

CITY OF PROSSER



Washington



2015
ADOPTED
Budget

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:

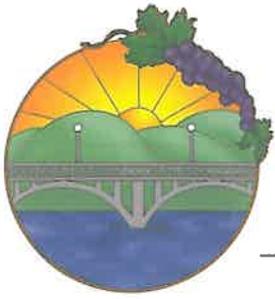
"We strive to be a team of responsible employees serving our diverse community with a professional and compassionate approach."

~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 23, 2014

TO: Citizens of Prosser and City Council
FROM: Mayor Paul Warden *Paul Warden*
RE: 2015 Budget Message

Introduction

On December 9th, 2014, the City Council passed the 2015 City of Prosser Operating Budget. As Mayor, I presented the proposed 2015 budget to Council last summer. One of the priorities as Mayor has been to have a balanced budget while maintaining or improving our level of service to the community. Prosser is a city that is proud of our quality of life, and through making strategic decisions and investments, I believe this budget reflects our community values to create a safe, vibrant and liveable community where all of our citizens can live, work and play.

With policy guidance from the Prosser City Council the City of Prosser 2015 budget is the result of a methodical and cooperative effort between the department heads and myself.

RCW 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 Operating Budget for fiscal year 2015 is attached. Following is a summary of the budget and of the major policy considerations for the General Fund, Street Fund and, Enterprise Funds.

The Basics of the 2015 Adopted Budget With the arrival of Regina Mauras as our new Finance Director in March 2013 came new approaches to how we construct our budget and more importantly how we use the annual operating budget as our roadmap to allocate expenditures. The biggest change was to strictly adhere to the practice of only appropriating expenses only to the level of expected revenues in the General Fund. In years

past we did that to a degree but we would often budget expenditures knowing that some years we may not actually spend those resources depending on how the year-end cash balance was looking. In other words, we were using the Ending/Beginning cash balance as part of our operating expenditures and usually running a deficit in regards to our yearly revenue and expenditures. We were expecting the cash balance to pick up the slack if our expenditures came in higher than forecasted. We now treat the Ending/Beginning cash balance strictly as part of our ready reserve. From this point forward all the appropriated expenditures will have revenues to support them and if economic conditions during the year warrant, additional projects or adding to reserves can be added to the appropriations via budget amendments with council oversight.

General Fund

Overview – The General Fund is what funds all City operations that are not utilities. The General Fund pays for services like police protection, fire protection, parks, recreation, library, streets. It also administrative services like planning, building, animal control and code enforcement.

Revenues – We have projections that we consider to be realistic and conservative. The projections are based upon audited numbers from fiscal year 2013 and current revenues received year to date for fiscal year 2014. This data is supplemented with tax and economic projections provided by MRSC and the State. Finally, we take into consideration information about economic trends provided by local data derived from our recent internal revenue history. For 2015 we are anticipating continuing stronger revenues due to a steadily improving local and regional economy. Our forecast of \$4,736,168 is a 3% increase over the 2014 budgeted revenues of \$4,596,682.

Expenditures - The budget is “balanced” in that anticipated expenditures do not exceed anticipated revenues. While we still struggle with revenue limitations and increases in fixed costs, some of those inflationary items have let up some. Health costs while still rising on an annual basis have seen smaller overall increases in the last two years and falling fuel costs are helping our operations too. We also actively work to cut expenses. The Department Heads have been very frugal with respect to operating expenditures. Just because we have a budget amount for certain expenditures doesn’t mean we quit comparing pricing or look for viable less costly options.

General Fund Highlights

Here are some items that made the budget process

- Adding a School Resource Officer (SRO) who will work at our school facilities and report to Police Chief Dave Giles. Funded by new Benton County Public Safety Sales Tax
- Allocated transfer of funds to the Street Fund for street and street side improvements on portions of Yakima Ave, Luther Lane, Wamba Road and O.I.E. and for the removal of trees in Village Park.
- Two New Police vehicles to replace two aging vehicles(2007 models)
- Raised salaries in four exempt positions, City Clerk, Planner, Finance Manager and Assistant Finance Manager. Council, senior staff and myself wanted to recognize the high performance of the individuals in these positions as well as align them somewhat closer with like positions in comparable cities.
- Asset Tracking System – Electronic tracking of inventory and assets to improve internal controls and comply with State Auditor recommendations.

General Fund Future 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: A shared seasonal employee for the Parks and Streets Department should allow us to be more responsive to weed and clean up issues as well stay up better on park maintenance.
- Reserves: We have the need to start a vehicles replacement fund to get on a program to replace the city's cars and trucks as they near the end of their useful life. We also could use an Information Technology Reserve fund as a rainy day security source of funds for unplanned IT replacement items.
- Laserfische: This records management and public disclosure software supports the creation, maintenance, and management of city records. With limited staff, increased public records requests and intricate retention requirements this management tool would boost productivity for the City as a whole.

General Fund Reserve Policy

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

- General Fund Reserve Policy: All through the recession we tried to or build to a General Fund Reserve amount equal to 10% of our General Fund Budget. With the

exception of the years immediately following the closure of the Con Agra plant we hovered between 5% and 10%. Since we no longer budget our General Fund cash balance for expenditures, (see [The Basics of the 2015 Budget](#), above) we now use our cash balance as the ready General Fund Reserve with the balance in a separate General Fund Reserve making up the rest. Under this strategy we now have a strong 12.5% reserve level. This puts in line with other high performing cities in the State.

Street Fund

The Street fund is a special revenue fund and was created to finance street related activities only and is created out of receipts of specific taxes or other designated revenues. (Note: In 1999, Washington State voters approved Initiative 695, which limited car tab fees to \$30 statewide. The results of the 14 years of decreased revenues are apparent in the condition of our city streets.) The Street Fund receives funding from state shared revenues, particularly gas tax proceeds which have been negatively impacted by people driving fewer miles with increasingly more efficient vehicles. We are not counting on our State leaders to step up to help Prosser with our local street deterioration issues.

With 27 miles of streets to maintain, hundreds of trees, sidewalks, street lights, bridges, and snow and ice removal and dwindling revenues it is imperative that new revenues streams be identified. One very viable option for a revenue source that Council can act on, is to retain the approximately \$85,000 in relief to the General Fund we will realize starting in 2016 from the passage of the West Benton Regional Fire Authority. They can then make sure and earmark it strictly for street, sidewalk and tree projects within the Street Fund.

In 2015, 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 is the street funds portion of debt of \$148,407 which 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. Our rate structure not only maintains current services and capacity, but also builds up reserves for major upgrades that replace aging infrastructure and increase capacity for Prosser's future. The city since 2008 has relied on small steady

increases to keep our water, wastewater, irrigation and garbage services robust and modernized. As part of the 2014 budget process, Council considered and adopted a 3% water rate increase, a 0% irrigation rate increase, a 2% sewer rate increase, and a 1.6% garbage rate increase. It is estimated that the average residential customer will see a monthly increase of, \$1.96 or \$23.52 per year.

Utility Funds - Future Priorities

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

- Reserves: Because of major upgrades just completed at our water plant and pending at the waste water facility, our reserve accounts are currently insufficient for the amount of assets the utilities own and maintains. We will need to accelerate transfers to these accounts to achieve levels recommended by our internal Finance Policy.
- Funding for an additional employee in Wastewater,
- Funding for the painting of the 3 Million Gallon Reservoir,
- Replacement of water flushing truck to maintain water lines,
- Replacement of several Fire Hydrants,
- Replacement of an Auxiliary Generator in Wastewater

Utility Funds - Policy Considerations

- Reserves: Re-fund water and waste water reserves. These accounts took a big hit when most of the funds were used to for the following recent and ongoing projects:
 - North Prosser Water System Improvement Project (complete)
 - Water Disinfection, Filtration, and Source Improvements (complete)
 - Zone 2.5 Water Improvements (pending)
 - Waste Water Treatment Plan Improvement and Expansion (pending)
- 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 recovered to our pre 2006 levels but duties and responsibilities have increased dramatically due to the increase in demand and 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.

Debt Picture

Outstanding debt for 2015 is \$15,950,429, with annual principal and interest payment of \$1,003,867 in 2015. General Obligation Bond payments for 2015 are \$285,800 of which \$158,384 is for the Fire Equipment & Facilities Bond and will be retired during 2015, Water Fund Outstanding debt is \$9,298,799 and \$4,782,737 for the Wastewater Fund.

Because of the recent utility projects the goal for the Utility Funds is to retire debt in the next coming years.

In Summary

Overall the City of Prosser is in good financial condition. The challenge is to present a balanced budget when there are many needs unmet. Doing more with less peaked about 5 years ago but we finally seeing revenues increasing slightly while costs increases have slowed. We are currently at the equivalent of 42 full time employees which is down from 49 in when I took office. 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. We all are constantly trying balance the City's need for basic services and quality of life considerations with the goal of not burdening our citizens and businesses. That is to say we are delivering good value to those households and businesses that trust us with their hard earned dollars. That we can deliver safe neighborhoods, streets, libraries, parks, recreation, safe water and sewer and more for monthly costs that are less than the average monthly cable or satellite TV bill is worth noting.

A special thanks to the Finance Department for working with the department managers and City Council for their thoughtful deliberations.

City of Prosser

City Council Meetings:

Day: 1st, 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	Marvin Ward	2 Years	Dec 31, 2015
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	BC Sheriff's Office
Benton County Mosquito Control Board	4 th Monday, 7:00 pm	BCMCOB Office
Benton Franklin Community Action Council	4th Thursday, 5:30 pm	BF Action Office
Benton Franklin Council of Governments	3rd Friday, 11:30 am	BFCoG Office
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	3rd Tuesday, 7:00 pm	City Hall
Regional Fire Authority Board		Fire Department
RTPO (Regional Transportation)	2nd Thursday, 7:00 am	Location Varies
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.

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

CITY OF PROSSER

FUND DESCRIPTION

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

2015 BUDGET CALENDAR

Budget Action/Steps	State law Time Limitations	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		Requested May 2014 Due July 2014
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.	By second Monday in September RCW 35A.33.050	August 15, 2015
Finance Department will return Department Managers budgets with updates to departments.	By the fourth Monday in September RCW 35A.33.050	September 2 nd – 12 th
Mayor & Finance Director meet with Department Heads to review department manager budgets	On or before the first business day in the third month prior to beginning of the fiscal year. (October)	September 2 nd – 12 th
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)		September 2 nd – 12 th
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)	No later than the first Monday in October RCW 35A.33.135	Tuesday, September 23 rd
Mayor prepares preliminary budget message and budget and files with the Council.	At least 60 days before the ensuing fiscal year. RCW 35A.33.052	Tuesday, September 23 rd
Proposed Budget available - Copies of the proposed budget & budget message made available to the public & distributed to Council.	No later than six weeks before January 1st RCW 35A.33.052	Tuesday, September 23 rd
Revenue Sources Public Hearing – Conduct a public hearing on revenue sources for the coming year's budget, including consideration of possible property tax increases.	Before legislative body votes of property tax levy RCW 84.55.120	Tuesday, September 23 rd
General Fund including debt and reserves		Tuesday, October 7 th
City Council budget hearing #1 (prior to final hearing – from November 2 nd to the 30 th)	Prior to the final hearing RCW 35A.33.055	Tuesday, October 7 th
General Fund (soft close)		Tuesday, October 14 th

CITY OF PROSSER, WASHINGTON

2015 BUDGET CALENDAR

Water Fund including debt and reserves		Tuesday, October 14 th
Water Fund (soft close)		Tuesday, October 28 th
City Council budget hearing #2 (prior to final hearing – from November 2 nd to the 30 th)	Prior to the final hearing RCW 35A.33.055	Tuesday, October 28 th
Set property tax levy	November 30th RCW 35A.33.060	Tuesday, November 4 th
Sewer Fund including debt and reserves		Tuesday, November 4 th
Sewer Fund (soft close)		Tuesday, November 18 th
Street Fund including debt and reserves		Tuesday, November 18 th
Street Fund(soft close)		Tuesday, November 18 th
Garbage Fund including debt and reserves		Tuesday, November 25 th
Garbage Fund (soft close)		Tuesday, November 25 th
Miscellaneous Funds including debt and reserves		Tuesday, November 25 th
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)	On or before first Monday or December, and may be continued from day to day but no later than the 25th day prior to next fiscal year. RCW 35A.33.070	Tuesday, November 25 th
Potential Budget Adoption	Following the public hearing and prior to beginning of the ensuing fiscal year. RCW 35A.33.075	Tuesday, December 2 nd
COLA wage adjustments for Non-Union Staff		Tuesday, December 2 nd
Utility Rate Adjustments		Tuesday, December 2 nd
Transmit Budget to SAO & MRSC	After Adoption	

Subject to change in accordance with MRSC guidance and RCW requirements

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.

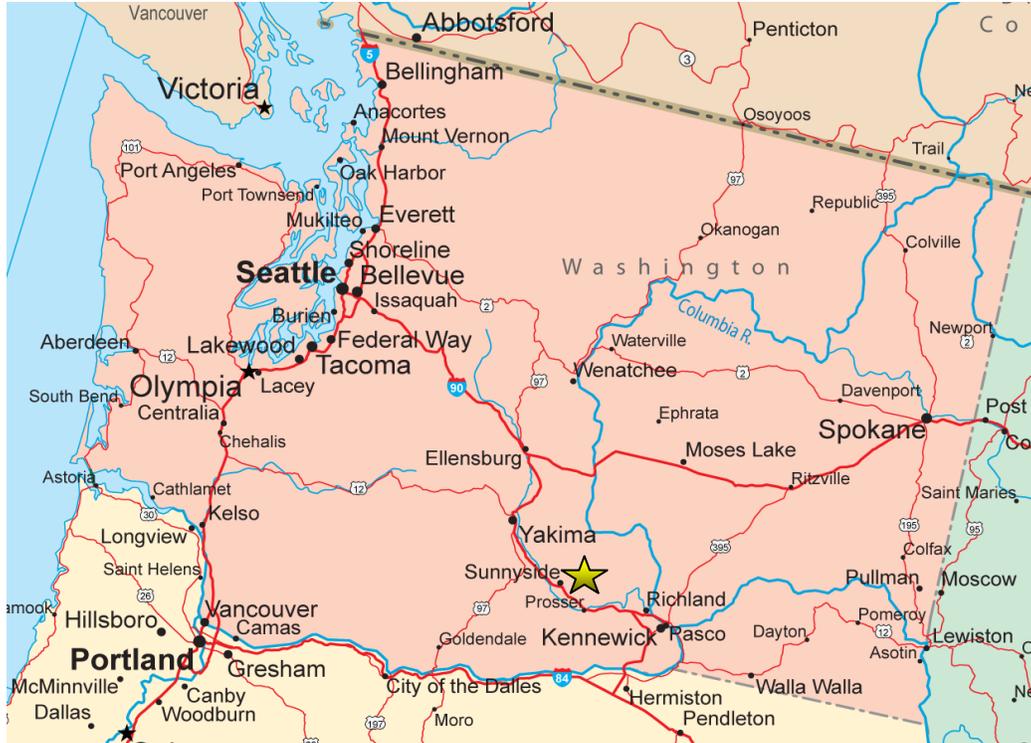
The budget and finance committee shall carry out the following functions:

- 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.

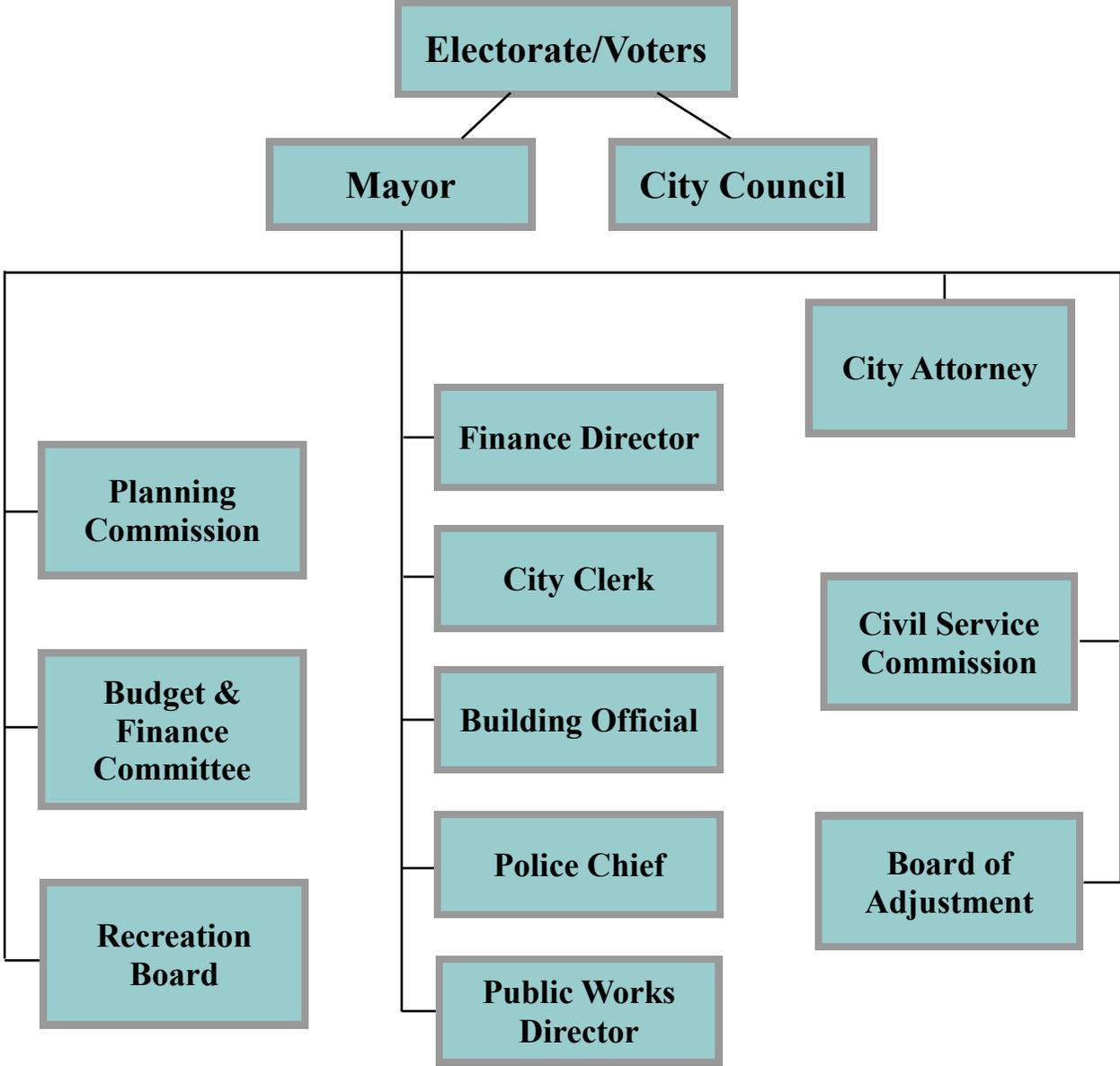
In more recent years, Prosser’s prime access has encouraged a growing wine business with 30 plus wineries, and associated tourist industry.

Latitude: 46° 11’ min 56” sec North
Longitude: 19° 46’ min 43” sec West

16th Legislative District

4th State Congressional District

City of Prosser, Washington Organization Chart



**CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 14-2919**

AN ORDINANCE ADOPTING THE 2015 BUDGET FOR THE CITY OF PROSSER, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2015 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, 2015; and a notice was published that the council of said city would meet on the second day of December, 2014 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 2015 fiscal year and giving taxpayers within the limits of the City of Prosser an opportunity to be heard upon the 2015 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 2015 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 2015 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 2015 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 2015 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2015 as set forth in the 2015 Adopted Budget.

FUND NO.	FUND DESCRIPTION	EST. BEG FUND BALANCE	REVENUE	EXPEND-ITURES	EST. END FUND BALANCE
001	General Fund	\$521,376	\$4,736,168	\$4,789,415	\$468,129
102	City Street Fund	\$89,089	\$615,804	\$604,049	\$100,844
103	Transportation Benefit District Fund	\$266	\$80,500	\$80,000	\$766
110	Arterial Street Fund	\$132,125	\$500	\$0	\$132,625
105	Small Projects Reserve Fund	\$0	\$0	\$0	\$0
111	Municipal Capital Improvements Fund	\$145,884	\$27,600	\$0	\$173,484
115	General Fund Reserve	\$233,916	\$6,500	\$0	\$240,416
116	City Facilities Reserve Fund	\$24,805	\$500	\$0	\$25,305
117	Employee Benefits Security Fund	\$27,408	\$50,500	\$50,000	\$27,908
119	Parks Reserve Fund	\$5,000	\$0	\$0	\$5,000

FUND NO.	FUND DESCRIPTION	EST. BEG FUND BALANCE	REVENUE	EXPEND- EST. END FUND ITURES BALANCE	
130	Hotel Motel Tax Fund	\$50,144	\$80,120	\$111,500	\$18,764
131	Tourism Promotion Area Fund	\$13,439	\$20,100	\$22,500	\$11,039
144	Public Safety Program Enhancement Fund	\$26,338	\$10,500	\$0	\$36,838
146	Drug Enforcement Fund	\$12,701	\$50	\$0	\$12,751
147	Police Investigative Fund	\$44,913	\$350	\$45,263	\$0
148	Criminal Justice Fund	\$963,939	\$185,299	\$180,000	\$969,238
149	Public Safety Sales Tax Fund	\$0	\$135,300	\$112,917	\$22,383
152	Infrastructure Development Reserve Fund	\$494,776	\$400	\$0	\$495,176
221	L.I.D. Guarantee Fund	\$0	\$0	\$0	\$0
229	1996 GO Bond Fund – Fire Station	\$10,129	\$158,700	\$158,384	\$10,445
233	2011 GO Bond – Pool	\$691	\$128,075	\$127,963	\$803
234	Local Improvement District 10-23	\$1,700	\$1,700	\$1,700	\$1,700
301	Real Estate Excise Tax – First Quarter Percent	\$10,597	\$27,600	\$27,000	\$11,197
302	OIE Improvements Project Fund	\$26,358	\$166,642	\$193,000	0
303	7 th Street ADA Improvement Project Fund	\$2,191	\$14,041	\$16,232	\$0
304	OIE Phase 2 Project Fund	\$15,697	\$100,580	\$116,277	0
403	Water Fund	\$617,064	\$2,369,694	\$2,437,130	\$549,628
407	Sewer Fund	\$850,744	\$1,912,122	\$1,846,297	\$916,569
420	Zone 2.5 Water Improvements	\$100	\$768,700	\$768,600	\$200
444	1998 Water Revenue Bond Redemption Fund	\$7,262	\$155,012	\$154,912	\$7,362
445	1998 Water Revenue Bond Reserve Fund	\$170,490	\$750	\$0	\$171,240
448	Garbage Fund	\$402,858	\$949,898	\$941,850	\$410,906
449	1999 Water Revenue Bond Redemption Fund	\$7,044	\$79,301	\$79,176	\$7,169
450	1999 Water Revenue Bond Reserve Fund	\$84,688	\$0	\$0	\$84,688
451	Water Facilities Reserve Fund	\$217,530	\$50	\$0	\$217,580
452	Sewer Facilities Reserve Fund	\$301,261	\$2,500	\$0	\$303,761
453	N Prosser Water Sys Debt Redemption	\$498,928	\$0	\$159,920	\$339,008
454	N Prosser Water Sys Debt Reserve	\$32,068	\$0	\$0	\$32,068
4XX	<i>Irrigation Reserve Fund</i>	\$0	\$69,740	\$0	\$69,740
470	Wastewater Improvement	\$2,839,100	\$3,312,100	\$3,312,000	\$2,839,200
606	Library Memorial Fund	\$13,000	\$0	\$13,000	\$0
603	<i>Consumer Utility Deposit Fund</i>	\$1,050	\$15,000	\$15,000	\$1,050
TOTAL OF ALL CITY FUNDS		\$8,896,669	\$16,182,396	\$16,364,085	\$8,714,980

Section 3. The salaries and wages set forth in detail in the 2015 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 4. The Finance Director is directed and authorized to assign fund numbers to authorized funds.

Section 5. 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 6. 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.

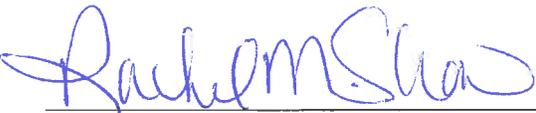
Section 7. This ordinance shall take effect five (5) days after passage and publication of an approved summary thereof consisting of the title.

ADOPTED by the City Council and **APPROVED** by the Mayor this 9th, day of December, 2014.



Mayor Paul Warden

ATTEST:



Rachel Shaw, City Clerk



APPROVED AS TO FORM:



Howard Saxton, City Attorney

Publication Date: 12/17/2014

SUMMARY OF ORDINANCE NO. 14-2919

of the City of Prosser, Washington

On the 9th, day of December, 2014, the City of Prosser, Washington, passed Ordinance No. 14-2919. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE ADOPTING THE 2015 BUDGET FOR THE CITY OF PROSSER, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2015 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 10^m day of December, 2014


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 2015.

This section includes:

Combined Revenues and Appropriations

Graphs of Combined Revenues and Appropriations

Revenue Assumptions - Citywide

Insurance Cost Allocation - Citywide

Transfer Budget - Citywide

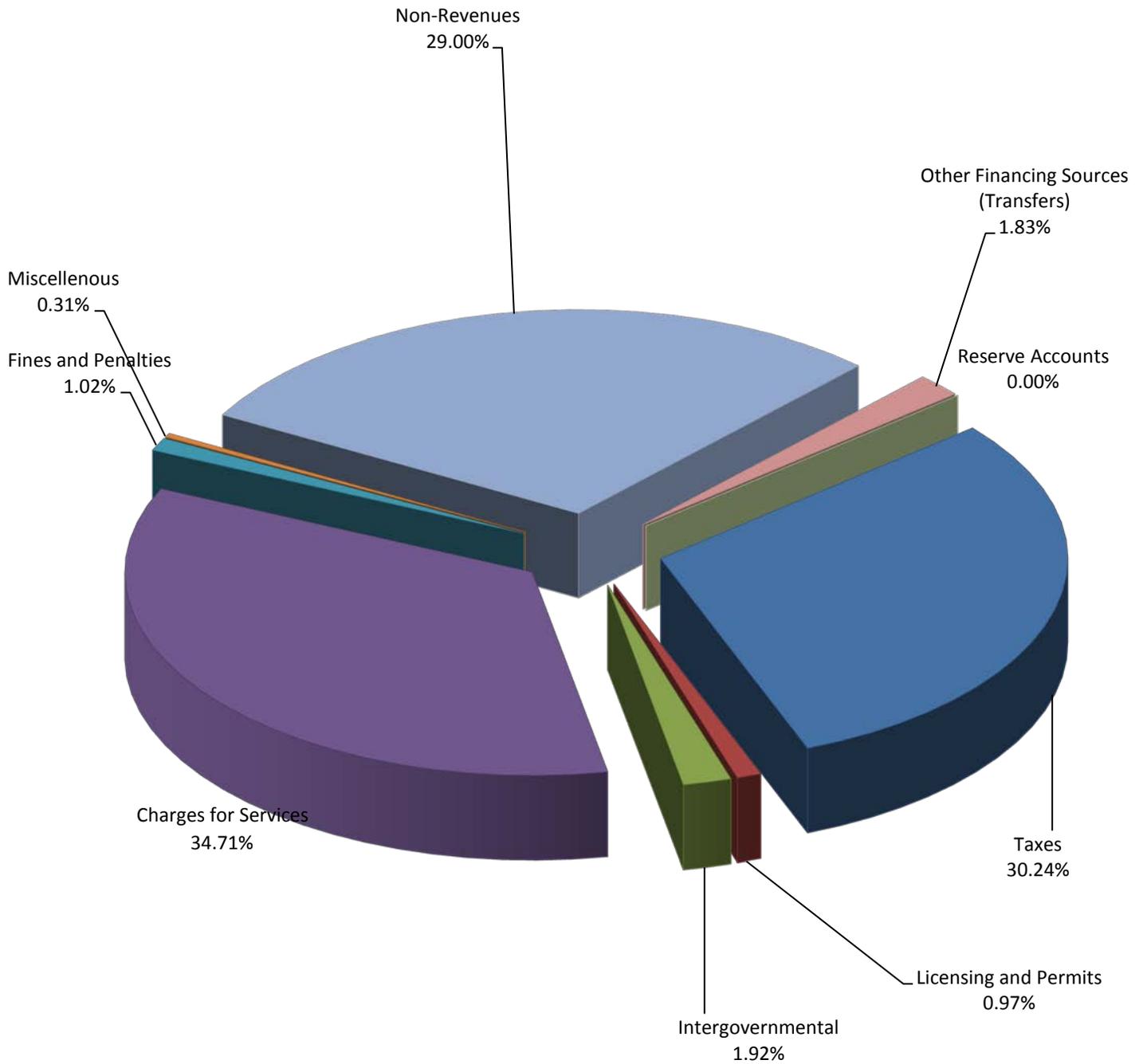
2013 - C4 & C5 - Unaudited Financial Statements (Roll Up of Fund Resources and Uses Arising From Cash Transactions)

