

CITY OF PROSSER, WA

2016 PRELIMINARY BUDGET



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NOT INCLUDED AT THIS TIME

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NOT INCLUDED AT THIS TIME

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BUDGET GLOSSARY

CITY OF PROSSER:

MISSION, VISION & CORE VALUES

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."

CORE VALUES: WHO WE ARE

"EXCEPTIONAL PUBLIC SERVICE • RESPONSIBLE STEWARDSHIP • EFFECTIVE LEADERSHIP • COMMITMENT TO EMPLOYEES • INTEGRITY"

MAYOR'S MESSAGE

TO BE INCLUDED AT A LATER DATE.

MAYOR'S MESSAGE

TO BE INCLUDED AT A LATER DATE.

MAYOR'S MESSAGE

TO BE INCLUDED AT A LATER DATE.

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

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	BCMCB 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

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 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.

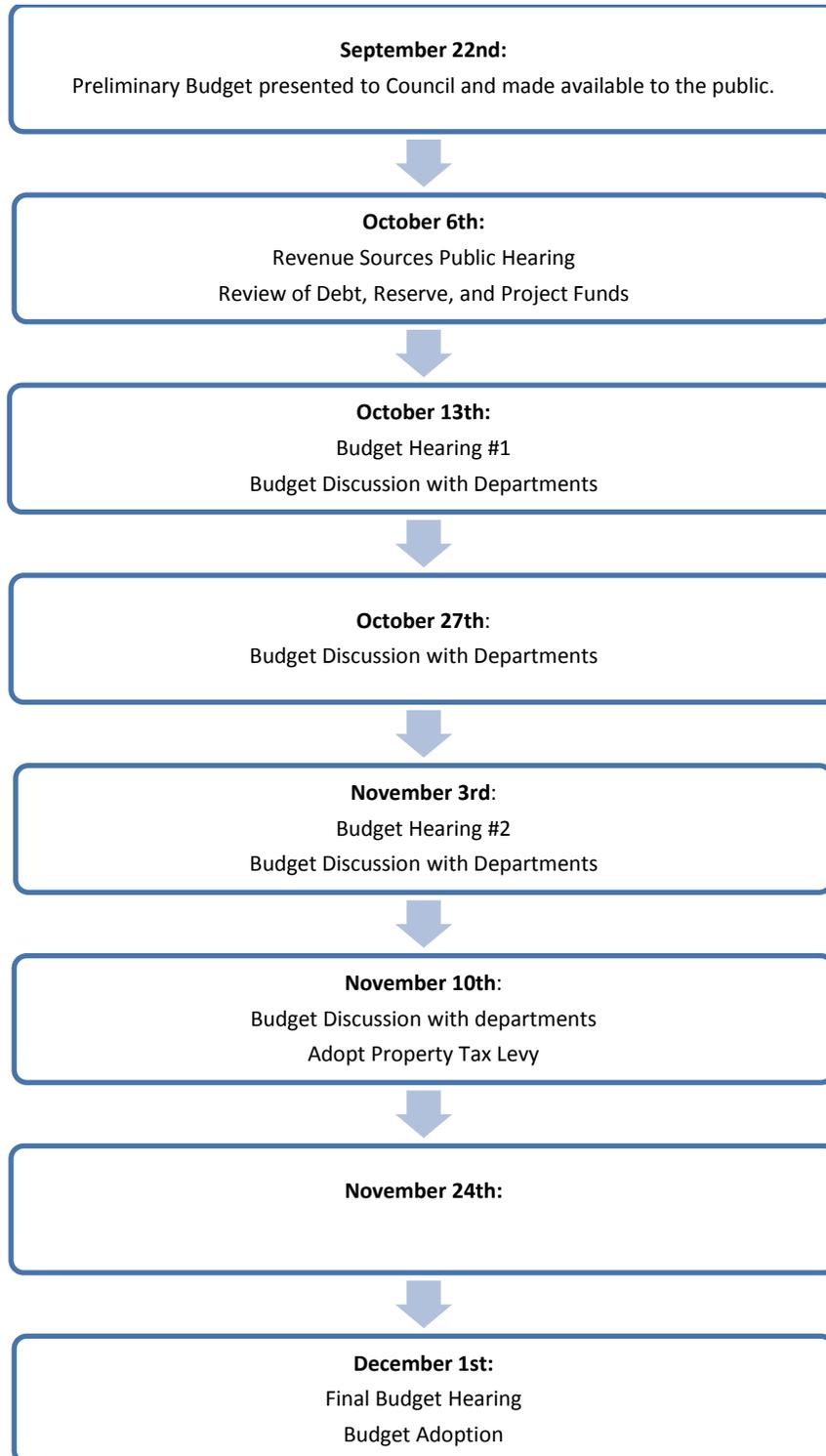
Recording the Budget

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 2016 Budget Review & Adoption Process



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 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.

DEMOGRAPHICS

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.

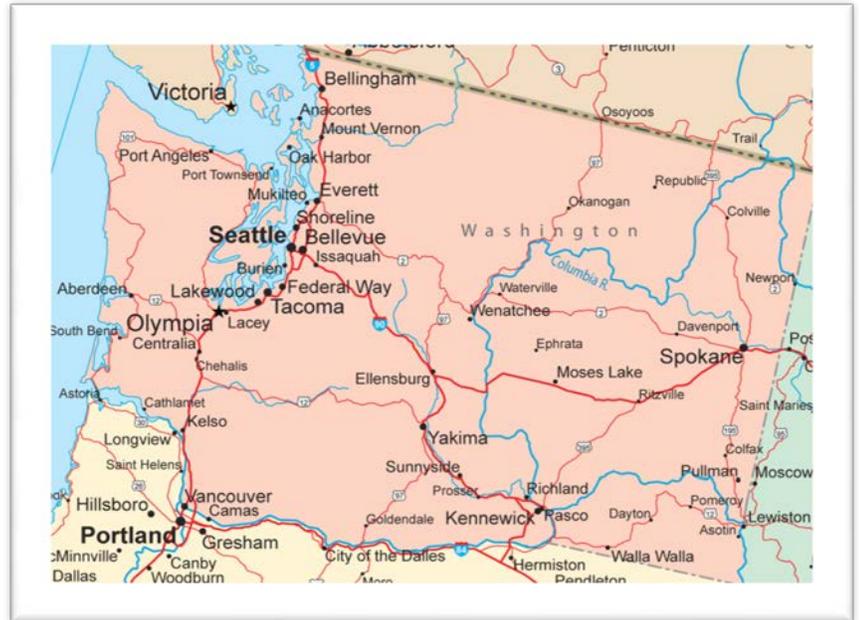
Prosser was long home to Native Americans who lived and fished along the river. They called the area "Tap tut, meaning rapids.

