund		Actual	Actual	Actual	Adopted Budget	Adopted Budget
This fund is used to collect revenue and expenses related to Hotel/Motel Taxes. RCW 67.28 outlines the collection and use of these funds. Annually, the City Council approves the Mayor's appointments to the Hotel/Motel Advisory Board. This board of community members, lodging business owners, and event organizers make funding recommendations to City Council for their approval.						
Beginning Fund Balance		20,786	33,356	49,690	38,857	33,907
Revenues						
310 - Taxes						
313-30-00	Hotel/Motel Transient Tax	36,251	40,632	37,518	35,000	40,000
313-31-00	Hotel/Motel Special Tax	36,251	40,632	37,518	35,000	40,000
360 - Miscellaneous						
361-10-00	Investment Interest	68	69	45	50	50
Total 130 Hotel/Motel Tax Revenue		72,571	81,334	75,082	70,050	80,050
Expenditures						
570 - Culture & Recreational						
573-10-12	Overtime	-	-	-	5,000	-
573-10-41	Professional Services	-	65,000	85,915	70,000	80,500
573-10-44	Advertising	60,000	-	-	-	-
Total 130 Hotel/Motel Expenditures		60,000	65,000	85,915	75,000	80,500
Ending Fund Balance		33,357	49,690	38,857	33,907	33,457
<p>ESHB 1253 repealed the sunset clauses and made some amendments to RCW 67.28.1816. RCW 67.28.1815, which also lists uses, is unchanged. The sum total of these changes leaves us with all the same uses that have been allowed since 2007 <i>except</i> spending lodging tax funds on capital expenditures for tourism-related facilities owned by non-profit organizations. As a result:</p> <p>You can still spend lodging tax funds on tourism promotion, including operating special events and festivals in addition to marketing. All the language in the definition in RCW 67.28.080(6) is still there!</p> <p>You can spend lodging tax funds for <i>operating expenditures</i> of tourism-related facilities owned or operated by nonprofit organizations.</p> <p>Spending lodging tax funds for the operations and capital expenditures of city- and county-owned facilities was never at risk, so they are still permitted uses and are now specifically mentioned in Section 1(1)(c) of ESHB 1253.</p>						

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 131		FY 2010	FY2011	FY2012	FY2013	FY2014
Tourism Promotion Area (TPA)		Actual	Actual	Actual	Adopted Budget	Adopted Budget
<p>This fund is used to collect revenue and expenses related to the Prosser Tourism Promotion Area. RCW 35.101 outlines the collection and use of these funds. Annually, the City Council approves the Mayor's appointments to the Prosser Tourism Promotion Advisory Board. This board of community members, lodging business owners, and event organizers make funding recommendations to City Council for their approval.</p>						
Beginning Fund Balance						-
Revenues						
340 - Goods and Services						
345-60-00	Tourism Promotion Area					22,000
360 - Miscellaneous						
361-10-00	Investment Interest					50
361-14-00	Other Interest					50
Total 131 TPA Revenues		-	-	-	-	22,100
Expenditures						
570 - Culture & Recreational						
573-10-12	Overtime					
573-10-41	Professional Services					22,600
573-10-44	Advertising					
Total 131 TPA Expenditures				-	-	22,600
Ending Fund Balance		-	-	-	-	(500)
<p>On January 8, 2013 the Prosser City Council adopted Ordinance 13-2810 establishing the Prosser Tourism Promotion Area. RCW 35.101.130: Legislative authority has sole discretion concerning use for tourism promotion — Contracts for operation of area. (1) The legislative authority imposing the charge shall have sole discretion as to how the revenue derived from the charge is to be used to promote tourism. However, the legislative authority may appoint existing advisory boards or commissions to make recommendations as to its use, or the legislative authority may create a new advisory board or commission for the [that] purpose. (2) The legislative authority may contract with tourism destination marketing organizations or other similar organizations to administer the operation of the area, so long as the administration complies with all applicable provisions of law, including this chapter, and with all county, city, or town resolutions and ordinances, and with all regulations lawfully imposed by the state auditor or other state agencies.</p>						

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 144		FY 2010	FY2011	FY2012	FY2013	FY2014
Public Safety Program Enhancement Fund		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
<p>In part Initiative 1183, the liquor privatization initiative, requires the allocation of liquor board profits. Of the revenue received for liquor board profits, 20.23% must be allocated for the enhancement of public safety programs. In order to accurately track the revenues associated with requirement and the associated expenses, it is necessary to establish a fund for this purpose. Created fund by Ordinance No. 13-2837.</p>						
Beginning Fund Balance					-	10,557
Revenues						
360 - Miscellaneous						
361-10-00	Investment Interest				-	50
336-06-95	Liquor Board Profits			-	10,557	10,450
Fund 145 Narcotic Dog Training Revenue		-	-	-	10,557	10,500
Expenditures						
520 - Public Safety						
521-20-10	Salaries & Wages	-		-	-	-
521-20-20	Personnel Benefits	-		-	-	-
521-22-31	Office & Operating Supplies	-		-	-	-
521-22-43	Travel & Training	-		-	-	-
Fund 145 Narcotic Dog Training Expenditures		-	-	-	-	-
Ending Fund Balance		-	-	-	10,557	21,057

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 145		FY 2010	FY2011	FY2012	FY2013	FY2014
Narcotic Dog Training Fund		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
This fund is used to collect donations and funding for the Police Departments K9 officer. In the past these funds have been used to support the purchase of a K9, training, medical care for the K9, and related K9 equipment and tools.						
Beginning Fund Balance		6	2,307	767	769	(1,244)
Revenues						
360 - Miscellaneous						
361-10-00	Investment Interest	1	3	1	5	5
367-10-00	Contributions & Donations	2,300	96	-	3,000	3,000
Fund 145 Narcotic Dog Training Revenue		2,301	99	1	3,005	3,005
Expenditures						
520 - Public Safety						
521-20-10	Salaries & Wages	-	747	-	-	-
521-20-20	Personnel Benefits	-	257	-	-	-
521-22-31	Office & Operating Supplies	-	336	-	5,018	-
521-22-43	Travel & Training	-	299	-		
Fund 145 Narcotic Dog Training Expenditures		-	1,639	-	5,018	-
Ending Fund Balance		2,307	767	769	(1,244)	1,761

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 146		FY 2010	FY2011	FY2012	FY2013	FY2014
Drug Enforcement Fund		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
This fund has been used in the past to collect funds related to confiscated or forfeited property related to drug enforcement efforts.						
Beginning Fund Balance		12,420	12,456	12,479	12,598	122
Revenues						
360 - Miscellaneous						
361-10-00	Investment Interest	36	23	24	200	50
369-30-00	Confiscated & Forfeited Prop	-	-	95	-	-
Fund 146 Drug Enforcement Revenue		36	23	119	200	50
Expenditures						
520 - Public Safety						
521-21-31	Office & Operating Supplies	-	-	-	12,676	-
Fund 146 Drug Enforcement Expenditure		-	-	-	12,676	-
Ending Fund Balance		12,456	12,479	12,598	122	172

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 147		FY 2010	FY2011	FY2012	FY2013	FY2014
Police Investigation Fund		Actual	Actual	Actual	Adopted Budget	Adopted Budget
<p>This fund once collected investigative fund assessments levied by Benton County District Court. These assessments are no longer levied or collected so the cash in this fund will not be replaced once used.</p> <p>Amounts that the court orders a defendant to contribute to a local fund for investigations. This assessment is not shared with the state and is not subject to the 60 percent surcharge. RCW 9.95.210.</p>						
Beginning Fund Balance		55,933	50,176	44,823	44,173	7,997
<i>Revenues</i>						
350 - Fines and Penalties						
356-51-00	Investigative Fund Assessments	137	79	66	200	200
360 - Miscellaneous						
361-10-00	Investment Interest	160	89	85	300	150
Total 147 Police Investigation Fund Revenue		297	168	151	500	350
<i>Expenditures</i>						
520 - Public Safety						
521-20-49	Miscellaneous	474	-	-	-	-
521-21-10	Salaries & Wages	4,048	-	-	-	-
521-21-20	Personnel Benefits	1,454	-	-	-	-
521-21-31	Office & Operating Supplies	217	2,785	108	-	-
521-21-43	Travel & Training	-	2,455	694	-	-
521-21-49	Miscellaneous	(140)	281	-	36,676	-
Total 147 Police Investigation Fund Expenditure		6,054	5,521	802	36,676	-
Ending Fund Balance		50,176	44,823	44,173	7,997	8,347