**City of Prosser
2015 OPERATING BUDGET**

ALL FUND TYPES								
	General Fund	Street Fund	Water Fund	Sewer Fund	Garbage Fund	Debt Service Funds	Capital Projects/Reserves	Total
Revenues:								
Taxes	\$ 4,004,476	\$ 411,169	\$ -	\$ -	\$ -	\$ -	\$ 320,300	\$ 4,735,945
Licensing and Permits	151,350	1,000	-	-	-	-	-	152,350
Intergovernmental	85,891	117,885	-	-	-	-	97,073	300,849
Charges for Services	240,950	-	2,327,694	1,901,222	944,398	-	20,500	5,434,764
Fines and Penalties	106,160	-	39,500	10,000	4,000	-	200	159,860
Miscellaneous	33,641	750	2,500	900	1,500	-	9,584	48,875
Non-Revenues	113,700	-	-	-	-	-	4,427,262	4,540,962
Other Financing Sources (Transfers)	-	85,000	-	-	-	-	201,003	286,003
Capital Contributions	-	-	-	-	-	-	-	-
Reserve Accounts	-	-	-	-	-	-	-	-
Total Revenues	4,736,168	615,804	2,369,694	1,912,122	949,898	-	5,075,922	\$ 15,659,608
Expenditure/Expenses								
Salaries and Benefits	2,486,676	245,462	659,225	541,404	6,852	-	112,917	4,052,536
Maintenance & Operations	1,873,388	345,873	1,125,656	1,092,479	934,998	-	-	5,372,394
Capital Outlay	21,250	6,250	119,250	125,750	-	-	4,835,109	5,107,609
Debt Service	123,399	6,465	229,171	86,664	-	159,266	-	604,965
Other Charges	113,700	-	234,088	-	-	-	13,000	360,788
Operating Transfers	171,000	-	69,740	-	-	-	102,263	343,003
Total Expenditures/Expenses	4,789,413	604,050	2,437,130	1,846,297	941,850	159,266	5,063,289	\$ 15,841,295
Change in Fund Balance/Net Earnings	(53,245)	11,754	(67,436)	65,825	8,048	(159,266)	12,633	\$ (181,687)
Beginning Fund Balance/Net Assets	521,376	89,089	617,064	850,744	402,858	525,754	5,889,783	8,896,668
Ending Fund Balance/Net Assets	468,131	100,843	549,628	916,569	410,906	366,488	5,902,416	\$ 8,714,981

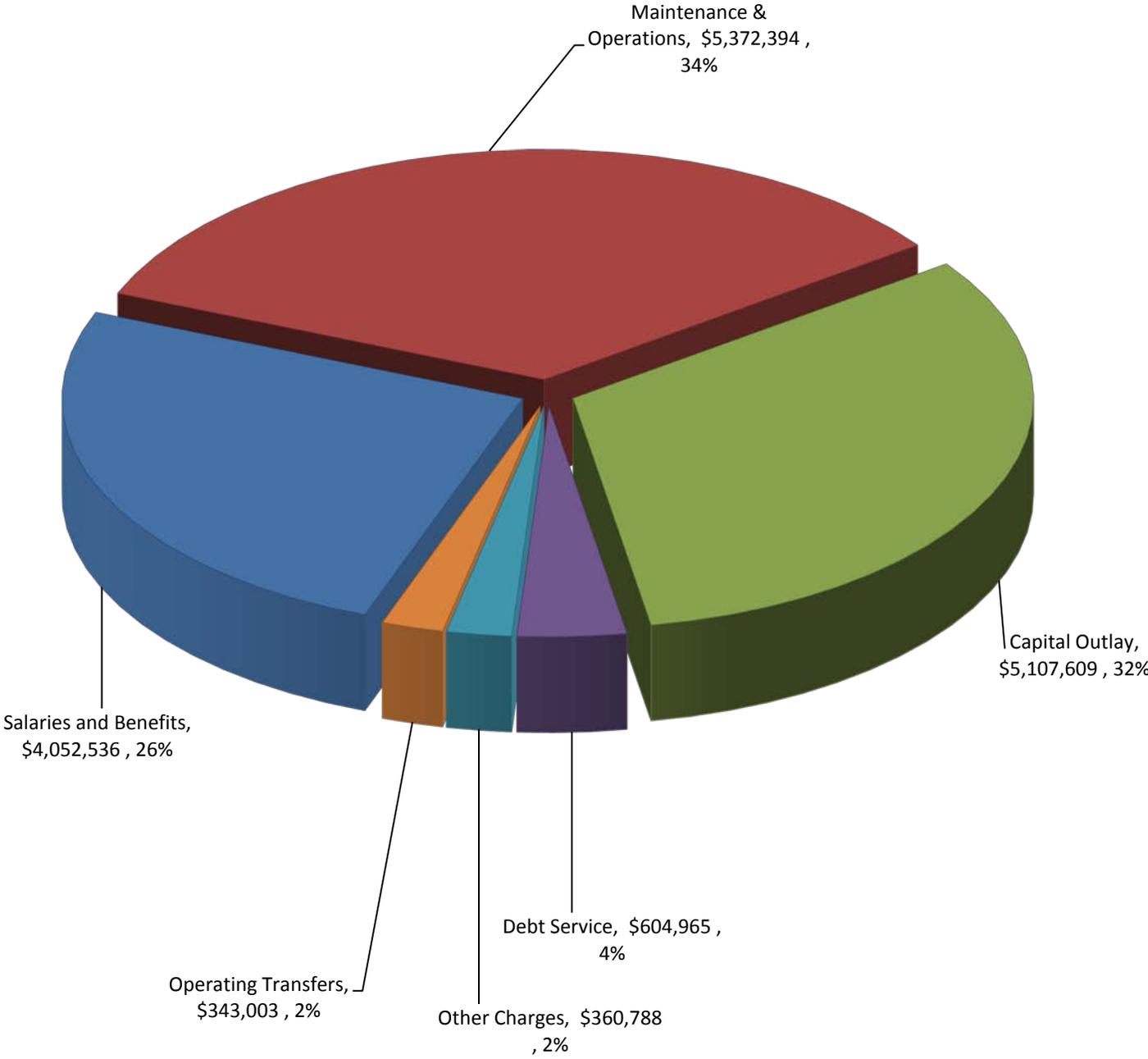
CITY OF PROSSER
2015 OPERATING BUDGET

TOTAL PROJECTED GOVERNMENT REVENUES
BY SOURCE - FY2015
\$15,659,608



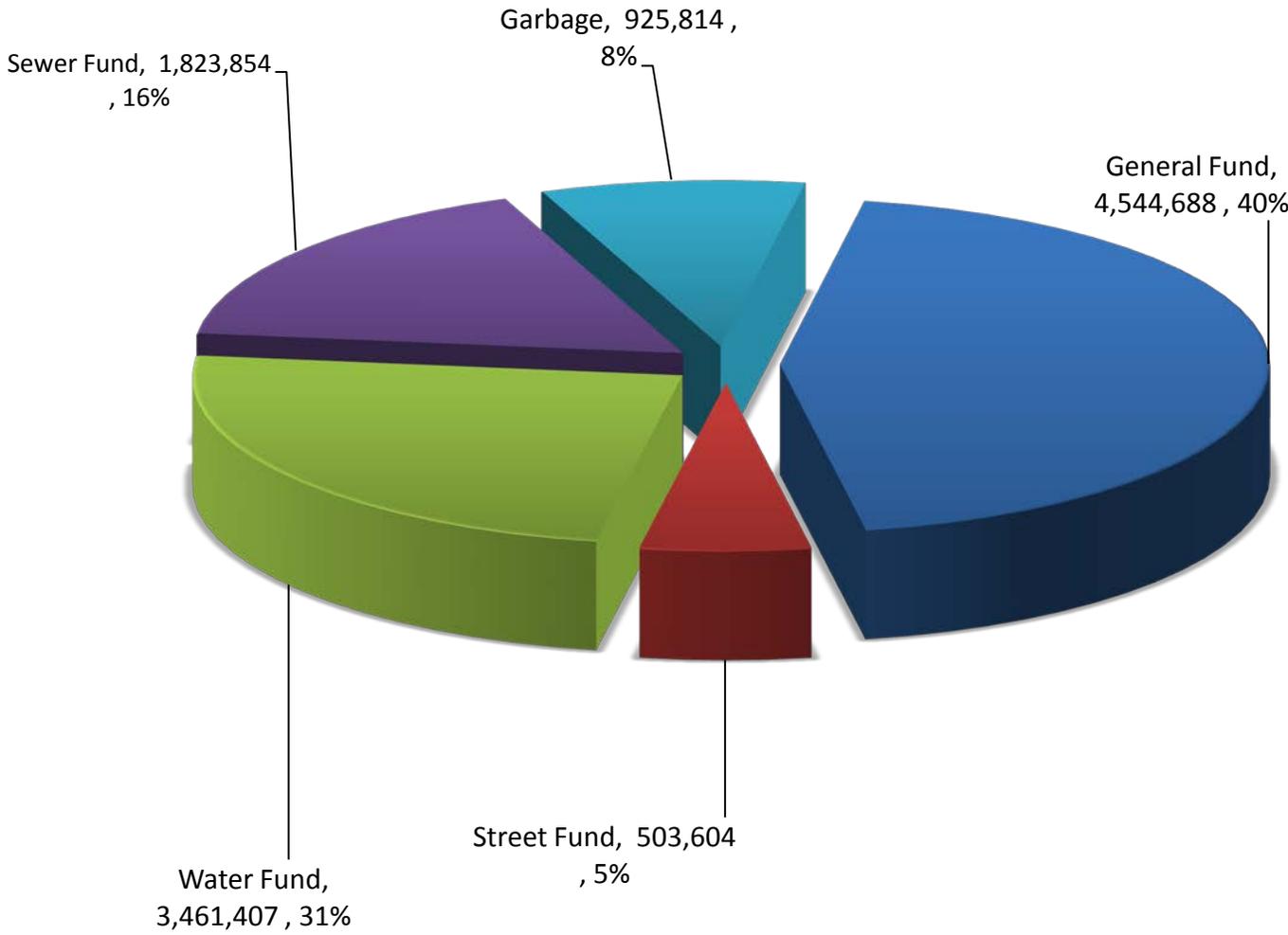
**CITY OF PROSSER
2015 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY 2015 - \$15,841,295**



**CITY OF PROSSER
2015 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2015 - BY FUNCTION
\$15,841,295**



FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 General Fund	102 Street Fund	221 LID Guarantee Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	2,418,821	1,204,898	903	55,399
30880	Beg Fund Bal-Unreserved	6,560,087	780,910	714,900	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	4,560,123	4,042,222	360,749	0
320	Licenses & Permits	171,766	170,491	1,275	0
330	Intergovernmental Revenues	433,443	177,624	255,819	0
340	Charges for Goods and Services	5,328,682	227,469	66,716	0
350	Fines & Penalties	145,038	93,364	0	0
360	Miscellaneous Revenues	96,993	39,754	7,808	239
Total Operating Revenues:		10,736,045	4,750,925	692,367	239
Operating Expenditures					
510	General Government	1,070,736	1,070,736	0	0
520	Public Safety	2,313,530	2,313,530	0	0
530	Utilities	3,861,472	0	0	0
540	Transportation	618,884	0	618,884	0
550	Natural and Economic Environment	221,077	221,077	0	0
560	Social Services	26,025	26,025	0	0
570	Culture And Recreation	820,371	820,371	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		8,932,095	4,451,739	618,884	0
Net Operating Increase (Decrease):		1,803,950	299,185	73,483	239
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	113,467	94,222	0	0
391-393	Debt Proceeds	657,886	840	0	0
397	Transfers-In	195,250	19,496	18,582	0
Total Nonoperating Revenues:		966,603	114,558	18,582	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	113,487	94,142	0	0
591-593	Debt Service	947,717	840	6,465	0
594-595	Capital Expenditures	1,586,372	318,504	57,228	0
597	Transfers-Out	175,754	137,499	0	0
Total Nonoperating Expenditures:		2,823,330	550,985	63,693	0
Increase (Decrease) in Cash and Investments		-52,777	-137,242	28,372	239
Ending Cash and Investments					
50810	End Fund Bal-Reserved	2,471,673	1,068,014	4,766	55,638
50880	End Fund Balance-Unreserved	6,454,456	780,552	739,409	0

The accompanying notes are an integral part of this Statement.

2013 - STATEMENT C-4
FUND RESOURCES USES ARISING FROM CASH TRANSACTIONS

BARS Code		229 1996 GO Bond - Fire Station	232 ULID 99-1 E Prosser Indust Pk	233 2011 GO Bond - Pool	234 Local Improvement Dist 10-23
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	5,526	331	9	0
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	154,666	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	196	1	83	13,201
Total Operating Revenues:		154,862	1	83	13,201
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:					
Net Operating Increase (Decrease):		154,862	1	83	13,201
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	24,722
397	Transfers-In	0	0	130,000	0
Total Nonoperating Revenues:		0	0	130,000	24,722
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	155,258	0	129,788	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	332	0	37,923
Total Nonoperating Expenditures:		155,258	332	129,788	37,923
Increase (Decrease) in Cash and Investments		-396	-331	295	0
Ending Cash and Investments					
50810	End Fund Bal-Reserved	5,129	0	304	0
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

2013 - STATEMENT C-4
FUND RESOURCES USES ARISING FROM CASH TRANSACTIONS

BARS Code		301 REET - First Quarter %	403 Water Fund	407 Sewer Fund	448 Garbage Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	830,620	320,385	750
30880	Beg Fund Bal-Unreserved	0	1,097,884	3,652,295	314,097
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	2,486	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	2,131,080	1,956,789	946,628
350	Fines & Penalties	0	34,371	13,245	4,057
360	Miscellaneous Revenues	11	14,922	19,032	1,746
Total Operating Revenues:		2,498	2,180,373	1,989,066	952,432
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	1,481,232	1,466,040	914,199
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:			1,481,232	1,466,040	914,199
Net Operating Increase (Decrease):		2,498	699,141	523,026	38,232
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	9,495	0	9,750
391-393	Debt Proceeds	0	632,324	0	0
397	Transfers-In	7,499	19,507	166	0
Total Nonoperating Revenues:		7,499	661,325	166	9,750
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	9,345	0	10,000
591-593	Debt Service	0	444,837	210,528	0
594-595	Capital Expenditures	0	867,842	342,799	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		0	1,322,024	553,327	10,000
Increase (Decrease) in Cash and Investments		9,997	38,443	-30,135	37,982
Ending Cash and Investments					
50810	End Fund Bal-Reserved	9,997	1,005,332	321,993	500
50880	End Fund Balance-Unreserved	0	961,613	3,620,552	352,330

The accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2013

BARS Code		Total for All funds	606 Library Memorial Fund	612 IRS Section 125 Fund	636 Advance Travel Expense Fund
308	Beginning Cash and Investments	31,485	11,990	1,140	1,000
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	52	52	0	0
380-390	Other Increases and Financing Sources	0	0	0	0
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	19,496	0	1,140	1,000
	Increase (Decrease) in Cash and Investments	-19,444	52	-1,140	-1,000
508	Ending Cash and Investments	12,041	12,041	0	0

BARS Code		637 PFD Liquidation Fund
308	Beginning Cash and Investments	17,355
388 and 588	Prior Period Adjustments, net	0
310-360	Revenues	0
380-390	Other Increases and Financing Sources	0
510-570	Expenditures	0
580-590	Other Decreases and Financing Uses	17,355
	Increase (Decrease) in Cash and Investments	-17,355
508	Ending Cash and Investments	0

The accompanying notes are an integral part of this Statement.

CITY OF PROSSER

Revenue Assumptions Budget 2015

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 26% of the General Fund's revenue. 72% of the Property taxes received annually are recorded in the General Fund, and 28% are recorded in the Street Fund.

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.

Year	Taxable Values	Regular Levy per \$1000	Excess Levy per \$1000	Total Levy	General Fund	Street Fund	Total Property Tax
2011	\$417,262,490	2.933573	0.377591	3.311163	881,330	342,740	\$1,224,070
2012	\$412,423,986	3.067028	0.388512	3.455540	910,740	354,176	\$1,264,916
2013	\$444,413,791	2.915883	0.351024	3.266907	927,518	360,701	\$1,288,219
2014	\$472,724,254	2.933355	0.335371	3.268726	998,401	388,267	\$1,386,668
2015	\$492,802,594	2.97981	0.311992	3.291802	1,057,291	411,169	\$1,468,460

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase to \$492,802,594 with a levy rate of \$2.983339/per \$1000 of assessed value.

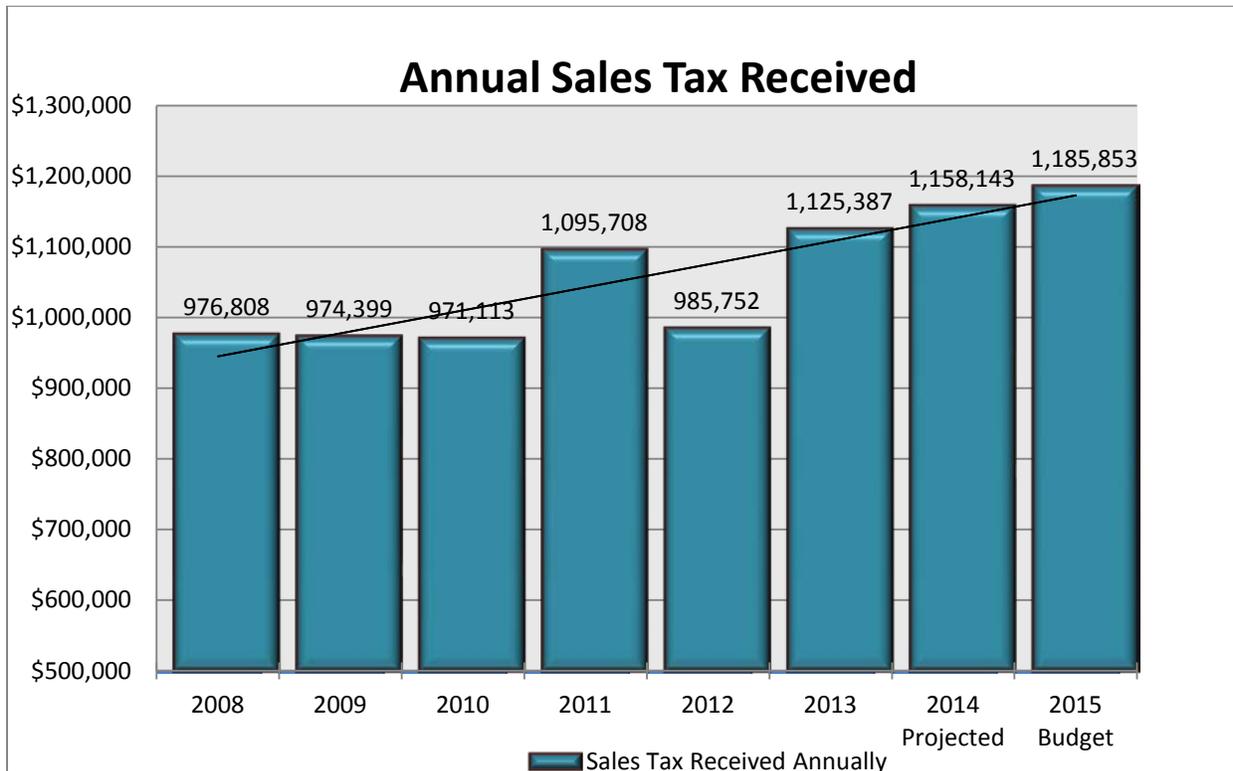
313-10 Sales Tax

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.

<u>Year</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2012	985,752	-3.33%	Actual
2013	1,125,387	14.17%	Actual
2014	1,158,143	2.91%	Projected
2015	1,185,853	2.39%	Budget

CITY OF PROSSER

Revenue Assumptions Budget 2015



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 2015.

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 2015

CITY OF PROSSER

Revenue Assumptions Budget 2015

MSRC Profits of Liquor Board are estimated at 8.77 per capita, and Liquor Tax is estimated at 2.71 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 flow needs
- 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 .08% 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 2015.

361-40 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2015.

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.

The 2015 Proposed Budget includes a 3% water rate increase and a 0% irrigation rate increase. Additionally, Council requested the creation of an irrigation reserve fund to fund future infrastructure needs.

CITY OF PROSSER

Revenue Assumptions

Budget 2015

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 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.

The 2015 Proposed 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 2015. MRSC estimates for 2015 indicate that \$20.29 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. There is a 1.6% rate increase to the Garbage Rates. Additionally, there is a decrease in the administrative fee from 12.5% to 8%.

CITY OF PROSSER

Revenue Assumptions

Budget 2015

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)	\$0
Old Inland Empire Improvements	Street Project (302)	\$285,700
Zone 2 Water Improvements	Water Project (420)	\$890,315
7 th Street ADA Sidewalk Improvements	Street Project (303)	\$16,232
OIE Phase 2 Improvement Project	Street Project (304)	\$116,277
Energy Efficiency Grant	TBD	TBD
City Parks Restroom Grant/Loan	TBD	TBD

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
2015 OPERATING BUDGET
INSURANCE ALLOCATION**

Premium Increased by 5% - for 2015 Budget					
Department	Property	Vehicle	Equipment	Bond & Liability	Total Premium
Administration	12,256	930	50	46,273	59,509
Aquatic Center	9,214	-	-	9,231	18,445
Building Dept	-	930	83	-	1,013
Garbage	-	-	-	200	200
Irrigation	500	-	-	2,464	2,964
Library	8,026	-	-	-	8,026
Parks	6,344	5,388	637	3,613	15,982
Police	-	20,618	2,085	-	22,703
Senior Center	2,755	-	-	-	2,755
Sewer	89,380	11,598	1,182	10,980	113,140
Street	6,307	7,161	1,182	5,125	19,776
Water	38,589	5,388	281	8,555	52,814
TOTALS	173,371	52,014	5,500	86,442	317,326

**CITY OF PROSSER
2015 OPERATING BUDGET
TRANSFERS**

From : (Transfers Out)	Amount	To: (Transfers In)	Amount
001 General Fund	6,000	115 General Fund Reserve	6,000
	50,000	117 Employee Benefits Trust	50,000
	102,500	233 2011 GO Bond (PAC)	102,500
	39,566	148 Criminal Justice Fund	39,566
	35,000	102 Street Fund (Village Park Trees)	35,000
	50,000	102 Street Fund (Luther Lane and Yakima Ave.)	50,000
Total General Fund Transfers	\$283,066		\$283,066
148 Criminal Justice Fund	30,000	149 PSST Funds	30,000
Total Criminal Justice Funds	\$30,000		\$30,000
147 Police Investigative Fund	45,000	148 Criminal Justice	45,000
Total Police Investigative Funds	\$45,000		\$45,000
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
403 Water	154,912	444 1998 Water Revenue Bond	154,912
	79,176	449 1999 Water Revenue Bond	79,176
	-	453 2011 Water Revenue Bond Redemption	
	69,740	XXX Irrigation Reserve Fund	69,740
Total Water Transfers	\$303,828		\$303,828
Total Sewer Transfers	\$0		\$0
Total Transfers Out	\$688,894	Total Transfers In	\$688,894



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 for the General Fund is shown on "Overview Section", Page 32 is a reflection of Schedule C-4 of the financial statements.

Combining Statement (C-4) includes:

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	

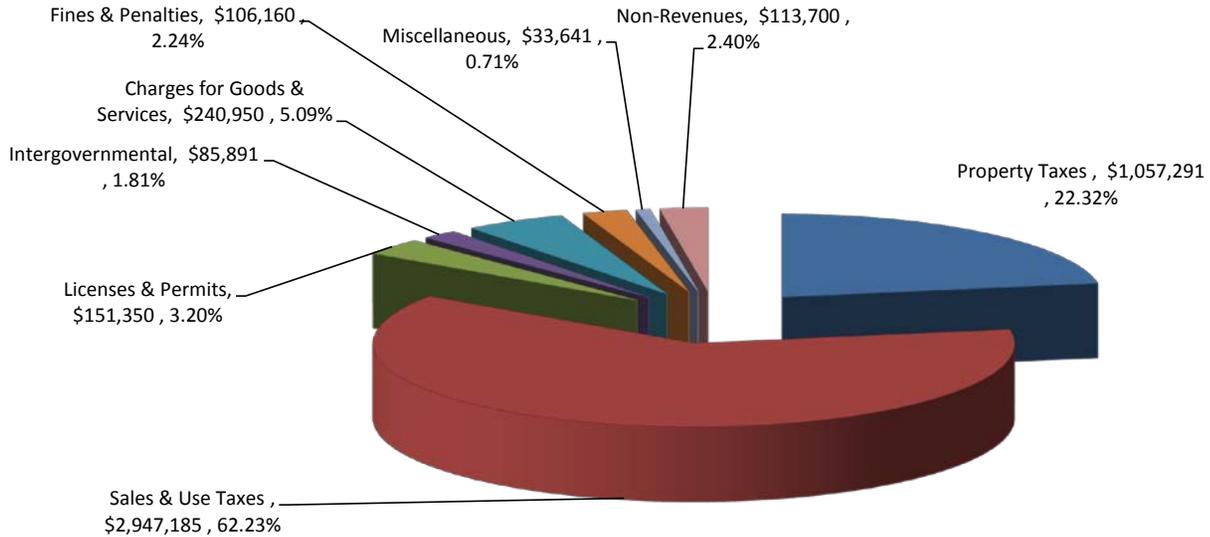
You can see the detail of each of these funds in the "Reserve and Project" section of this budget.