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.

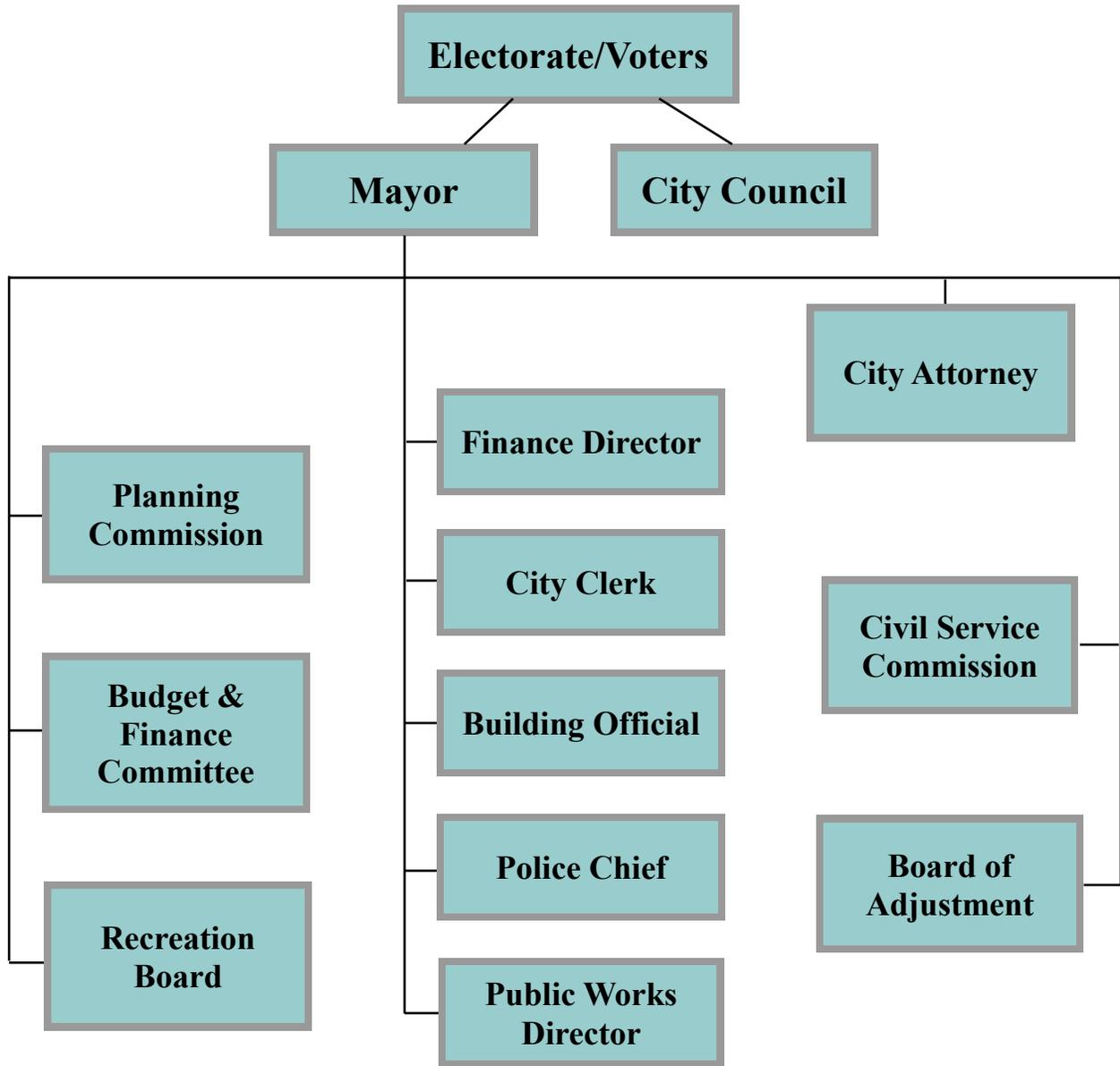
In more recent years, Prosser's prime access has encouraged a growing wine business with 30 plus wineries, and associated tourist industry.

- 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



ACTION ITEMS

BUDGET ORDINANCE

PROPERTY TAX LEVY ORDINANCE

AD VALOREM TAX ORDINANCE

COLA INCREASE FOR NON UNION 2%

UTILITY RATE INCREASES

**CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 15-_____**

AN ORDINANCE ADOPTING THE 2016 BUDGET FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016 AT THE FUND LEVEL, AUTHORIZING POSITIONS AND SALARIES, AND PROVIDING THAT THE SECTIONS ARE SEVERABLE FROM ONE ANOTHER AND SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES FOR PUBLICATION BY SUMMARY.

WHEREAS, the preliminary budget was presented to the public and City Council on September 22, 2015 pursuant to RCW 35A.33.052 and RCW 35A.33.135; and

WHEREAS, a public hearing regarding 2016 revenue sources was held on _____ pursuant to RCW 84.55.120; and

WHEREAS, budget hearings were held on _____, _____ and _____ pursuant to RCW 35A.33.055; and

WHEREAS, a final budget hearing was held on _____ pursuant to RCW 35A.33.060 and 35A.33.070.

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

Section 1. The 2016 Budget adopted as follows:

Fund #	Fund Name	Revenue	Appropriation
1	General Fund		
102	Street Fund		
103	Transportation Benefit District		
105	Small Project Reserve		
110	Arterial Street Fund		
111	Municipal Capital Improvement		
115	General Fund Reserve		
116	City Facilities Reserve		
117	Employee Benefit Trust		
119	Parks Reserve Fund		
130	Hotel Motel Fund		
131	Tourism Promotion Area		
144	Public Safety Program Enhancement Fund		
146	Drug Enforcement Fund		
147	Police Investigative Fund		

148	Criminal Justice Fund
149	Public Safety Sales Tax Fund
150	Forfeitures and Seizures Fund
151	Drug Free Communities Grant
152	Infrastructure Development Reserve Fund
221	LID Guarantee Fund
229	96 GO Bond Fund
233	11 GO Bond Fund
234	LID 10-23
301	REET First Quarter Percent
302	OIE Improvement Fund
303	7th Street ADA Project Fund
304	OIE Phase 2 Project Fund
305	ESCO Project
306	Wine Country Rd Crosswalk
307	City Park Restroom Project
403	Water Fund
407	Sewer Fund
420	Zone 2.5 Water Improvement Project
448	Garbage Fund
451	Water Facilities Reserve
452	Sewer Facilities Reserve
453	N Prosser Debt Redemption Reserve
454	N Prosser Debt Reserve
455	Irrigation Reserve Fund
470	Wastewater Improvement Project
603	Consumer Utility Deposit Fund
606	Library Memorial Fund
	Total Budget

Section 2. The salaries and wages set forth in the attached appendix A are the salaries and wages which may be paid to the officers and employees of the City of Prosser. These salaries and wages may be adjusted by council action and in accordance with approved collective bargaining agreements.