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 148 Justice Fund		Criminal	FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
This fund is used to collect revenue and expenses related to Criminal Justice Taxes. RCW 82.14.340 outlines the requirements related to the collection and use of these funds. In the past, the Council reserved these funds for the purpose of constructing a new police facility.							
Beginning Fund Balance			832,398	874,875	973,151	1,028,411	25,411
Revenues							
310 - Taxes							
313-71-00	Sales Tax - Criminal Justice		87,307	103,280	97,745	80,000	80,000
330 - Intergovernmental							
336-06-21	Mot Veh Excise Tax - Pop		1,137	1,236	1,303	1,000	1,511
336-06-26	Criminal Just - Special Prog		-	4,667	4,897	4,913	5,055
360 - Miscellaneous							
361-10-00	Investment Interest		2,461	1,679	1,931	1,500	1,500
380 - Non-Revenues							
381-20-00	Interfund loan repayment - principal					64,000	63,500
390 - Other Financing Sources							
391-90-00	Interfund loan repayment - interest					1,000	1,000
Total 148 Criminal Justice Revenue			90,905	110,861	105,876	152,413	152,566
Expenditures							
520 - Public Safety							
521-20-12	Overtime		412	-	-	-	-
521-20-20	Personnel Benefits		139	-	-	-	-
521-20-31	Office & Operating Supplies		-	2,780	19,656	-	-
521-20-35	Small Tools & Minor Equipment		-	-	152	-	-
521-20-41	Professional Services		25,175	2,739	18,055	-	-
521-20-43	Travel & Training					-	-
521-20-48	Repairs & Maintenance		-	-	-	-	-
521-20-49	Miscellaneous		-	-	-	623,013	-
521-20-51	Intergovernmental Professional Services				5,638	120,400	-
521-20-64	Machinery & Equipment		27,009	7,067	7,115	284,000	-
580 - Non-expenditures							
581-10-00	Interfund loan repayment - interest					128,000	-
594-Capital Expense							
594-21-64	Capital Outlay						
Total 148 Criminal Justice Expenditure			52,735	12,585	50,616	1,155,413	-
Ending Fund Balance			870,568	973,151	1,028,411	25,411	177,977

**CITY OF PROSSER
2014 OPERATING BUDGET
TRANSPORTATION BENEFIT DISTRICT (TBD)**

FUND: 103 Transportation Benefit District Fund		This fund is used as an operational fund for the Prosser Transportation Benefit District. Expenses are collected in this fund and then reimbursement is sought from the Transportation Benefit District.				
FUND BUDGET:		FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
Revenues						
337 - Intergovernmental						
07	Interlocal Grants	-	-	133,244	160,000	80,000
341 - Charges for Services						
43	Budgeting & Accounting Service	-	-	5,000	5,000	500
Total Revenues		-	-	138,244	165,000	80,500
Expenditures						
542 - Road & Street Maintenance						
<i>30 - Crack Seal Roadway</i>						
51	Intergov't Professional Service	-	-	382	161,750	-
<i>70 - Roadside</i>						
31	Supplies			958	-	-
41	Professional Service			132,824	-	80,000
Road & Street Maintenance			-	134,165	161,750	80,000
Line-Item Explanations:						
70-41 - Chip Seal		80,000				
In 2014 as per council directive during budget discussions it was determined that chip seal needs to be paid for out of TBD funds as per administrations request.						
543 - Road & Street Administration						
<i>30 - Crack Seal Roadway</i>						
41	Professional Service			285	-	-
42	Communications			95	-	-
44	Advertising			153	-	-
45	Rental & Lease			9	-	-
46	Insurance			2,625	-	-
48	Repairs & Maintenance			10	-	-
Road & Street General Admin			-	3,176	-	-
597 - TBD Admin Pmts						
TBD Admin Pmts to City		-	-	-	5,000	5,000
TBD Admin Pmts to City		-	-	-	5,000	5,000
Total Expenditures		-	-	137,341	166,750	85,000
Total Deficit/Surplus		-	-	903	(1,750)	(4,500)
Beginning Fund Balance		-	-	-	903	(847)
Ending Fund Balance		-	-	903	(847)	(5,347)

**CITY OF PROSSER
2014 OPERATING BUDGET**

**ARTERIAL STREET FUND (110),
INFRASTRUCTURE DEVELOP RESERVE (152)**

**FUND: 110
Arterial Street Fund**

The Arterial Street Fund was the home of Motor Vehicle Fuel Taxes for Street Improvements. Legislation has since removed the tax and this fund simply contains the last remaining funds from that source. Arterial Streets are generally high capacity streets that deliver traffic from collector roads to freeways.

	FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
FUND BUDGET:					
Revenues					
334 - Intergovernmental					
03-80 Transportation Improvement Board	-	-	1,079,874	-	-
360 - Miscellaneous					
361-10-00 Investment Interest	1,109	629	505	500	500
369-90-00 Other Miscellaneous Revenue	-	-	5,650	-	-
Total Revenues	1,109	629	1,086,030	500	500
Capital Expenditures					
595 - Roadway					
30-63 Roadway	-	15	1,333,421	240,378	-
Road & Street Maintenance	-	15	1,333,421	240,378	-
Expenditures					
597 - Other Financing Use					
Transfers Out	-	41,000	-	-	-
Total Expenditures	-	41,015	1,333,421	240,378	-
Total Deficit/Surplus	1,109	(40,386)	(247,391)	(239,878)	500
Beginning Fund Balance	377,875	378,985	338,598	91,207	(148,671)
Ending Fund Balance	378,985	338,598	91,207	(148,671)	(148,171)

**FUND: 152
Infrastructure Development**

This fund is used to collect funds received for the improvement of streets.

	FY 2010 Actual	FY 2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
FUND BUDGET:					
Revenues					
337 - Intergovernmental					
337-07-01 Benton Franklin STP Funds	37,688	-	34,951	-	-
361 - Investment Interest					
361-10-00 Investment Interest	350	470	943	400	400
397 - Transfers In					
397 Transfers In	104,009	203,345			
Total Revenues	142,047	203,815	35,894	400	400
595 - Roads/Street Construction					
Improvements other than buildings	-	-	-	460,567	38,600
Total Expenditures	-	-	-	460,567	38,600
Total Deficit/Surplus	142,047	203,815	35,894	(460,167)	(38,200)
Beginning Fund Balance	113,975	256,022	459,838	495,732	35,565
Ending Fund Balance	256,022	459,838	495,732	35,565	(2,635)

**CITY OF PROSSER
2014 OPERATING BUDGET**

FUND: 409 -

Consumer Utility Deposit Fund, % Varies by year

Part of is Water, Part Garbage - 100% of fund is presented, and is allocated into rollup based on %

		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
Beginning Fund Balance		17,858	17,808	7,582	1,050	1,550
Revenues						
380 - Non-Revenues						
386	Utility Deposit Received	7,250	15,037	9,200	500	500
Total 409 Utility Deposit Revenue		7,250	15,037	9,200	500	500
Expenses						
580 - Non-Expenditures						
586	Utility Deposit Refunded	7,300	25,263	15,732	-	-
Total 409 Utility Deposit Received		7,300	25,263	15,732	-	-
Fund 409 Totals		(50)	(10,226)	(6,532)	500	500
Ending Fund Balance		17,808	7,582	1,050	1,550	2,050