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

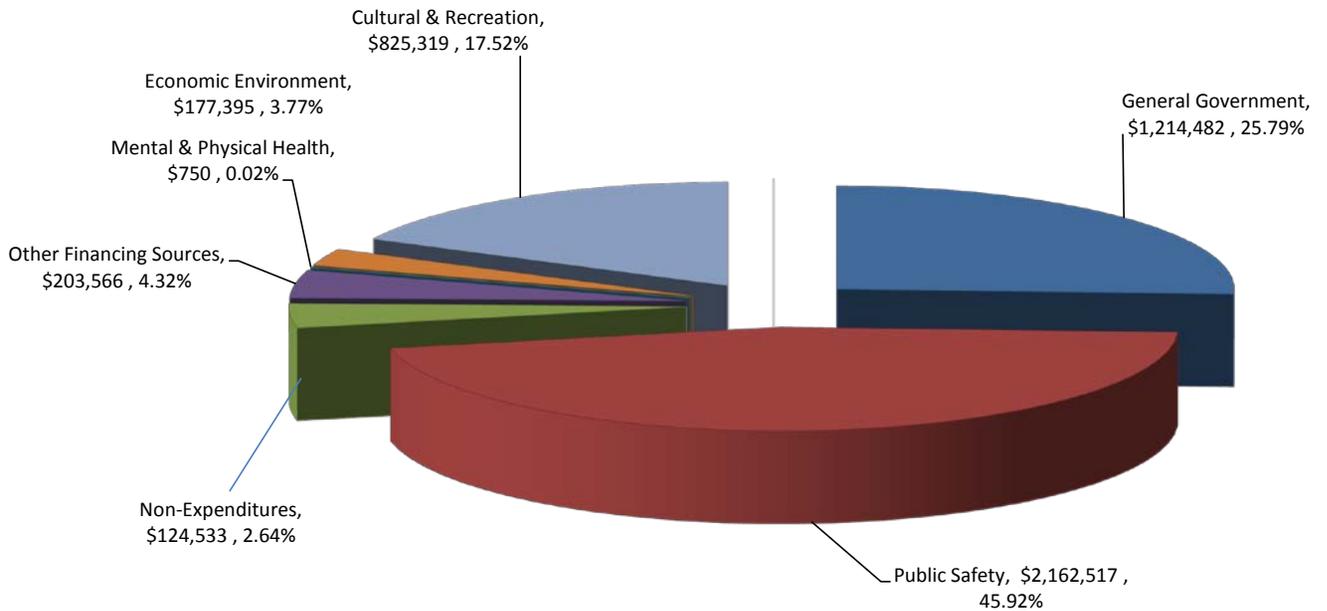
**WHERE THE MONEY COMES FROM, GENERAL FUND REVENUE
PROJECTIONS - FY 2015**

\$4,736,168



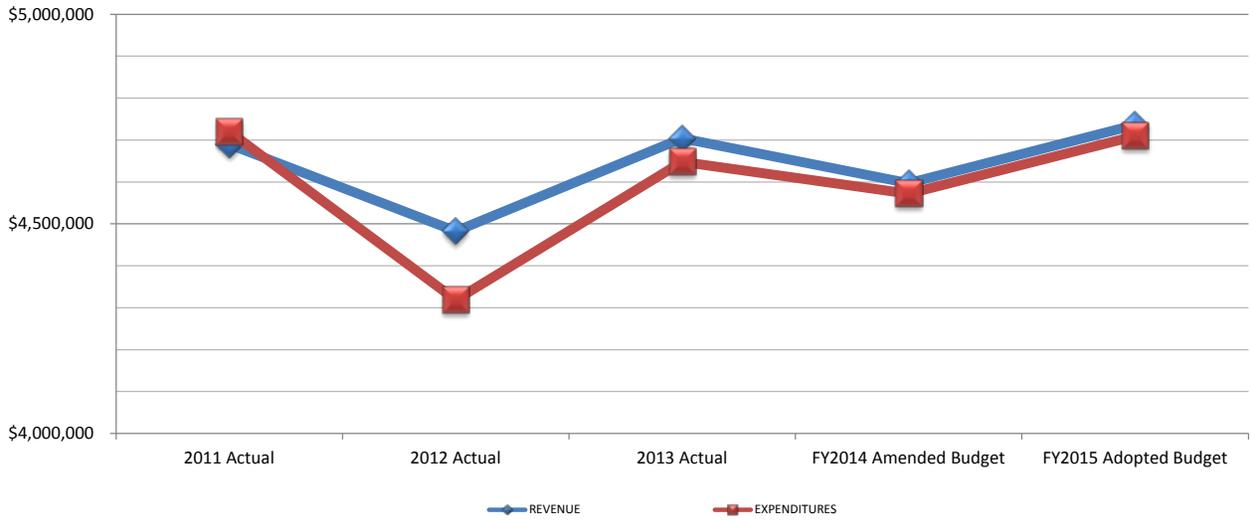
**WHERE THE MONEY GOES, GENERAL FUND EXPENDITURES
PROJECTIONS - FY2015**

\$4,709,413

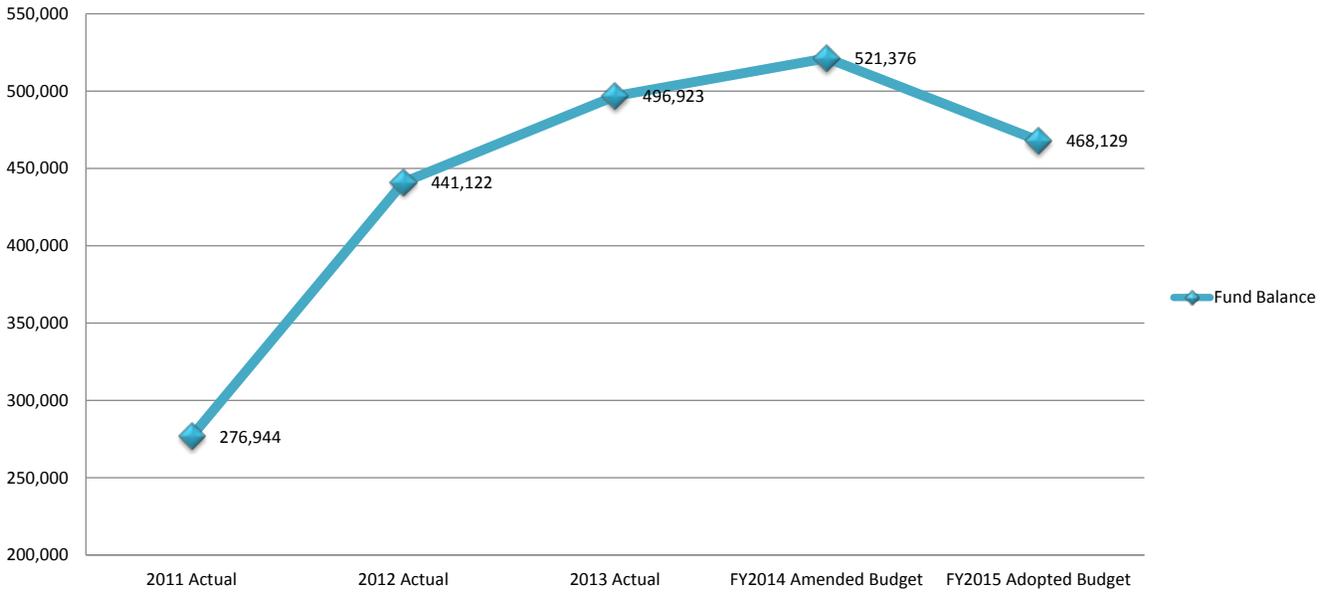


**CITY OF PROSSER
2015 OPERATING BUDGET**

**GENERAL FUND
REVENUES AND EXPENDITURES**



Fund Balance



City of Prosser



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CITY OF PROSSER
2015 OPERATING BUDGET
001 - GENERAL FUND

Summary

Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	FY2015 Adopted Budget	% Change
Revenues						
310 Taxes	3,216,597	3,685,231	3,782,345	3,852,729	4,004,476	3.9%
320 License & Permits	113,995	178,953	170,491	151,850	151,350	-0.3%
330 Internal Governmental	136,004	141,447	168,422	102,615	85,891	-16.3%
340 Charges for Goods & Services	171,023	242,881	213,551	243,078	240,950	-0.9%
350 Fines & Penalties	98,694	89,360	93,166	103,500	106,160	2.6%
360 Interest & Other Earnings	568,350	29,268	34,310	28,210	33,641	19.3%
380 Non-Revenues	122,254	115,440	222,222	114,700	113,700	-0.9%
390 Other Financing Sources	262,745	-	19,496	-	-	0.0%
Revenue Total	4,689,662	4,482,580	4,704,002	4,596,682	4,736,168	3.0%
Expenditures						
511 Legislative	43,350	39,036	110,403	128,010	149,769	17.0%
512 Judicial	108,415	103,514	91,745	105,000	106,000	1.0%
513 Executive	151,729	59,293	-	-	-	0.0%
514 Finance (23)	327,726	386,712	399,987	440,670	489,137	11.0%
514 Clerks (30)	83,794	81,862	99,298	101,905	112,111	10.0%
-- Insurance Claims	709,800	-	-	-	-	0.0%
515 Legal	31,127	38,113	17,461	30,000	39,000	30.0%
518 Custodial (31)	67,604	166,737	194,360	193,093	201,654	4.4%
518 Information Services (88)	49,346	57,173	86,062	100,635	93,180	-7.4%
518 Labor Relations (10)	68,887	85,513	23,711	23,600	23,631	0.1%
521 Law Enforcement	1,125,148	1,127,946	1,372,644	1,419,195	1,454,193	2.5%
522 Contracted Emergency Services	274,094	373,194	392,797	408,948	426,200	4.2%
523 Detention/Corrections	82,004	95,399	92,676	120,000	120,000	0.0%
524 Protective Inspections/Bldg	165,848	161,153	163,026	148,380	162,124	9.3%
528 Dispatch	380,668	399,742	137,615	-	-	0.0%
558 Community Planning Contractual Se	-	-	60,500	53,000	58,000	9.4%
558 Planning & Economic Development (91,610	97,677	160,577	139,978	119,395	-14.7%
566 Alcohol & Substance Abuse	1,539	1,579	1,040	456	1,600	250.9%
569 Community Center	18,583	20,658	24,984	24,047	24,162	0.5%
571 Participant Recreation	76,474	75,154	74,637	81,325	81,325	0.0%
572 Libraries	182,794	178,251	187,791	201,735	215,332	6.7%
576 Swimming Pool (20)	178,891	196,814	227,392	227,073	261,173	15.0%
576 Park Facility (80)	223,983	230,534	260,405	256,479	243,327	-5.1%
580 Non-Expenditures	116,381	115,479	146,310	179,700	124,533	-30.7%
590 Other Financing Uses	160,000	226,871	322,780	189,000	203,566	7.7%
Expenditure Total	4,719,793	4,318,402	4,648,202	4,572,229	4,709,415	3.0%
Total Surplus (Deficit)	(30,132)	164,178	55,800	24,453	26,753	9.4%
Beginning Fund Balance	307,076	276,944	441,122	496,923	521,376	
*Fund Balance Transfer (Criminal Justice Funds)					(30,000)	
** Fund Balance Transfer (Street Funds)					(50,000)	
Ending Fund Balance	276,944	441,122	496,923	521,376	468,129	

* Transfer of Fund Balance to cover one time only expenditures. Fund Balance and Reserve levels should equal 12.5% of General Fund Expenditures for period.

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

Revenue							
				FY2014	FY2015		
				Amended	Adopted	%	
Account Description	2011 Actual	2012 Actual	2013 Actual	Budget	Budget	Change	
310 - Taxes							
311-10 Property Taxes	865,490	911,609	927,470	998,328	1,057,291	5.9%	
313-11 Loc Retail Sales & Use Taxes	1,095,708	985,752	1,125,387	1,072,750	1,185,853	10.5%	
313-61 Brokered Natural Gas Use Tax	-	-	-	-	130,500	100.0%	
316-41 Utility Tax - Electric	401,006	436,815	448,314	445,551	454,462	2.0%	
316-42 Utility Tax - Water	204,135	456,812	365,803	382,565	390,216	2.0%	
316-43 Utility Tax - Gas	183,497	166,095	178,111	240,000	50,500	-79.0%	
316-44 Utility Tax - Sewer	258,242	515,837	436,263	410,631	418,844	2.0%	
316-45 Utility Tax-Garbage/Solid Waste	-	-	41,095	32,500	43,000	32.3%	
316-46 Utility Tax - Cable	33,498	31,746	36,261	37,500	38,250	2.0%	
316-47 Utility Tax - Telephone	60,695	69,808	67,411	71,204	69,000	-3.1%	
316-48 Utility Tax - Cell Phone	105,648	102,068	95,401	103,000	105,060	2.0%	
316-49 PUD Privilege Tax (County)	42,116	47,355	49,703	50,000	52,000	4.0%	
317-20 Leasehold Excise Tax	8,679	8,690	11,127	8,700	9,500	9.2%	
310 - Tax Revenue	3,258,713	3,732,586	3,782,345	3,852,729	4,004,476	3.9%	
320 - License & Permits							
321-91 Franchise Fees	26,980	30,453	30,260	31,000	31,000	0.0%	
321-99 General Business Registrations	33,083	34,396	39,704	35,000	35,000	0.0%	
321-99 Rental Licensing (01)	-	5,695	6,145	6,500	1,500	-76.9%	
321-99 Yard Sale Permits (02)	418	396	362	450	350	-22.2%	
322-11 Building Structure & Equipment	42,805	93,284	78,426	66,000	70,000	6.1%	
322-12 Sign Permits	1,540	1,140	3,820	1,500	1,500	0.0%	
322-13 Fence Permits	750	1,350	710	1,000	1,000	0.0%	
322-14 Plumbing Permits	1,021	1,698	1,545	1,500	1,500	0.0%	
322-15 Mechanical Permits	1,775	2,116	2,723	2,000	2,000	0.0%	
322-30 Animal Licenses	4,400	4,615	4,925	4,400	5,000	13.6%	
322-90 Other Non-Bus Lic & Permits	1,222	3,810	1,871	2,500	2,500	0.0%	
320 - Licenses & Permits Total	113,995	178,953	170,491	151,850	151,350	-0.3%	
330 - Intergovernmental							
334-03 WA State Sheriff's & Police Ch (50)	2,038	1,186	-	2,000	2,000	0.0%	
334-03 Traffic Safety Commission (51)	1,222	-	-	1,500	1,500	0.0%	
334-04 Growth Management	-	1,420	91,853	25,000	-	-100.0%	
334-05 Work Source OnSite Training	1,000	-	-	-	-	0.0%	
335-91 PUD Privilege Tax (State)	21,286	11,461	22,257	25,000	25,000	0.0%	
336-06 DUI/Other Crim Just Ass't (51)	1,179	1,080	1,051	1,000	1,000	0.0%	
336-06 Liquor Excise Tax (94)	27,335	21,289	3,877	6,914	15,745	127.7%	
336-06 Liquor Board Profits (95)	39,827	57,656	49,384	41,201	40,646	-1.3%	
330 - Intergovernmental Revenue Total	93,888	94,092	168,422	102,615	85,891	-16.3%	
340 - Charges for Goods and Services							
341-33 District Court Administrative	7,501	7,102	6,589	7,500	9,000	20.0%	
341-43 TBD Admin Reimbursements	2,841	1,276	-	1,000	-	0.0%	
341-62 Word Processing & Dup Service	115	418	365	100	250	150.0%	
341-70 Sale of Merchandise	324	115	-	-	200	0.0%	
341-91 Election Candidate Filing Fee	120	-	-	-	-	0.0%	
341-93 Janitorial Services	791	-	-	-	-	0.0%	
342-10 Law Enforcement Services	-	4,860	-	-	500	0.0%	
342-11 Fingerprinting Fees	215	185	170	200	200	0.0%	
342-12 Public Safety - Other	2,800	2,495	1,719	3,000	2,000	-33.3%	
342-20 DUI Fire Emergency	-	200	-	-	-	0.0%	
342-21 Emergency Service - Dist Crt	3,491	2,358	2,758	3,500	3,000	-14.3%	
342-30 Housing & Monitoring of Prison	5,634	5,355	5,741	6,000	5,800	-3.3%	
342-31 Booking Fees	-	1	7	-	-	0.0%	
342-40 Rental Inspection Services	-	1,500	5,810	5,000	1,500	-70.0%	
342-80 Communication Services	15,427	18,609	-	-	-	0.0%	
345-23 Animal Control & Shelter Fees	945	560	325	1,000	500	-50.0%	
345-81 Zoning And Subdivision Fees	83	566	-	1,000	-	100.0%	

**CITY OF PROSSER
2015 OPERATING BUDGET**

					FY2014	FY2015	
Account Description		2011 Actual	2012 Actual	2013 Actual	Amended Budget	Adopted Budget	% Change
345-82	Annexation Fees	-	720	-	-	-	0.0%
345-83	Plan Checking Fees	24,317	52,790	48,063	35,000	45,000	28.6%
345-86	SEPA Review Fees	3,521	4,203	1,063	3,000	3,000	0.0%
345-89	Variance/Condition Use Fees (02)	1,173	2,001	853	1,500	1,500	0.0%
345-89	Site Review Fees (03)	618	2,952	1,748	1,500	1,500	0.0%
345-89	Other Planning & Dev (04)	175	1,891	1,500	2,000	1,500	-25.0%
347-30	Activity Fees	87,552	122,390	125,394	153,748	153,500	-0.2%
347-60	Program Fees	13,380	10,335	11,445	18,030	12,000	-33.4%
340 - Charges for Goods & Service Total		171,023	242,881	213,551	243,078	240,950	-0.9%
350 - Fines and Penalties							
352-30	Proof of Motor Vehicle Insurance	1,035	1,448	1,755	1,500	2,660	77.3%
353-10	Disable Parking Penalties	34,643	34,962	38,914	35,000	48,500	38.6%
353-70	Non-Traffic Infraction Penalties	1,170	1,948	1,796	1,500	1,500	0.0%
354-10	Parking Fines	273	1,613	3,123	1,500	5,000	233.3%
355-20	Driving While Intoxicated Pen	8,486	7,669	8,227	11,000	9,000	-18.2%
355-80	Other CrimTraffic Misdemeanor	21,926	17,838	17,684	22,000	18,000	-18.2%
356-90	Other Crim Non-Traffic Fines	14,434	10,284	9,603	14,000	10,000	-28.6%
357-33	Public Defense Cost	16,521	12,983	11,867	16,500	11,000	-33.3%
357-35	Court Interpreter Costs	-	-	-	-	-	0.0%
357-39	Dist/Mun Court Cost Recoup	186	614	197	500	500	0.0%
359-90	Miscellaneous Penalties	20	-	-	-	-	0.0%
350 - Fines and Penalties Total		98,694	89,360	93,166	103,500	106,160	2.6%
360 - Interest & Other Earnings							
361-10	Investment Interest	795	1,036	2,231	1,000	3,200	220.0%
361-30	Gain/Loss on Investments	-	-	-	-	-	0.0%
361-40	Interest Income - Dist Court	2,883	3,391	2,634	3,000	3,000	0.0%
361-41	Interest on Contracts & Notes	913	435	232	450	500	11.1%
362-40	Space & Facilities Lease (Short	-	-	-	-	3,000	100.0%
362-50	Space & Facilities Lease (Long	9,223	20,436	19,932	19,760	20,441	3.4%
367-10	Contributions & Donations	6,805	2,600	5,025	2,500	2,500	0.0%
369-20	Unclaimed Property	10	-	-	-	-	0.0%
369-30	Confiscated Property	-	-	-	-	-	0.0%
369-40	Judgments And Settlements	543,259	-	-	-	-	0.0%
369-80	Cashier Overages or Shortages	270	(25)	(30)	-	-	0.0%
369-90	Other Miscellaneous Revenue	4,193	1,395	2,668	1,500	1,000	-33.3%
369-90	Misc-AP Refunds Reimburse (01)	-	-	1,618	-	-	0.0%
360 - Interest & Other Earnings Total		568,350	29,268	34,310	28,210	33,641	19.3%
380 - Non-Revenues							
381-10	Interfund Loan Received	-	-	128,000	-	-	0.0%
386-10	Concealed Pistol Lic - State	1,414	1,598	1,873	3,000	2,000	-33.3%
386-12	PSEA and CVC distributions	96,046	82,905	83,294	90,000	90,000	0.0%
389-00	Misc Nonrevenues (Suspense)	138	-	-	-	-	0.0%
389-01	Bail Receipts	16,465	18,033	-	-	-	0.0%
389-14	State Building Fees	517	518	601	1,000	1,000	0.0%
389-16	Animal Trap Deposits	125	100	125	200	200	0.0%
389-17	Park Concessions Deposits	100	100	300	500	500	0.0%
389-18	Animal Adoption Fees	15	-	15	-	-	0.0%
389-19	Planning & Development Deposit	7,434	12,187	8,016	20,000	20,000	0.0%
380 - Non-Revenue Total		122,254	115,440	222,222	114,700	113,700	-0.9%
390 - Other Financing Sources							
397	Interfund Transfers	262,745	-	19,496	-	-	0.0%
390 - Other Financing Source Totals		262,745	-	19,496	-	-	0.0%
Total G/F Revenues		\$ 4,689,661	\$ 4,482,580	\$ 4,704,002	\$ 4,596,682	4,736,168	3.0%

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

Expenditures by Type

Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	FY2015 Adopted Budget	% Change
Salaries And Benefits						
10 Salaries & Wages	1,655,414	1,672,650	1,631,137	1,676,876	1,724,229	2.8%
12 Overtime	59,758	83,549	95,054	43,719	57,168	30.8%
20 Personnel Benefits	611,720	637,128	608,086	642,536	705,278	9.8%
Total Salaries & Benefits	2,326,891	2,393,326	2,334,277	2,363,131	2,486,676	5.2%
Maintenance & Operations						
21 Uniforms	5,504	7,736	9,898	9,195	11,454	24.6%
31 Office & Operating Supplies	63,778	71,901	79,590	91,472	90,480	-1.1%
32 Fuel Consumed	30,668	31,783	45,535	49,300	53,300	8.1%
35 Small Tools & Minor Equipment	18,718	14,146	48,250	50,000	33,017	-34.0%
41 Professional Services	279,313	296,435	397,540	371,000	362,731	-2.2%
42 Communications	27,346	25,371	36,717	46,518	41,035	-11.8%
43 Travel & Training	23,123	22,998	26,410	28,073	25,550	-9.0%
44 External Taxes	10,857	16,959	17,168	16,750	16,763	0.1%
45 Operating Rentals & Leases	10,270	23,723	15,521	15,900	17,500	10.1%
46 Insurance	103,800	105,214	120,428	114,049	128,433	12.6%
47 Public Utility	135,540	138,427	154,685	128,500	147,000	14.4%
48 Repairs & Maintenance	47,903	53,125	81,852	61,450	51,500	-16.2%
49 Miscellaneous	10,591	11,405	24,133	23,415	32,475	38.7%
51 Intergov't Professional Service	639,196	759,796	787,109	834,775	859,650	3.0%
xx Abatement Services	-	-	-	-	2,500	100.0%
Total Maintenance & Operations	1,406,607	1,579,019	1,844,835	1,840,397	1,873,388	1.8%
Other						
581 Interfund Loan Disbursement P	-	-	52,168	65,000	10,833	-83.3%
586 Agency Disbursements	96,558	83,288	87,415	93,000	92,000	-1.1%
589 Non Expenditures	19,823	32,190	6,727	21,700	21,700	0.0%
-- Payments made to Claimants	709,800	-	-	-	-	
592 Interfund Loan Repayment I	-	-	840	500	10,066	1913.2%
594 Capital Improvements	114	3,702	157,752	15,000	21,250	0.0%
597 Interfund Transfers	160,000	226,871	164,188	173,500	158,500	-8.6%
597.1 Interfund Transfers - Streets	-	-	-	-	35,000	100.0%
Total Other	986,295	346,051	469,090	368,700	349,349	-5.2%
Total Expenditures before Fund Balance Transfer	4,719,793	4,318,397	4,648,202	4,572,229	4,709,413	
Fund Balance Transfers						
597.2 Interfund Transfer - Criminal Justice					30,000	
597.3 Interfund Transfer - Street Fund Justice					50,000	
Total Fund Balance Transfers	-	-	-	-	80,000	
Total Expenditures	4,719,793	4,318,397	4,648,202	4,572,229	4,789,413	4.8%

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

511 - Legislative

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.

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
10 Salaries & Wages	19,750	26,915	77,756	83,384	83,396	0.0%
20 Personnel Benefits	1,672	5,094	24,768	27,476	28,823	4.9%
31 Office & Operating Supplies	1,043	519	1,112	200	200	100.0%
32 Fuel			346	1,000	1,000	100.0%
41 Professional Services	859	363	-	-	20,000	0.0%
42 Communications	1,330	-	-	350	350	100.0%
43 Travel & Training	1,706	2,130	4,427	5,000	4,000	-20.0%
45 Operating Rentals & Leases	2,576	-	-	-	-	0.0%
46 Insurance	1,164	-	58	100	-	100.0%
48 Repairs and Maintenance	864	-	490	500	500	100.0%
49 Miscellaneous	839	122	1,421	10,000	11,500	15.0%
64 Machinery & Equipment	-	3,707	-	-	-	0.0%
51 Intergovernmental Service	11,547	185	26	-	-	0.0%
Total Legislative	43,350	39,036	110,403	128,010	149,769	17.0%

Staffing History	1.00	1.00	1.00
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LINE - ITEM EXPLANATIONS:		
10-20	Salaries & Benefits	Flat Monthly Rate of \$250 a month per council member, Ordinance 13-2847.
32	Fuel & Maintenance	To centralize location for City Hall Vehicle Use.
41	Professional Services	Costs to Search for a new City Administrator.
51	Intergovernmental Service	Elections were reported in Legislative budget, until BARS moved it to City Clerks - 514-30
<i>Any line items changes from previous year over \$5,000 requires</i>		

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

512 - 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.

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
41 Professional Services	34,357	34,771	40,014	35,000	36,000	2.9%
51 Intergov't Professional Service	74,058	68,743	51,731	70,000	70,000	0.0%
Total Judicial	108,415	103,514	91,745	105,000	106,000	1.0%

LINE - ITEM EXPLANATIONS:

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

515 - 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.

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
41 Professional Services	31,127	38,113	17,461	30,000	39,000	30.0%
44 Advertising & Legal	-	-	-	-	-	-
51 Intergov't Professional Service	-	-	-	-	-	-
Total Legal Services	31,127	38,113	17,461	30,000	39,000	30.0%

LINE - ITEM EXPLANATIONS:

This reflects an increased rate for their legal service. Since the agreement governing their services is approved by council any change from the current rate would have to be approved by council.

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

514 - Finance (23)

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.

		2011	2012	2013	2014	2015	
	Account Description	Actual	Actual	Actual	Amended Budget	Adopted Budget	% Change
10	Salaries & Wages	125,265	150,015	236,753	276,184	289,981	5.0%
12	Overtime	39	14	-	-	-	
20	Personnel Benefits	53,633	77,226	107,243	117,186	146,856	25.3%
31	Office & Operating Supplies	1,411	8,057	6,646	11,000	12,500	13.6%
32	Fuel	-	-	218	-	-	0.0%
35	Small Tools & Minor Equipment	-	144	-	-	-	
41	Professional Services	5,019	1,386	11,175	3,000	3,000	0.0%
42	Communications	1,859	18	-	-	-	
43	Travel	1,830	537	7,503	2,000	3,500	75.0%
45	Operating Rentals & Leases	1,610	8,427	7,348	8,300	8,300	0.0%
46	Insurance	2,546	-	133	-	-	0.0%
48	Repairs & Maintenance	607	3,296	4,041	3,500	3,500	0.0%
49	Miscellaneous	1,419	3,120	7,352	4,500	6,500	44.4%
51	Intergov't Professional Service	15,838	10,913	11,574	15,000	15,000	0.0%
	Total Finance	211,077	263,154	399,987	440,670	489,137	22.3%

Staffing History	4.75	4.75	5.25
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LINE - ITEM EXPLANATIONS:

10 - 20	Salaries & Benefits	Pool Cashiers were accounted for in 2013, they were moved to 575- During 2014, Council voted to keep City Hall open for lunchtime and hired a PT employee to cover the front desk during this time frame. Wage increase for (2) Staff members re-aligning salaries based on studies.
43	Training	The decrease in this account was due to a change in BARS Coding., this account is now Travel only
49	Micellaneous	Increase in this account is due to Classes, Registrations and Memberships being moved from Travel. Additional Training needed

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

514 - City Clerk (30)

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.

Account Description	2011	2012	2013 Actual	2014	2015	% Change
	Actual	Actual		Amended Budget	Adopted Budget	
10 Salaries & Wages	51,792	51,440	56,567	57,710	64,780	12.3%
20 Personnel Benefits	22,481	21,076	22,809	24,595	27,731	12.7%
31 Office & Operating Supplies	806	2	-	-	-	0.0%
41 Professional Services	861	4,514	6,987	7,600	7,600	0.0%
42 Communications	1,935	6	-	-	-	0.0%
43 Travel & Training	1,572	3,825	2,569	4,000	4,000	0.0%
44 External Taxes		12	32	-	-	0.0%
45 Operating Rentals & Leases	482	-	-	-	-	0.0%
46 Insurance	2,590	-	58	-	-	0.0%
48 Repairs & Maintenance	148	-	152	-	-	0.0%
49 Miscellaneous	583	511	2,045	1,000	1,000	0.0%
51 Intergov't Serv - Credit Card Fees (30)	544	476	470	1,500	1,500	0.0%
51 Intergov't Serv - Election Serv (40)	-	-	7,609	5,500	5,500	0.0%
Total Clerks	83,794	81,862	99,298	101,905	112,111	10.0%

Staffing History	1	1	1
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LINE - ITEM EXPLANATIONS:

.10-20 Salaries & Benefits
Wage increase to re-align salaries based on studies.

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

518 - Labor Relations (10)

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

Account Description	2012	2013	2014	2015	% Change
	Actual	Actual	Amended Budget	Adopted Budget	
41 Professional Services	81,957	23,711	23,600	23,631	0.1%
45 Operating Rentals & Leases	-	-	-	-	
51 Miscellaneous	3,556	-	-	-	
Total Labor Relations & AWC	85,513	23,711	23,600	23,631	0.1%

BARS Code changed the reporting of Community Contractual Services to 558-519 (2012 - 2013)

41 Professional Services	Wesley Group - Union Negotiations	20,000
	AWC	3,631

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

518 - Custodial (31)

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.)

Account Description	2011	2012	2013 Actual	2014	2015	% Change
	Actual	Actual		Amended Budget	Adopted Budget	
10 Salaries & Wages	14,712	12,212	16,876	23,545	24,674	4.8%
20 Personnel Benefits	7,602	14,690	16,820	20,163	20,956	3.9%
31 Office & Operating Supplies	2,904	4,621	5,319	5,500	6,000	9.1%
41 Professional Services	441	1,671	2,568	4,000	3,000	-25.0%
42 Communications	8	18,756	20,411	22,000	19,000	-13.6%
44 External Taxes	2,641	4,424	4,481	3,500	4,000	14.3%
45 Operating Rentals & Leases	250	14,287	7,586	7,600	7,600	0.0%
46 Insurance	7,367	64,051	74,763	68,085	83,225	22.2%
47 Public Utility Service	21,887	22,137	21,987	23,500	23,000	-2.1%
48 Repairs & Maintenance	9,762	9,887	23,308	15,000	10,000	-33.3%
49 Miscellaneous	30	-	242	200	200	0.0%
Total Custodial Services	67,604	166,737	194,360	193,093	201,654	4.4%

Staffing History	0.72	1.00	1.00
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LINE - ITEM EXPLANATIONS:

42	Communications	Moved Police Department Cell Phones to Police Department.
45	Operating Rentals	Depot Leases, difference is a due to an accounting timing issue.
46	Insurance	Rate Increase in Insurance

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

518 - Information Systems (88)

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.

				2014	2015	
		2012	2013	Amended	Adopted	
Account Description	2011 Actual	Actual	Actual	Budget	Budget	% Change
10 Salaries & Wages	-	-	5,176	18,000	15,849	-11.9%
20 Personnel Benefits	-	-	2,922	9,183	8,749	-4.7%
31 Office & Operating Supplies	13,731	10,367	8,153	8,272	8,280	0.1%
35 Small Tools & Minor Equipmer	10,405	2,266	28,760	23,500	13,517	-42.5%
41 Professional Services	11,294	500	12,888	25,000	25,000	0.0%
42 Communications	5,915	5,286	5,364	6,480	5,285	-18.4%
43 Travel & Training	-	110	632	1,000	1,000	0.0%
48 Repairs & Maintenance	4,195	11,098	6,921	7,700	7,750	0.6%
49 Miscellaneous	-	-	1,132	1,500	1,500	0.0%
51 Intergov't Professional Srvc	3,805	27,546	14,115	-	-	0.0%
64 Machinery & Equipment	-	-	-	0	6,250	100.0%
Total Information Services	49,346	57,173	86,062	100,635	93,180	-7.4%

Staffing History	-	0.375	0.375
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LINE - ITEM EXPLANATIONS:

See page 60 for details

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

Information Technology Projects & Operations

ITEM DESCRIPTION	#	COMMENTS	2015
Small Tools & Equipment			
Computer / Laptop Replacement Plan	5	PC / Laptop replacement rotation for 5 units at \$1,200	\$6,000
Dell Sonic Wall	1	Wifi Access point for PAC	\$2,500
Vend Cash Receipting Software	1	Point of sale software - PAC	\$500
Logic Control Cash Screen	2	Screen display for cashiers	\$500
Dell Touch Screen Monitors	2	Touch screen monitors for cashiers	\$600
Asset Tracking System	1	Inventory System for Finance Department	\$1,417
Equipment and Parts		Miscellaneous anticipated and unanticipated costs	\$2,000
			\$13,517
Office & Operating Supplies			
Cisco Firewall Service Contract		Insight - Smartnet Renewal	\$1,500
Intergraph		Annual GEO Media Renewal	\$72
Barracuda		Spam Filter & Archiver	\$3,000
Cloudspeaker Software		Communication App with Notification System	\$240
SSL Certificates		Domain Renewal Fee (3 yr renewal at \$300/yr)	\$300
Adobe Pro		Cashier Desktop needs Adobe Pro	\$400
Supplies		Miscellaneous anticipated and unanticipated costs	\$2,768
			\$8,280
Repairs & Maintenance			
Gov Office - AVENET		Maintenance / Support	\$750
Avaya		Phones Repairs Maintenance	\$4,000
BIAS Financial Management Software		Annual Maintenance/Support	\$2,000
Maintenance		Miscellaneous anticipated and unanticipated costs	\$1,000
			\$7,750
Communications			
PocketINet (fiber optic connection to PUD)		250/month	\$3,000
Internet (currently Pocketinet)		3 Mbps, 150/month	\$1,800
Verizon Wireless		Building Dept MIFI Care (\$40.01/mo)	\$485
			\$5,285
Professional Service and Support			
Benton REA		IT Support Services Contract	\$25,000
IT Support Staff		IT Support Services (Nick Alsbury - 780 hrs)	\$24,598
IT Support Staff Training/Travel		Travel expenses	\$1,000
IT Support Staff Training/Registration		Training registration expense	\$1,500
			\$52,098
Machinery			
Video Surveillance System		Camera system for EJ Miller Park	\$2,500
Video Surveillance System		Camera system for Police Department	\$6,500
Laserfische	1	Records Management/Public Disclosure Software	\$6,250
			\$6,250
Other Funds			
Surface Pro 2 Tablet	1	WWTP	\$1,200
Cloudspeaker Software		Communication App with Notification System	\$240
Cloudspeaker Software		Communication App with Notification System	\$240
Cloudspeaker Software		Communication App with Notification System	\$240
Laserfische	1	Records Management/Public Disclosure Software	\$6,250
Laserfische	1	Records Management/Public Disclosure Software	\$6,250
Laserfische	1	Records Management/Public Disclosure Software	\$6,250
Asset Tracking System	1	Inventory System for Finance Department	\$1,417
Asset Tracking System	1	Inventory System for Finance Department	\$1,417
Asset Tracking System	1	Inventory System for Finance Department	\$1,417
			\$24,921
Line Item Summary			Charge Per Line
001-518-518-88-10 & 20 - Personnel			\$ 24,598
001-518-518-88-31 - Supplies			\$ 8,280
001-518-518-88-35 - Small Tools & Equipment			\$ 13,517
001-518-518-88-41 - Professional Svc			\$ 25,000
001-518-518-88-42 - Communications			\$ 5,285
001-518-518-88-43 - Travel			\$ 1,000
001-518-518-88-48 - Repairs			\$ 7,750
001-518-518-88-49 - Misc (Training Registration)			\$ 1,500
001-518-518-88-64 - Machinery			\$ 6,250
General Fund Total			\$ 93,180
403-534-80-31 Water Fund			\$ 7,907
407-535-80-31 - Sewer Fund			\$ 9,107
102-543-30-31 Street Fund			\$ 7,907
TOTAL			\$118,101

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

521 - 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 it's 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.