Section 3. The Finance Director is hereby authorized to close funds deemed to be no longer necessary and in the best interest of the City. Additionally, the Finance Director is authorized to make transfers, inter-fund loans, and other transactions necessary as outlined in the Budget. All terms required by the State BARS manual shall be incorporated into any interfund loan document, including interest, if required at the rate the city then is receiving as interest from its investments in the State Pool. The Finance Director and is authorized to dissolve the interfund loan pursuant to the terms of the loan document.

Section 4. The Finance Director is hereby authorized to make all adjustments to the City’s Budget to accomplish the purposes of this Ordinance in accordance with RCW Chapter 35A.33.090 and in accordance with the BARS Manual.

Section 5. 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 January 1, 2016 and after the publication of an approved summary thereof consisting of the title.

PASSED by the City Council and APPROVED by the Mayor this _____ day of _____, 2015.

MAYOR PAUL WARDEN

ATTEST:

CITY CLERK, RACHEL SHAW

Approved as to form:

CITY ATTORNEY, HOWARD SAXTON

Date of Publication: _____

SUMMARY OF ORDINANCE NO. 15-_____

of the City of Prosser, Washington

On the ____ day of _____, 2015, the City of Prosser, Washington, passed Ordinance No. _____. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE ADOPTING THE 2016 BUDGET FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016 AT THE FUND LEVEL, AUTHRIZING POSITIONS AND SALARIES, AND PROVIDING THAT THE SECTIONS ARE SEVERABLE FROM ONE ANOTHER AND SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES FOR PUBLICATION BY SUMMARY.

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

DATED this ____ day of _____, 2015.

CITY CLERK, RACHEL SHAW

CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 15-

AN ORDINANCE SETTING THE ANNUAL PROPERTY TAX LEVY FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR 2016, SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE, PROVIDING THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDING FOR PUBLICATION BY SUMMARY.

WHEREAS, the City Council of the City of Prosser has met and considered its budget for the calendar year 2016; and,

WHEREAS, the City Council of the City of Prosser after hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Prosser requires a regular levy in the amount of \$1,195,918.18 which includes an increase in property tax revenue of 1% from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the district and in its best interest; and,

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

Section 1. The City Council of the City of Prosser authorizes and sets the 2014 regular property tax levy in the amount of \$1,198,918.18

Section 2. 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, sentence, clause, or phrase be held unconstitutional or invalid.

Section 3. 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 of the City of Prosser and **APPROVED** by the Mayor this _____ day of _____, 2015.

MAYOR PAUL WARDEN

ATTEST:

Rachel Shaw, City Clerk

APPROVED AS TO FORM:

City Attorney

Publication Date _____

SUMMARY OF ORDINANCE NO. 15-

of the City of Prosser, Washington

On the ____ day of _____, 2015, the City of Prosser, Washington, passed Ordinance No. _____. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE SETTING THE ANNUAL PROPERTY TAX LEVY FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR 2016, SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE, PROVIDING THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDING FOR PUBLICATION BY SUMMARY.

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

DATED this ____ day of _____, 2015

CITY CLERK, RACHEL SHAW

CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 15-

AN ORDINANCE SETTING AD VALOREM TAXES FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR 2016, SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE, PROVIDING THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDING FOR PUBLICATION BY SUMMARY.

WHEREAS, it is necessary to establish the amount of taxes to be levied upon the real and personal property in the City of Prosser, Benton County, Washington, and fix the tax levy for the year 2016; and,

WHEREAS, the City Council held a public hearing on October 6, 2015 to consider the City of Prosser's revenue sources for the 2016 fiscal year, pursuant to RCW 84.55.120; and,

WHEREAS, the City Council after hearing and after duly considering all relevant evidence and testimony determined that the City of Prosser requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property, any increase in the value of state-assessed property, and any increase in property values resulting from reassessing in order to discharge the expected expenses and obligations of the City of Prosser and in its best interest; and

WHEREAS, the City Council authorizes an increase in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is hereby authorized for the levy in the amount of \$14,684.60, which is a percentage increase of 1% from the previous year; and,

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

Section 1. The Prosser City Council authorizes an increase in the regular property tax levy, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, in the amount of \$14,684.60 which is a percentage increase of 1% from the previous year.

Section 2. 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, sentence, clause, or phrase be held unconstitutional or invalid.

Section 3. 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 of the City of Prosser and **APPROVED** by the Mayor this _____ day of _____, 2015.

MAYOR PAUL WARDEN

ATTEST:

Rachel Shaw, City Clerk

APPROVED AS TO FORM:

City Attorney

Publication Date _____

SUMMARY OF ORDINANCE NO. 15-

of the City of Prosser, Washington

On the ____ day of _____, 2015, the City of Prosser, Washington, passed Ordinance No. _____. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE SETTING AD VALOREM TAXES FOR THE CITY OF PROSSER, WASHINGTON FOR THE FISCAL YEAR 2016, SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE, PROVIDING THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDING FOR PUBLICATION BY SUMMARY.

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

DATED this ____ day of _____, 2015

CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON
ORDINANCE NO. 15-_____**

AN ORDINANCE PROVIDING FOR A 2% INCREASE IN THE SALARIES FOR THE FINANCE DIRECTOR, POLICE CHIEF, PUBLIC WORKS DIRECTOR, CITY CLERK, BUILDING OFFICIAL, FINANCE MANGER, ASSISTANT FINANCE MANAGER, AND PLANNER EFFECTIVE JANUARY 1, 2016. THIS AMOUNT OF THIS INCREASE WAS DETERMINED BY A COST OF LIVING ALLOWANCE IN ACCORDANCE WITH THE 100% U. S. ALL-CITIES CONSUMER PRICE INDEX FOR WAGE EARNERS AND CLERICAL WORKERS (CPI-W), JUNE TO JUNE, WITH AN INCREASE LIMITED TO 2% EFFECTIVE JANUARY 1, 2016, MAKING THE PROVISIONS OF THE ORDINANCE SEVERABLE, AND SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE.