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUND**

FUND: 451		FY 2010	FY2011	FY2012	FY2013	FY2014
Water Facilities Reserve		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
Beginning Fund Balance		614,904	716,978	17,448	1,474	1,524
Revenues						
360 - Miscellaneous						
361	Interest & Other Earnings	2,074	469	18	50	50
390 - Other Financing Sources						
397	Transfers - In	100,000	-	-	-	216,000
Expenditure						
597 - Other Financing Uses						
597	Transfers - Out	-	700,000		-	-
597-00-59	Interfund Subsidies			15,992		
Total 451 - 1999 Water Facilities Reserv		102,074	(699,531)	(15,974)	50	216,050
Ending Fund Balance		716,978	17,448	1,474	1,524	217,574

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUND**

FUND: 452		FY 2010	FY2011	FY2012	FY2013	FY2014
Sewer Facilities Reserve		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
Beginning Fund Balance		2,819,967	2,826,091	2,830,809	2,835,663	1,040,663
Revenues						
360 - Miscellaneous						
361	Interest & Other Earnings	6,123	4,718	4,854	5,000	5,000
390 - Other Financing Sources						
397	Transfers - In	-	-	-	-	-
597 - Other Financing Uses						
597	Transfers - Out	-	-	-	1,800,000	2,550,000
Fund 452 Total		6,123	4,718	4,854	(1,795,000)	(2,545,000)
Ending Fund Balance		2,826,091	2,830,809	2,835,663	1,040,663	(1,504,337)

**CITY OF PROSSER
2014 OPERATING BUDGET
BOND RESERVE**

FUND: 443 1997 W/S					FY2013	FY2014
Refunding Bond Reserve, 54% Water/46% Sewer		FY 2010	FY2011	FY2012	Adopted	Adopted
		Actual	Actual	Actual	Budget	Budget
100% of Fund is presented, and is allocated into roll up, based on %						
Beginning Fund Balance		620,127	621,947	623,089	624,291	625,291
Revenues						
360 - Miscellaneous						
361	Investment Interest	1,820	1,142	1,202	1,000	1,300
Fund 443 Totals		1,820	1,142	1,202	1,000	1,300
Ending Fund Balance		621,947	623,089	624,291	625,291	626,591

**CITY OF PROSSER
2014 OPERATING BUDGET
BOND RESERVE**

FUND: 445: 1998 Water Revenue Bond Reserve	FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
Beginning Fund Balance	168,229	168,723	169,032	169,358	169,658
Revenues					
360 - Miscellaneous	-	-	-	-	-
361 Investment Interest	494	310	326	300	400
Fund 445 Totals	494	310	326	300	400
Ending Fund Balance	168,723	169,032	169,358	169,658	170,058

**CITY OF PROSSER
2014 OPERATING BUDGET
BOND RESERVE**

FUND: 450 1999 Water Revenue Bond Reserve		FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Adopted Budget	FY2014 Adopted Budget
Beginning Fund Balance		83,761	84,007	84,161	84,324	84,474
Revenues						
360 - Miscellaneous						
361	Investment Interest	246	154	162	150	-
Total 450 - 1999 Water Revenue B		246	154	162	150	-
Ending Fund Balance		84,007	84,161	84,324	84,474	84,474

**CITY OF PROSSER
2014 OPERATING BUDGET**

FUND: 454		FY2012	FY2013	FY2014
N Prosser Water Sys Debt Reserve		Actual	Adopted	Adopted
		Budget	Budget	Budget
Beginning Fund Balance		-	16,007	16,007
Revenues				
360 - Miscellaneous				
361	Investment Interest	15	-	-
390 - Other Financing Sources				
397	Operating Transfers - In	15,992	-	15,992
Expenditure				
591	Revenue Bonds	-	-	-
592	Interest & Other Debt Service	-	-	-
Total 454 - N Prosser Water Sys Debt Res		16,007	-	15,992
Ending Fund Balance		16,007	16,007	31,999

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 301		FY 2010	FY2011	FY2012	FY2013	FY2014
Real Estate Excise Tax - First Quarter Percent		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
This Fund collects revenues received from Real Estate Excise Taxes, portions 1 it is referred to as REET. RCW 82.45 and 82.46 outline the requirements to implement. Fund created by Ordinance No.13-2836.						
Beginning Fund Balance - Moved from Fund 111					1,048	(1,352)
Revenues						
310 - Taxes						
317-34	Real Estate Excise - Local				27,500	27,500
360 - Miscellaneous						
361-10	Investment Interest				100	100
Total 301 Real Estate Excise Tax - First Quarter Percent		-	-	-	27,600	27,600
Expenditures						
594 - Improvement Other Than Bldgs						
20-44	Advertising				-	-
21-31	Office & Operating Supplies				-	-
21-41	Professional Services-Pol Fac				-	-
21-47	Public Utility Service				-	-
79-41	Professional Services-Pool				-	-
79-43	Travel & Training				-	-
79-44	Advertising				-	-
79-49	Miscellaneous				-	-
79-62	Buildings & Structures				-	-
79-63	Improvements Other Than Bldgs-Pool				-	-
595 -Roads & Street Construction & Infrastructure						
10-41	Professional Services-Sheridan				-	-
34-63	Improvements Other Than Bldgs				-	-
111-595-59	Admin Prof Svcs-Sheridan	-	-	-	-	-
597 - Transfers Out						
55	Interfund Subsidies				30,000	27,000
Total 301 Real Estate Excise Tax - First Quarter Percent		-	-	-	30,000	27,000
Fund 301 Totals		-	-	-	(2,400)	600
Ending Fund Balance		-	-	-	(1,352)	(752)

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 302		FY 2010	FY2011	FY2012	FY2013	FY2014
OIE Improvements		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
The Fund accounts for revenues and expenditures associated with the Old Inland Empire Highway Improvement Project. The City has obtained a grant from the Washington State Department of Transportation in the amount of \$247,100. Additionally, the City is contributing \$38,600 to the project from the Infrastructure Development Reserve. This fund was established by Ordinance No. 13-2835.						
Beginning Fund Balance					-	-
Revenues						
380- Other Financing Sources						
380-80	WSDOT				-	247,100
360 - Miscellaneous						
361-10	Investment Interest				-	-
390 - Transfers						
397	Transfers In				-	38,600
Total 302 OIE Improvements		-	-	-	-	285,700
Expenditures						
594 - Improvement Other Than Bldgs						
34-44	Advertising				-	-
34-31	Office & Operating Supplies				-	-
34-41	Professional Services				-	285,700
34-47	Public Utility Service				-	-
34-41	Professional Services				-	-
34-43	Travel & Training				-	-
34-49	Miscellaneous				-	-
34-62	Buildings & Structures				-	-
34-63	Improvements Other Than Bldg				-	-
597 - Transfers Out						
55	Interfund Subsidies				-	-
Total 302 OIE Improvements		-	-	-	-	285,700
Fund 302 Totals		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 420		Zone	FY 2010	FY2011	FY2012	FY2013	FY2014
2.5 Water Improvements			Actual	Actual	Actual	Adopted	Adopted
						Budget	Budget
The Fund accounts for revenues and expenditures associated with the 2.5 Zone Water System Improvements Project. The City has obtained a loan from the Drinking Water State Revolving Fund in the amount of \$890,315 for this project. Ordinance No. 13-2848 established this fund.							
Beginning Fund Balance						-	-
Revenues							
380- Other Financing Sources							
380-80	Drinking Water Revolving Fund (DM13-952-140)					-	890,315
360 - Miscellaneous							
361-10	Investment Interest					-	100
Total 420 Zone 2.5 Water Improvements			-	-	-	-	890,415
Expenditures							
594 - Improvement Other Than Bldgs							
34-44	Advertising					-	-
34-31	Office & Operating Supplies					-	-
34-41	Professional Services-Pol Fac					-	185,700
34-47	Public Utility Service					-	-
34-41	Professional Services-Pool					-	-
34-43	Travel & Training					-	-
34-49	Miscellaneous					-	-
34-62	Buildings & Structures					-	-
34-63	Improvements Other Than Bldgs-Pool					-	704,615
597 - Transfers Out							
55	Interfund Subsidies					-	-
Total 420 Zone 2.5 Water Improvements			-	-	-	-	890,315
Fund 420 Totals			-	-	-	-	100
Ending Fund Balance			-	-	-	-	100