	Account Description	2011 Actual	2012 Actual	2013 Actual	2014	2015	% Change
					Amended Budget	Adopted Budget	
10	Salaries & Wages	699,391	702,937	786,854	869,984	870,865	0.1%
12	Overtime	42,354	67,682	90,775	40,150	55,054	37.1%
20	Personnel Benefits	258,573	253,686	297,704	328,260	341,219	3.9%
21	Uniforms & Equipment	3,181	6,884	8,818	8,000	10,754	34.4%
31	Office & Operating Supplies	12,033	7,879	15,985	19,000	15,000	-21.1%
32	Fuel Consumed	24,405	24,839	38,686	41,000	45,000	9.8%
35	Small Tools & Minor Equipment	7,302	8,076	11,989	15,000	12,000	-20.0%
41	Professional Services	5,425	10,731	13,352	19,300	23,500	21.8%
42	Communications	7,738	81	9,184	15,688	14,400	-8.2%
43	Travel	6,673	12,099	8,180	8,823	8,200	-7.1%
44	External Taxes	269	72	413	500	-	-100.0%
45	Operating Rentals & Leases	3,716	704	-	-	-	0.0%
46	Insurance	27,872	-	995	-	-	0.0%
48	Repairs & Maintenance	18,914	15,627	24,234	17,000	15,000	-11.8%
49	Miscellaneous	1,372	1,972	6,797	1,490	7,000	369.8%
51	Intergov't Professional Service	5,932	14,677	58,676	35,000	36,200	3.4%
64	Capital Expenditures (594-21)	0	0	137,094	-	-	100.0%
Total Law Enforcement		1,125,148	1,127,946	1,509,738	1,419,195	1,454,193	2.5%

Staffing History	13.0	13.0	13.0
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LINE - ITEM EXPLANATIONS:

12	Overtime	2014 Overtime Projections will be about \$73,114. In order to maintain staffing levels, an increase in	14,850
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Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2015 OPERATING BUDGET
001 - GENERAL FUND**

522 - Contracted Emergency Services

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

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
41 Professional Services	634	-	-	-	-	
44 External Taxes	7	7	6	-	-	0.0%
51 Intergov't Professional Service - Fi	273,453	373,187	303,760	318,948	334,200	4.8%
51 Intergov't Prof Service - Dispatch (-	-	89,031	90,000	92,000	2,000
51 Intergov't Professional Srvc (525)	-	-	-	-	-	-
Total Contract Emergency Service	274,094	373,194	392,797	408,948	426,200	4.2%

LINE - ITEM EXPLANATIONS:

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	

523 - 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.

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
31 Office & Operating Supplies	528	359	-	-	-	-
41 Professional Services	4,368	1,603	12,383	-	-	-
51 Intergov't Professional Service	77,107	93,436	80,293	120,000	120,000	-
Total Detention/Corrections	82,004	95,399	92,676	120,000	120,000	-

LINE - ITEM EXPLANATIONS:

51 Intergov't Professional Service	The cost of using the county jail is approximately \$9,000 a (\$68 a day increase to \$73 a day)
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Any line items changes from previous year over \$5,000 requires explanation.

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

524 - 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.

Account Description	2011			2014	2015	% Change
	Actual	2012 Actual	2013 Actual	Amended Budget	Adopted Budget	
10 Salaries & Wages	98,239	105,777	103,826	92,180	98,765	7%
12 Overtime	-	380	115	-	-	0%
20 Personnel Benefits	43,351	46,861	45,964	39,600	44,259	12%
21 Uniforms	-	-	117	-	-	0%
31 Office & Operating Supplies	670	232	1,993	2,000	2,000	0%
32 Fuel Consumed	800	996	898	1,300	1,300	0%
35 Small Tools & Minor Equipment	175	805	-	2,500	2,500	0%
41 Professional Services	11,937	5,030	6,135	5,000	5,000	0%
42 Communications	1,839	-	-	-	-	0%
43 Travel & Training	888	597	2,131	3,000	3,000	0%
44 External Taxes	-	3	10	-	-	0%
45 Operating Rentals & Leases	78	-	-	-	-	0%
46 Insurance	2,766	-	58	-	-	0%
48 Repairs & Maintenance	4,264	-	152	750	750	0%
49 Miscellaneous	488	484	1,614	750	750	0%
51 Intergov't Professional Srvc	353	(13)	12	1,300	1,300	0%
41 Abatement Services	-	-	-	-	2,500	100.0%
Total Protective Inspections, Bldg	165,848	161,153	163,026	148,380	162,124	9%

Staffing History	2.00	2.00	2.0	1.63	1.63
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LINE - ITEM EXPLANATIONS:

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

Abatement Services account - used when property owners do not comply, a contractor is hired to do work. Property owner will then be billed. Requested \$5,000, reduced to \$2,500 during budget process.

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

528 - Dispatch

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

		2011	2012	2013	2014	2015	%
	Account Description	Actual	Actual	Actual	Amended Budget	Adopted Budget	Change
10	Salaries & Wages	243,681	268,020	117,198	-	-	0.0%
12	Overtime	13,621	12,206	1,389	-	-	0.0%
20	Personnel Benefits	108,022	115,666	19,004	-	-	0.0%
31	Office & Operating Supplies	445	-	-	-	-	-
41	Professional Services	607	350	-	-	-	-
43	Travel & Training	625	-	24	-	-	-
46	Insurance	9,479	-	-	-	-	-
48	Repairs & Maintenance	1,221	1,113	-	-	-	-
49	Miscellaneous	280	252	-	-	-	-
51	Intergov't Professional Service	2,688	2,136	-	-	-	-
Total Dispatch		380,668	399,742	137,615	-	-	0.0%

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

558 - Community Planning & Economic Development (60)

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.

Account Description	2011 Actual	2012 Actual	2013 Actual	2014	2015	% Change
				Amended Budget	Adopted Budget	
10 Salaries & Wages	39,327	42,102	46,378	48,481	54,371	12.1%
20 Personnel Benefits	18,689	19,827	21,350	23,247	25,924	11.5%
31 Office & Operating Supplies	776	61	231	-	300	100.0%
35 Small Tools & Minor Equipment	-	144	-	3,000	500	-83.3%
41 Professional Services	27,824	33,573	91,259	60,000	35,000	-41.7%
41 Professional Services - SMP (001)					-	-100.0%
42 Communications	2,321	-	-	-	-	0.0%
43 Travel & Training	68	589	170	3,000	1,000	-66.7%
45 Operating Rentals & Leases	604	-	-	-	-	0.0%
46 Insurance	1,306	-	58	-	-	0.0%
48 Repairs & Maintenance	358	-	152	-	-	0.0%
49 Miscellaneous	100	346	480	450	500	11.1%
51 Intergov't Professional Service	238	1,034	500	1,800	1,800	0.0%
Total Planning	91,610	97,677	160,577	139,978	119,395	-14.7%
Staffing History	1	1	1	1	1	

LINE - ITEM EXPLANATIONS:

- .10-20 Salaries & Benefits
Wage increase to re-align salaries based on studies.
- 35 Small Tools

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

558 - Community Planning Contractual Services (70)

This section is utilized for Contractual Community Planning Services such as HDP (Historic Downtown Prosser) and PEDA (Prosser Economic Development). Prior to 2013 these were accounted for in Fund 518-10

Account Description	2011	2012	2013	2014	2015	% Change
	Actual	Actual	Actual	Amended Budget	Adopted Budget	
41 Professional Services	-	-	60,500	53,000	58,000	9.4%
Total Community Planning Contra	-	-	60,500	53,000	58,000	9.4%

LINE - ITEM EXPLANATIONS:

41 Professional Services	Grant Writer	17,000
	PEDA (Prosser Economic Development)	26,000
	HDP (Historic Downtown Prosser)	15,000
		58,000

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

566 - 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.

Account Description	2011	2012	2013 Actual	2014	2015	% Change
	Actual	Actual		Amended Budget	Adopted Budget	
51 Intergov't Professional Service	1,539	1,579	1,040	456	1,600	250.9%
Total Alcohol and Substance Abuse	1,539	1,579	1,040	456	1,600	53.8%

LINE - ITEM EXPLANATIONS:

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

569 - 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.

Account Description	2011	2012	2013 Actual	2014	2015	% Change
	Actual	Actual		Amended Budget	Adopted Budget	
31 Office & Operating Supplies	385	109	454	500	700	40.0%
35 Small Tools & Equipment			5,071	-	-	0.0%
41 Professional Services	-	22	6	-	500	0.0%
44 External Taxes	7	7	-	-	7	0.0%
46 Insurance	3,606	4,210	2,843	3,347	2,755	-17.7%
47 Public Utility Services	11,732	12,126	12,934	13,200	13,200	0.0%
48 Repairs & Maintenance	2,853	4,183	3,676	7,000	7,000	0.0%
Total Community Center	18,583	20,658	24,984	24,047	24,162	0.5%

LINE - ITEM EXPLANATIONS:

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND - Recreation

571 - Education & Recreation (Boys & Girls Club)

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.

		2011	2012	2013	2014	2015	
	Account Description	Actual	Actual	Actual	Amended	Adopted	% Change
					Budget	Budget	
10	Salaries & Wages	1,073	1,678	-	-	-	0.0%
20	Personnel Benefits	97	157	-	-	-	0.0%
31	Office & Operating Supplies	2,305	2,295	1,768	5,000	5,000	0.0%
41	Professional Services	70,816	70,642	72,176	75,500	75,500	0.0%
42	Communications	195	-	-	-	-	0.0%
44	External Taxes	538	191	568	500	500	0.0%
45	Operating Rentals & Leases	665	-	-	-	-	0.0%
46	Insurance	447	-	-	-	-	0.0%
48	Repairs & Maintenance	123	-	-	-	-	0.0%
49	Miscellaneous	175	2	125	125	125	0.0%
51	Intergov't Professional Service	40	190	-	200	200	0.0%
Total Recreation		76,474	75,154	74,637	81,325	81,325	0.0%

LINE - ITEM EXPLANATIONS:

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

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

572 - 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.

		2011	2012	2013	2014	2015	%
Account Description		Actual	Actual	Actual	Amended Budget	Adopted Budget	Change
31	Office & Operating Supplies	1,209	1,085	1,412	1,000	1,000	0.0%
41	Professional Services	-	22	-	2,000	500	100.0%
44	External Taxes (20)	7	7	7	-	6	0.0%
46	Insurance	8,259	9,673	8,272	9,864	8,026	-18.6%
47	Public Utility Service	7,029	6,941	7,838	7,800	7,800	0.0%
48	Repairs & Maintenance	2,343	3,669	1,991	6,000	3,000	-50.0%
51	Intergov't Professional Service (20)	163,947	156,853	168,271	175,071	180,000	2.8%
64	Machinery & Equipment (592-72)	-	-	-	15,000	15,000	0.0%
Total Library		182,794	178,251	187,791	216,735	215,332	-0.6%

LINE - ITEM EXPLANATIONS:

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

001 - GENERAL FUND

576 - Swimming Pool (20)

The Prosser Aquatic Center (PAC) is located at 920 Kinney Way. This department is responsible for the operation of the PAC year round.

		2011	2012	2013	2014	2015	%
	Account Description	Actual	Actual	Actual	Amended Budget	Adopted Budget	Change
10	Salaries & Wages	98,526	96,847	100,311	122,983	130,614	6.2%
12	Overtime	860	585	313	-	-	0.0%
20	Personnel Benefits	15,132	16,813	15,914	18,058	21,614	19.7%
21	Uniforms	1,828	357	467	700	700	0.0%
31	Office & Operating Supplies	14,344	18,899	22,876	19,000	19,500	2.6%
35	Small Tools & Minor Equipment	71	295	1,029	3,500	3,500	0.0%
41	Professional Services	83	2,815	6,369	2,500	2,500	0.0%
42	Communications	897	1,223	1,759	2,000	2,000	0.0%
43	Travel & Training	909	187	752	750	750	0.0%
44	External Taxes	7,296	12,084	11,552	12,000	12,000	0.0%
45	Operating Rentals & Leases	192	304	586	-	1,600	0.0%
46	Insurance	14,593	8,298	17,712	17,482	18,445	5.5%
47	Public Utility Services	23,586	34,403	47,195	26,000	45,000	73.1%
48	Repairs & Maintenance	-	2,314	-	1,500	2,000	33.3%
49	Miscellaneous	461	508	557	600	600	0.0%
51	Intergov't Professional Service	-	882	-	-	350	0.0%
64	Machinery & Equipment (594)	114	-	4,824	-	-	0.0%
	Total Pool	178,891	196,814	232,216	227,073	261,173	15.0%

Staffing History	4.68	4.97	4.68
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LINE - ITEM EXPLANATIONS:

64 Machinery & Equipment
Public Utility Services

We went to year round heating of the pool to lower opening costs & winter damage to the gunite surfaces. This increased the natural gas consumption. We are planning to install lower temp thermostats to lower the gas usage when the pool is shut down.

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

DEBT SERVICE: (Funded Separately, see Debt Section)

2011	Prin/Int
2011 GO Bond (PAC)	\$50,000 (233-591)
	\$78,613 (233-592)
	\$500 (233-592)
2011 General Obligation Bond (PAC)	\$129,113
Outstanding Principal	1,645,000
Anticipated Completion Date	12/1/2035



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 in the "OVERVIEW" Section, Page 32 is a reflection of Schedule C-4 of the financial statements.

COMBINING STATEMENT (C-4) includes:

- 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 in the "Reserve and Project" Section of this budget.

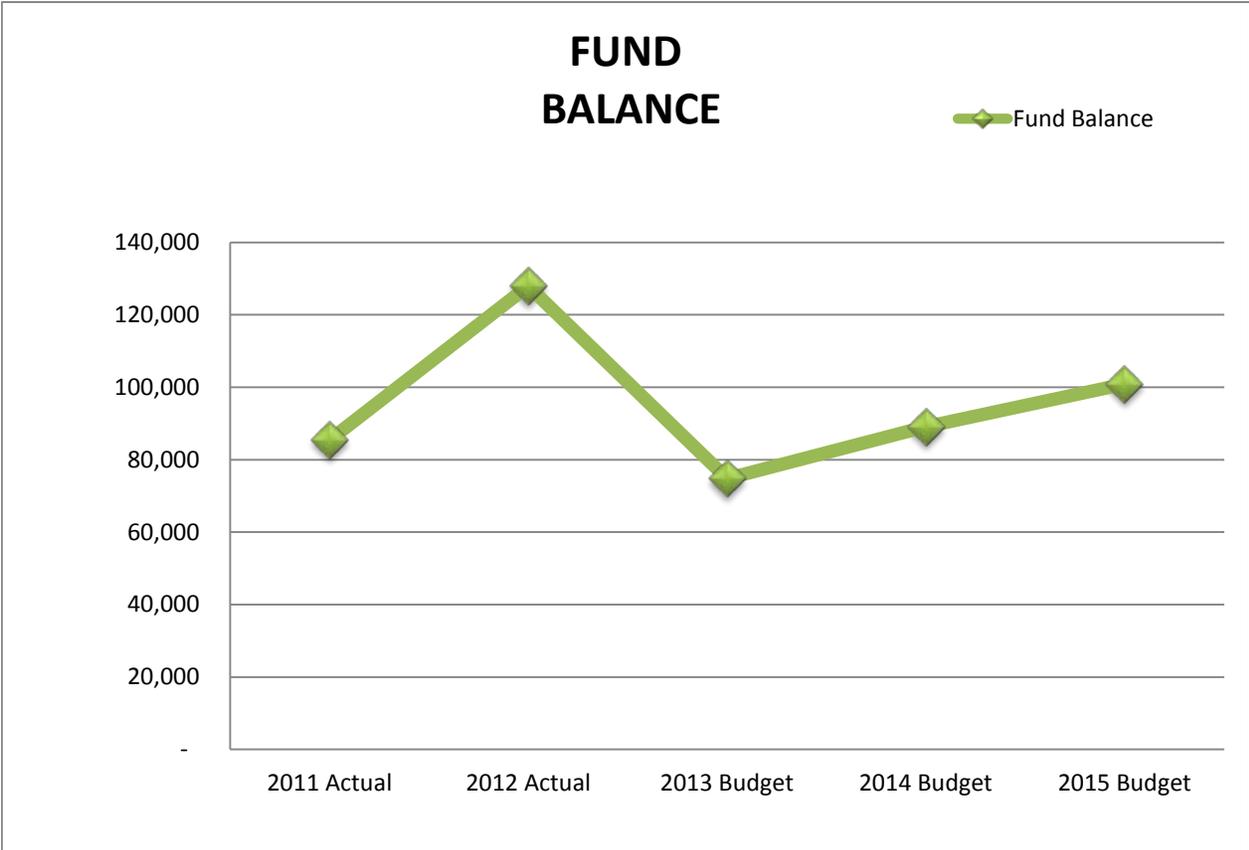
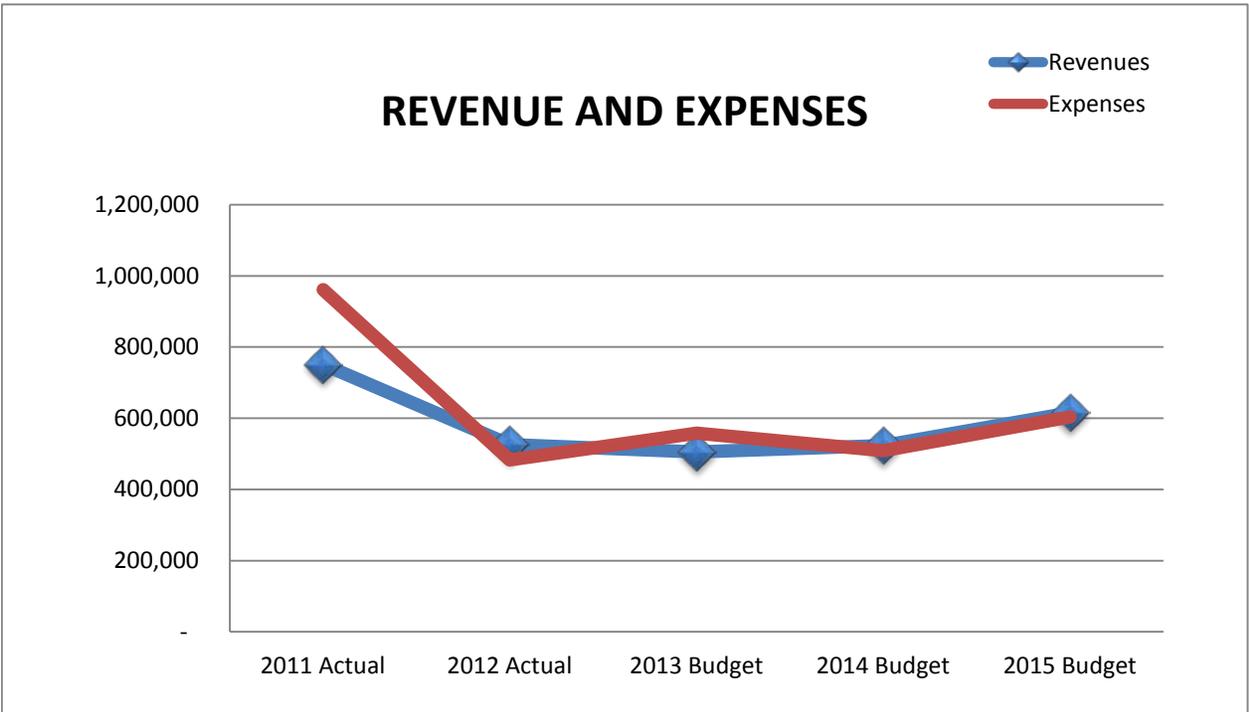


Maintained by the City of Prosser are:

- Approximately 27 Miles of Streets
- Wine Country Bridge
- Grant Street Bridge
- Grande Road Bridge

CITY OF PROSSER
2015 OPERATING BUDGET

102 - STREET FUND



**CITY OF PROSSER
2015 OPERATING BUDGET**

**102 - STREET FUND
Summary**

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.

Account Description		2011	2012	2013	FY2014	2015	% Change
		Actual	Actual	Actual	Amended Budget	Adopted Budget	
Revenues							
310	Taxes	\$ 353,628	\$ 356,871	\$ 360,749	\$ 388,239	\$ 411,169	5.9%
320	License & Permits	1,300	725	1,275	1,000	1,000	0.0%
330	Internal Governmental	347,636	130,600	119,624	118,524	117,885	-0.5%
360	Miscellaneous	7,789	28,424	4,944	750	750	0.0%
390	Other Financing Sources	41,000	9,276	18,582	15,000	85,000	0.0%
Revenue Total		\$ 751,353	\$ 525,895	\$ 505,174	\$ 523,513	\$ 615,804	17.6%
Expenditures							
542-30	Road and Street Maintenanar	4,276	3,784	70,600	25,500	75,700	196.9%
542-50	Bridges	17,903	7,516	2,496	2,500	2,500	0.0%
542-61	Sidewalks	1,588	4,973	2,621	2,000	1,000	-50.0%
542-63	Street Lights	82,909	84,347	79,153	74,000	75,500	2.0%
542-64	Traffic Control Signs	30,373	24,952	30,264	24,530	24,530	0.0%
542-65	Parking Facilities	-	-	-	-	-	0.0%
542-66	Sanding, Snow & Ice	3,245	6,073	777	8,500	8,500	0.0%
542-67	Sweeper	3,144	8,537	3,707	7,500	7,500	0.0%
542-70	Roadside	56,631	34,822	33,648	27,000	56,500	109.3%
542-90	Working Supplies	269,441	259,675	268,728	281,497	303,450	7.8%
543-30	General Administration	27,918	27,865	58,567	34,741	36,154	4.1%
591-592	Debt Service	6,465	6,465	6,465	6,465	6,465	0.0%
595	Capital Expenditures	254,137	14,375	1,301	15,000	6,250	-58.3%
597	Other Financing Uses	203,345	-	-	-	-	0.0%
Expenditure Total		961,376	483,385	558,327	509,233	604,049	18.6%
Total Deficit/Surplus		(210,023)	42,511	(53,153)	14,280	11,754	
Beginning Fund Balance		295,474	85,451	127,962	74,808	89,089	
Ending Fund Balance		85,451	127,962	74,808	89,089	100,843	

CITY OF PROSSER
2015 OPERATING BUDGET

102 - STREET FUND

Revenue						
Account Description	2011	2012	2013	FY2014	2015	
	Actual	Actual	Actual	Amended	Adopted	% Change
				Budget	Budget	
310 - Taxes						
311-10 Property Taxes	353,628	356,871	360,749	388,239	411,169	5.9%
310 - Tax Total	353,628	356,871	360,749	388,239	411,169	5.9%
320 - License & Permits						
322-40 Street & Curb Permits	1,300	725	1,275	1,000	1,000	0.0%
320 - Licenses and Permits	1,300	725	1,275	1,000	1,000	0.0%
330 - Intergovernmental						
333 CDBG Grant	229,718	12,506	-	-	-	
336 Motor Veh Fuel Tax - City St	117,917	118,093	119,624	118,524	117,885	-0.5%
330 - Intergovernmental Total	347,636	130,600	119,624	118,524	117,885	-0.5%
360 - Miscellaneous						
361 Investment Interest	600	211	538	750	750	0.0%
361 Gains/Losses on Investments	-	10,300	-	-	-	0.0%
369-40 Judgments & Settlements	4,419	17,500	-	-	-	0.0%
369-90 Other Miscellaneous Revenue	2,771	413	4,406	-	-	0.0%
360 - Miscellaneous Total	7,789	28,424	4,944	750	750	0.0%
390 - Other Financing Sources						
397 Operating Transfers - In	41,000	9,276	18,582	15,000	85,000	466.7%
390 - Other Financing Sources Total	41,000	9,276	18,582	15,000	85,000	466.7%
Total Street Revenues	751,353	525,895	505,174	523,513	615,804	17.6%

**CITY OF PROSSER
2015 OPERATING BUDGET**

102 - STREET FUND

Expenditures by Type

<u>Account Description</u>		2011	2012	2013	FY2014	2015	% Change
		Actual	Actual	Actual	Amended Budget	Adopted Budget	
<u>Salaries And Benefits</u>							
10	Salaries & Wages	144,008	149,314	152,679	156,205	163,716	4.8%
12	Overtime	6,252	5,573	4,953	8,748	5,181	-40.8%
20	Personnel Benefits	58,193	61,936	64,654	70,200	76,564	9.1%
Total Salaries & Benefits		208,453	216,823	222,286	235,153	245,462	4.4%
<u>Maintenance & Operations</u>							
21	Uniforms	1,035	1,035	1,035	1,035	-	-100.0%
31	Office & Operating Supplies	34,710	38,636	62,135	56,700	111,617	96.9%
32	Fuel Consumed	5,464	5,948	5,387	6,000	6,000	0.0%
35	Small Tools & Minor Equipment	1,498	2,377	14,447	750	750	0.0%
41	Professional Services	75,131	61,459	51,059	38,530	66,480	72.5%
42	Communications	4,810	4,563	4,700	4,800	4,800	0.0%
43	Travel & Training	20	14	24	350	100	-71.4%
44	Interfund Taxes	53	40	39	-	50	
45	Operating Rentals & Leases	33	50	5,854	3,300	3,500	6.1%
46	Insurance	13,541	16,544	20,069	16,850	19,776	17.4%
47	Public Utility	84,576	90,003	92,344	90,000	94,000	4.4%
48	Repairs & Maintenance	57,190	20,109	28,147	28,500	33,000	15.8%
49	Miscellaneous	8,025	2,500	2,380	3,300	3,300	0.0%
51	Intergov't Professional Service	2,891	2,443	40,657	2,500	2,500	0.0%
Total Maintenance & Operations		288,976	245,722	328,276	252,615	345,873	0.0%
<u>Other</u>							
591	Intergovernmental Loans	6,465	6,465	6,465	6,465	6,465	0.0%
595	Capital Outlay	254,137	14,375	1,301	15,000	6,250	-58.3%
597	Interfund Transfers	203,345	-	-	-	-	0.0%
Total Other		463,948	20,840	7,766	21,465	12,715	-40.8%
Total Expenditures		961,376	483,385	558,327	509,233	604,049	18.6%

**CITY OF PROSSER
2015 OPERATING BUDGET**

102 - STREET FUND

542 - Street Maintenance

<u>Account Description</u>		<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>FY2014</u>	<u>2015</u>	<u>% Change</u>
					<u>Amended Budget</u>	<u>Adopted Budget</u>	
30 - Road & Street Maintenance							
31	Office & Operating Supplies	3,691	364	27,432	20,000	70,000	250.0%
41	Professional Services	19	3,421	2,419	2,500	2,500	0.0%
45	Operating Rentals & Leases	-	-	5,749	3,000	3,200	6.7%
51	Intergov't Professional Service	566	-	35,000	-	-	100.0%
Road & Street Maintenance		4,276	3,784	70,600	25,500	75,700	196.9%
50 - Bridges							
41	Professional Services	17,903	-	-	1,500	1,500	0.0%
48	Repair & Maintenance	-	7,516	2,496	1,000	1,000	0.0%
Bridges		17,903	7,516	2,496	2,500	2,500	0.0%
61 - Sidewalks							
31	Office & Operating Supplies	1,069	-	27	-	-	0.0%
41	Professional Services	519	2,915	2,595	2,000	1,000	-50.0%
48	Repairs & Maintenance	-	2,058	-	-	-	0.0%
Sidewalks		1,588	4,973	2,621	2,000	1,000	-50.0%
63 - Street Lights							
31	Office & Operating Supplies	160	10	4,471	5,000	5,000	0.0%
41	Professional Services	-	21,559	3,659	2,500	-	-100.0%
47	Public Utility Services	72,692	62,335	64,004	60,000	64,000	6.7%
48	Repairs & Maintenance	10,057	444	7,020	6,500	6,500	0.0%
Street Lights		82,909	84,347	79,153	74,000	75,500	2.0%
64 - Traffic Control Signs							
31	Office & Operating Supplies	17,435	13,950	14,329	10,000	10,000	0.0%
41	Professional Services	-	30	-	30	30	0.0%
48	Repairs & Maintenance	10,613	8,529	10,613	12,000	12,000	0.0%
51	Intergov't Professional Service	2,325	2,443	5,323	2,500	2,500	0.0%
Traffic Control Signs		30,373	24,952	30,264	24,530	24,530	0.0%
65 - Parking Facilities							
41	Professional Services	-	-	-	-	-	0.0%
Traffic Control Signs		-	-	-	-	-	0.0%
66 - Sanding, Snow & Ice							
31	Office & Operating Supplies	2,008	6,073	777	6,000	6,000	0.0%
48	Repairs & Maintenance	1,237	-	-	2,500	2,500	0.0%
Sanding, Snow & Ice		3,245	6,073	777	8,500	8,500	0.0%
67 - Sweeper							
31	Office & Operating Supplies	3,144	7,880	2,789	5,000	5,000	0.0%
48	Repairs & Maintenance	-	657	918	2,500	2,500	0.0%
Sweeper		3,144	8,537	3,707	7,500	7,500	0.0%