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

Section 1. The City has the following non-union positions: Finance Director, Police Chief, Public Works Director, City Clerk, Building Official, Finance Manager, Assistant Finance Manager, and Planner.

Section 2. The City Council desires to provide its non-union employees with an increase in salary similar to the amount provided to its union employees by contract. Most union employees will be entitled to a cost of living increase in their salary in accordance with the 100% U. S. All-Cities Consumer Price Index for Wage Earners and Clerical Workers (CPI-W), June to June with a minimum increase of 2% and a maximum increase of 4%.

Section 3. The CPI-W, June to June, increased by less than 2%.

Section 4. The salaries for non-union positions referenced in Section One of this Ordinance are hereby increased by 2% effective January 1, 2016.

Section 5. **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 6. The effective date of this Ordinance shall be January 1, 2016. The City Clerk shall publish a summary of this Ordinance in the City's Official Newspaper.

PASSED by the City Council and **APPROVED** by the Mayor this _____ day of _____ 2016.

Mayor Paul Warden

Attest:

Rachel Shaw, City Clerk

APPROVED AS TO FORM:

Howard Saxton, City Attorney

Publication Date: _____

SUMMARY OF ORDINANCE NO. 15-_____

of the City of Prosser, Washington

On the ____ day of _____, 2015, the City of Prosser, Washington, passed Ordinance No. _____. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE PROVIDING FOR A 2% INCREASE IN THE SALARIES FOR THE FINANCE DIRECTOR, POLICE CHIEF, PUBLIC WORKS DIRECTOR, CITY CLERK, BUILDING OFFICIAL, FINANCE MANGER, ASSISTANT FINANCE MANAGER, AND PLANNER EFFECTIVE JANUARY 1, 2016. THIS AMOUNT OF THIS INCREASE WAS DETERMINED BY A COST OF LIVING ALLOWANCE IN ACCORDANCE WITH THE 100% U. S. ALL-CITIES CONSUMER PRICE INDEX FOR WAGE EARNERS AND CLERICAL WORKERS (CPI-W), JUNE TO JUNE, WITH AN INCREASE LIMITED TO 2% EFFECTIVE JANUARY 1, 2016, MAKING THE PROVISIONS OF THE ORDINANCE SEVERABLE, AND SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE.