**CITY OF PROSSER
2014 OPERATING BUDGET
RESERVE FUNDS**

FUND: 470		FY 2010	FY2011	FY2012	FY2013	FY2014
Wastewater Treatment Plant Improvements		Actual	Actual	Actual	Adopted	Adopted
					Budget	Budget
The Fund accounts for revenues and expenditures associated with the Wastewater Treatment Plant Improvements. The City has obtained a loan from the Public Works Trust Fund in the amount of \$4,175,000 for this project. In addition, the City is contributing \$2,550,000 to the project from the Sewer Facilities Reserve Fund (452). Ordinance No. 13-2835 established this fund.						
Beginning Fund Balance					-	-
Revenues						
380- Other Financing Sources						
380-80	Public Works Trust Fund Loan				-	835,000
360 - Miscellaneous						
361-10	Investment Interest				-	100
390 - Transfers						
397-00	Transfers In				-	2,550,000
Total 470 Wastewater Treatment Plant Improvem		-	-	-	-	3,385,100
Expenditures						
594 - Improvement Other Than Bldgs						
35-44	Advertising				-	-
35-31	Office & Operating Supplies				-	-
35-41	Professional Services				-	546,000
35-47	Public Utility Service				-	-
35-41	Professional Services				-	-
35-43	Travel & Training				-	-
35-49	Miscellaneous				-	-
35-62	Buildings & Structures				-	-
35-63	Improvements Other Than Bldgs				-	-
597 - Transfers Out						
55	Interfund Subsidies				-	-
Total 470 Wastewater Treatment Plant Improvement		-	-	-	-	546,000
Fund 470 Totals		-	-	-	-	2,839,100
Ending Fund Balance		-	-	-	-	2,839,100



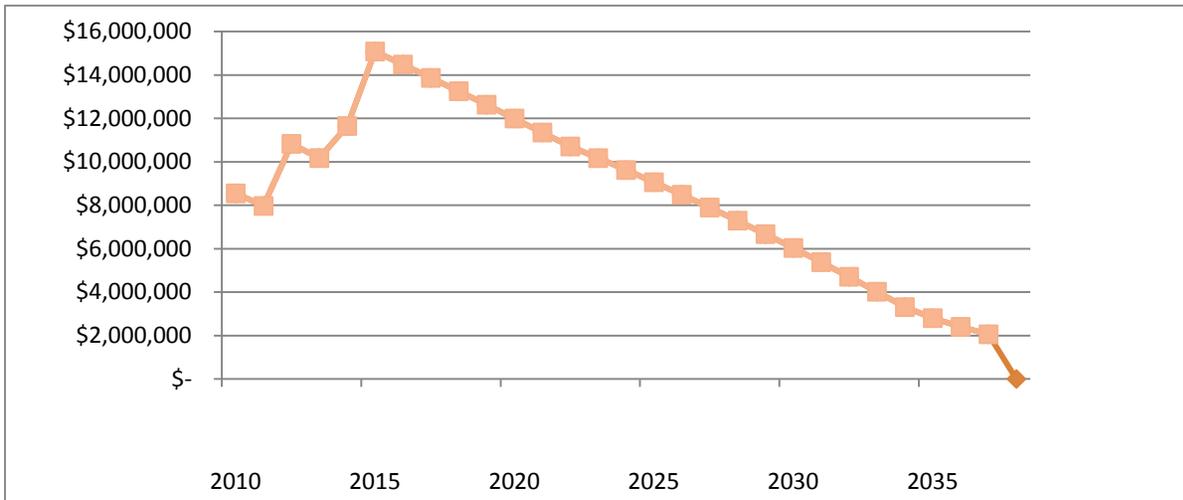
DEBT SERVICE FUND

The necessity to incur debt in order to finance capital outlay carries with it the obligation to manage debt payments effectively. The level of outstanding debt and the City's ability to incur and repay additional debt requires scrutiny.

Long term projected financing is linked to economic, demographic and financial resources expected to be available to repay the debt.

A Schedule of Limitation of Indebtedness is included on Page 130.

**CITY OF PROSSER
2014 OPERATING BUDGET
DEBT SERVICE**



Combined Debt			
2010	8,548,145	2025	9,060,820
2011	7,967,663	2026	8,483,585
2012	10,826,495	2027	7,895,632
2013	10,171,865	2028	7,291,583
2014	11,649,964	2029	6,671,042
2015	15,080,621	2030	6,033,599
2016	14,479,380	2031	5,378,825
2017	13,863,953	2032	4,706,276
2018	13,251,991	2033	4,017,187
2019	12,630,886	2034	3,308,019
2020	11,995,346	2035	2,800,985
2021	11,350,073	2036	2,400,364
2022	10,706,790	2037	2,057,874
2023	10,169,580		
2024	9,622,701		

Debt Service per Capita (Measures the burden placed on citizens by the Cities Indebtedness).		
2013 Population =		5,810
2013 Total Indebtedness	10,171,865	
Debt Per Capita		1,750.75

Debt Service as a % of Expenditures by Fund					
	General Fund	Water Fund	Sewer Fund	Street Fund	Total
Annual Principal & Interest Payment	288,287	547,081	86,750	6,465	928,582
2013 Adopted Budget	4,858,745	4,438,512	2,820,945	930,992	13,049,194
	5.93%	12.33%	3.08%	0.69%	7.12%

**CITY OF PROSSER
2014 OPERATING BUDGET
DEBT SERVICE**

By Loan:

CERB T2001-060 (102, 403, 407)	Principal/Interest	Distribution
CERB T2001-060 - Split between Street, Water, Sewer (Split 1/3 between streets, water & sewer)	\$5,911	102-591-591-41-78
	\$554	102-592-592-41-83
	\$5,911	403-591-591-34-78
	\$554	403-592-592-34-83
	\$5,911	407-591-591-35-78
	\$554	407-592-592-35-83
Total CERB T2001-060	\$19,395	
1996 GO Bond - Fire Station (229)	Principal/Interest	Distribution
1996 GO Bond	\$145,000	229-591-591-22-71
	\$12,474	229-592-592-22-83
Total 1996 GO Bond - Fire Station	\$157,474	
East Prosser CERB T1999-128 (403, 407)	Principal/Interest	Distribution
CERB T1999-128 (Split 1/2 between water & sewer)	\$5,326	403-591-591-34-78
	\$1,148	403-592-592-34-83
	\$5,326	407-591-591-35-78
	\$1,148	407-592-592-35-83
Total East Prosser CERB T1999-128	\$12,947	
Well No. 4 Drinking Water SRF 01-65101-022 (403)	Principal/Interest	Distribution
Well No. 4 Drinking Water SRF 01-65101-022	\$45,744	403-591-591-34-78
	\$6,176	403-592-592-34-83
Total Well No. 4 Drinking Water SRF 01-65101-022	\$51,920	
2011 General Obligation Bond (PAC) (233)	Principal/Interest	Distribution
2011 GO Bond (PAC)	\$50,000	233-591-591-76-71
	\$78,613	233-592-592-75-83
	\$500	233-592-592-75-85
2011 General Obligation Bond (PAC)	\$129,113	
Wastewater Treatment Plant Upgrade L0100025 (407)	Principal/Interest	Distribution
Wastewater Treatment Plant Upgrade L0100025	\$49,217	407-591-591-35-78
	\$6,875	407-592-592-35-83
Total Wastewater Treatment Plant Upgrade L0100025	\$56,092	
Wastewater Treatment Plant Improvements PW 01-691-052 (407)	Principal/Interest	Distribution
Wastewater Treatment Plant Improvements PW 01-691-052	\$17,038	407-591-591-35-78
	\$682	407-592-592-35-83
Total Wastewater Treatment Plant Improvements PW 01-691-052	\$17,720	
1998 Water Revenue Bonds USDA 91-04 (444)	Principal/Interest	Distribution
1998 Water Revenue Bonds	\$51,564	444-591-591-34-72
(Total Payment of \$154,912 split between principal & interest by U. Bond Reserve Fund (445))	\$103,348	444-592-592-34-83
Total 1998 Water Revenue Bonds	\$154,912	
1999 Water Revenue Bonds USDA 91-03 (449)	Principal/Interest	Distribution
1999 Water Revenue Bonds	\$28,647	449-591-591-34-72
(Total Payment of \$79,176 split between principal & interest by US Bond Reserve Fund (450))	\$50,529	449-592-592-34-83
Total 1999 Water Revenue Bonds	\$79,176	
2011 North Prosser Water System Debt Redemption (USDA)	Principal/Interest	Distribution
N. Prosser Water Revenue Bonds (453)	\$44,380	453-591-591-34-72
(Total Payment of \$170,000 split between principal & interest by U. Bond Reserve Fund (454))	\$112,916	453-592-592-34-83
North Prosser Water System Debt Redemption (USDA)	\$157,296	
LID 10-23 Village Park Subdivision Improvements (234)	Principal/Interest	Distribution
USDA Bonds	\$884	234-591-591-38-73
Bond Reserve Fund (235)	\$816	234-592-592-38-83
Total LID 10-23 USDA Bonds **See Note Below**	\$1,700	
Water Disinfection & Sanitation Improvements	Principal/Interest	Distribution
Drinking Water State Revolving Fund DM11-952-030 (initial payment expected for 6/2014)	\$60,841	403-591-591-34-78
	\$29,997	403-592-592-34-83
Total Water Disinfection & Sanitation Improvements	\$90,838	
Wastewater System Improvements	Principal/Interest	Distribution
Public Works Trust Fund PC12-951-068 (initial payment expected for 10/2015)	\$0	407-591-591-35-78
	\$0	407-592-592-35-83
Total Wastewater System Improvements	\$0	
TOTAL DEBT SERVICE EXPENDITURES	\$928,582	