**CITY OF PROSSER
2015 OPERATING BUDGET**

102 - STREET FUND

542 - Street Maintenance

<u>Account Description</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>FY2014 Amended Budget</u>	<u>2015 Adopted Budget</u>	<u>% Change</u>
70 - Roadside						
31 Office & Operating Supplies	3,043	4,441	3,153	5,000	5,000	0.0%
35 Small Tools & Minor Equipment	1,410	-	-	-	-	0.0%
41 Professional Services	31,445	29,993	27,222	20,000	50,000	150.0%
48 Repairs & Maintenance	20,383	123	3,273	1,500	1,000	-33.3%
49 Miscellaneous	350	264	-	500	500	0.0%
Roadside	56,631	34,822	33,648	27,000	56,500	109.3%
90 - Working Supplies						
10 Salaries & Wages	127,319	131,991	134,917	137,983	144,905	5.0%
12 Overtime	6,252	5,573	4,953	8,748	5,181	-40.8%
20 Personnel Benefits	51,758	55,066	57,467	62,402	68,066	9.1%
21 Uniforms	1,035	1,035	1,035	1,035	-	-100.0%
31 Office & Operating Supplies	4,051	5,858	9,159	5,500	10,417	89.4%
32 Fuel Consumed	5,464	5,948	5,387	6,000	6,000	0.0%
35 Small Tools & Minor Equipment	88	2,377	1,231	750	750	0.0%
41 Professional Services	24,050	3,461	15,164	10,000	11,450	14.5%
42 Communications	3,570	3,372	3,430	3,500	3,500	0.0%
43 Travel & Training	20	-	-	250	-	0.0%
44 External Taxes	53	40	39	-	50	0.0%
45 Operating Rentals & Leases	24	50	105	200	200	0.0%
46 Insurance	11,356	14,219	1,339	12,628	15,431	22.2%
47 Public Utility Services	11,884	27,668	28,341	30,000	30,000	0.0%
48 Repairs & Maintenance	14,898	783	3,672	-	5,000	100.0%
49 Miscellaneous	7,620	2,235	2,340	2,500	2,500	0.0%
51 Intergov't Professional Service	-	-	151	-	-	0.0%
Working Supplies	269,441	259,675	268,728	281,497	303,450	7.8%
Total Street Maintenance	469,511	434,679	491,994	453,027	555,180	22.5%

LINE - ITEM EXPLANATIONS:

30-31	Yakima Ave road repairs	25,000	
	Luther Ln Road Repairs	25,000	
70-41	Removal of Trees & Certified Arborist	35,000	35,000 (Village Park)

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

102 - STREET FUND

543 - Administration & Overhead

		2011	2012	2013	FY2014	2015	
Account Description		Actual	Actual	Actual	Amended Budget	Adopted Budget	% Change
10	Salaries & Wages	16,689	17,323	17,762	18,222	18,812	3.2%
20	Personnel Benefits	6,435	6,869	7,187	7,797	8,498	9.0%
31	Office & Operating Supplies	110	60	-	200	200	0.0%
35	Small Tools & Minor Equipment	-	-	13,215	-	-	0.0%
41	Professional Services	1,196	81	-	-	-	0.0%
42	Communication	1,240	1,191	1,270	1,300	1,300	0.0%
43	Travel & Training	-	14	24	100	100	0.0%
45	Operating Rentals	8	-	-	100	100	0.0%
46	Insurance	2,185	2,325	18,730	4,222	4,345	2.9%
48	Repairs & Maintenance	1	-	154	2,500	2,500	0.0%
49	Misc	54	2	40	300	300	0.0%
51	Intergov't Professional Ser	-	-	184	-	-	0.0%
Total Admin. & Overhead		27,918	27,865	58,567	34,741	36,154	4.1%

LINE - ITEM EXPLANATIONS:

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

102 - STREET FUND

Other

<u>Account Description</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>FY2014 Amended Budget</u>	<u>2015 Adopted Budget</u>	<u>% Change</u>
Debt						
591-41 Intergovernmental Loans (78)	5,737	5,737	5,853	5,795	5,970	3.0%
592-42 Interest on LT Debt (83)	728	728	612	670	495	-26.1%
Total Debt	6,465	6,465	6,465	6,465	6,465	0.0%
Capital Expenditures (595-34)						
41 Professional Services	37,532	2,793	792	-	-	0.0%
43 Travel & Training	-	-	-	-	-	0.0%
51 Intergovernmental Prof	-	-	-	-	-	0.0%
63 Improvements other than bldgs	216,605	11,582	508	-	-	0.0%
64 Machinery N Equipment	-	-	-	15,000	6,250	100.0%
Total Capital Expenditures	254,137	14,375	1,301	15,000	6,250	-58.3%
Transfers (597-55)						
55 Transfers	203,345	-	-	-	-	0.0%
Total Transfers	203,345	-	-	-	-	0.0%

LINE - ITEM EXPLANATIONS:

64 Laserfische - Document Mgt 6,250

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



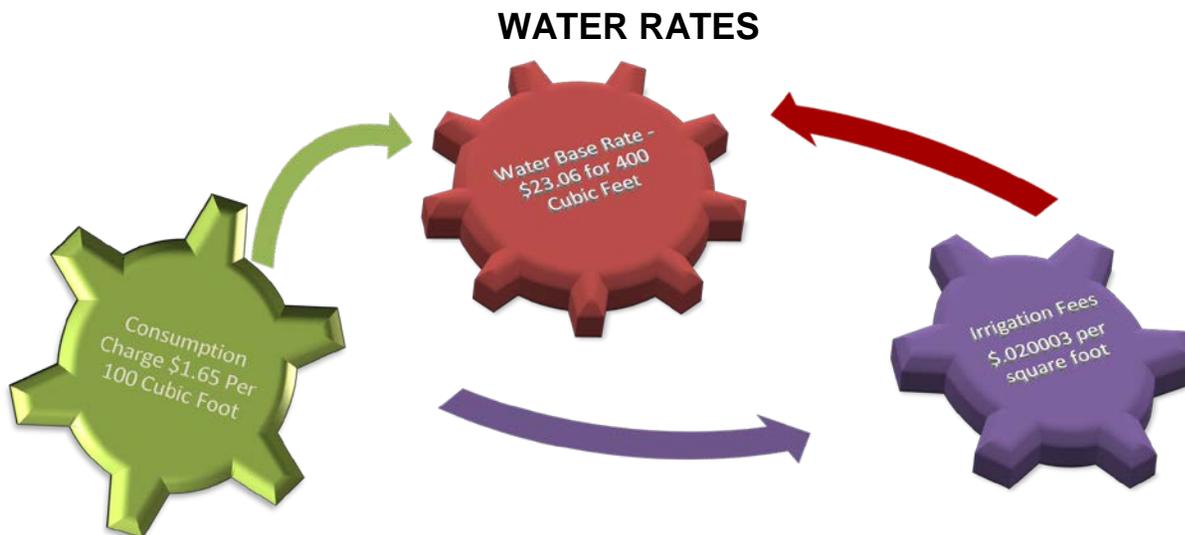
WATER FUND

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 for the Water Fund is shown in the "Overview Section", Page 36 is a reflection of Schedule C-4 of the financial statements.

Combining Statement (C-4) includes -	
Fund 403 - Water Fund - Operations	Fund 449 - 1999 Water Revenue Bond Redemption
Fund 409 - Consumer Utility Deposits	Fund 450 - 1999 Water Revenue Bond Reserve
Fund 442 - 1997 W/S Refunding Bond Redemption, 54%	Fund 451 - Water Facilities Reserves
Fund 443 - 1997 W/S Refunding Bond Reserve, 54%	Fund 453 - N Prosser Water System Debt Redemption
Fund 444 - 1998 W/S Revenue Bond Redemption	Fund 454 - N Prosser Water Sys Debt Reserve
Fund 445 - 1998 Water Revenue Bond Reserve	Fund 420 - Zone 2.5 Water Improvements

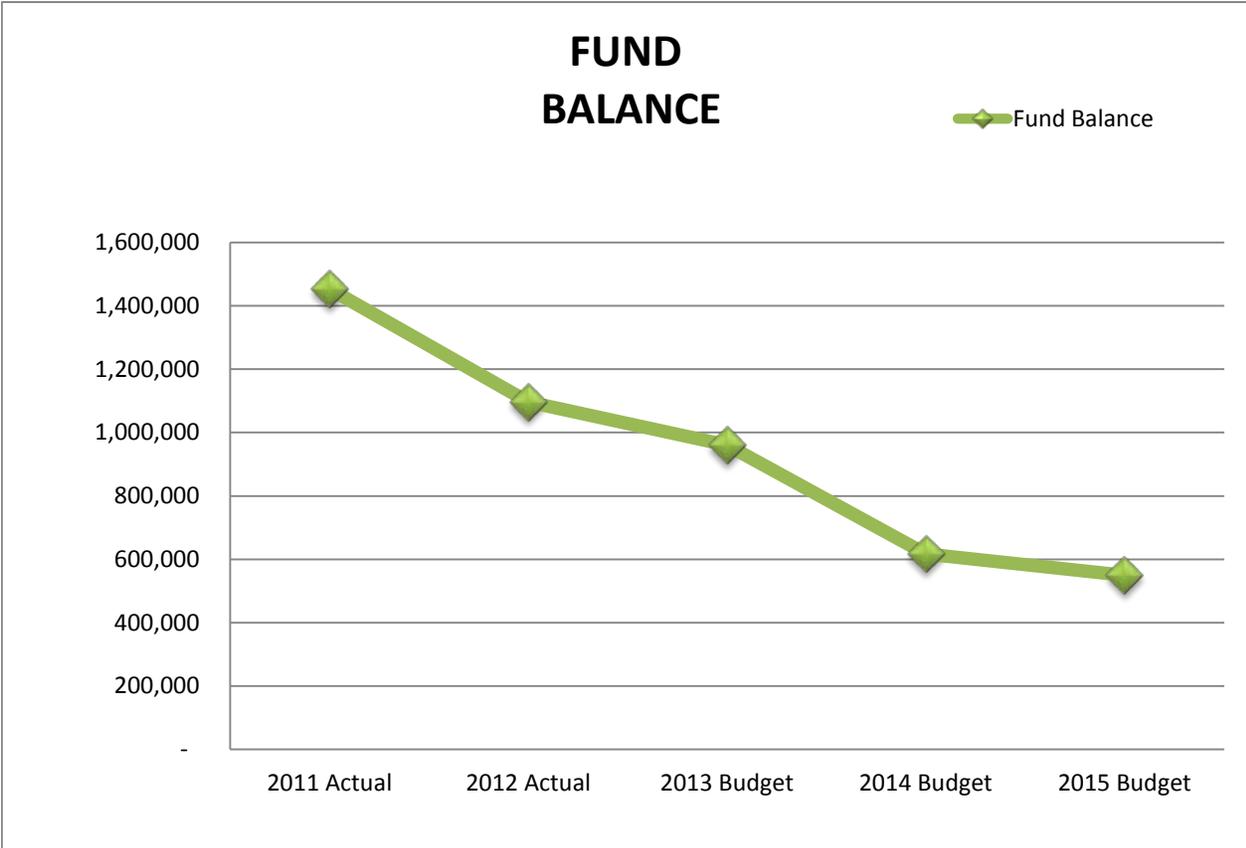
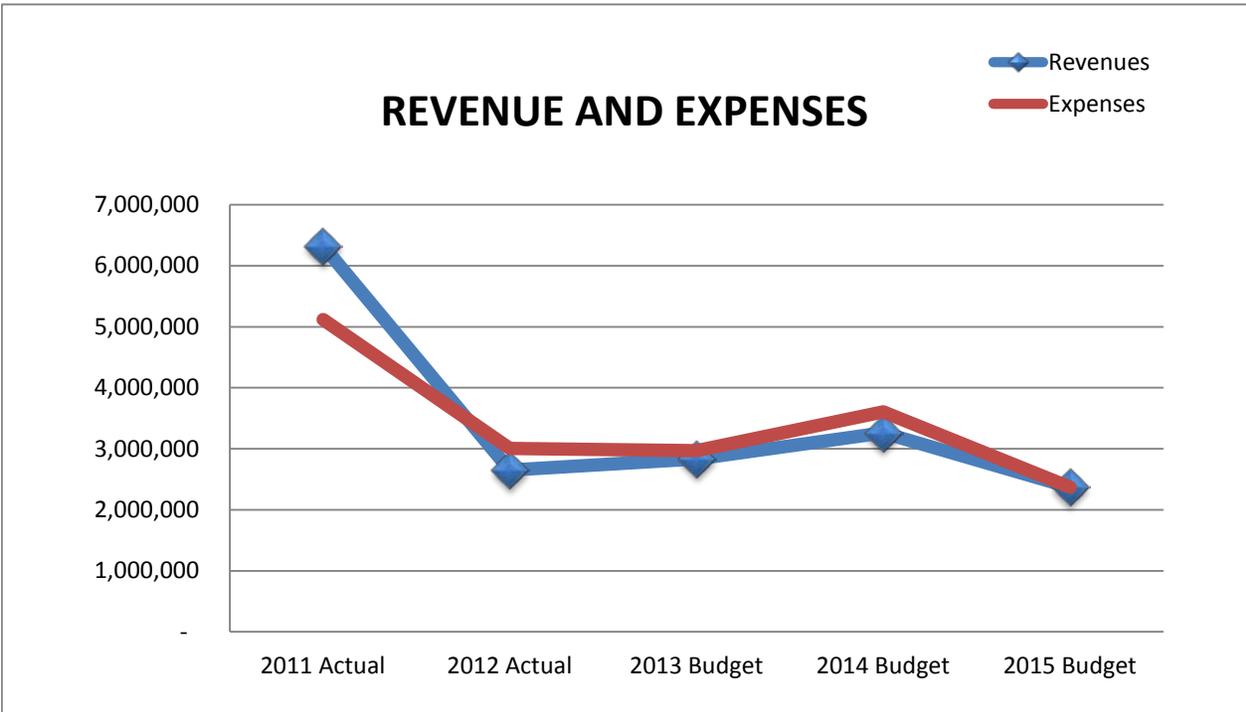
You can see the detail of each of these funds in the "Reserve and Project" section of this budget.



City of Prosser - Water Charges				
	Base Rate up to 400 cubic feet	Consumption Charge per 100 Cubic Feet	Irrigation per square ft	Customers
2009	18.57	1.61	0.01602	1,875
2010	15.57	1.61	0.01728	1,832
2011	18.76	1.63	0.018144	1,852
2012	18.95	1.65	0.019051	1,888
2013	19.84	1.65	0.020003	1,907
2014	21.65	1.65	0.020003	1,896
2015	23.06	1.65	0.020003	1,898

CITY OF PROSSER
2015 OPERATING BUDGET

403 - WATER FUND



**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

Summary

Account Description		2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
Revenues							
330	Internal Governmental	330,570	17,997	-	-	-	
340	Charges for Goods & Serv	1,946,346	2,027,873	2,131,080	2,223,257	2,327,694	4.7%
350	Fines & Penalties	7,021	25,727	34,371	38,000	39,500	3.9%
360	Miscellaneous	34,283	24,616	10,353	2,500	2,500	0.0%
380	Other Financing Sources	3,307,947	554,667	7,370	-	-	0.0%
390	Non-Revenues	700,000	-	651,830	1,000,000	-	-100.0%
Revenue Total		\$ 6,326,166	\$ 2,650,880	\$ 2,835,004	\$ 3,263,757	\$ 2,369,694	-27.4%
Expenditures							
534	Water Utilities	1,013,159	1,323,911	1,186,138	1,336,234	1,476,367	10.5%
539	Irrigation	267,166	277,712	295,094	298,803	308,514	3.2%
591-592	Debt Service	66,778	66,660	65,545	155,697	229,171	47.2%
594	Capital Expenditures	2,513,837	692,684	867,842	1,192,510	119,250	-90.0%
580	Non-Expenditures	827,837	-	7,370	-	-	0.0%
597	Other Financing Uses	428,212	646,431	549,293	623,580	234,088	-62.5%
Expenditure Total		5,116,988	3,007,399	2,971,282	3,606,825	2,367,390	-34.4%
Total Deficit/Surplus		1,209,178	(356,519)	(136,277)	(343,068)	2,303	-100.7%
Beginning Fund Balance		243,750	1,452,928	1,096,409	960,132	617,064	
.597.01 *Fund Balance Transfer						(69,740)	
Ending Fund Balance		1,452,928	1,096,409	960,132	617,064	549,627	

**Transfer of Fund Balance to set up Irrigation Reserve Account.*

**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

Revenue						
Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
330 - Intergovernmental						
333-14 CDBG Grant	330,570	17,997	-	-	-	-
330 - Intergovernmental	330,570	17,997	-	-	-	-
340 - Charges for Goods & Services						
343-40 Water Inspections	-	-	-	-	-	-
343-41 Water Revenues	1,672,110	1,714,267	1,779,510	1,893,614	1,978,922	4.5%
343-42 Connection Fees	-	9,109	15,411	10,000	10,000	0.0%
343-43 Bulk Water Applications	-	75	325	-	125	0.0%
343-90 Irrigation Fees & Charges	274,236	304,421	335,834	319,643	338,646	5.9%
340 - Charges for Goods & Services	1,946,346	2,027,873	2,131,080	2,223,257	2,327,694	4.7%
350 - Fines and Penalties						
359-90 Miscellaneous Penalties	7,021	16,346	23,347	29,500	29,500	0.0%
359-90 Late Fee (01)	-	9,381	11,024	8,500	10,000	17.6%
350 - Fines and Penalties	7,021	25,727	34,371	38,000	39,500	3.9%
360 - Miscellaneous						
361-10 Investment Interest	1,125	2,098	4,623	2,500	2,500	0.0%
361-30 Gain/Loss on Investment	-	-	-	-	-	0.0%
362-50 Space & Facilities Lease (Long	9,240	-	-	-	-	0.0%
367-10 Contributions & Donations	8,337	14,060	-	-	-	0.0%
369-20 Unclaimed Property	22	-	-	-	-	0.0%
369-90 Other Miscellaneous Revenue	15,559	8,459	5,731	-	-	0.0%
360 - Miscellaneous	34,283	24,616	10,353	2,500	2,500	0.0%
380 - Non-Revenues						
389 USDA North Prosser Loan	-	-	7,370	-	-	-
380 - Non-Revenues	-	-	7,370	-	-	-
390 - Other Financing Sources						
391-80 Drinking Water Revolving Fund	-	-	479,075	1,000,000	-	-100.0%
391-90 WA Trust Bank Interim Finance	2,480,131	459,274	153,248	-	-	0.0%
395-10 North Prosser - City Reimburse	827,816	95,393	-	-	-	0.0%
397 Interfund Transfers	700,000	-	19,507	-	-	0.0%
390 - Other Financing Sources	4,007,947	554,667	651,830	1,000,000	-	-100.0%
Total Water Revenue	6,326,166	2,650,880	2,835,004	3,263,757	2,369,694	-27.4%

**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

Expenditures by Type

<u>Account Description</u>	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
Salaries And Benefits						
10 Salaries & Wages	301,207	314,710	320,807	377,577	433,593	14.8%
12 Overtime	11,553	11,966	11,922	17,896	13,904	-22.3%
20 Personnel Benefits	121,314	129,995	135,452	173,942	211,729	21.7%
Total Salaries & Benefits	434,073	456,670	468,181	569,416	659,225	15.8%
Maintenance & Operations						
21 Uniforms	2,070	2,070	2,070	2,070	-	-100.0%
31 Office & Operating Supplies	66,809	50,876	41,602	47,200	68,617	45.4%
32 Fuel Consumed	10,927	12,321	10,773	12,000	12,000	0.0%
35 Small Tools & Minor Equipment	20,720	6,619	26,450	11,000	30,000	172.7%
41 Professional Services	81,026	99,410	60,185	67,500	68,950	2.1%
42 Communications	6,959	6,718	7,144	7,200	7,300	1.4%
43 Travel & Training	1,370	5,457	898	3,600	4,050	12.5%
44 Interfund Taxes	281,250	551,795	451,409	490,831	506,611	3.2%
45 Operating Rentals & Leases	836	890	916	1,350	850	-37.0%
46 Insurance	43,769	50,145	57,414	60,921	55,778	-8.4%
47 Public Utility	299,405	303,238	320,327	318,500	325,000	2.0%
48 Repairs & Maintenance	24,142	44,546	12,817	32,000	32,000	0.0%
49 Miscellaneous	6,967	10,053	20,437	10,450	14,000	34.0%
51 Intergov't Professional Service	1	814	608	1,000	500	-50.0%
Total Maintenance & Operations	846,251	1,144,953	1,013,051	1,065,622	1,125,656	5.6%
Other						
581 Unclaimed Property Disbursement	827,837	95,393	7,370	-	-	0.0%
591 Intergovernmental Loans	55,591	56,374	56,669	146,822	150,395	2.4%
592 Interest On Long-Term External	11,187	10,287	8,875	8,875	78,776	787.6%
594 Capital Outlay	2,513,837	692,684	867,842	1,192,510	119,250	-90.0%
597 Interfund Transfers	428,212	551,038	549,293	623,580	234,088	-62.5%
Total Other	3,836,664	1,405,776	1,490,049	1,971,787	582,509	-70.5%
Total Expenditures	5,116,988	3,007,399	2,971,282	3,606,825	2,367,390	-34.4%

**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

534 - Water Utilites

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.

					FY2014	2015	
Account Description		2011 Actual	2012 Actual	2013 Actual	Amended Budget	Adopted Budget	% Change
10	Salaries & Wages	234,627	245,498	250,047	305,652	358,279	17.2%
12	Overtime	9,169	9,980	9,805	14,219	11,725	-17.5%
20	Personnel Benefits	93,937	100,824	104,983	140,935	175,778	24.7%
21	Uniforms	1,620	1,620	1,620	1,620	-	-100.0%
31	Office & Operating Supplies	59,627	44,409	32,673	40,000	61,417	53.5%
32	Fuel Consumed	5,464	6,374	5,387	6,000	6,000	0.0%
35	Small Tools & Minor Equipment	20,720	6,619	25,048	10,000	30,000	200.0%
41	Professional Services	74,248	91,073	52,221	60,000	61,450	2.4%
42	Communications	5,032	5,291	5,260	5,200	5,300	1.9%
43	Travel & Training	1,369	5,442	875	3,500	4,000	14.3%
44	Taxes	281,243	551,788	451,403	490,824	506,604	3.2%
45	Operating Rentals & Leases	611	366	654	1,000	500	-50.0%
46	Insurance	38,383	44,235	54,588	58,284	52,814	-9.4%
47	Public Utility Service	156,756	157,939	167,473	158,000	160,000	1.3%
48	Repairs & Maintenance	23,804	42,663	11,215	30,000	30,000	0.0%
49	Miscellaneous	6,548	8,976	12,381	10,000	12,000	20.0%
51	Intergov't Professional Service	1	814	508	1,000	500	-50.0%
Total Water Utilities		1,013,159	1,323,911	1,186,138	1,336,234	1,476,367	10.5%

Staffing History

4.34

5.34

6.34

LINE - ITEM EXPLANATIONS:

- .10-20** Salaries & Benefits include a new Utility Worker to start **3/1/2015**
- 31-** Main line extension on Highland Drive \$20K
- 35-** Portable Air Compressor \$2K, Hydrants \$20K
- 48-** Clay Valve rebuilt \$12K, Leak Detection \$4,500, BIAS \$3K, Meter Insp \$3K, plus general repairs &

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

539 - Irrigation

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.

	Account Description				FY2014	2015	% Change
		2011	2012	2013	Amended	Adopted	
		Actual	Actual	Actual	Budget	Budget	
10	Salaries & Wages	66,580	69,212	70,760	71,925	75,314	4.7%
12	Overtime	2,384	1,985	2,118	3,678	2,178	-40.8%
20	Personnel Benefits	27,376	29,171	30,469	33,006	35,951	8.9%
21	Uniforms	450	450	450	450	-	-100.0%
31	Office & Operating Supplies	7,181	6,468	8,930	7,200	7,200	0.0%
32	Fuel Consumed	5,464	5,948	5,387	6,000	6,000	0.0%
35	Small Tools & Minor Equipment	-	-	1,402	1,000	-	-100.0%
41	Professional Services	6,778	8,337	7,964	7,500	7,500	0.0%
42	Communications	1,928	1,427	1,883	2,000	2,000	0.0%
43	Travel & Training	1	14	24	100	50	-50.0%
44	Interfund Taxes	7	7	6	7	7	0.0%
45	Operating Rentals & Leases	225	525	262	350	350	0.0%
46	Insurance	5,386	5,910	2,826	2,636	2,964	12.4%
47	Public Utility Services	142,650	145,299	152,855	160,500	165,000	2.8%
48	Repairs & Maintenance	338	1,882	1,603	2,000	2,000	0.0%
49	Miscellaneous	419	1,077	8,057	450	2,000	344.4%
51	Intergov't Professional Services	-	-	100	-	-	0.0%
	Total Natural Resources	267,166	277,712	295,094	298,803	308,514	3.2%

Staffing History	1.25	1.25	1.25
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LINE - ITEM EXPLANATIONS:

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

403 - WATER FUND

Other						
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<u>Account Description</u>	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
<u>Non-Expenditures</u>						
586 Unclaimed Property Disbursemnt (02)	22	-	-	-	-	0.0%
589 North Prosser - City Reimb (01)	827,816	95,393	7,370	-	-	0.0%
Total Non-Expenditures	827,837	95,393	7,370	-	-	0.0%
<u>Debt</u>						
591-34 Intergovernmental Loans (78)	55,591	56,374	56,669	146,822	150,395	2.4%
592-34 Interest On Long-Term External (83)	11,187	10,287	8,875	8,875	78,776	787.6%
Total Debt	66,778	66,660	65,545	155,697	229,171	47.2%
<u>Capital Expenditures (594-34)</u>						
41 Professional Services (DWSRF)	442,328	286,108	255,188	140,800	35,000	-75.1%
41 Professional Services (North Prosser)	-	-	-	-	-	0.0%
41 Professional Services (Water Plan)	-	-	-	-	43,000	100.0%
44 Advertising	189	-	-	-	-	0.0%
51 Intergov't Professional Service	-	4,121	10,486	-	-	0.0%
61 Land	36,650	-	-	-	-	0.0%
63 Improvements Other Than Bldgs-DWSRF	-	-	-	-	-	0.0%
63 Improvements Other Than Bldgs-North P	2,001,304	402,456	601,501	1,011,710	-	-100.0%
64 Machinery & Equipment	33,365	-	667	40,000	41,250	3.1%
Total Capital Expenditures	2,513,837	692,684	867,842	1,192,510	119,250	-90.0%
<u>Transfers</u>						
597 Interfund Subsidies	428,212	551,038	549,293	623,580	234,088	-62.5%
Total Transfers	428,212	551,038	549,293	623,580	234,088	-62.5%

LINE - ITEM EXPLANATIONS:	
New Requests -	
Laserfische	6,250
Actuators for all Filters	35,000
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	41,250
<i>Any line items changes from previous year over \$5,000 requires explanation.</i>	



SEWER FUND

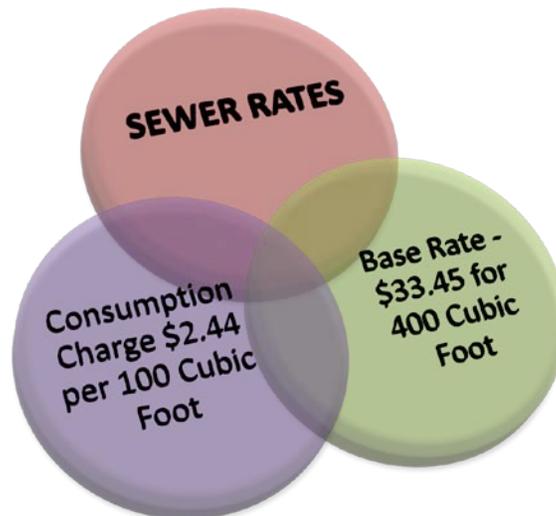
The Sewer Fund is an Enterprise Fund. Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis.

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 in the "Overview Section", on Page 36 is a reflection of Schedule C-4 of the financial statements.

Combining Statement (C-4) Includes:

- 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 in the "Reserve and Project" section of this budget.