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

DATED this ____ day of _____, 2015

CITY CLERK, RACHEL SHAW

OVERVIEW

PRELIMINARY BUDGET FUND SUMMARY

CHART – SUMMARY OF REVENUES ALL CITY

CHART – SUMMARY OF EXPENDITURES ALL CITY

COMPARISON OF BUDGET ACTIVITY

REVENUE ASSUMPTIONS

DEBT SERVICE

DEBT SERVICE SUMMARY

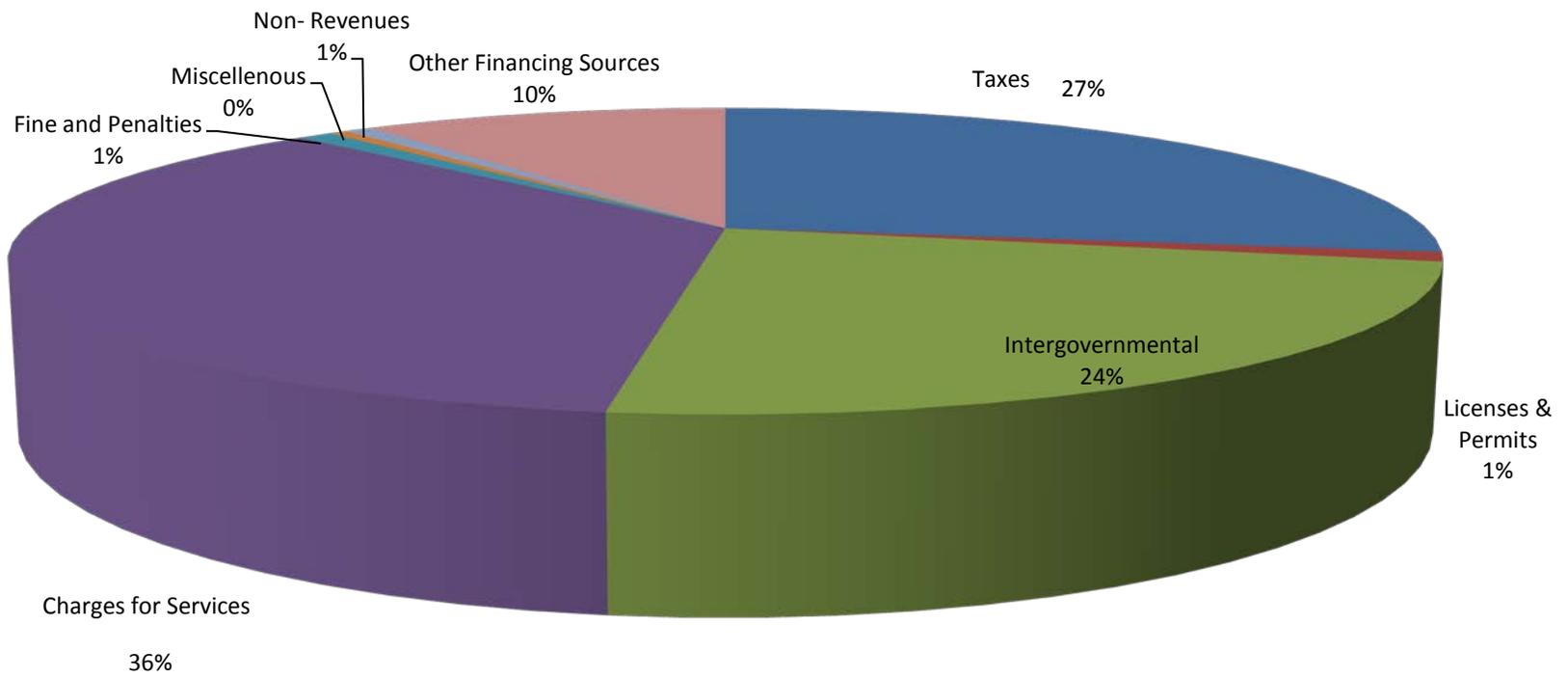
CHART – COMBINED OUTSTANDING DEBT

SCHEDULE OF INDEBTEDNESS

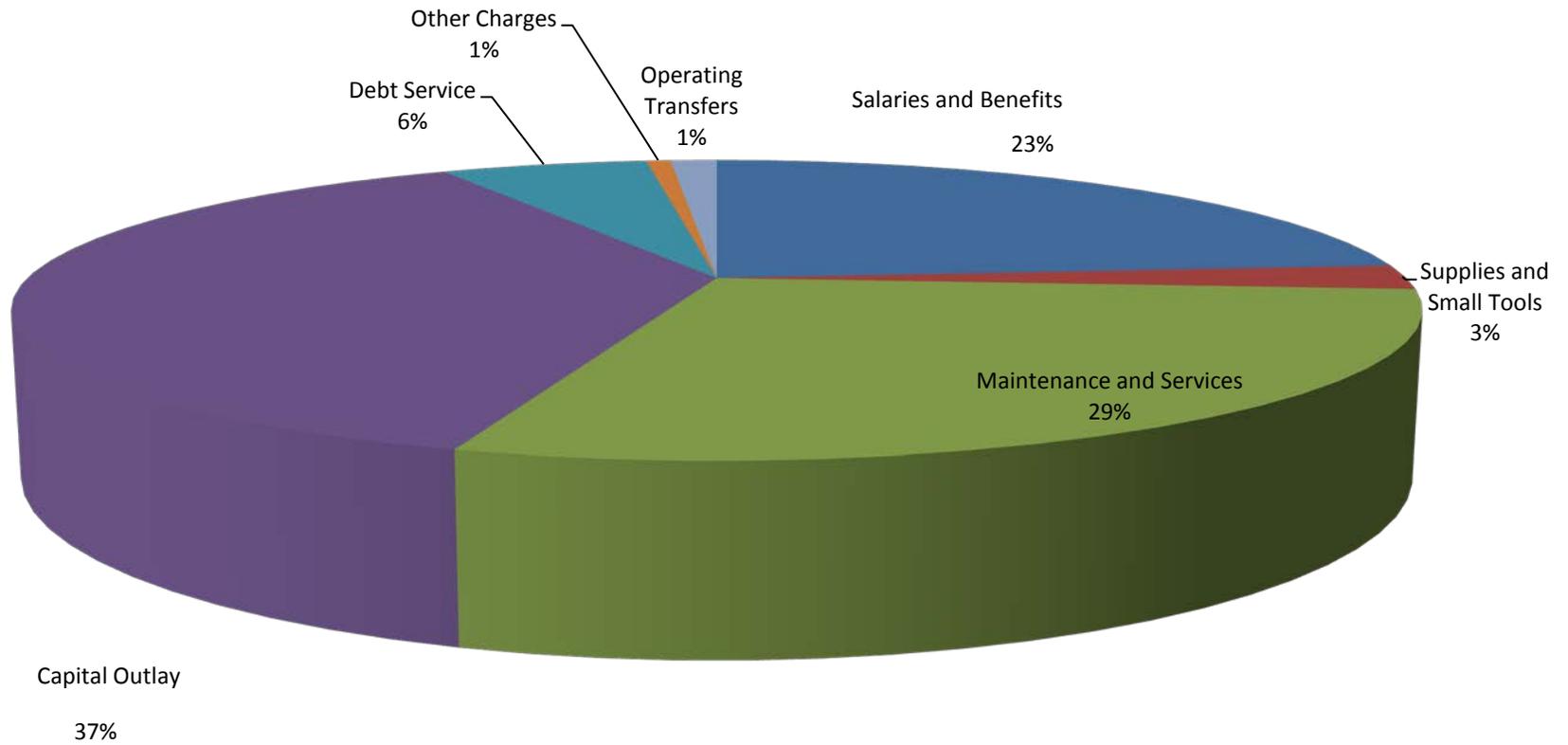
Preliminary Budget Fund Summary

Revenues	General Fund	Street Fund	Water Fund	Sewer Fund	Garbage Fund	Miscellaneous Funds	Total
Taxes	\$ 3,871,040	\$ 472,828	\$ -	\$ -	\$ -	\$ 420,000	\$ 4,763,868
Licenses & Permits	\$ 171,350	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ 172,550
Intergovernmental	\$ 172,400	\$ 126,100	\$ -	\$ -	\$ -	\$ 3,797,600	\$ 4,096,100
Charges for Services	\$ 249,340	\$ -	\$ 2,418,000	\$ 2,365,500	\$ 913,000	\$ 210,000	\$ 6,155,840
Fine and Penalties	\$ 106,200	\$ -	\$ 32,500	\$ 10,000	\$ 16,000	\$ 200	\$ 164,900
Miscellaneous	\$ 35,365	\$ 750	\$ -	\$ 900	\$ 1,500	\$ 47,325	\$ 85,840
Non- Revenues	\$ 113,500	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 129,200
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,753,530	\$ 1,753,530
Total Revenue	\$ 4,719,195	\$ 600,878	\$ 2,450,500	\$ 2,376,400	\$ 930,500	\$ 6,244,355	\$ 17,321,828
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Salaries and Benefits	\$ 2,807,050	\$ 262,500	\$ 577,000	\$ 583,750	\$ 28,750	\$ 228,398	\$ 4,487,448
Supplies and Small Tools	\$ 208,700	\$ 74,950	\$ 89,000	\$ 104,000	\$ 600	\$ 23,543	\$ 500,793
Maintenance and Service	\$ 1,386,264	\$ 209,950	\$ 1,080,907	\$ 1,095,700	\$ 908,200	\$ 780,108	\$ 5,461,129
Capital Outlay	\$ 41,450	\$ -	\$ 213,000	\$ 79,000	\$ -	\$ 6,768,189	\$ 7,101,639
Debt Service	\$ -	\$ 40,075	\$ 498,605	\$ 375,165	\$ -	\$ 192,530	\$ 1,106,375
Other Charges	\$ 113,500	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 129,200
Operating Transfers	\$ 156,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 57,000	\$ 248,000
Total Expenditures	\$ 4,712,964	\$ 587,475	\$ 2,493,512	\$ 2,237,615	\$ 937,550	\$ 8,065,468	\$ 19,034,584
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 6,231	\$ 13,403	\$ (43,012)	\$ 138,785	\$ (7,050)	\$ (1,821,113)	\$ (1,712,756)
Beginning Fund Balance	\$ 374,454	\$ 99,269	\$ 714,627	\$ 929,506	\$ 410,905	\$ 4,508,912	\$ 7,037,674
Ending Fund Balance	\$ 380,685	\$ 112,672	\$ 671,615	\$ 1,068,291	\$ 403,855	\$ 2,687,799	\$ 5,324,918