Local Improvement District 10-23: Village Park Subdivision Improvements (234)
On August 27, 2013, Prosser City Council adopted Ordinance No. _____ finalizing the Local Improvement District 10-23 and approving of a bond in the amount of \$24,721.86. The repayment of the bond will be collected from property owners through annual LID payments.

**CITY OF PROSSER
2014 OPERATING BUDGET
DEBT SERVICE**

By Fund:

Fund #	General Fund Debt	2014 Payment	Outstanding Principal	Anticipated Completion Date
233	Pool Renovation Project	\$129,113	\$ 1,645,000	December-35
229	1996 Excess Levy	\$157,474	152,000	December-15
234	LID 10-23	\$1,700	23,838	December-31
	Total General Fund Debt	\$288,287	\$1,820,838	
Fund #	Water Fund Debt	2014 Payment	Outstanding Principal	Anticipated Completion Date
403	CERB T2001-060 (1/3 of total)	\$6,465	\$49,469	July-22
403	CERB T1999-128 (1/2 of total)	\$6,473	\$17,629	January-17
403	Well No. 4 Drinking Water SRF 01-65101-022	\$51,920	\$365,955	October-22
444	1998 Water Revenue Bonds	\$154,912	\$2,257,679	September-39
449	1999 Water Revenue Bonds	\$79,176	\$1,101,268	June-37
453	2011 USDA North Prosser Wtr Revenue Bond	\$157,296	\$3,440,961	TBD
403	Water Disinfection & Filtration Improvements	\$90,838	\$19,929,959	October-37
	Total Water Fund Debt	\$547,081	\$27,162,919	
Fund #	Sewer Fund Debt	2014 Payment	Outstanding Principal	Anticipated Completion Date
407	CERB T2001-060 (1/3 of total)	\$6,465	\$49,469	July-22
407	CERB T1999-128 (1/2 of total)	\$6,473	\$17,629	January-17
407	Wastewater Treatment Plant Upgrade L0100025	\$56,092	\$421,374	November-22
407	Wastewater Treatment Plant Improvements PW 01-691-052	\$17,720	\$119,266	June-21
407	Wastewater Treatment Plant Improvements PC 12-951-068	\$0	\$4,175,000	June-34
	Total Sewer Fund Debt	\$86,750	\$4,782,738	
Fund #	Street Fund Debt	2014 Payment	Outstanding Principal	Anticipated Completion Date
102	CERB T2001-060 (1/3 of total)	\$6,465	\$49,469	July-22
	Total Street Fund Debt	\$6,465	\$49,469	

Total Debt Payments for 2014

\$928,582

**CITY OF PROSSER
2014 OPERATING BUDGET
DEBT SERVICE**

City of Prosser, WA Schedule of Limitation of Indebtedness Budget Year 2014		
		Remaining Debt Capacity
Total Taxable Property Value	\$ 441,413,791	
2.5% General purpose limit is allocated between:	11,035,345	
Up to 1.5% debt without a vote	6,621,207	
Less: Outstanding Debt	1,668,838	
Less: Contracts Payable	214,954	
Less: Excess of Debt with a Vote	0	
Add: Available Assets	0	
Equals remaining debt capacity without a vote		\$4,737,415
Up to 2.5% debt with a vote	9,366,507	
Less: Outstanding Debt	152,000	
Add: Available Assets	0	
Equals remaining debt capacity with a vote		\$9,214,507
2.5% Utility purpose limit, voted	11,035,345	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity- Utility purpose, voted		\$11,035,345
2.5% Open Space, park & capital facilities, voted	11,035,345	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity - Open space, park & capital facilities voted		\$11,035,345



Staffing

This section contains City-wide staffing.

Included in the Section is:

Salary Budget Summary

Personnel Graphs

Wage Schedule

**CITY OF PROSSER
2014 OPERATING BUDGET
SALARY BUDGET SUMMARY**

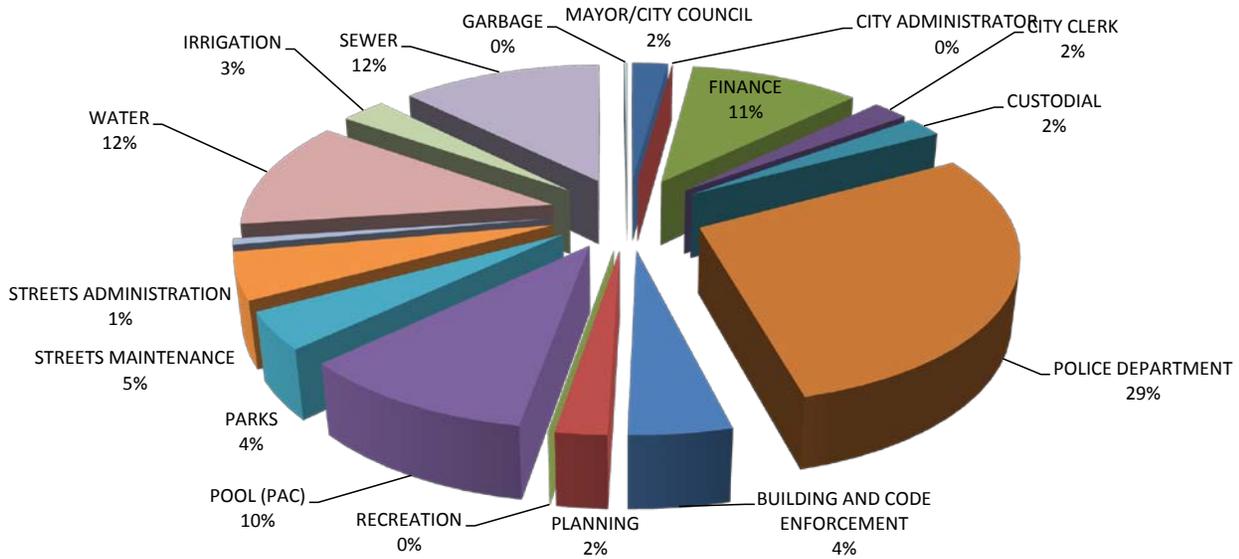
Fund/Dept	Department	Regular Wages	Benefits	P/T Wages	P/T		FT EE's	PT EE's	Total
					Benefits	Overtime			
001-511	MAYOR/CITY COUNCIL	83,384	27,476	-	-	-	1.00	-	110,861
001-513	CITY ADMINISTRATOR	-	-	-	-	-	-	-	-
001-514 23	FINANCE	227,758	98,347	25,676	18,839	-	4.00	0.75	370,620
001-514 30	CITY CLERK	57,710	24,595	-	-	-	1.00	-	82,305
001-518 31	CUSTODIAL	23,545	20,163	-	-	-	1.00	-	43,708
001-521	POLICE DEPARTMENT	869,984	328,260	-	-	40,150	13.00	-	1,238,394
001-524	BUILDING AND CODE ENFORCEMENT	110,180	48,783	-	-	-	2.00	-	158,963
001-558	PLANNING	48,481	23,247	-	-	-	1.00	-	71,728
001-571	RECREATION	-	-	-	-	-	-	-	-
001-576 20	POOL (PAC)	-	-	122,983	18,058	-	-	4.68	141,040
001-576 80	PARKS	67,237	30,708	17,188	4,060	3,569	1.16	0.67	122,763
102-542 90	STREETS MAINTENANCE	137,983	62,402	-	-	8,748	2.30	-	209,134
102-543 30	STREETS ADMINISTRATION	18,222	7,797	-	-	-	0.30	-	26,019
403-534	WATER	302,862	140,935	-	-	17,008	5.34	-	460,806
403-539	IRRIGATION	71,925	33,006	-	-	3,678	1.25	-	108,610
407-535	SEWER	335,572	150,800	-	-	18,676	5.57	-	505,048
448-537	GARBAGE	4,528	2,012	-	-	-	0.08	-	6,540
Totals		2,359,372	998,533	165,847	40,956	91,830	39.00	6.11	3,656,538