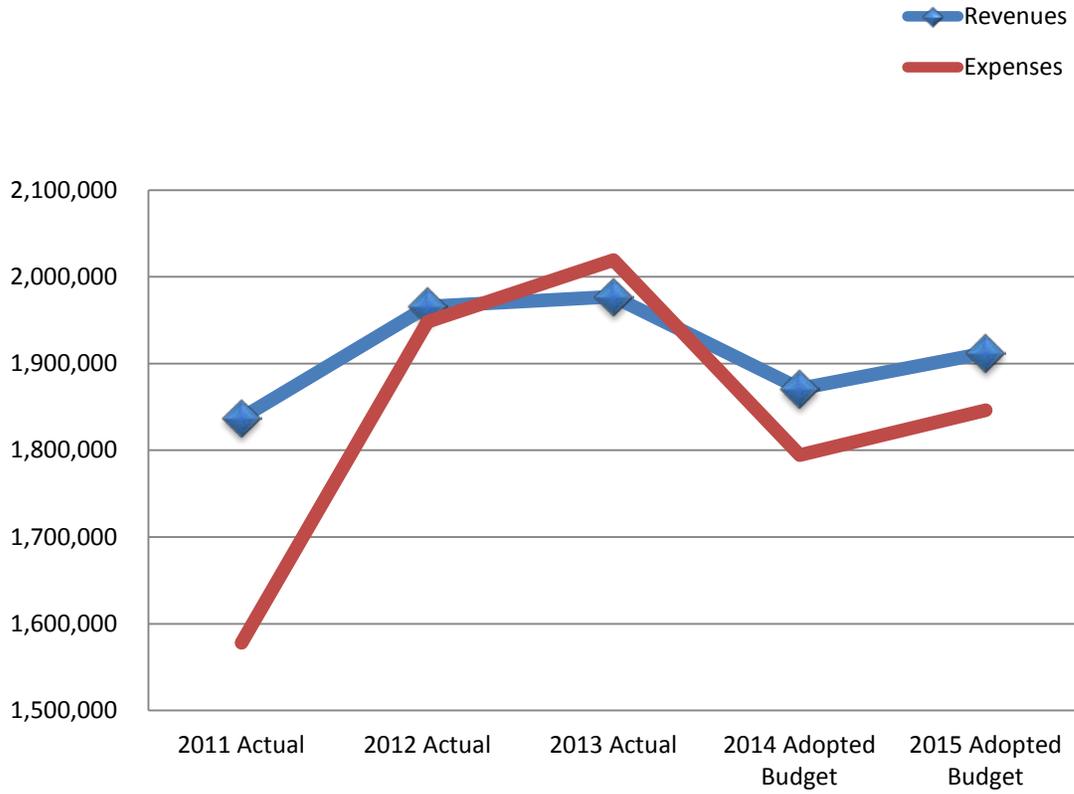


City of Prosser - Sewer Charges			
	Base Rate up to 400 cubic feet	Consumption Charge per 100 Cubic Feet	Customers
2009	28.85	2.31	1,875
2010	29.43	2.36	1,832
2011	29.43	2.36	1,852
2012	30.46	2.44	1,888
2013	31.71	2.44	1,907
2014	32.57	2.44	1,896
2015	33.45	2.44	1,898

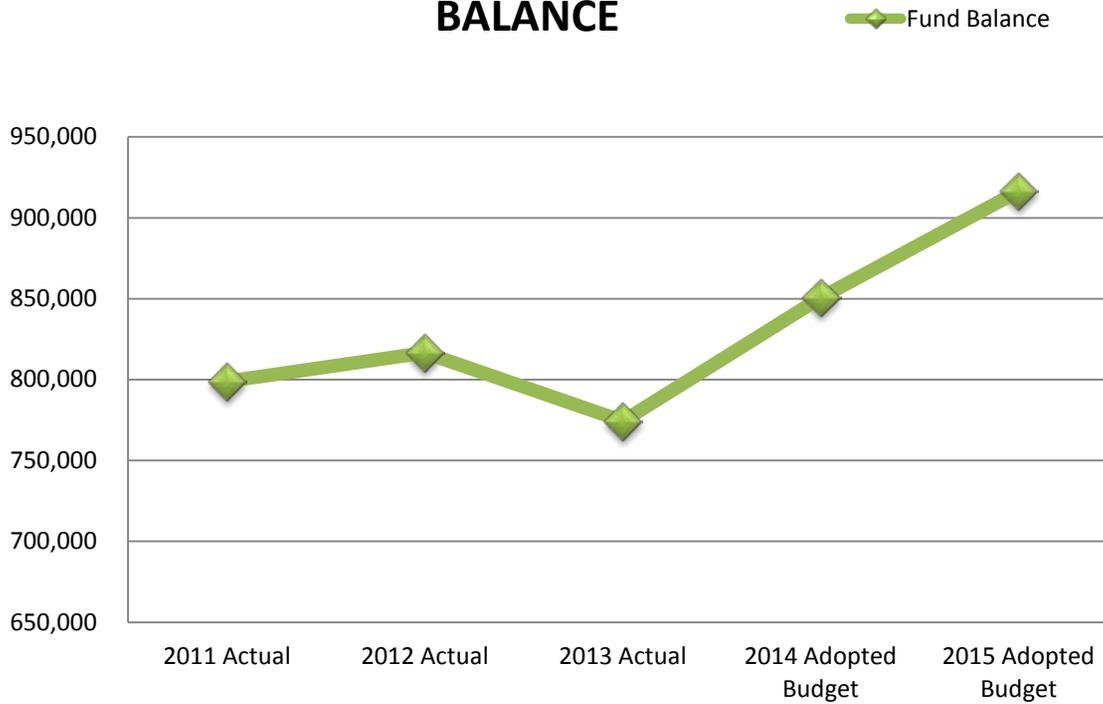
**CITY OF PROSSER
2015 OPERATING BUDGET**

407 - SEWER FUND

REVENUE AND EXPENSES



**FUND
BALANCE**



**CITY OF PROSSER
2015 OPERATING BUDGET**

407 - SEWER FUND

Summary

Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
Revenues						
340 Charges for Goods & Services	1,829,580	1,950,295	1,956,789	1,868,061	1,901,222	1.8%
350 Fines & Penalties	-	5,310	13,245	2,000	10,000	400.0%
360 Miscellaneous	7,676	10,319	6,826	900	900	0.0%
390 Other Financing Sources	-	-	166	-	-	0.0%
Revenue Total	\$1,837,256	\$1,965,924	\$1,977,025	\$1,870,961	\$1,912,122	2.2%
Expenditures						
535 Sewer Utilities	1,281,587	1,735,993	1,466,040	1,584,063	1,633,883	3.1%
591 Debt Service	68,892	69,113	86,835	86,751	86,664	-0.1%
594 Capital Expenditures	43,817	-	342,799	-	125,750	100.0%
580 Non-Expenditures	17,975	17,890	-	-	-	0.0%
590 Other Financing Uses	165,684	125,179	123,693	123,693	-	-100.0%
Expenditure Total	1,577,955	1,948,174	2,019,367	1,794,507	1,846,297	2.9%
Total Deficit/Surplus	259,301	17,750	(42,342)	76,454	65,826	-13.9%
Beginning Fund Balance	539,583	798,884	816,633	774,291	850,744	
Ending Fund Balance	798,884	816,633	774,291	850,744	916,570	

**CITY OF PROSSER
2015 OPERATING BUDGET**

407 - SEWER FUND

Revenue						
Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014		% Change
				Amended Budget	2015 Adopted Budget	
340 - Charges for Goods & Services						
343-60 Sewer Revenues	1,829,580	1,945,073	1,950,026	1,858,061	1,891,222	1.8%
343-61 Connection Fees	-	5,222	6,763	10,000	10,000	0.0%
340 - Charges for Goods and Service:	1,829,580	1,950,295	1,956,789	1,868,061	1,901,222	1.8%
350 - Fines and Penalties						
359-90 Late Fee	0	5,310	13,245	2,000	10,000	400.0%
359-90 Miscellaneous Fee	-	-	-	-	-	100.0%
350 - Fines and Penalties Total	-	5,310	13,245	2,000	10,000	400.0%
360 -Miscellaneous						
361-10 Investment Interest	1,196	1,459	3,378	-	-	0.0%
362-50 Space & Facilities Lease (Long	900	900	900	900	900	0.0%
367-10 Contributions & Donations	5,580	3,730	2,415	-	-	0.0%
369-90 Other Miscellaneous Revenue	-	4,230	133	-	-	0.0%
360 -Miscellaneous Total	7,676	10,319	6,826	900	900	0.0%
397 - Interfund Transfers						
397 Operating Transfers In	-	-	166	-	-	0.0%
397 - Interfund Transfers Total	-	-	166	-	-	0.0%
Total Sewer Revenue	1,837,256	1,965,924	1,977,025	1,870,961	1,912,122	2.2%

**CITY OF PROSSER
2015 OPERATING BUDGET**

407 - SEWER FUND

535 - 80 - Sewer Utilities

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.

		2011	2012		FY2014	2015	
	Account Description	Actual	Actual	2013 Actual	Amended Budget	Adopted Budget	% Change
10	Salaries & Wages	302,651	318,385	329,049	335,572	348,954	4.0%
12	Overtime	29,910	26,675	24,070	18,676	25,604	37.1%
20	Personnel Benefits	126,815	136,209	141,528	150,800	166,845	10.6%
21	Uniforms	2,250	2,250	2,250	2,250	-	-100.0%
31	Office & Operating Supplies	74,198	86,209	73,116	68,000	71,417	5.0%
32	Fuel Consumed	8,243	8,759	8,372	9,000	10,000	11.1%
35	Small Tools & Minor Equipment	29,635	38,961	21,007	35,000	35,000	0.0%
41	Professional Services	40,932	177,441	45,560	95,500	91,450	-4.2%
42	Communications	4,536	4,625	5,169	4,600	4,600	0.0%
43	Travel & Training	370	557	84	2,000	2,000	0.0%
44	Taxes	296,248	587,158	473,550	440,000	436,872	-0.7%
45	Operating Rentals & Leases	2,076	2,794	2,603	3,000	3,000	0.0%
46	Insurance	68,414	74,567	85,992	89,665	113,140	26.2%
47	Public Utility Service	251,789	235,438	215,167	260,000	250,000	-3.8%
48	Repairs & Maintenance	30,549	22,453	22,927	40,000	42,000	5.0%
49	Miscellaneous	12,972	12,723	15,342	10,000	13,000	30.0%
51	Intergov't Professional Service	-	790	251	20,000	20,000	0.0%
	Total Sewer Utilities	1,281,587	1,735,993	1,466,040	1,584,063	1,633,883	3.1%
Staffing History				5.57	5.57	5.57	

LINE - ITEM EXPLANATIONS:

48- Increase due to plant upgrades, existing equipment repaired to meet new equipment standards

51- Federal Single Audit - WWTP

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

407 - SEWER FUND

Other

<u>Account Description</u>	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
<u>Debt Service (591-35)</u>						
78 Intergovernmental Loans	56,907	58,397	76,450	77,492	78,558	1.4%
83 Interest On Long-Term External	11,985	10,716	10,385	9,259	8,106	-12.5%
Total Debt Service	68,892	69,113	86,835	86,751	86,664	-0.1%
<u>Capital Expenditures (594-35)</u>						
41 Professional Services	-	-	-	-	-	
64 Machinery & Equipment	43,817	-	342,799	-	125,750	100.0%
Total Capital Expenditures	43,817	-	342,799	-	125,750	100.0%
<u>Transfers</u>						
597 Interfund Subsidies	165,684	125,179	123,693	123,693	-	-100.0%
Total Transfers	165,684	125,179	123,693	123,693	-	-100.0%

LINE - ITEM EXPLANATIONS:

New Capital Assets

<i>Laserfische Document Records</i>		
<i>Software</i>	6,250	
<i>New Truck</i>	35,000	
<i>Air Compressor</i>	22,000	
<i>Flat Bed for Chevy 1 Truck</i>	7,500	
<i>Channel Sewage Grinder</i>	35,000	
<i>Repair Main St Sewer Line</i>	20,000	125,750

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



GARBAGE FUND

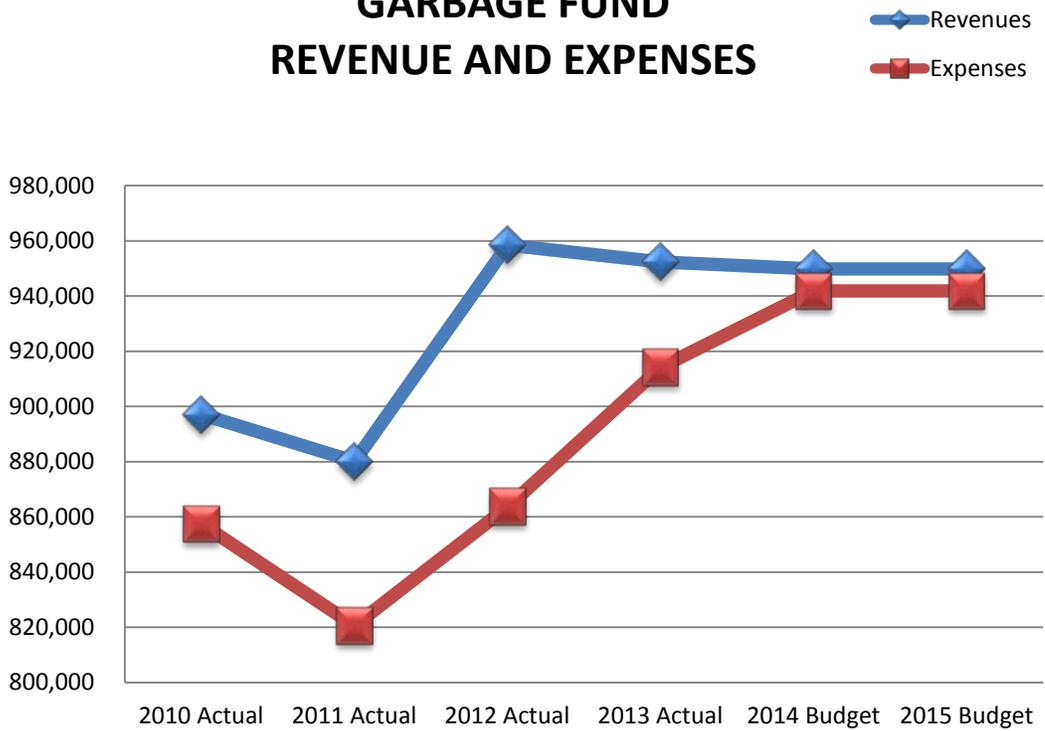
The Garbage Fund is an Enterprise Fund. Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself or the general public on a user charge basis.

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

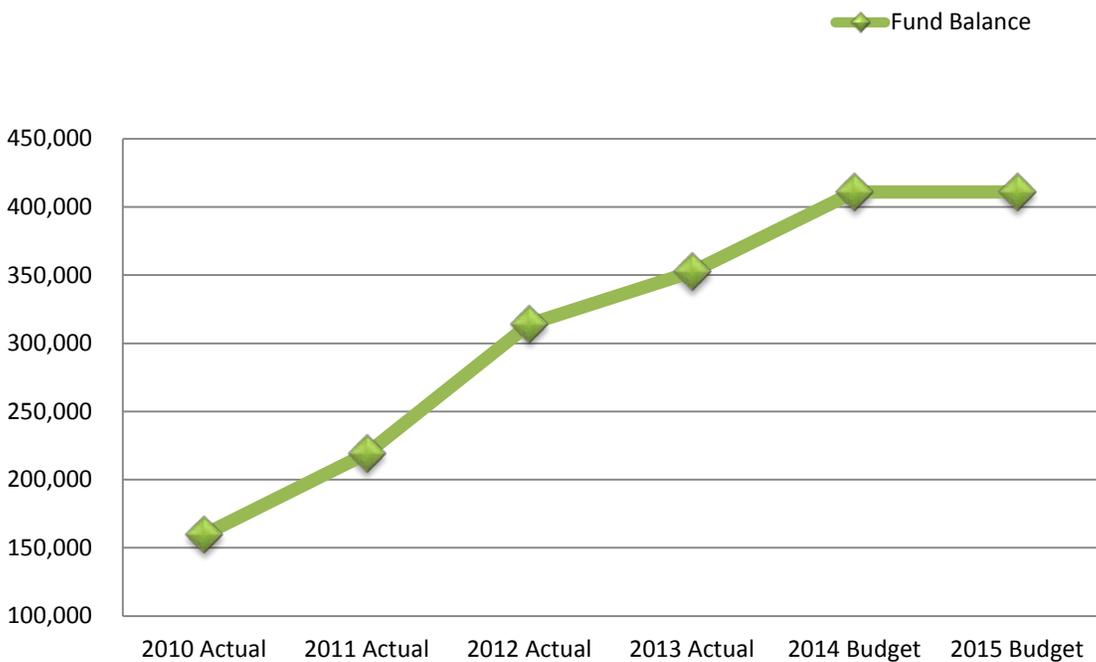
<u>SERVICE</u>	<u>CONTAINER</u>	<u>2015</u>
RESIDENTIAL:	1 DURAKAN	11.41
	2 DURAKANS	14.00
	SENIOR CITIZEN	5.71
	DUPLEX - 2 CANS	22.82
COMMERCIAL:	1 CAN ONCE PER WK	15.40
	2 CANS ONCE PER WK	28.19

**CITY OF PROSSER
2015 OPERATING BUDGET**

**GARBAGE FUND
REVENUE AND EXPENSES**



FUND BALANCE



**CITY OF PROSSER
2015 OPERATING BUDGET**

448 - GARBAGE FUND

Summary

		2011	2012	2013	FY2014	2015	%
		Actual	Actual	Actual	Amended	Adopted	Change
					Budget	Budget	
Revenues							
340	Charges for Goods and Services	879,328	955,326	946,628	973,611	944,398	-3.0%
350	Fines and Penalties	-	2,568	4,057	2,500	4,000	60.0%
360	Interest and Other Earnings	801	644	1,746	-	1,500	100.0%
390	Other Financing Sources	-	-	-	-	-	0.0%
Revenue Total		880,129	958,539	952,432	976,111	949,898	-2.7%
Expenditures							
537	Garbage & Solid Waste Utility	803,311	863,657	914,199	925,583	941,850	1.8%
580	Non-Expenditures	384	-	-	-	-	
590	Other Financing Uses	16,897	-	-	-	-	
Expenditure Total		820,593	863,657	914,199	925,583	941,850	1.8%
Total Surplus (Deficit)		59,535	94,882	38,233	50,528	8,048	-84.1%
Beginning Fund Balance		159,680	219,215	314,097	352,330	402,858	
Ending Fund Balance		219,215	314,097	352,330	402,858	410,907	

**CITY OF PROSSER
2015 OPERATING BUDGET**

448 - GARBAGE FUND

REVENUE						
Account Description	2011 Actual	2012 Actual	2013 Actual	FY2014 Amended Budget	2015 Adopted Budget	% Change
340 - Charges for Goods & Services						
343-71 Garbage Service Charges	724,378	799,122	782,447	815,105	828,147	1.6%
343-72 Refuse Tax Collection	30,283	33,721	32,592	34,395	35,000	1.8%
343-73 B&O Tax Collection	12,530	13,834	13,417	14,111	15,000	6.3%
343-74 Administrative Fee	112,137	108,649	118,173	110,000	66,252	-39.8%
340 - Charges for Goods & Services Total	879,328	955,326	946,628	973,611	944,398	-3.0%
350 - Fines & Penalties						
359-90 Miscellaneous Penalties	-	-	-	-	-	100.0%
359-90-01 Late Fee	-	2,568	4,057	2,500	4,000	60.0%
350 - Fines & Penalties	-	2,568	4,057	2,500	4,000	60.0%
360 - Interest & Other Earnings						
361-10 Investment Interest	416	644	1,736	-	1,500	100.0%
361-30 Gains (Losses) on Intestments	384	-	-	-	-	-
369-90 Other Miscellaneous Revenue	-	-	10	-	-	-
360 - Interest & Other Earnings	801	644	1,746	-	1,500	100.0%
390 - Other Finanacing Sources						
397-00-00 Operating Transfers - In	-	-	-	-	-	-
390 - Other Finanacing Sources	-	-	-	-	-	-
Total Garbage Revenue	880,129	958,539	952,432	976,111	949,898	-2.7%

LINE - ITEM EXPLANATIONS:

343-74 Administration Fees - The 12.5% Administration Fee was reduced to 8% to offset rate increases.

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

**CITY OF PROSSER
2015 OPERATING BUDGET**

448 - GARBAGE FUND

537 - Garbage & Solid Waste

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.

Account Description	2011	2012	2013	FY2014	2015	% Change
	Actual	Actual	Budget	Amended Budget	Adopted Budget	
10 Salaries & Wages	4,142	4,296	4,409	4,528	4,667	3.1%
20 Personnel Benefits	1,666	1,774	1,857	2,012	2,185	8.6%
31 Office & Operating Supplies	349	115	551	600	600	0.0%
35 Small Tools & Minor Equipmen	-	-	9,360	-	-	0.0%
41 Professional Services	6,341	19,111	19,373	19,000	20,000	5.3%
42 Communications	1,904	1,538	1,530	1,700	1,750	2.9%
43 Travel & Training	-	14	21	250	-	-100.0%
44 Interfund Taxes	42,001	44,472	88,512	88,000	90,662	3.0%
45 Operating Rentals & Leases	225	342	262	500	350	-30.0%
46 Insurance	47	49	206	51	200	292.2%
47 Public Utility Service	743,666	783,962	779,393	799,641	812,435	1.60%
48 Repairs & Maintenance	136	2,240	1,891	2,300	2,000	-13.0%
49 Miscellaneous	2,433	3,095	4,679	5,000	5,000	0.0%
51 Intergov't Professional Servic	402	2,648	2,155	2,000	2,000	0.0%
Total Garbage	803,311	863,657	914,199	925,583	941,850	1.8%

Staffing History	0.08	0.08	0.08
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Other

586 Unclaimed Property	384	-	-	-	-	-
597 Interfund Subsidies	16,897	-	-	-	-	-
Total Other	17,282	-	-	-	-	-

Total Garbage Expense	820,593	863,657	914,199	925,583	941,850	1.8%
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LINE - ITEM EXPLANATIONS:

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



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.

G.O. Bonds

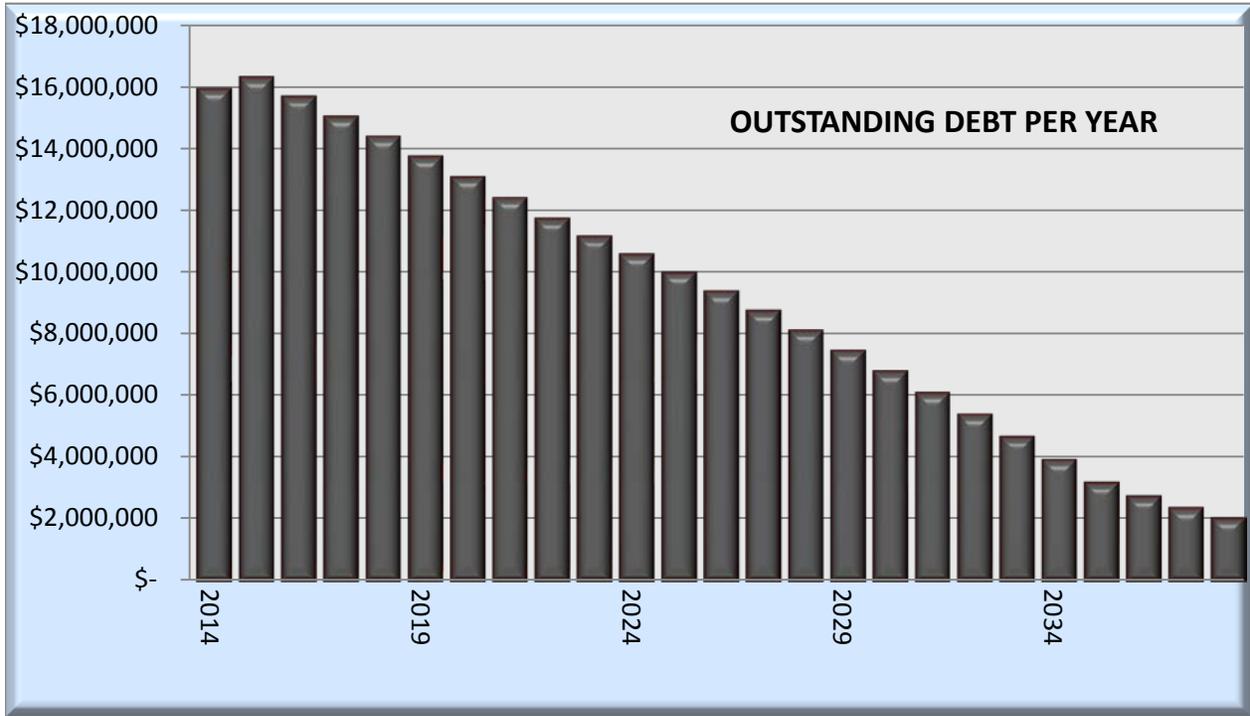
- **General Obligation Bonds** are issued as a promissory note to repay a debt.
- Are bought and sold by banks & individuals as tax-exempt investment backed by the full faith and credit of the government.

Revenue Bonds

- A special type of municipal bond distinguished by its guarantee of repayment solely from revenue generated entity (Water/Sewer) associated with the purpose of the bonds, rather than from a tax.

A Schedule of Limitation of Indebtedness is included on Page **103**.

**CITY OF PROSSER
2015 OPERATING BUDGET
DEBT SERVICE**



2014	15,950,429	2027	8,749,641
2015	16,319,043	2028	8,110,674
2016	15,688,101	2029	7,454,751
2017	15,042,566	2030	6,781,454
2018	14,400,083	2031	6,090,351
2019	13,748,037	2032	5,380,993
2020	13,081,134	2033	4,654,610
2021	12,404,070	2034	3,909,074
2022	11,728,565	2035	3,164,754
2023	11,158,694	2036	2,725,356
2024	10,578,715	2037	2,343,587
2025	9,983,285	2038	2,014,380
2026	9,372,050		

Debt Service per Capita (Measures the burden placed on citizens by the Cities Indebtedness).

2015 Population =	5,810
2015 Total Indebtedness	16,319,043
Debt Per Capita	\$ 2,808.79

Debt Service as a % of Expenditures by Fund

	General Fund	Water Fund	Sewer Fund	Street Fund	Total
Annual Principal & Interest Payment	287,547	623,180	86,665	6,465	1,003,857
2015 Proposed Budget	4,789,413	2,443,978	1,846,297	604,050	9,683,738
	6.00%	25.50%	4.69%	1.07%	10.37%

CITY OF PROSSER, WASHINGTON

DEBT SERVICE SCHEDULE

Fund No.	Loan	Anticipated Completion Dates	2015 Beg Balance	2015 Principal	2015 Interest	2015 Total Payment	2015 End Balance
OTHER DEBT							
234	LID 10-23 Village Park	December, 2032	22,423	915	785	1,700	21,508
TOTAL OTHER DEBT			22,423	915	785	1,700	21,508
GO DEBT							
229	1996 GO Refunding Bond	December, 2015	152,000	152,000	6,384	158,384	-
233	2011 PAC Bond	December, 2035	1,645,000	50,000	77,463	127,463	1,595,000
TOTAL GO DEBT			1,797,000	202,000	83,847	285,847	1,595,000
REVENUE BONDS							
CERB T2001-060		July, 2022	148,407	17,911	1,484	19,395	130,496
102				5,970	495		
403				5,970	495		
407				5,970	495	19,395	
CTED C1999-128		January, 2017	35,257	11,184	1,763	12,947	24,073
403				5,592	881		
407				5,592	881		
403	Well #4	October, 2022	365,955	45,744	5,489	51,234	320,211
407	WWTP Upgrade DOE L0100025	November, 2022	421,374	49,958	6,134	56,092	371,416
407	WWTP Improvements PW-01-691-052	June, 2021	119,266	17,038	596	17,634	102,228
444	98 Water Revenue 91-04 USDA	September, 2039	2,257,679	53,910	101,002	154,912	2,203,769
449	99 Water Revenue 91-03 USDA	June, 2037	1,101,268	29,951	49,225	79,176	1,071,317
453	North Prosser Water Improvements	June, 2026	3,507,000	-	159,920	159,920	3,507,000
403	Water Disinfection and Filtration Imp.	June, 2027	1,999,800	93,089	71,911	165,000	1,906,711
420	Zone 2.5 Water Improvements	June, 2028					890,315
470	Waste Water Facility Improvements	June, 2034	4,175,000				4,175,000
TOTAL REVENUE BONDS			14,131,007	318,786	397,524	716,310	14,702,536
TOTAL			15,950,429	521,701	482,156	1,003,857	16,319,043

**CITY OF PROSSER
2015 OPERATING BUDGET
DEBT SERVICE**

City of Prosser, WA Schedule of Limitation of Indebtedness Budget Year 2015		
		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

**CITY OF PROSSER
2015 OPERATING BUDGET**

232 - ULID 99-E PROSSER INDUST PK FUND

CLOSED FUND

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Miscellaneous					
361-10 Investment Interest	8	1	1		
361-55 Interest	767	383			
368-10 Assessment Principal	7,205	7,204			
360 - Miscellaneous Total	7,979	7,588	1	-	-
390 - Other Financing Sources					
397 Operating Transfers - In					
390 - Total	-	-	-	-	-
Revenue Total	7,979	7,588	1	-	-
Expenditures					
580 - Other Financing Sources					
581-20 Loan Repayment Issue					
580 - Other Financing Sources Total	-	-	-	-	-
591-593 - Debt Service					
591-38 Special Assessment Bonds (73)	9,000	8,046			
592-38 Interest on LT External (83)	736				
591-593 - Debt Service Total	9,736	8,046	-	-	-
597 Interfund Transfers					
597 Transfers Out - Close Account			332		
597 Interfund Transfer Total	-	-	332	-	-
Expenditure Total	9,736	8,046	332	-	-
Total Surplus (Deficit)	(1,757)	(457)	(331)	-	-
Beginning Fund Balance	2,546	789	331	(0)	(0)
Ending Fund Balance	789	331	(0)	(0)	(0)

**CITY OF PROSSER
2015 OPERATING BUDGET**

229 - 1996 GO Refunding Bond

This a Debt Service Fund. Ordinance 96-1880 was adopted on August 13, 1996 providing for the issuance of \$1,800,000 of Unlimited Tax General Obligation Bonds, 1996, authorized by the cotes of the City in a special election on February 27, 1996 for the purpose of paying a part of the cost of construction and equipping of a new fire station ans purchasing firefighting and lifesaving equipment. Later, in 2005, Ordinance 05-2507 was adopted on March 8, 2005 providing for the issuance of \$1,188,000 Unlimited Tax General Obligation Refunding Bond, 2005, related to this same project and debt. Revenue for this debt is derived from an Excess Levy which is assesed to the tax payers annually for the City by the Benton County Assesor and Treasure through property tax collections. It is anticipated that this debt will be paid in full in 2015. Once the debt is paid in full, the Excess Levy associated with this debt will expire.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
310 - Taxes					
311-10 Property Taxes	155,075	157,756	154,666	157,474	158,500
310 - Taxes Total	155,075	157,756	154,666	157,474	158,500
360 - Miscellaneous					
361-10 Investment Interest	104	115	196		200
360 - Miscellaneous Total	104	115	196	-	200
390 - Other Financing Sources					
397 Operating Transfers - In	-	-	-	-	-
390 - Total	-	-	-	-	-
Revenue Total	155,179	157,871	154,862	157,474	158,700
Expenditures					
591-593 - Debt Service					
591-22 1996 GO Bond Debt Service	126,000	134,000	137,030	145,000	152,000
592-34-85 Bond Admin Fee					
592-22 Interest on LT External (83)	29,148	23,811	18,228	12,474	6,384
591-593 - Debt Service Total	155,148	157,811	155,258	157,474	158,384
Expenditure Total	155,148	157,811	155,258	157,474	158,384
Total Surplus (Deficit)	31	60	(396)	-	316
Beginning Fund Balance	10,435	10,466	10,526	10,129	10,129
Ending Fund Balance	10,466	10,526	10,129	10,129	10,445

**CITY OF PROSSER
2015 OPERATING BUDGET**

233 - GO Bond Pool Fund

This a Debt Service Fund. Ordinance 11-2710 was adopted on January 11, 2011 issuing Limited Tax General Obligation Bonds in the amount of \$1,795,000 for the purpose of providing funds to pay for improvements to the swimming pool. It is anticipated that this debt will be paid in full in 2035. Reserve funds for this debt can be found in the General Fund Reserve Fund (115).