**2016
Preliminary Budget
Summary of Revenues
All City**



**2016
Preliminary Budget
Summary of Expenditures
All Cities**



2016 Preliminary Budget Comparison of Budget Activity

	2015 Revenue	2016 Revenue	% change	2015 Expense	2016 Expense	% change
General Fund	\$ 4,736,168.00	\$ 4,719,195.00	-0.4%	\$ 4,789,415.00	\$ 4,712,964.00	-1.6%
Street Fund	\$ 624,049.00	\$ 600,878.00	-4%	\$ 624,049.12	\$ 587,475.00	-6%
TBD Fund	\$ 80,500.00	\$ 190,000.00	136%	\$ 80,000.00	\$ 190,766.00	138%
Small Projects Fund	\$ 43,600.00	\$ -	-100%	\$ 43,600.00		-100%
Arterial Street Fund	\$ 500.00	\$ 500.00	0%	\$ -	\$ 133,125.00	0%
Municipal Capital Improvements	\$ 27,600.00	\$ 27,600.00	0%	\$ -	\$ 201,084.00	0%
General Fund Reserve	\$ 206,500.00	\$ 6,500.00	-97%	\$ 200,000.00	\$ -	-100%
City Facilities Reserve	\$ 500.00	\$ 500.00	0%	\$ -	\$ 25,805.00	0%
Employee Benefit Trust	\$ 50,500.00	\$ 50,500.00	0%	\$ 50,000.00	\$ 78,408.00	57%
Park Reserve Fund	\$ -	\$ -	0%	\$ -		0%
Hotel/Motel Fund	\$ 80,120.00	\$ 80,150.00	0%	\$ 111,500.00	\$ -	-100%
TPA Fund	\$ 20,100.00	\$ 20,100.00	0%	\$ 22,500.00	\$ -	-100%
Public Safety Program Fund	\$ 10,500.00	\$ 10,500.00	0%	\$ -		0%
Drug Enforcement Fund	\$ 50.00	\$ 50.00	0%	\$ -		0%
Police Investigative Fund	\$ 350.00	\$ 350.00	0%	\$ 45,263.00	\$ -	-100%
Criminal Justice Fund	\$ 185,299.00	\$ 148,150.00	-20%	\$ 1,149,238.00	\$ 1,117,400.00	-3%
Public Safety Sales Tax	\$ 135,300.00	\$ 185,100.00	37%	\$ 112,917.00	\$ 163,800.00	45%
Forfeitures and Seizures	\$ -	\$ -	0%	\$ -	\$ -	0%
Drug Free Community Grant	\$ -	\$ 125,100.00	0%	\$ -	\$ 125,000.00	0%
Infrastructure Development Reserve	\$ 400.00	\$ 1,500.00	275%	\$ -	\$ 500,000.00	0%
LID Guarantee	\$ -	\$ 250.00	0%	\$ -		0%
96 GO Bond	\$ 158,700.00	\$ -	-100%	\$ 158,384.00	\$ -	-100%
11 GO Bond	\$ 129,575.00	\$ 127,075.00	-2%	\$ 127,963.00	\$ 126,850.00	-1%
LID 10-23	\$ 1,700.00	\$ 1,700.00	0%	\$ 1,700.00	\$ 1,700.00	0%
REET First Quarter %	\$ 27,600.00	\$ 27,600.00	0%	\$ 27,000.00	\$ 27,000.00	0%
IOE Improvement Project	\$ 166,642.00	\$ -	-100%	\$ 193,000.00	\$ -	-100%
7th Street ADA	\$ 14,041.00	\$ -	-100%	\$ 16,232.00	\$ -	-100%
OIE Phase 2	\$ 100,580.00	\$ -	-100%	\$ 116,277.00	\$ -	-100%
ESCO Project	\$ 1,125,000.00	\$ -	-100%	\$ 1,125,000.00	\$ -	-100%
WCR Crosswalk	\$ -	\$ 30,000.00	#DIV/0!	\$ -	\$ 30,000.00	0%
City Park Restrooms	\$ -	\$ 175,600.00	#DIV/0!	\$ -	\$ 175,600.00	0%
Water Fund	\$ 5,876,694.00	\$ 2,450,500.00	-58%	\$ 5,779,131.20	\$ 2,493,512.00	-57%
Sewer Fund	\$ 1,912,122.00	\$ 2,376,400.00	24%	\$ 1,833,359.64	\$ 2,237,615.00	22%
Zone 2.5 Water Improv. Project	\$ 768,700.00	\$ -	-100%	\$ 768,600.00	\$ -	-100%
Garbage Fund	\$ 949,898.00	\$ 930,500.00	-2%	\$ 941,850.00	\$ 937,550.00	-0.5%
Water Facilities Reserve	\$ 50.00	\$ -	-100%	\$ -	\$ -	0%
Sewer Facilities Reserve	\$ 2,500.00	\$ 2,500.00	0%	\$ -	\$ -	0%
N Prosser Debt Redemption	\$ -	\$ 159,930.00	0%	\$ 159,920.00	\$ 159,930.00	0%
N Prosser Debt Reserve	\$ -	\$ -	0%	\$ -		0%
Irrigation Reserve	\$ 69,740.00	\$ 35,100.00	-50%	0%		0%
Wastewater Improvement Project	\$ -	\$ 4,823,000.00	0%	\$ 3,312,000.00	\$ 5,133,000.00	55%

** % Change is calculated compared to the 2015 Adopted Budget.

REVENUE ASSUMPTIONS

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 tax receipts this year are impacted by the formation of West Benton Regional Fire Authority. Although, the City will receive less in property tax it is offset by a reduction in fire service fees. Property taxes account for about 15% of the General Fund’s revenue. 60% of the Property taxes received annually are recorded in the General Fund, and 40% 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.

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase to \$493,162,138 with a levy rate of \$2.425000/per \$1000 of assessed value. This is a reduction of \$0.552641 as compared to the regular levy of 2015.

Additionally, it is important to note that in December of 2015 the 1996 GO Debt for the fire station was paid in full and therefore, the excess levy associated with the debt was also closed.