	Regular Wages	Benefits	P/T Wages	P/T Benefits	Overtime	FT EE's	PT EE's	Total
Non Represented	627,734	238,794	-	-	-	9.00	-	866,528
Teamsters PD	733,302	279,411	-	-	40,150	11.00	-	1,052,863
Teamsters PW	518,487	240,219	-	-	33,004	9.00	-	791,710
OPEIU Local 11	479,849	240,108	25,676	18,839	18,676	10.00	0.75	783,149
Seasonal	-	-	140,171	22,117	-	-	5.36	162,288
	2,359,372	998,533	165,847	40,956	91,830	39.00	6.11	3,656,538

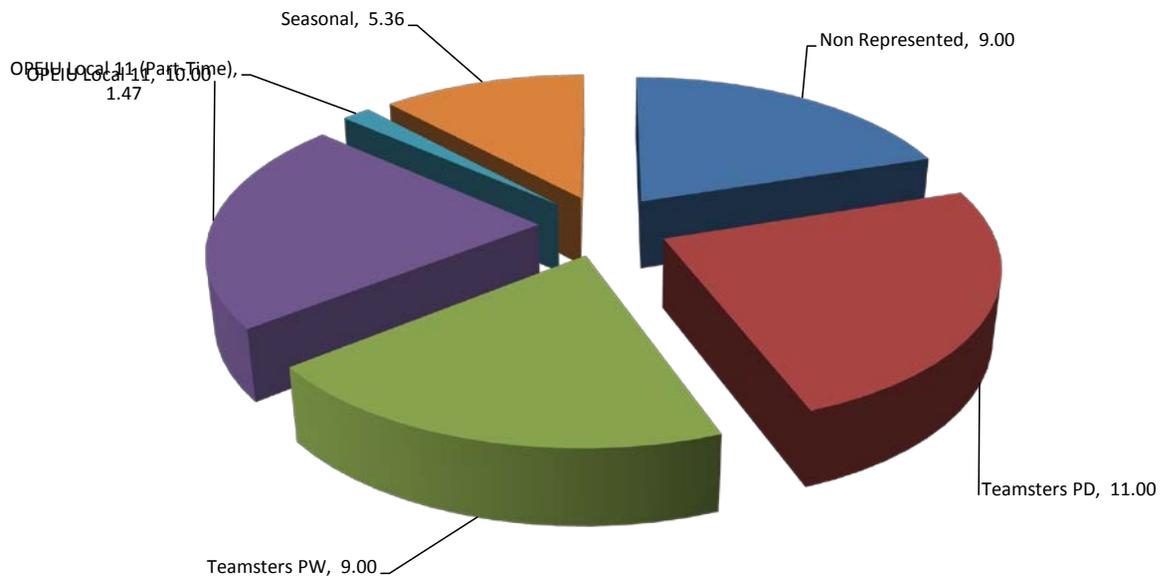
	General Func	Streets	Water	Sewer	Garbage	Total
Total Regular Wages	1,488,279	156,205	374,788	335,572	4,528	2,359,372
Total P/T Wages	165,847	-	-	-	-	165,847
OT	43,719	8,748	20,686	18,676	-	91,830
	1,697,845	164,954	395,474	354,248	4,528	2,617,049
Benefits	642,535	70,200	173,942	150,800	2,012	1,039,489
Total.	2,340,381	235,153	569,416	505,048	6,540	3,656,538
FT EE's	24.16	2.60	6.59	5.57	0.08	39.00
PT EE's	6.11	-	-	-	-	6.11
	30.27	2.60	6.59	5.57	0.08	45.11

**CITY OF PROSSER
2014 OPERATING BUDGET**

Personnel By Department



Personnel By Group Type



Department		Group	
MAYOR/CITY COUNCIL	1.00	Non Represented	9.00
CITY ADMINISTRATOR	-	Teamsters PD	11.00
FINANCE	4.75	Teamsters PW	9.00
CITY CLERK	1.00	OPEIU Local 11	10.75
CUSTODIAL	1.00	Seasonal	5.36
POLICE DEPARTMENT	13.00		
BUILDING AND CODE ENFORCEMENT	2.00	Total TFE	45.11
PLANNING	1.00		
RECREATION	-		
POOL (PAC) (seasonal)	4.68		
PARKS	1.83		
STREETS MAINTENANCE	2.30		
STREETS ADMINISTRATION	0.30		
WATER	5.34		
IRRIGATION	1.25		
SEWER	5.57		
GARBAGE	0.08		
Total FTE (Full Time Equivalent)	45.11		

**CITY OF PROSSER
2014 OPERATING BUDGET**

NON UNION STAFF		2013 Rate	2013 Salary	2014 Rate	2014 Salary
City Administrator					
Per Contract	per contract	\$0.00	\$0	\$0.00	\$0
Mayor					
Per Ordinance		\$30.87	\$64,200	\$30.87	\$64,200
Finance Director					
1	12 months	\$36.38	\$75,670	\$37.11	\$77,184
2	24 months	\$38.21	\$79,477	\$38.97	\$81,066
3	24 months	\$40.12	\$83,450	\$40.92	\$85,119
* median step	24 months	\$41.69	\$86,715	\$42.52	\$88,449
4	24 months	\$42.13	\$87,622	\$42.97	\$89,375
5	24 months	\$44.23	\$92,003	\$45.12	\$93,843
Public Works Director					
1	12 months	\$32.21	\$66,997	\$32.85	\$68,337
2	24 months	\$33.83	\$70,366	\$34.51	\$71,774
3	24 months	\$35.53	\$73,902	\$36.24	\$75,380
4	24 months	\$37.31	\$77,605	\$38.06	\$79,157
5	24 months	\$39.18	\$81,494	\$39.96	\$83,124
Police Chief					
1	12 months				
1	24 months	\$40.51	\$84,261	\$41.32	\$85,946
* median step	24 months	\$42.18	\$87,734	\$43.02	\$89,489
2	24 months	\$42.54	\$88,474	\$43.39	\$90,243
3	24 months	\$44.66	\$92,898	\$45.56	\$94,755
4	24 months	\$46.90	\$97,542	\$47.83	\$99,493
5	24 months	\$49.24	\$102,420	\$50.22	\$104,468
Building Official					
1	12 months	\$25.98	\$54,038	\$26.50	\$55,119
2	24 months	\$27.36	\$56,909	\$27.91	\$58,047
3	24 months	\$28.79	\$59,883	\$29.37	\$61,081
4	24 months	\$30.30	\$63,024	\$30.91	\$64,284
5	24 months	\$31.90	\$66,352	\$32.54	\$67,679