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Miscellaneous					
361-10 Investment Interest	42	56	83		75
361-55 Interest					
368-10 Assessment Principal					
360 - Miscellaneous Total	42	56	83	-	75
390 - Other Financing Sources					
397 Operating Transfers - In	70,000	129,137	130,000	129,500	128,000
390 - Total	70,000	129,137	130,000	129,500	128,000
Revenue Total	70,042	129,193	130,083	129,500	128,075
Expenditures					
591-593 - Debt Service					
591-76 2011 LTD Go Bonds		50,000	50,000	50,000	50,000
592-34-85 Bond Admin Fee		555	301	500	500
592-38 Interest on LT External (83)	68,308	80,363	79,488	78,613	77,463
591-593 - Debt Service Total	68,308	130,917	129,788	129,113	127,963
Expenditure Total	68,308	130,917	129,788	129,113	127,963
Total Surplus (Deficit)	1,733	(1,724)	294	387	113
Beginning Fund Balance	-	1,733	9	304	691
Ending Fund Balance	1,733	9	304	691	803

**CITY OF PROSSER
2015 OPERATING BUDGET**

234 - LID 10-23 VILLAGE PARK

The Debt in the fund is associated with Local Improvement District 10-23, Village Park Improvements. In 2011, improvements were made to the water system and street, sidewalk, curbs and gutters within Village Park housing subdivision. Funding for this project came from a CDBG grant and contributions from the City of Prosser. The remaining project costs not covered by these funding sources was \$37,886.48 and an LID was created to assess the property owners for these costs. Ordinance 13-2832 was approved by Council creating the Village Park LID. A loan in the amount of \$24,721.86 (the amount of outstanding assessments after the pre-payment period) was issued by USDA and repayment of this loan is collected by annual LID assessment to the property owners in the Village Park Subdivision. It is anticipated that this debt will be paid in full by 2032. Reserve for this debt can be found in the LID Guarantee Fund (221).

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Miscellaneous					
361-10 Investment Interest					
361-55 Interest			36		
368-10 Assessment Principal			13,165	1,700	1,700
360 - Miscellaneous Total	-	-	13,201	1,700	1,700
390 - Other Financing Sources					
391-30 Special Assessment Bond Proceed			24,722		
390 - Total	-	-	24,722	-	-
Revenue Total	-	-	37,923	1,700	1,700
Expenditures					
591-593 - Debt Service					
591-38 Special Assessment Bonds (73)			-		915
591-38 Interest on LT External					785
591-593 - Debt Service Total	-	-	-	-	1,700
597 Interfund Transfers					
597 Transfers Out - Other Cost Allocation			37,923		
597 Interfund Transfer Total	-	-	37,923	-	-
Expenditure Total	-	-	37,923	-	1,700
Total Surplus (Deficit)	-	-	-	1,700	(0)
Beginning Fund Balance	-	-	-	-	1,700
Ending Fund Balance	-	-	-	1,700	1,700

**CITY OF PROSSER
2015 OPERATING BUDGET**

444 - 1998 WATER REVENUE BOND REMPTION FUND

This a Debt Service Fund. Ordinance 98-2027 was adopted on August 25, 1998 issuing a water and sewer revenue bond with USDA in the amount of \$2,861,300 for the purpose of providing funds to pay and redeem the City's outstanding Water Revenue Bond (1995), pay part of the cost of carrying out certain improvements to the Water Utility, and for the costs of issuing a bond. It is anticipated that this debt will be paid in full in 2039. Reserve funds for this debt can be found in the 1998 Water Revenue Bond Reserve Fund (445).

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Miscellaneous					
361-10 Investment Interest	76	71	143	100	100
360 - Miscellaneous Total	76	71	143	100	100
390 - Other Financing Sources					
397 Operating Transfers - In	154,912	154,912	154,912	154,912	154,912
390 - Total	154,912	154,912	154,912	154,912	154,912
Revenue Total	154,988	154,983	155,055	155,012	155,012
Expenditures					
580 - Other Financing Sources					
581-20 Loan Repayment Issue					
582-34 Revenue Bonds (72)					
582-34 Interest on LT External					
580 - Other Financing Sources Total	-	-	-	-	-
591-593 - Debt Service					
591-34 Redemption of LT Debt (72)	45,138	47,192	49,340	51,564	53,910
592-34 Bond Registration Costs (83)	109,774	107,720	105,572	103,348	101,002
591-593 - Debt Service Total	154,912	154,912	154,912	154,912	154,912
Expenditure Total	154,912	154,912	154,912	154,912	154,912
Total Surplus (Deficit)	76	71	143	100	100
Beginning Fund Balance	6,872	6,948	7,019	7,162	7,262
Ending Fund Balance	6,948	7,019	7,162	7,262	7,362

**CITY OF PROSSER
2015 OPERATING BUDGET**

449 - 1999 WATER REVENUE BOND REDEMPTION

This a Debt Service Fund. Ordinance 99-2072 was adopted on May 25, 1999 issuing a water and sewer revenue bond with USDA in the amount of \$1,462,400 for the purpose of providing funds to pay and redeem the City's outstanding Water Revenue Bond (1995), pay part of the cost of carrying out certain improvements to the Water Utility, and for the costs of issuing a bond. It is anticipated that this debt will be paid in full in 2037. Reserve funds for this debt can be found in the 1999 Water Revenue Bond Reserve Fund (450).

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Miscellaneous					
361-10 Investment Interest	52	63	133	100	125
360 - Miscellaneous Total	52	63	133	100	125
390 - Other Financing Sources					
397 Operating Transfers - In	79,176	79,176	79,176	79,176	79,176
390 - Total	79,176	79,176	79,176	79,176	79,176
Revenue Total	79,228	79,239	79,309	79,276	79,301
Expenditures					
591-593 - Debt Service					
591-34 Revenue Bonds (72)	25,070	26,211	27,404	28,647	29,951
592-34 Interest on LT Debt External (83)	54,106	52,965	51,772	50,529	49,225
592-34 Bond Registration Costs (85)	-	-	-	500	-
591-593 - Debt Service Total	79,176	79,176	79,176	79,676	79,176
Expenditure Total	79,176	79,176	79,176	79,676	79,176
Total Surplus (Deficit)	52	63	133	(400)	125
Beginning Fund Balance	7,196	7,248	7,311	7,444	7,044
Ending Fund Balance	7,248	7,311	7,444	7,044	7,169

**CITY OF PROSSER
2015 OPERATING BUDGET**

453 - N Prosser Water System Debt

This a Debt Service Fund. Ordinance 11-2730 was adopted on April 26, 2011 issuing a water and sewer revenue bond with USDA in the amount of \$3,507,000 for the purpose of providing funds to make water system improvements in North Prosser. This project includes the installation of a transmission line, booster pump station, telemetry upgrades, and the construction of a reservoir in North Prosser. It is anticipated that this debt will be paid in full in 2055. Reserve funds for this debt can be found in the 2011 North Prosser Bond Redemption Reserve Fund (454).

Account Description	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues				
360 - Miscellaneous				
361-10 Investment Interest	196	1,232	-	-
360 - Miscellaneous Total	196	1,232	-	-
390 - Other Financing Sources				
397 Operating Transfers - In	170,000	170,000	157,500	-
390 - Total	170,000	170,000	157,500	-
Revenue Total	170,196	171,232	157,500	-
Expenditures				
591-593 - Debt Service				
591-34 Revenue Bonds (72)	-	-	-	-
592-34 Interest on LT Debt External (83)	-	-	-	159,920
592-34 Bond Registration Costs (85)	-	-	-	-
591-593 - Debt Service Total	-	-	-	159,920
Expenditure Total	-	-	-	159,920
Total Surplus (Deficit)	170,196	171,232	157,500	(159,920)
Beginning Fund Balance	-	170,196	341,428	498,928
Ending Fund Balance	170,196	341,428	498,928	339,008



RESERVES AND PROJECTS

Reserve Funds

- 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

- 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 Improvements

- 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.

In accordance with the City of Prosser's Financial Policy, 12.5% of operating expenditures should be maintained as a cash reserve within the General Fund.
Computation is as follows:

**Required Funds to Maintain within the General Fund as a Cash Reserve
(Set Aside)**

2015 Budgeted Expenditures: \$4,709,415	
	<u>x 12.5%</u>
	\$588,677

Available

Fund 001 - General Operating Fund Balance (Cash Account)	\$468,129
Fund 115 - General Fund Reserve (Savings Account)	<u>\$240,416</u>
	<u>\$708,544</u>

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
2015 OPERATING BUDGET**

RESERVE & PROJECT BALANCES						
Fund #	Name	Estimated Beg Balance	Other Income	Expenditures	Interfund Transfers	YE Balance
General Fund Reserves						
111	Municipal Capital Improvements	145,884	27,600	-	-	173,484
*115	General Fund Reserve	233,916	500	-	6,000	240,416
116	City Facilities Reserve	24,805	500	-	-	25,305
117	Employee Benefits Security	27,408	500	(50,000)	50,000	27,908
119	Parks Reserve	5,000	-	-	-	5,000
130	Hotel/Motel	50,144	80,120	(111,500)	-	18,764
131	Tourism Promotion Area (TPA)	13,439	20,100	(22,500)	-	11,039
144	Public Safety Program Enhancement Fun	26,338	10,500	-	-	36,838
145	Narcotic Dog Training Fund	-	-	-	-	-
146	Drug Enforcement	12,701	50	-	-	12,751
147	Police Investigation	44,913	350	-	(45,263)	(0)
148	Criminal Justice Fund	963,939	140,036	(150,000)	15,263	969,238
149	Public Safety Sales Tax	-	105,300	(112,917)	30,000	22,383
	General Fund Reserves Total	1,548,486	385,556	(446,917)	56,000	1,543,126
Street Fund Reserves						
103	Transportation Benefit District	266	80,500	(80,000)	-	766
110	Arterial Street	132,125	500	-	-	132,625
152	Infrastructure Develop	494,776	400	-	-	495,176
	Street Fund Reserves Total	627,167	81,400	(80,000)	-	628,567
Deposits						
609	Customer Utility Deposits	1,050	15,000	(15,000)		1,050
Water Fund Reserves						
451	Water Facilities	217,530	50	-	-	217,580
xxx	Irrigation Reserves				69,740	69,740
Sewer Fund Reserves						
452	Sewer Facilities	301,261	2,500	-	-	303,761
Bond Reserves:						
445	Bond Reserve - 98 Water	170,490	750	-	-	171,240
450	Bond Reserve - 99 Water	84,687	-	-	-	84,687
454	Bond Reserve - 11 Water	32,068	-	-	-	32,068
		287,246	750	-	-	287,996
Projects/Capital Improvement Reserves						
301	Real Estate Excise Tax - First Quarter Per	10,597	27,600	-	(27,000)	11,197
302	OIE Improvements	26,358	166,642	(193,000)	-	-
303	7th Street ADA Improvement Project	2,191	14,041	(16,232)	-	-
304	OIE Phase 2	15,697	100,580	(116,277)	-	-
420	Zone 2.5 Water Improvements	100	768,700	(768,600)	-	200
470	Wastewater Improvement Project	2,839,100	3,312,100	(3,312,000)	-	2,839,200
		2,894,043	4,389,663	(4,406,109)	(27,000)	2,850,597
		5,876,783	4,874,919	(4,948,026)	98,740	5,902,416

**CITY OF PROSSER
2015 OPERATING BUDGET**

111 - MUNICIPAL CAPITAL IMPROVEMENT FUND

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
310 - Taxes					
318 Real Estate Excise - Local (34)	27,261	27,661	36,389	-	-
318 REET - 2nd Quarter % (35)	27,261	27,661	38,876	27,500	27,500
310 - Tax Total	54,522	55,322	75,265	27,500	27,500
360 - Interest & Other Earnings					
361 Investment Interest (10)	137	125	428	100	100
360 - Interest & Other Earnings Total	137	125	428	100	100
Revenue Total	54,659	55,446	75,693	27,600	27,600
Expenditures					
594 - Capital Expenditures					
20-44 Advertising	22	-	-	-	-
21-31 Office & Operating Supplies	4,178	-	-	-	-
79-41 Professional Services-Pool	56,738	-	-	-	-
79-44 Advertising	42	(114)	-	-	-
79-49 Miscellaneous	4,211	-	-	-	-
79-62 Buildings & Structures	17,516	-	-	-	-
79-63 Improvements Other Than Bldgs-Pool	16,496	-	-	-	-
594 - Improve Other Than Bldgs Total	99,204	(114)	-	-	-
597 - Interfund Transfers					
55 Interfund Subsidies	-	32,266	37,499	-	-
597 - Interfund Transfer Total	-	32,266	37,499	-	-
Expenditure Total	99,204	32,152	37,499	-	-
Total Surplus (Deficit)	(44,544)	23,294	38,194	27,600	27,600
Beginning Fund Balance	101,340	56,796	80,090	118,284	145,884
Ending Fund Balance	56,796	80,090	118,284	145,884	173,484

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. SAOs 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
2015 OPERATING BUDGET**

115 - GENERAL FUND RESERVE

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 12.5% of the General Fund Annual Operating Expenditures. The cash reserve is maintained in the General Fund Operating Fund (Cash Balance) and this Reserve Account (Savings)

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361 Investment Interest (10)	431	300	978	500	500
360 - Interest & Other Earnings Total	431	300	978	500	500
390 - Other Financing Sources					
397 Operating Transfers - In	-	130,000	6,000	6,000	6,000
390 - Other Financing Sources Total	-	130,000	6,000	6,000	6,000
Revenue Total	431	130,300	6,978	6,500	6,500
Expenditures					
597 - Interfund Subsidies					
55 Interfund Transfers	166,009	-	-	-	-
597 -Interfund Transfer Total	166,009	-	-	-	-
Expenditure Total	166,009	-	-	-	-
Total Surplus (Deficit)	(165,578)	130,300	6,978	6,500	6,500
Beginning Fund Balance	255,716	90,138	220,438	227,416	233,916
Ending Fund Balance	90,138	220,438	227,416	233,916	240,416

**CITY OF PROSSER
2015 OPERATING BUDGET**

116 - CITY FACILITY RESERVE FUND

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
330 - Intergovernmental					
334-02-71 Interagency Com Outdoor Rec	500,000	-	-	-	-
330 - Intergovernmental	500,000	-	-	-	-
360 - Interest & Other Earnings					
361-10-00 Investment Interest	2,289	197	206	500	500
369-90-00 Other Miscellaneous Revenue	58,040	-	-	-	-
360 - Interest & Other Earnings Total	60,329	197	206	500	500
390 - Other Financing Sources					
391-10-00 GO Bond Proceeds	1,795,000	-	-	-	-
Operating Transfers - In	30,000	-	-	-	-
390 - Other Financing Sources Total	1,825,000	-	-	-	-
Revenue Total	2,385,329	197	206	500	500
Expenditures					
570 - Culture & Recreational					
574-22-62 Buildings & Structures	-	3,254	-	-	-
570 - Culture & Recreational Total	-	3,254	-	-	-
592 - Debt Service					
592-76-80 Interest & Other Debt Costs	27,950	-	-	-	-
596-76-80 Issuance Discount LT Debt	9,227	-	-	-	-
592 - Debt Service Total	37,177	-	-	-	-
594 - Capital Expenditure					
594-20-41 Professional Services	-	5,483	-	-	-
594-75-41 Professional Services	1,035	-	195	-	-
594-75-49 Miscellaneous	6,852	-	-	-	-
594-75-62 Buildings & Structures	2,396,760	38,308	32,769	-	-
594-75-63 Improvements Other Than Bldgs	443	15,450	27,788	-	-
594 - Capital Expenditure Total	2,405,089	59,241	60,752	-	-
Expenditure Total	2,442,266	62,495	60,752	-	-
Total Surplus (Deficit)	(56,937)	(62,298)	(60,546)	500	500
Beginning Fund Balance	204,085	147,148	84,851	24,305	24,805
Ending Fund Balance	147,148	84,851	24,305	24,805	25,305

**CITY OF PROSSER
2015 OPERATING BUDGET**

117 - Employee Benefits Security Fund

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361-10 Investment Interest	183	124	119	500	500
360 - Interest & Other Earnings Total	183	124	119	500	500
390 - Other Financing Sources					
397 Operating Transfers - In	60,000	-	45,000	45,000	50,000
390 - Other Financing Sources Total	60,000	-	45,000	45,000	50,000
Revenue Total	60,183	124	45,119	45,500	50,500
Expenditures					
510 - General Government					
517-91 Personnel Benefits (20)	43,114	51,467	47,709	50,000	50,000
	43,114	51,467	47,709	50,000	50,000
Expenditure Total	43,114	51,467	47,709	50,000	50,000
Total Surplus (Deficit)	17,069	(51,342)	(2,590)	(4,500)	500
Beginning Fund Balance	68,772	85,841	34,498	31,908	27,408
Ending Fund Balance	85,841	34,498	31,908	27,408	27,908

**CITY OF PROSSER
2015 OPERATING BUDGET**

130 - Hotel/Motel Tax Fund

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget	%Change
Revenues						
310 - Taxes						
313-30 Hotel/Motel Transient Tax	40,632	37,518	40,888	40,000	40,000	0.0%
313-31 Hotel/Motel Special Tax	40,632	37,518	40,888	40,000	40,000	0.0%
310 - Tax Total	81,265	75,036	81,776	80,000	80,000	0.0%
360 - Interest & Other Earnings						
361-10 Investment Interest	69	45	107	50	120	140.0%
360 - Interest & Other Earnings T	69	45	107	50	120	140.0%
Revenue Total	81,334	75,082	81,884	80,050	80,120	0.1%
Expenditures						
570 - Culture & Recreational						
573-10-12 Overtime	-	-	-	-	-	0.0%
573-90-41 Professional Services - Chamber	65,000	85,915	70,000	80,500	111,500	38.5%
573-91-41 Professional Services - Legal			147			0.0%
573-10-44 Advertising	-	-	-	-	-	0.0%
570 - Culture & Rec Total	65,000	85,915	70,147	80,500	111,500	38.5%
Expenditure Total	65,000	85,915	70,147	80,500	111,500	38.5%
Total Surplus (Deficit)	16,334	(10,833)	11,737	(450)	(31,380)	6873.3%
Beginning Fund Balance	33,356	49,690	38,857	50,594	50,144	-0.9%
Ending Fund Balance	49,690	38,857	50,594	50,144	18,764	-62.6%

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 **except** 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 **operating expenditures** 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.

**CITY OF PROSSER
2015 OPERATING BUDGET**

131 - Tourism Promotion Area Fund

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
340 - Goods and Services					
345-60 Tourism Promotion Area	-	-	13,919	22,000	20,000
340 - Goods and Services Total	-	-	13,919	22,000	20,000
360 - Interest & Other Earnings					
361-10 Investment Interest			19	50	50
361-14 Other Interest			1	50	50
360 - Interest & Other Earnings Total	-	-	20	100	100
Revenue Total	-	-	13,939	22,100	20,100
Expenditures					
570 - Culture & Recreational					
573-10-41 Professional Services				22,600	22,500
570 - Culture & Rec Total	-	-	-	22,600	22,500
Expenditure Total	-	-	-	22,600	22,500
Total Surplus (Deficit)	-	-	13,939	(500)	(2,400)
Beginning Fund Balance			-	13,939	13,439
Ending Fund Balance	-	-	13,939	13,439	11,039

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
2015 OPERATING BUDGET**

144 Public Safety Enhancement Fund

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
330 - Intergovernmental Revenues					
336-06-95 Liquor Board Profits		-	2,631	10,450	10,450
330 - Intergovernmental Revenue Total		-	2,631	10,450	10,450
360 - Interest & Other Earnings					
361-10 Investment Interest			20	50	50
360 - Int & Other Earnings Total		-	20	50	50
397 - Interfund Transfers					
397 Transfers In			13,188		
397 - Interfund Transfers Total		-	13,188	-	-
Revenue Total		-	15,838	10,500	10,500
Total Surplus (Deficit)		-	15,838	10,500	10,500
Beginning Fund Balance			-	15,838	26,338
Ending Fund Balance		-	15,838	26,338	36,838

**CITY OF PROSSER
2015 OPERATING BUDGET**

145 - Narcotic Dog Training Fund

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361-10-00 Investment Interest	3	1	3	5	-
367-10-00 Contributions & Donations	96	-	-	3,000	-
360 - Interest & Other Earnings	99	1	3	3,005	-
Revenue Total	99	1	3	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	-	-	-	-
521-22-43 Travel & Training	299	-	-	-	-
520 - Public Safety Total	1,639	-	-	-	-
Expenditure Total	1,639	-	-	-	-
Total Surplus (Deficit)	(1,540)	1	3	3,005	-
Beginning Fund Balance	2,307	767	769	772	-
Ending Fund Balance	767	769	772	3,777	-

**CITY OF PROSSER
2015 OPERATING BUDGET**

146 - Drug Enforcement Fund

This fund has been used in the past to collect funds related to confiscated or forfeited property related to drug enforcement efforts. RCW 69.50.505 states "Forfeited property and net proceeds shall be retained for the expansion and improvement of controlled substance related law enforcement activity. Money retained under this section may not be used to supplant preexisting funding sources."

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361-10-00 Investment Interest	23	24	53	50	50
369-30-00 Confiscated & Forfeited Prop	-	95	-	-	-
360 - Interest & Other Earnings	23	119	53	50	50
Revenue Total	23	119	53	50	50
Total Surplus (Deficit)	23	119	53	50	50
Beginning Fund Balance	12,456	12,479	12,598	12,651	12,701
Ending Fund Balance	12,479	12,598	12,651	12,701	12,751

**CITY OF PROSSER
2015 OPERATING BUDGET**

147 - POLICE INVESTIGATION FUND

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
350 - Fines and Penalties					
356-51 Investigative Fund Assessments	79	66	199	200	200
350 - Fines & Penalties Total	79	66	199	200	200
360 - Interest & Other Earnings					
361-10 Investment Interest	89	85	191	150	150
360 - Interest & Other Earnings	89	85	191	150	150
Revenue Total	168	151	390	350	350
Expenditures					
520 - Public Safety					
521-21-31 Office & Operating Supplies	2,785	108	-	-	-
521-21-43 Travel & Training	2,455	694	-	-	-
521-21-49 Miscellaneous	281	-	-	-	-
520 - Public Safety Total	5,521	802	-	-	-
597 Transfers Out - Close Fund to 148 - Criminal Justice Fund					45,263
Expenditure Total	5,521	802	-	-	45,263
Total Surplus (Deficit)	(5,353)	(651)	390	350	(44,913)
Beginning Fund Balance	50,176	44,823	44,173	44,563	44,913
Ending Fund Balance	44,823	44,173	44,563	44,913	(0)

**CITY OF PROSSER
2015 OPERATING BUDGET**

148 - CRIMINAL JUSTICE FUND

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget	%
Revenues						
310 - Taxes						
313-71 Sales Tax - Criminal Justice	103,280	97,745	102,836	80,000	80,000	0%
310 - Tax Total	103,280	97,745	102,836	80,000	80,000	0%
330 - Intergovernmental						
336-06-21 Mot Veh Excise Tax - Pop	1,236	1,303	1,392	1,511	1,453	-4%
336-06-26 Criminal Just - Special Prog	4,667	4,897	5,180	5,055	5,171	2%
330 - Intergovernmental Total	5,903	6,200	6,572	6,566	6,623	1%
360 - Interest & Other Earnings						
361-10-00 Investment Interest	1,679	1,931	3,318	1,500	3,000	100%
360 - Int & Other Earnings Total	1,679	1,931	3,318	1,500	3,000	100%
380 - Non-Revenues						
381-20 Interfund loan repayment - principal	-	-	52,168	63,500	50,399	-21%
380 - Non-Revenue Total	-	-	52,168	63,500	50,399	-21%
390 - Other Financing Sources						
391-90 Interfund loan repayment - interest	-	-	840	1,000	14	-99%
390 - Other Financing Sources Total	-	-	840	1,000	14	-99%
397-Transfers						
xxx-xx Transfer from Police Investigation	-	-	-	-	45,263	-
310 - Transfer Total	-	-	-	-	45,263	-
Revenue Total	110,861	105,876	165,734	152,566	185,299	21%
Expenditures						
520 - Public Safety						
521-20-31 Office & Operating Supplies	2,780	19,656	-	-	-	-
521-20-35 Small Tools & Minor Equipment	-	152	101,565	-	-	-
521-20-41 Professional Services	2,739	18,055	2,500	-	-	-
521-20-48 Repairs & Maintenance	-	-	199	-	-	-
521-20-51 Intergovernmental Prof. Services	-	5,638	50,508	-	-	0%
521-20-64 Machinery & Equipment	7,067	7,115	-	-	-	0%
520 - Public Safety Total	12,585	50,616	154,772	-	-	0%
580 - Non-expenditures						
581-10 Interfund loan repayment - interest	-	-	128,000	-	-	0%
580 - Non-expenditure Total	-	-	128,000	-	-	0%
594 - Capital Expenditures						
21-64 Capital Outlay	-	-	100,000	-	150,000	0%
594 - Capital Expenditure Total	-	-	100,000	-	150,000	0%
597 - Interfund Transfer						
Transfer to PSST (Seed Monies)	-	-	-	-	30,000	100.0%
594 - Capital Expenditure Total	-	-	-	-	30,000	100.0%
Expenditure Total	12,585	50,616	382,772	-	180,000	100
Total Surplus (Deficit)	98,276	55,260	(217,038)	152,566	5,299	-97%
Beginning Fund Balance	874,875	973,151	1,028,411	811,373	963,939	19%
Ending Fund Balance	973,151	1,028,411	811,373	963,939	969,238	1%

**CITY OF PROSSER
2015 OPERATING BUDGET**

149 - Public Safety Sales Tax Fund

Benton County voted in a Criminal Justice Sales Tax of .3% to be spent on programs and services which have an impact on crime and the factors which contribute to crime. No Revenue from this measure is to be used to supplant existing revenue in the general budget. These funds are to be used to address emergent problems such as criminal prevention and gang activity. There is a 10 year sunset clause in the passage of this sales tax.

Account Description	FY2014 Adopted Budget	FY2015 Adopted Budget
310 - Taxes		
xxx-xx Sales Tax - Public Safety Sales Tax		105,300
310 - Tax Total		105,300
397 - Transfers		
xxx-xx Transfer from Criminal Justice Fund		30,000
310 - Transfer Total		30,000
Revenue Total		135,300
Expenditures		
520 - Public Safety		
521-20-10 Salaries		75,653
521-20-12 Overtime		-
521-20-20 Personnel Benefits		37,264
520 - Public Safety Total		112,917
Expenditure Total		112,917
Total Surplus (Deficit)		22,383
Beginning Fund Balance		-
Ending Fund Balance		22,383

It was determined during the planning of these funds, that the City of Prosser should use the funds for a School Resource Officer (SRO) and a Part Time Records Clerk.

**CITY OF PROSSER
2015 OPERATING BUDGET**

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.

Account Description	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues				
337 - Intergovernmental				
7 Interlocal Grants	133,244	5,470	80,000	80,000
337 - Intergovernmental Total	133,244	5,470	80,000	80,000
340 - Charges for Services				
341-43 Budgeting & Accounting Service	5,000	6,938	500	500
344-10 Street Maintenance and Repair		59,778		
341 - Charges for Services Total	5,000	66,716	500	500
Revenue Total	138,244	72,186	80,500	80,500
Expenditures				
542 - Street Maintenance				
30 - Crack Seal Roadway				
41 Professional Service		65,248		
51 Intergov't Professional Service	382	-	-	-
70 - Roadside				
31 Supplies	958	-	-	-
41 Professional Service	132,824	-	80,000	75,000
542 - Street Maintenance Total	134,165	65,248	80,000	75,000
543 - Street Administration & Overhead				
30 - Crack Seal Roadway				
31 Supplies	-	5	-	-
41 Professional Service	285	543	-	-
42 Communications	95	20	-	-
44 Advertising	153	-	-	-
45 Rental & Lease	9	4	-	-
46 Insurance	2,625	2,500	-	-
48 Repairs & Maintenance	10	4	-	-
543 - Street Admin & OH Total	3,176	3,075	-	-
597 - Interfund Transfer				
TBD Admin Pmts to City	-	-	5,000	5,000
597 - Interfund Transfer Total	-	-	5,000	5,000
Expenditure Total	137,341	68,323	85,000	80,000
Total Surplus (Deficit)	903	3,863	(4,500)	500
Beginning Fund Balance	-	903	4,766	266
Ending Fund Balance	903	4,766	266	766

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.

**CITY OF PROSSER
2015 OPERATING BUDGET**

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.