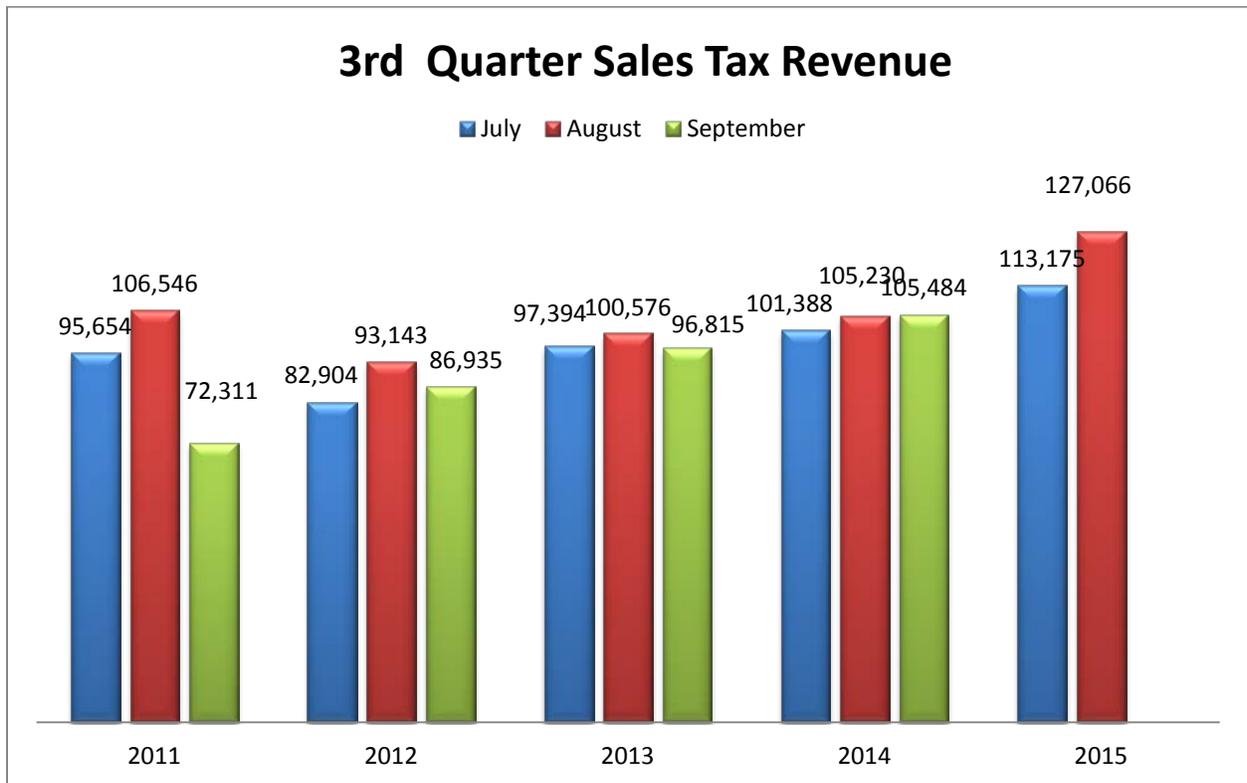
Year	Taxable Values	Regular Levy per \$1000	Excess Levy per \$1000	Total Levy	General Fund	Street Fund	Total Property Tax
2010	\$411,141,272	2.875223	0.388378	3.263601	851,129	330,994	\$1,182,123
2011	\$417,262,490	2.933573	0.377591	3.311163	881,330	342,740	\$1,224,070
2012	\$412,423,986	3.067028	0.388512	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	\$493,162,138	2.977641	0.312305	3.289946	1,057,291	411,169	\$1,468,460
2016	\$493,162,138	2.425000	-	2.425000	723,090	472,828	\$1,195,918

313-10 SALES TAX

The City’s retail sales tax rate is 8.6%. (Please note that this rate does not apply to all sales) Sales Tax receipts account for approximately 29% 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 8.6% collected, 2.1% is remitted the City. The other 6.5% is the state sales tax rate.

As you may recall, in 2014 Benton County voters approved a 0.3% sales tax increase to support public safety programs. Of the 2.1% received by the City, 1.8% is allocated to the General Fund for use, but the additional 0.3% approved by the voters is allocated directly to the Public Safety Sales Tax Fund (149). This provides transparency for the public and council.

In late 2015, a large retail store was opened in Prosser. Some adjustment has been made to the projections for 2015 to accommodate this addition but we will closely monitor this activity along with the impact of other projects.



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.

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

Legislation passed laws in 2015 regarding marijuana excise tax. Unfortunately, the state has yet to make it clear how much the city can expect to receive from the prescribed distribution. We will continue to monitor this topic through the budget review process.

MSRC Profits of Liquor Board are estimated at 8.61 per capita, and Liquor Tax is estimated at 4.43 per Capita.

361-10 INTEREST ON INVESTMENTS

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

- Safety of principal
- Maintain sufficient liquidity to meet cash follow needs
- Achieve a reasonable market rate of return on the investments

Currently \$7 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 2016.

361-40 ASSESSMENT INTEREST

Revenues are based on the outstanding assessments that will be billed for calendar years 2016.

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 2016 Proposed Budget includes a 4% water rate increase and a 0% irrigation rate increase.

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 2016. MRSC estimates for 2016 indicate that \$20.29 per Capita. We will be closely monitoring changes in this income in 2016. It is anticipated that there could be an increase here based upon the additional of a large truck stop plaza near Highway 22.

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 0% rate change to the garbage rates for 2016.

GRANTS AND LOANS (ALL FUNDS)

Project	Fund	Amount
Old Inland Empire Improvements	Street Project (302)	\$285,700
7 th Street ADA Sidewalk Improvements	Street Project (303)	\$16,232
OIE Phase 2 Improvement Project	Street Project (304)	\$116,277
City Parks Restroom Grant/Loan	Project Fund (306)	\$175,200
Wine Country Rd Crosswalk	Project Fund (307)	\$15,000
Drug Free Community Grant	Grant Fund (151)	\$125,000

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

DEBT SERVICE

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

GENERAL OBLIGATION BONDS

Sometimes called GO Bonds, General Obligation Bonds are issued as a promissory note to repay a debt. They are bought and sold by banks & individuals as tax-exempt investments back by the full faith and credit of the government.

Current GO Bonds:

Project	1/1/2016 Outstanding Balance	Anticipated Term
Energy Efficiency Improvement Project	\$560,000	6/2027
Prosser Aquatic Center	\$1,595,000	12/2035

REVENUE BONDS

Revenue Bonds are a special type of municipal bond distinguished by its guarantee of repayment solely from revenue generated by the entity (water/sewer) associated with the purpose of the bond, rather than from a tax.