CITY OF PROSSER 2014 OPERATING BUDGET

NON UNION STAFF		2013 Rate	2013 Salary	2014 Rate	2014 Salary
Planner					
1	12 months	\$19.35	\$40,247	\$19.74	\$41,052
2	24 months	\$20.37	\$42,368	\$20.78	\$43,216
3	24 months	\$21.44	\$44,596	\$21.87	\$45,488
4	24 months	\$22.57	\$46,951	\$23.02	\$47,890
5	24 months	\$23.77	\$49,433	\$24.24	\$50,422
City Clerk					
1	12 months	\$23.77	\$49,442	\$24.25	\$50,430
2	24 months	\$24.95	\$51,894	\$25.45	\$52,932
3	24 months	\$26.19	\$54,483	\$26.72	\$55,573
* median step	24 months	\$26.92	\$55,994	\$27.46	\$57,114
4	24 months	\$27.54	\$57,283	\$28.09	\$58,429
5	24 months	\$28.88	\$60,070	\$29.46	\$61,271
Finance Manager					
1	12 months	\$23.77	\$49,442	\$24.25	\$50,430
2	24 months	\$24.95	\$51,894	\$25.45	\$52,932
3	24 months	\$26.19	\$54,483	\$26.72	\$55,572
4	24 months	\$27.54	\$57,283	\$28.09	\$58,429
5	24 months	\$28.88	\$60,070	\$29.46	\$61,271
Assistant Finance Manager					
1	12 months	\$19.35	\$40,247	\$19.74	\$41,052
2	24 months	\$20.37	\$42,368	\$20.78	\$43,216
3	24 months	\$21.45	\$44,617	\$21.88	\$45,510
4	24 months	\$22.57	\$46,951	\$23.02	\$47,890
5	24 months	\$23.77	\$49,433	\$24.24	\$50,422
SEASONAL/TEMPORARY STAFF		2013		2014	
		Minimum	Maximum	Minimum	Maximum
Clerk		\$9.25	\$12.75	\$9.50	\$12.75
Seasonal Parks Laborer		\$9.25	\$11.00	\$9.50	\$11.00
Recreation Assistant		\$10.75	\$12.75	\$10.75	\$12.75
Pool Manager (salary)		\$17.50	\$18.50	\$12.50	\$18.50
Assistant Pool Manager		\$10.75	\$12.25	\$10.75	\$12.25
Lifeguards		\$9.25	\$10.25	\$9.50	\$10.75
<p><i>* represent median steps or the assignment of wages between typical wage steps. Wages that follow that median step resume the typical wage steps (5% increases).</i></p>					

CITY OF PROSSER

BUDGET GLOSSARY

Abatement - A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Accountability (Accountable) - The state of being obliged to explain one's actions, to justify what one does.

Accounting Period - A period at the end of which and for which financial statements are prepared. See Fiscal Period.

Accounting System - The total structure of records and procedures designed to discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds or organizational components. See Internal Control.

Activity - A specific and distinguishable line of work performed by one or more organizational units of a government for the purpose of accomplishing a function for which the government is responsible.

Assessment - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment Roll - In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation.

Assets - Resources owned or controlled by a government, as a result of a past transaction or other event, that have a recognizable monetary value.

Audit - An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

Audit Report - The report by an auditor furnished at the conclusion of internal audits, independent audits, and investigations. As a rule, the report would include: (1) a statement of the scope of the audit; (2) explanatory comments or findings (if any) concerning exceptions by the auditor; (3) opinions; (4) financial statements and schedules; and (5) sometimes statistical tables, supplementary comments, and recommendations.

Basic Financial Statements - The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital Assets - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

CITY OF PROSSER

BUDGET GLOSSARY

Capital Projects Funds - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Encumbrances - Commitments for unperformed (executory) contracts for goods or services.

Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Expenditures - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs, which require the use of current assets.

Fidelity Bond - Insurance against losses from theft, defalcation, and misappropriation of public moneys by government officers and employees.

Fiduciary Funds - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

Financial & Compliance Audit - An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with GAAP, and (2) the audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship.

Fiscal Period - Any period at the end of which a government determines its financial position and results of its operations. See Accounting Period.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public health, etc.). BARS accounts for functions at the Basub level. See Subfunction.

CITY OF PROSSER

BUDGET GLOSSARY

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between assets and liabilities reported in a governmental fund.

Fund Type - One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

General Fund - Fund used to account for and report all financial resources not accounted for and reported in another fund.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Indirect Expenses - Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.

Interfund Activity - An activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Internal Audit - An appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

Internal Control - Internal control comprises the plan of organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Levy - (1) To impose taxes, special assessments, or service charges for the support of governmental activities. (2) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Object - As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, and materials and supplies. See Activity, Character Classification, and Function.

CITY OF PROSSER

BUDGET GLOSSARY

Other Financing Source - An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

Performance Audit - Examinations intended to assess (1) the economy and efficiency of the audited entity's operations and (2) program effectiveness - the extent to which program objectives are being attained. Performance audits are sometimes also referred to as operational audits.

Permanent Funds - A governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs - that is, for the benefit of the government or its citizenry.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public-Entity Risk Pool - A cooperative group of governmental entities joining together to finance an exposure, liability, or risk. Risk may include property and liability, workers' compensation, or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor.

Restricted Fund Balance - Portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Single Audit - An audit performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Roll - The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Revenue Funds - Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

CITY OF PROSSER

BUDGET GLOSSARY

Sub-Object -The seventh digit of all BARS account numbers. The number assigned to identify revenues and expenditures/expenses according to the character and the type of items purchased/sold or services obtained/rendered.

Trial Balance - A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

Unrestricted Fund Balance - The total of committed fund balance, assigned fund balance, and unassigned fund balance.

Voucher - A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.



BUDGET REQUESTS OVER \$5,000

**CITY OF PROSSER
2014 OPERATING BUDGET
APPROVED REQUESTS, OVER \$5,000**

Budget Requests over \$5,000 Approved for 2014		
Expenditure Detail	Acct No.	2014 Operating Budget
Custodial Staff - Increase to Full Time	001-514-23-10/20	11,659
HI Def GIS Low Level Aerial Photo		
General Fund / Planning	001-558-60-51	1,300
General Fund / Bldg/Code Enforcement	001-524-20-51	1,300
Water Fund	403-534-80-51	1,300
Sewer Fund	407-535-80-51	1,300
Garbage Fund	448-535-80-51	1,300
General Fund / Police Department / Professional Services	001-521-20-51	15,000
General Fund / Police Department / Lexipol	001-521-20-41	6,000
General Fund / Police Department / Vehicle Repair	001-521-20-48	9,000
General Fund / Economic Development / Historical Downtown Prosser	001-558-41	(5,000)
General Fund / Recreation / Boys & Girls Club	001-571-22-41	5,000
General Fund / Transfer / Parks Reserve	100-****	5,000
IT Personnel - Support Staff from 12 - 15 hours		
General Fund/IT - Salary	001-518-20-10	18,000
General Fund/IT - Benefits	001-518-20-20	8,623
General Fund/Bldgs	001-519-90-10/20	(26,623)
General Fund / IT / Police Department / Document Scanner	001-518-88-31	5,000
General Fund / Library / Floor Covering	001-594-72	15,000
General Fund / Transfer to Street Fund for Fox Sander	001-597	15,000
STREET FUND		
Street Fund / Fox Sander	102-595-34-64	15,000
WATER FUND		
Utility Worker I	403-534-80-10/20	69,920
Replace several hydrants that are in bad shape	403-534-80-35	5,000
Well #6 HVAC Unit Repairs	403-534-80-48	10,000
Chlorine Mixer	403-594-34-64	35,000
Actuators for all Filters	403-594-34-64	5,000
2% COLA - All Funds - Union - Non-Union	xxx-xxx-20	52,327

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Administration Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Bond Ballots for possible
Library Annexation &/or Fire RFA
 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	_____

Account Name: City Clerks/Intergovernmental
 Account # 001-514-30-51
 Estimated Cost: \$7,500

Justification:
 Bond Ballots for Possible Library Annexations and/or Fire RFA.