Account Description	FY 2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
334 - Intergovernmental					
03-80 Transportation Improvement Board	-	1,079,874	95,769	-	-
334 - Intergovernmental Total	-	1,079,874	95,769	-	-
360 - Interest & Other Earnings					
361-10 Investment Interest	629	505	576	500	500
369-90 Other Miscellaneous Revenue	-	5,650	-	-	-
360 - Interest & Other Earnings Total	629	6,155	576	500	500
Revenue Total	629	1,086,030	96,345	500	500
Expenditures					
594 - Capital Expenditures					
595-30-63 Roadway	15	1,333,421	55,927	-	-
594 - Capital Expenditures Total	15	1,333,421	55,927	-	-
597 - Interfund Transfers					
Transfers Out	41,000	-	-	-	-
597 - Interfund Transfers Total	41,000	-	-	-	-
Expenditure Total	41,015	1,333,421	55,927	-	-
Total Surplus (Deficit)	(40,386)	(247,391)	40,418	500	500
Beginning Fund Balance	378,985	338,598	91,207	131,625	132,125
Ending Fund Balance	338,598	91,207	131,625	132,125	132,625

**CITY OF PROSSER
2015 OPERATING BUDGET**

152 - INFRASTRUCTURE DEVELOPMENT

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

Account Description	FY 2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
337 - Intergovernmental					
07-01 Benton Franklin STP Funds	-	34,951	34,956	-	-
337 - Intergovernmental Total	-	34,951	34,956	-	-
360 - Interest & Other Earnings					
361-10 Investment Interest	470	943	2,288	400	400
360 - Interest & Other Earnings Total	470	943	2,288	400	400
397 - Interfund Transfers					
397 Transfers In	203,345		-		
397 - Interfund Transfers Total	203,345				
Revenue Total	203,815	35,894	37,245	400	400
597 - Interfund Subsidies					
597 Transfers Out	-	-	-	38,600	-
597 - Interfund Subsidies Total	-	-	-	38,600	-
Expenditure Total	-	-	-	38,600	-
Total Surplus (Deficit)	203,815	35,894	37,245	(38,200)	400
Beginning Fund Balance	256,022	459,838	495,731	532,976	494,776
Ending Fund Balance	459,838	495,731	532,976	494,776	495,176

**CITY OF PROSSER
2015 OPERATING BUDGET**

451 - WATER FACILITIES RESERVE

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361 Interest & Other Earnings	469	18	6	50	50
360 - Interest & Other Earnings	469	18	6	50	50
390 - Other Financing Sources					
397 Transfers - In	-	-	-	216,000	-
390 - Other Financing Sources	-	-	-	216,000	-
Revenue Total	469	18	6	216,050	50
Expenditure					
597 - Interfund Transfers					
Transfers - Out	700,000		-	-	-
Interfund Subsidies (55)		15,992			
597 - Interfund Transfers Total	700,000	15,992	-	-	-
Expenditure Total	700,000	15,992	-	-	-
Total Surplus (Deficit)	(699,531)	(15,974)	6	216,050	50
Beginning Fund Balance	716,978	17,448	1,474	1,480	217,530
Ending Fund Balance	17,448	1,474	1,480	217,530	217,580

In 2011 \$700,000 was transferred to 403 (Water fund) it was intended for the funds to be used for filter media replacement and the balance of \$216,000 transferred back.

See Agenda Bill from 8/27/2013., showing the transfer to go back to fund 451 for \$216,000.

**CITY OF PROSSER
2015 OPERATING BUDGET**

452 - SEWER FACILITIES RESERVE

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361 Interest & Other Earnings	4,718	4,854	10,598	5,000	2,500
360 - Interest & Other Earnin	4,718	4,854	10,598	5,000	2,500
397 - Interfund Transfers					
Transfers - In	-	-	-	-	-
397 - Interfund Transfers Tot	-	-	-	-	-
Revenue Total	4,718	4,854	10,598	5,000	2,500
Expenditure					
597 - Interfund Transfers					
597 Transfers - Out	-	-	-	2,550,000	-
597 - Interfund Transfers Tot	-	-	-	2,550,000	-
Expenditure Total	-	-	-	2,550,000	-
Total Surplus (Deficit)	4,718	4,854	10,598	(2,545,000)	2,500
Beginning Fund Balance	2,826,091	2,830,809	2,835,663	2,846,261	301,261
Ending Fund Balance	2,830,809	2,835,663	2,846,261	301,261	303,761

**CITY OF PROSSER
2015 OPERATING BUDGET**

443 - 1997 W/S REFUNDING BOND RESERVE

This Bond Reserve Fund was a requirement to obtain the 1997 W/S Bond. These funds are to be set aside until the debt has been repaid. The *corresponding Bond Redemption Account is Fund 442*. Detail for Fund 442 is located in the Debt Section. **(54% Water Fund, 46% Sewer)**

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361 Investment Interest	1,142	1,202	2,698	1,300	-
Revenue Total	1,142	1,202	2,698	1,300	-
Total Surplus (Deficit)	1,142	1,202	2,698	1,300	-
Beginning Fund Balance	621,947	623,089	624,291	626,989	-
Ending Fund Balance	623,089	624,291	626,989	628,289	-

FUND CLOSED IN 2014

**CITY OF PROSSER
2015 OPERATING BUDGET**

445 - 1998 WATER REVENUE BOND RESERVE FUND

This Bond Reserve Fund was a requirement to obtain pay for 1998 Water Improvements. These funds are to be set aside until the debt has been repaid. The *corresponding Bond Redemption Account is Fund 444*. Detail for Fund 444 is located in the Debt Section.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings	-	-	-	-	-
361 Investment Interest	310	326	732	400	750
Revenue Total	310	326	732	400	750
Total Surplus (Deficit)	310	326	732	400	750
Beginning Fund Balance	168,723	169,032	169,358	170,090	170,490
Ending Fund Balance	169,032	169,358	170,090	170,490	171,240

**CITY OF PROSSER
2015 OPERATING BUDGET**

450 - 1999 WATER REVENUE BOND RESERVE FUND

This Bond Reserve Fund was a requirement to obtain the 1999 Water Improvements. These funds are to be set aside until the debt has been repaid. The *corresponding Bond Redemption Account is Fund 449*. Detail for Fund 449 is located in the Debt Section.

Account Descriptor	FY 2009 Actual	FY 2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues							
360 - Interest & Other Earnings							
361 Investment Interest	614	246	154	162	364	-	-
Revenue Total	614	246	154	162	364	-	-
Total Surplus (Deficit)	614	246	154	162	364	-	-
Beginning Fund Balance	83,147	83,761	84,007	84,161	84,323	84,688	84,688
Ending Fund Balance	83,761	84,007	84,161	84,323	84,688	84,688	84,688

**CITY OF PROSSER
2015 OPERATING BUDGET**

454 - N. PROSSER WATER SYSTEM DEBT RESERVE

This Bond Reserve Fund was a requirement to obtain the North Prosser Water Reservoir. These funds are to be set aside until the debt has been repaid. The *corresponding Bond Redemption Account is Fund 453*. Detail for Fund 453 is located in the Debt Section.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
360 - Interest & Other Earnings					
361 Investment Interest	-	15	69	-	-
360 - Interest & Other Earnings T	-	15	69	-	-
397 - Interfund Transfers					
397 Operating Transfers - In	-	15,992	-	15,992	-
397 - Interfund Transfers Total	-	15,992	-	15,992	-
Revenue Total	-	16,007	69	15,992	-
Total Surplus (Deficit)	-	16,007	69	15,992	-
Beginning Fund Balance	-	-	16,007	16,076	32,068
Ending Fund Balance	-	16,007	16,076	32,068	32,068

**CITY OF PROSSER
2015 OPERATING BUDGET**

301 - REAL ESTATE EXCISE TAX - FIRST QUARTER PERCENT

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
310 - Taxes					
318 34 Real Estate Excise - Local			2,486	27,500	27,500
310 - Tax Total	-	-	2,486	27,500	27,500
360 - Interest & Other Earnings					
361-10 Investment Interest			11	100	100
360 - Interest & Other Earnings Total	-	-	11	100	100
397 - Interfund Transfers					
397 Operating Transfers - In			7,499		
397 - Interfund Transfers Total	-	-	7,499	-	-
Revenue Total	-	-	9,997	27,600	27,600
Expenditures					
597 - Transfers Out					
55 Interfund Subsidies			-	27,000	27,000
597 - Interfund Transfers Total	-	-	-	27,000	27,000
Expenditure Total	-	-	-	27,000	27,000
Total Surplus (Deficit)	-	-	9,997	600	600
Beginning Fund Balance - Moved from Fund 111			-	9,997	10,597
Ending Fund Balance	-	-	9,997	10,597	11,197

**CITY OF PROSSER
2015 OPERATING BUDGET**

302 - OIE IMPROVEMENTS

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.

Account Description	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues				
330 - Intergovernmental Revenues				
333-20 WSDOT LA 8286	-	-	247,100	-
330 - Intergovernmental Revenue Total	-	-	247,100	-
397 - Interfund Transfers				
397 Transfers In	-	-	38,600	-
397 - Interfund Transfer Total	-	-	38,600	-
Revenue Total	-	-	285,700	-
Expenditures				
594 - Capital Expenditures				
595-10 Engineering	-	-	285,700	-
594 - Capital Total	-	-	285,700	-
Expenditure Total	-	-	285,700	-
Total Surplus (Deficit)	-	-	-	-
Beginning Fund Balance				
Ending Fund Balance	-	-	-	-

**CITY OF PROSSER
2015 OPERATING BUDGET**

420 - ZONE 2.5 WATER IMPROVEMENTS

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.

Account Description	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues				
390 - Other Financing Sources				
391-80 DWSRF	-	-	890,315	768,600
390 - Other Financing Sources Total	-	-	890,315	768,600
360 - Interest & Other Earnings				
361-10 Investment Interest		-	100	100
360 - Interest & Other Earnings Total	-	-	100	100
Revenue Total	-	-	890,415	768,700
Expenditures				
594 - Capital Expenditures				
34-41 Professional Services-Pol Fac		-	185,700	109,800
34-63 Improvements Other Than Bldgs-Pool		-	704,615	658,800
594 - Capital Expenditures Total	-	-	890,315	768,600
Expenditures Total	-	-	890,315	768,600
Total Surplus (Deficit)	-	-	100	100
Beginning Fund Balance		-	-	100
Ending Fund Balance	-	-	100	200

**CITY OF PROSSER
2015 OPERATING BUDGET**

470 - WASTEWATER TREATMENT PLAN IMPROVEMENTS

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.

Account Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Adopted Budget	FY2015 Adopted Budget
Revenues					
330 - Intergovernmental Revenues					
334-04 PWTF PCX12-951-068			-	835,000	3,312,000
330 - Intergovernmental Revenue Total	-	-	-	835,000	3,312,000
360 - Interest & Other Earnings					
361-10 Investment Interest			-	100	100
360 - Interest & Other Earnings Total	-	-	-	100	100
390 - Interfund Transfers					
397-00 Transfers In			-	2,550,000	-
390 - Interfund Transfers Total	-	-	-	2,550,000	-
Revenue Total	-	-	-	3,385,100	3,312,100
Expenditures					
594 - Capital Expenditures					
35-41 Engineering			-	546,000	512,000
35-63 Improvements Other Than Bldgs					2,800,000
594 - Capital Expenditures Total	-	-	-	546,000	3,312,000
Expenditure Total	-	-	-	546,000	3,312,000
Total Surplus (Deficit)	-	-	-	2,839,100	100
Beginning Fund Balance	-	-	-	-	2,839,100
Ending Fund Balance	-	-	-	2,839,100	2,839,200



Staffing

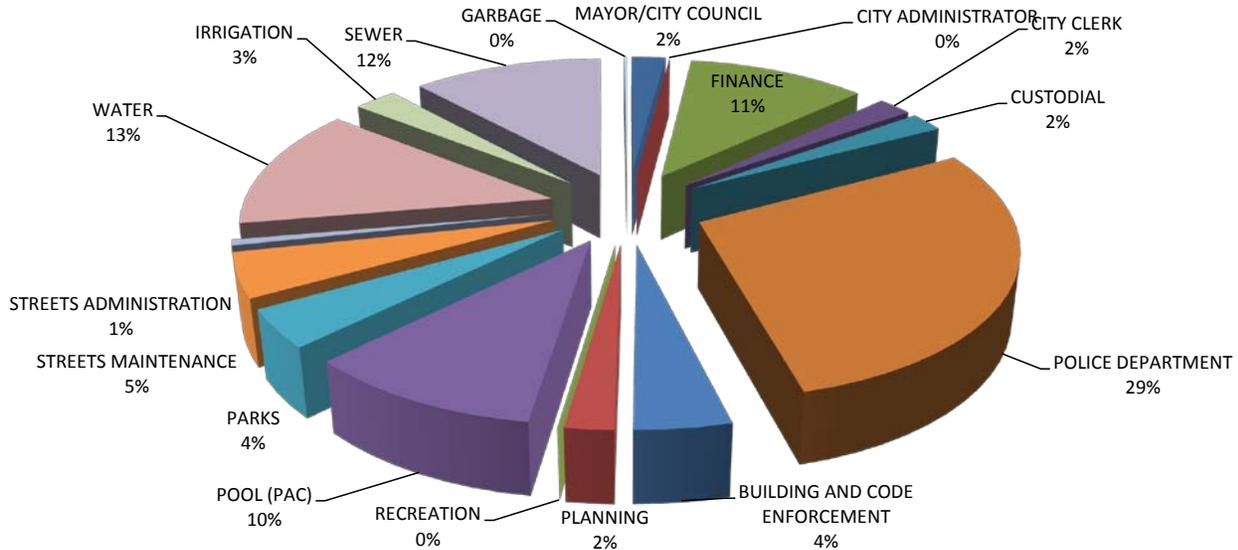
This section contains City-wide staffing.

Included in the Section is:

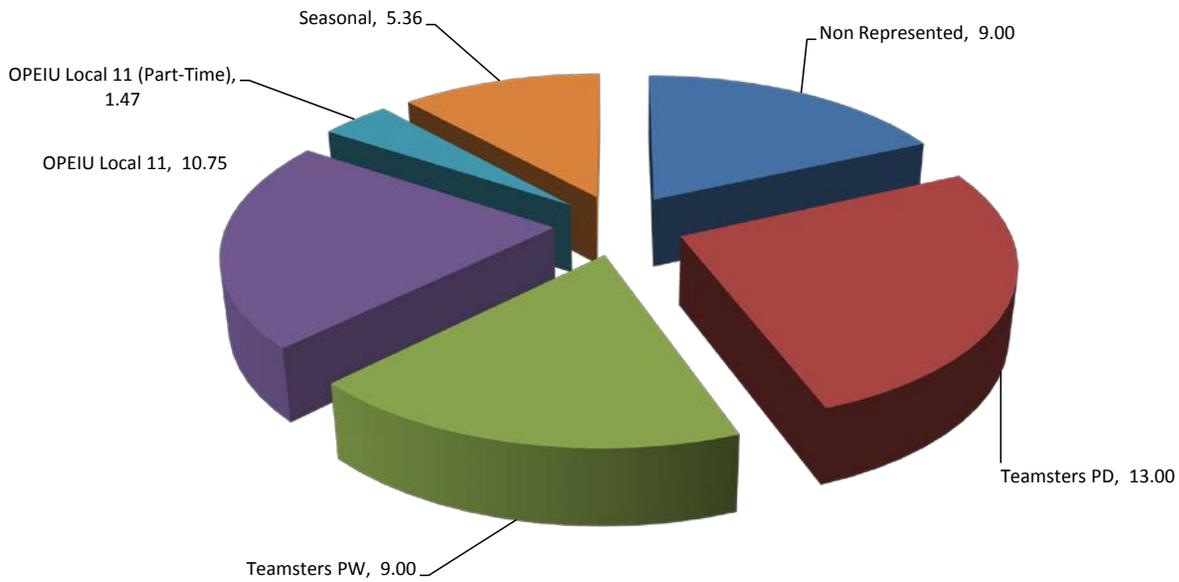
- Salary Budget Summary
- Personnel Graphs
- Wage Schedule

**CITY OF PROSSER
2015 OPERATING BUDGET**

Personnel By Department



Personnel By Group Type



Department		Group	
MAYOR/CITY COUNCIL	1.00	Non Represented	9.00
CITY ADMINISTRATOR	-	Teamsters PD	13.00
FINANCE	5.25	Teamsters PW	9.00
CITY CLERK	1.00	OPEIU Local 11	12.75
CUSTODIAL	1.00	Seasonal	5.79
POLICE DEPARTMENT	15.50		
BUILDING AND CODE ENFORCEMENT	2.00	Total TFE	49.54
PLANNING	1.00		
RECREATION	-		
POOL (PAC) (seasonal)	4.97		
PARKS	1.98		
STREETS MAINTENANCE	2.30		
STREETS ADMINISTRATION	0.30		
WATER	6.34		
IRRIGATION	1.25		
SEWER	5.57		
GARBAGE	0.08		
Total FTE (Full Time Equivalent)	49.54		

**CITY OF PROSSER
2015 OPERATING BUDGET**

NON UNION STAFF		2014 Rate	2014 Salary	2015 Rate	2015 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	\$37.11	\$77,184	\$37.85	\$78,727
2	24 months	\$38.97	\$81,066	\$39.75	\$82,688
3	24 months	\$40.92	\$85,119	\$41.74	\$86,821
* median step	24 months	\$42.52	\$88,449	\$43.37	\$90,218
4	24 months	\$42.97	\$89,375	\$43.83	\$91,162
5	24 months	\$45.12	\$93,843	\$46.02	\$95,720
Public Works Director					
1	12 months	\$32.85	\$68,337	\$33.51	\$69,703
2	24 months	\$34.51	\$71,774	\$35.20	\$73,209
3	24 months	\$36.24	\$75,380	\$36.97	\$76,888
4	24 months	\$38.06	\$79,157	\$38.82	\$80,740
5	24 months	\$39.96	\$83,124	\$40.76	\$84,787
Police Chief					
1	12 months				
1	24 months	\$41.32	\$85,946	\$42.15	\$87,665
* median step	24 months	\$43.02	\$89,489	\$43.88	\$91,278
2	24 months	\$43.39	\$90,243	\$44.25	\$92,048
3	24 months	\$45.56	\$94,755	\$46.47	\$96,651
4	24 months	\$47.83	\$99,493	\$48.79	\$101,483
5	24 months	\$50.22	\$104,468	\$51.23	\$106,557
Building Official					
1	12 months	\$26.50	\$55,119	\$27.03	\$56,222
2	24 months	\$27.91	\$58,047	\$28.47	\$59,208
3	24 months	\$29.37	\$61,081	\$29.95	\$62,302
4	24 months	\$30.91	\$64,284	\$31.52	\$65,570
5	24 months	\$32.54	\$67,679	\$33.19	\$69,033

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.

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.

CITY OF PROSSER

BUDGET GLOSSARY

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.

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.

CITY OF PROSSER

BUDGET GLOSSARY

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.

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.

**CITY OF PROSSER
2015 OPERATING BUDGET
APPROVED REQUESTS, OVER \$5,000**

Expenditure Detail	Acct No.	Dept Total
General Fund		
City Administrator Search	001-511-xx-10	
This is for the search of a new City Administrator. Professional Services (Advertising)		
Repay Criminal Justice Fund for 2014 Police Cars	001-597	30,000
To repay interfund loan for the 2014 Police Cars.	001-521-591	9,566
Non-Union Support Staff Salary Increase		
A salary study was completed in 2014 for non-union employees. Salaries will be increased 10% in 2015 to align staffs salary accordingly.		
Salary	001-514-xx-10	13,642
Benefit	001-514-xx-20	2,695
General Fund - Fund Balance	001-xxx-597	85,000
One time only transfer from General Fund to Street Fund to cover one time only expenses of the Street Fund as follows: (Yakima Avenue Road Repairs \$25,000, Luther Ln Road Repairs \$25,000, Removal of Village Park Trees \$35,000)	102-542-30-31 & 70-41	85,000
Criminal Justice Funds		
Transfer "Seed Monies" to start PSST Funds	148-597-597	
Public Safety Sales Tax (PSST) Fund		
PSST Funds - SRO Officer		
Benton County voted in a Criminal Justice Sales Tax of .3% to be spent on programs to be spent on programs and services which have an impact on crime and the factors which contribute to crime.		
Salary	149-xxx-23-10	58,055
Benefit	149-xxx-23-20	24,427
PSST Funds - Records Clerk PT (Start 4/1/2015)		
Salary	149-xxx-23-10	17,745
Benefit	149-xxx-23-20	12,986
Water Fund		
Fire Hydrants (5)	403-534-80-35	
Need to replace several Hydrants around town that are in bad shape		
Actuators for All Filters	403-594-34-64	
There are 10 actuators in all 6 Filters. They need to be replaced. The large actuators are \$1,000 each. Smaller ones are about \$600.		
Utility Worker I		
There are essential functions to run the filter plant that are mandated by WA State that we are having difficulty executing at this time.		
Salary	403-xxx-23-10	41,011
Benefit	403-xxx-23-20	22,103

**CITY OF PROSSER
2015 OPERATING BUDGET
PPROVED REQUESTS, OVER \$5,000**

Expenditure Detail	Acct No.	Dept Total
Wastewater Fund		
New Truck Vehicles are on a maintenance replacement plan. It is time to replace one truck. Needed within the next two years.	407-594-34-64	
Air Compressor This will be needed with in the next 2-3 years.	407-594-34-64	
Flat Bed for Chevy 1 Ton	407-594-34-64	
Channel Sewage Grinder Replacement for the Muffin monster grinder	407-594-34-64	
Repair Main St Sewer Line Repairs to Main St Sewer Line	407-535-80-48	
Waste Water Operator		
Salary	407-xxx-23-10	47,931
Benefit	407-xxx-23-20	26,021
The City purchased a large camera to inspect all the sewer lines but without the extra man have not been able to operate the camera on a regular basis. Upgrades to the plant are scheduled for the next year.		
City-wide		
Legal Services		
The costs of legal services have remained the same since 1995. Legal services are running \$150-\$175 an hour in surrounding communities. This increases the to \$120 an hour. Criminal work would be set at \$3,000.	001-515-41	9,000
	102-534-80-41	1,450
	403-534-80-41	1,450
	407-534-80-41	1,450
Judicial - Legal	001-512-41	1,000
Asset Tracking System		
Will allow for electronic Tracking of inventory & assets. Governmental Entities are being encouraged by the SAO to address this.	001-518-88-31	1,417
	102-543-80-31	1,417
	403-534-80-31	1,417
	407-534-80-31	1,417
Laserfische Document Management Software		
This supports the creation, maintenance & Destruction of City Records.	001-518-88-64	6,250
	102-595-64	6,250
	403-594-64	6,250
	407594-64	6,250
2% COLA This budget incorporates a 2% COLA increase for all employees.	xxx-xxx-20	52,327

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Administration Date 12/11/2014

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description City Administrator Position
 Fund Name: General Fund

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

Total Personnel Cost	\$0

Account Name: Legislative
 Account # 001-511-23-41
 Estimated Cost: \$20,000

Justification:
 It is the intent of Council that a search for a new City Administrator begin in 2015 for a hire date of November - December 2015. These funds will be used to locate a City Administrator.

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

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 Payback interfund loan for
(2) Police Cars purchased in 2014

Fund Name: General Fund

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

Total Personnel Cost	_____

Account Name: Interfund Loan

Account # 001-512-591

Estimated Cost: \$39,566

Justification:

Two police cars were purchased in 2014 using both a USDA grant and funds from the Criminal Justice Fund. Funds were used from the Criminal Justice Funds to pay for the Cities portion for these vehicles. This budget request is for the repayment of these funds from the General Fund to the Criminal Justice Fund.

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Administration Date 12/11/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Staff - Non Union
 Salary Range & Step n/a
 Full-time
 Part-time Hours Per Year _____

Request Other Than Personnel:
 Description Non-Union Wage Increase
 Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	<u>13,642</u>
20 Personal Benefits	<u>2,695</u>
Total Personnel Cost	<u>\$16,337</u>

Account Name: Salaries & Benefits
 Account # 001-xxx-23 (10 & 20)
 Estimated Cost: **\$16,337**
 Original Request: 21,578

Justification:
 A Salary Study was completed for all Non-Union Staff members utilizing AWC Studies, Nationwide studies, etc. It was determined that these staff members are under the Statewide averages pay for the jobs that they do. There has never been an analysis done on these four positions. There were numerous options available to council on how to best handle these. This increase the salaries of these positions by ~~ten~~ percent. Additionally, the steps are being re-aligned to make this salary the middle step for each of these positions to allow for future growth of these positions. Council Approved an 8% increase. A 2% COLA was considered separately.

2015	Salaries	Benefits	Total
City Clerk	3,445	678	4,123
City Planner	1,363	265	1,628
Ass't. Finance Mgr	3,714	746	4,460
Finance Mgr	5,120	1,006	6,126
	<u>13,642</u>	<u>2,695</u>	<u>16,337</u>

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments 151

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department IT - Information Technology Date 8/26/2014

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 Asset Tracking System
 Fund Name: various (001, 403, 102, 407)

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	
20 Personal Benefits	
Total Personnel Cost	

Account Name: supplies & equipment
 Account # 001-5188831; 403-5358031; 407-5358031; 102-5433031 (\$1417.25 each fund)
 Estimated Cost: \$5,669

Justification:
 Currently our inventory tracking system is antiquated and ineffective. The proposed system will allow for electronic tracking of inventory and assets. It will improve internal controls on these liabilities. The State Auditor's Office is also encouraging local governments to take a look at their inventory and asset systems.

Requestor's Name: Toni Yost

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

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 _____

 Fund Name: Criminal Justice Fund

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

Total Personnel Cost	_____

Account Name: Transfer
 Account #: 148-597
 Estimated Revenue: \$30,000

Justification:
 At the passage of the PSST (Public Safety Sales Tax) is to be implemented January 2015, the realization of sales tax funds are not anticipated until April. This transfer will allow for the hiring of a SRO January 2015, instead of waiting until April.

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

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 _____

 Fund Name: Public Safety Sales Tax

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

Total Personnel Cost	_____

Account Name: Sales Tax Revenue
 Account #: 149
 Estimated Revenue: \$105,300

Justification:
 Benton County voted in a Criminal Justice Sales Tax of .3% to be spent on programs and services which have an impact on crime and the factors which contribute to crime. No Revenue from this measure is to be used to supplant existing revenue in the general budget. These funds are to be used to address emergent problems such as criminal gang activity. There is a 10 year sunset clause in the passage of this sales tax.

Requestor's Name: Regina Mauras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____
 Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Police Department Date 7/22/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Records Clerk - PT
 Salary Range & Step 5a
 Full-time
 Part-time Hours Per Yea 1300

Request Other Than Personnel:
 Description _____
 Fund Name: Public Safety Sales Tax

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	<u>\$17,745</u>
20 Personal Benefits	<u>12,986</u>
Total Personnel Cost	<u>\$30,731</u>

Account Name: wage and benefits
 Account #: 5212010 and 5212020
 Estimated Cost: \$30,731

Justification:
 Part Time Records Clerk (25 hours a week) starting 4/1/2015.

Requestor's Name: Chief Dave Giles

Department Head Approval: _____

City Manager Recommendation: _____ Date _____
 Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Water Date 8/6/2014

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 5 Fire Hydrants
Fund Name: Water

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

Total Personnel Cost	_____

Account Name: Small Tools & Minor Equipment
Account # 403-534-534-80-35
Estimated Cost: \$20,000

Justification:
The water department needs to replace several hydrants around town that are in bad shape.

Requestor's Name: Brian Cyphers

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Water Date 8/6/2014

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 Actuators for All Filters

 Fund Name: Water

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

Total Personnel Cost	_____

Account Name: Machinery & Equipment
 Account # 403-594-594-34-64
 Estimated Cost: \$35,000

Justification:
 There are 10 actuators in all 6 filters. They need to be replaced. The large actuators are \$1,000 each. Smaller ones are about \$600.

Requestor's Name: Brian Cyphers

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Water Date 8/6/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
 Position Title Utility Worker I
 Salary Range & Step _____
 Full-time
 Part-time Hours Per Year 2,080

Request Other Than Personnel:
 Description _____

 Fund Name: Water

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	<u>\$41,011</u>
20 Personal Benefits	<u>22,103</u>
Total Personnel Cost	<u>\$63,114</u>

Account Name: Salaries & Benefits
 Account # 403-534-80-10 & 20
 Estimated Cost: \$63,114

Justification:

The water department has been in need of additional personnel for quite some time. There are essential functions to running the filter plant and procedures that are mandated by WA State that we are having difficulty executing at this time. Brian is retiring. **Position to start 3/1/2015.**

Requestor's Name: Brian Cyphers

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Wastewater Date 8/6/2014

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 New Truck

Fund Name: Sewer

Account Name: Machinery & Equipment
Account # 407-594-594-34-64
Estimated Cost: 35,000

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

Total Personnel Cost	_____

Justification:
The Public Works is on a vehicle replacement plan.

Requestor's Name: Perry Harris

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Wastewater Date 8/6/2014

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 Air Compressor for BFP

 Fund Name: Sewer

Account Name: Machinery & Equipment
 Account # 407-594-594-34-64
 Estimated Cost: \$22,000

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

Total Personnel Cost	_____

Justification:
We will need this in the next 2-3 years.

Requestor's Name: Perry Harris

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department

Wastewater

Date

8/6/2014

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

Flat Bed for Chevy 1 Ton

Fund Name:

Sewer

Account Name:

Machinery & Equipment

Account #

407-594-594-34-64

Estimated Cost:

7,500

(FINANCE DEPT WILL COMPLETE)

10 Salaries

20 Personal Benefits

Total Personnel Cost

Justification:

Requestor's Name:

Perry Harris

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015

Requesting Department Wastewater Date 8/6/2014

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 Channel Sewage Grinder
Fund Name: Sewer

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

Total Personnel Cost	_____

Account Name: Machinery & Equipment
Account # 407-594-594-34-64
Estimated Cost: \$35,000

Justification:
This is a replacement for the Muffin monster grinder.

Requestor's Name: Perry Harris

Department Head Approval: _____

City Manager Recommendation _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Wastewater Date 8/6/2014

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 Repair Main St Sewer Line
 Fund Name: Sewer

Account Name: Repairs & Maintenance
 Account # 407-535-80-48
 Estimated Cost: \$ 20,000

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

Total Personnel Cost	_____

Justification:
Repairs to the main line for sewer that runs down Main Street.

Requestor's Name: Perry Harris

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

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 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 Murras

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments 165

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2015**

Requesting Department Judicial/ Legal Date 12/11/2014

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:

Position Title _____

Salary Range & Step n/a

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Increase in Legal Fees

Fund Name: General / Street / Water / Sewer

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

Total Personnel Cost	\$0

Account Name: Judicial/Legal

Account #	<u>001-512-41</u>	<u>1,000</u>
	<u>001-515-41</u>	<u>9,000</u>
	<u>102-534-80-41</u>	<u>1,450</u>
	<u>403-534-80-41</u>	<u>1,450</u>
	<u>407-534-80-41</u>	<u>1,450</u>

Estimated Cost: \$14,350

Original Request: _____

Justification:

The costs of Legal Services provided by Howard Saxton have been the same since 1995 at \$90 an hour. BLS shows that \$90 in 1995 = \$140.70 in 2014. Grandview's lead attorney is \$175. Sunnyside and Benton City are \$150 and hours. Neither of these provide Criminal / prosecution work. There is a suggested rate increase to \$120 an hour and \$3,000 a month for criminal. This is an increase of appx \$14,350 annually.

Requestor's Name: Paul Warden

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