Requestor's Name: Paul Warden

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Administration Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:

Description Hi Def GIS Low Level Aerial Photo
 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	_____

Account Name: Professional Services
 Account # 41
 Estimated Cost: \$6,500

Justification:

Use as a resource for Bldg/Code Enforcement/Public Works/Planning. Split between the following:

001-558-60-41	Planning	\$1,300
001-524-20-41	Bldg/Code Enf	\$1,300
403-534-80-41	Water Fund	\$1,300
407-535-80-41	Sewer Fund	\$1,300
448-530-80-41	Garbage	\$1,300

Requestor's Name: Nick, Barry, LJ & Steve

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 7/29/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Line Item increase
Line Item 51
 Fund Name: General Fund/Police Department

(FINANCE DEPT WILL COMPLETE)
 10 Salaries _____
 20 Personal Benefits _____

Total Personnel Cost _____

Account Name: Intergov't Professional Service
 Account # 001-521-521-20-51
 Estimated Cost: \$15,000

Justification:
 This line item was budgeted at \$20,000 in the 2013 budget. In the first 6 months of the year there has been \$22,488 in expenditures. These expenditures are related to services provided by the City of Richland, the City of Kennewick, Benton County Sheriff, Washington State patrol, Washington Association of Sheriffs and Chiefs, Benton County Prosecutors office, Columbia Basin Dive and Rescue, and the Tri-Cities Special Weapons and Tactics Team. **Increased the Line Item 51 to \$35,000.**

Requestor's Name: Chief Dave Giles

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 7/29/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Line Item Increase
Line Item 41
 Fund Name: General Fund/Police Dept

(FINANCE DEPT WILL COMPLETE)
 10 Salaries _____
 20 Personal Benefits _____

Total Personnel Cost _____

Account Name: Professional Services
 Account # 001-521-521-20-41
 Estimated Cost: \$12,000 \$6,000

Justification:
 Line item increase for LEXIPOL Department police manual preparation and LEMAP audit of police dept. \$6,000 for Each.

Requestor's Name: Chief Dave Giles

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Police Date 7/29/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Line Item Increase
Line Item 48
 Fund Name: General Fund/Police Department

(FINANCE DEPT WILL COMPLETE)
 10 Salaries _____
 20 Personal Benefits _____

Total Personnel Cost _____

Account Name: Repairs and Maintenance
 Account # 001-521-521-20-48
 Estimated Cost: \$9,000

Justification:
 2013 Budgeted \$8,000, First 6 months of 2013 = \$17,714.04. Vehicle and building maintenances expenses continue to rise. It is recommended to increase this line item to \$17,000. (A \$9,000 increase).

Requestor's Name: Chief Dave Giles

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department 571-22 Recreation Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel 0

Request Other Than Personnel:
Description

Position Title _____

Professional Services

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	\$0

Account Name: Culture and Recreation

Account # 007-571-22-41

Estimated Cost: \$19,500 \$5,000

Justification:

To expand off site programming for older at risk kids. Probably at the Middle School.

Requestor's Name: Paul Warden

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Administration Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Cashier
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____
 Temporary Hours Per Year _____

Request Other Than Personnel:
 Description _____

Fund Name: General Fund / Pool

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	<u>\$3,000</u>
20 Personal Benefits	<u>0</u>
Temporary	<u>0</u>
	<u>0</u>
Total Personnel Cost	<u>3,000</u>

Account Name: _____

Account # 001-575-575

Estimated Cost: _____

Justification:
 An additional cashier will allow the line of folks to get in quicker at the pool.

Requestor's Name: Toni Yost

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014

Requesting Department IT Dept Date 8/7/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel: Position Title IT Support Staff Request Other Than Personnel: Description _____

Salary Range & Step _____

Full-time Part-time Hours Per Year 780 Fund Name: General

(FINANCE DEPT WILL COMPLETE) Account Name: _____

10 Salaries 18000 Account # _____

20 Personal Benefits 9183 _____

Estimated Cost: \$18,000 Total

Total Personnel Cost 27,183 Annually

Justification: - up from \$15,000 2012

Increasing IT support staff from 12 to 15 hrs per week; total of 780 hrs annually. Building Dept. needs to be reduced by 15 hrs/week for salary of Code Enforcement Officer.

Requestor's Name: Rachel Shaw

Department Head Approval: Rachel Shaw

Mayor/City Administrator Recommendation: Date 8/9/2013

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014

Requesting Department IT/PD Date 8/7/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
Position Title _____
Salary Range & Step _____
Full-time Part-time Hours Per Year _____

Request Other Than Personnel:
Description Document Scanner
Fund Name: General

(FINANCE DEPT WILL COMPLETE)
10 Salaries _____
20 Personal Benefits _____

Account Name: _____
Account # _____
Estimated Cost: \$5,000

Total Personnel Cost

Justification:

The PD would like a scanner for case/file documents. The updated scanner would eliminate or reduce the current time consuming process and would enable the Records Clerk to be more efficient with time as well as free up floor space for file cabinets.

Requestor's Name: Christy Mendoza

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____

Requestor: Christy Mendoza

Date 8/9/2013

Approved _____
Denied _____
Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department FACILITIES Date 8/22/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title CUSTODIAN
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year 5 add.

Request Other Than Personnel:
 Description _____
 Fund Name: CUSTODIAL

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	<u>\$3,555</u>
20 Personal Benefits	<u>2,750</u>
Total Personnel Cost	<u>\$6,305</u>
	\$11,659 *

Account Name: SALARIES
 Account # 001-518-510-31-10
 Estimated Cost: \$6,305 * \$ 11,659

Justification:
 Our current custodian is strapped for time in order to clean everything that needs to be taken care of: City Hall, Library and Public Restrooms at the Depot.
 *This position was moved to a full time position in 2014 per council directive during budget discussions.

Requestor's Name: LJ Da Corsi

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Library Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Library - Floor Covering Upgra

Fund Name: General Fund

Account Name: Machinery & Equipment

Account # 001-594-72-64

Estimated Cost: \$20,000 \$ 15,000

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	_____

Justification:
 For floor covering upgrade in conjunction with Library Memorial Fund 606 and Friends of the Library Donation.

Requestor's Name: Paul/LJ/Lindsay

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department STREETS Date 8/22/2013

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description FOX SANDER
 Fund Name: STREETS

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	_____

Account Name: CAPITAL
 Account # 102-595-595-34-64
 Estimated Cost: \$15,000
 monies to be transferred from General Fund to pay for th

Justification:
 The current sander we have is roughly 30 years old and has been welded and repaired so many times that it is in desperate need of replacement. It is a necessary piece of equipment for keeping our streets safe and drivable during the winter months.

Requestor's Name: LJ Da Corsi

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2014**

Requesting Department Finance Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title _____
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description COLA FOR ALL EMPLOYEES, 2%
 Fund Name: ALL FUNDS, SEE BELOW

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	_____
20 Personal Benefits	_____

Total Personnel Cost	_____

Account Name: 10 - Salaries & 12 Wages
 Account # _____
 Estimated Cost: \$ 52,327

Justification:
 2% Increase for all Employees:

General Fund	Salaries & Benefits	\$ 32,736
Street Fund	Salaries & Benefits	3,698
Water Fund	Salaries & Benefits	7,866
Sewer Fund	Salaries & Benefits	7,924
Garbage Fund	Salaries & Benefits	103
		\$ 52,327

Non - Union	12,249
Union	40,078
	\$ 52,327

Note: No COLA is or will be authorized without the express accepting of such an increase in writing for Union Employees.

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____