Current Revenue Bonds:

Project	1/1/2016 Outstanding Balance	Anticipated Term
E Prosser Industrial Park	\$24,073	1/2017
N Prosser Industrial Park	\$130,496	7/2022
Well 4B	\$320,211	10/2022
Wastewater Treatment Plant Upgrade	\$371,416	11/2022
Wastewater Treatment Plant Improvements	\$102,228	6/2021
98 & 99 Water Revenue Bonds	\$3,275,086	<i>In Re-financing Process</i>
North Prosser Water System	\$3,507,000	12/2054

Improvements		
Water Disinfection and Source Improvements	\$1,899,810	10/2035
Zone 2.5 Water Improvement Project	\$890,315	1/2039
Waste Water Facility Improvements (2016)	To Be Determined	To Be Determined

OTHER DEBT

Occasionally, the city can incur debt for other reason such as to support Local Improvement Districts or LIDs. In these cases, the debt is supported by annual payments by impact property owners.

Current Other Debt:

Project	1/1/2016 Outstanding Balance	Anticipated Term
LID 10-23 (Village Park)	\$23,713	12/2032

PER CAPITA

The 2015 population is 5,845. Based upon this figure the per capita indebtedness is \$3,273.

2015 Population	5845
2015 Total Indebtedness	\$19,130,365
Debt Per Capita	\$3,273

2016 Preliminary Budget Debt Service Payment Summary

North Prosser Industrial Park	Principal/Interest	Distribution
CERB T2001-060	\$6,030	102
(Split 1/3 between streets, water & sewer)	\$435	102
	\$6,030	403
	\$435	403
	\$6,030	407
anticipated completion date 7/2022	\$435	407
Remaining Principal* \$166,141		
Total CERB T2001-060 North Prosser Industrial Park	\$19,395	

Energy Efficiency Project	Principal/Interest	Distribution
State of WA (0205-1-1)	\$19,600	102
	\$13,902	102
	\$15,400	403
	\$10,923	403
anticipated completion date 6/2027	\$0	
Remaining Principal* \$525,000		
Total (0205-1-1) Energy Efficiency Project	\$59,825	

Village Park LID 10-23	Principal/Interest	Distribution
LID 10-23	\$1,037	234
anticipated completion date 12/2032	\$652	234
Remaining Principal* \$23,712.71		
Total Village Park LID 10-23	\$1,689	

East Prosser Industrial Park	Principal/Interest	Distribution
CERB T1999-128	\$5,872	403
(Split 1/2 between water & sewer)	\$602	403
	\$5,872	407
anticipated completion date 1/2017	\$602	407
Remaining Principal* \$12,331		
Total East Prosser Industrial Park	\$12,948	

Well No. 4	Principal/Interest	Distribution
DWSRF 01-65101-022	\$45,745	403
anticipated completion date 10/2022	\$4,804	403
Remaining Principal* \$274,466.48		
Total Well No. 4 DWSRF 01-65101-022	\$50,549	

Wastewater Treatment Plant Upgrade	Principal/Interest	Distribution
DOE L0100025	\$50,711	407
anticipated completion date 11/2022	\$5,382	407
Remaining Principal* \$320,705.48		
Total Wastewater Treatment Plant Upgrade L0100025	\$56,093	

Wastewater Treatment Plant Improvements	Principal/Interest	Distribution
PW 01-691-052	\$17,038	407
anticipated completion date 6/2021	\$512	407
Remaining Principal* \$153,342		
Total Wastewater Treatment Plant Improvements PW 01-691-052	\$17,550	

Water Disinfection and Filtration Improvements	Principal/Interest	Distribution
DWSRF DM11-952-030	\$99,990	407
anticipated completion date 10/2035	\$28,498	407
Remaining Principal* \$179,9820		
Total Water Disinfection & Filtration DM11-952-030	\$128,488	

98 & 99 Refinanced Debt	Principal/Interest	Distribution
	\$125,000	403
	\$110,190	403
anticipated completion date 12/2034		
Remaining Principal Estimated* \$3,045,000		
Total 98 & 99 Refinanced Water Revenue Bonds	\$235,190	

North Prosser Water System	Principal/Interest	Distribution
USDA	\$159,920	403
<i>(Total Payment of \$159,920 split between principal & interest by USDA)</i>		
anticipated completion date 12/2054		
Remaining Principal Estimated* \$3,461,057		
Total North Prosser Water System Debt Redemption (USDA)	\$159,920	

Aquatic Center Construction	Principal/Interest	Distribution
2011 GO Bond	\$50,000	233
(Total Payment of \$159,920 split between principal & interest by USDA)	\$76,313	233
anticipated completion date 12/2035		
Remaining Principal Estimated* \$1,545,000		
Total Aquatic Center Construction	\$126,313	

Zone 2.5 Water System Improvements	Principal/Interest	Distribution
DWSRF DM11-952-140	\$31,094	403
	\$13,355	403
anticipated completion date 1/2039		
Remaining Principal Estimated* \$859,222		
Total Zone 2.5 Water System Improvements	\$44,449	

Waste Water Facility Improvements	Principal/Interest	Distribution
PC12-951-068	\$199,008	407
	\$20,875	407
anticipated completion date 6/2034		
Remaining Principal Estimated* \$3,975,993		
Total Waste Water Facility Improvement PC12-951-068	\$219,883	

Waste Water Facility Improvements	Principal/Interest	Distribution
TBD	\$35,000	407
	\$46,050	407
anticipated completion date 12/2039		
Remaining Principal Estimated* \$1,230,000		
Total Waste Water Facility Improvement PC12-951-068	\$81,050	

* Remaining Balances as of 12/31/16

TOTAL DEBT SERVICE EXPENDITURES	\$1,213,342	
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2016 Preliminary Budget Debt Service Payment Summary

General Fund Debt	2016 Payment	Outstanding Principal	Anticipated Completion Date
Aquatic Center Construction	\$126,313	\$ 1,545,000	Dec-35
		0	
Total General Fund Debt	\$126,313	\$ 1,545,000	

Water Fund Debt	2016 Payment	Outstanding Principal	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
East Prosser Industrial Park	\$6,474	\$12,331	Jan-17
Well No. 4	\$50,549	\$274,467	Oct-22
Water Disinfection and Filtration Improvements	\$128,488	\$1,799,820	Oct-35
98 & 99 Water Revenue Bonds Refinanced	\$235,190	\$3,045,000	Dec-34
Energy Efficiency Project	\$26,323	\$231,000	Jun-27
North Prosser Water System	\$159,920	\$3,461,057	Dec-54
Zone 2.5 Water System Improvements	\$44,449	\$895,222	Jan-39
Total Water Fund Debt	\$657,858	\$9,831,302	

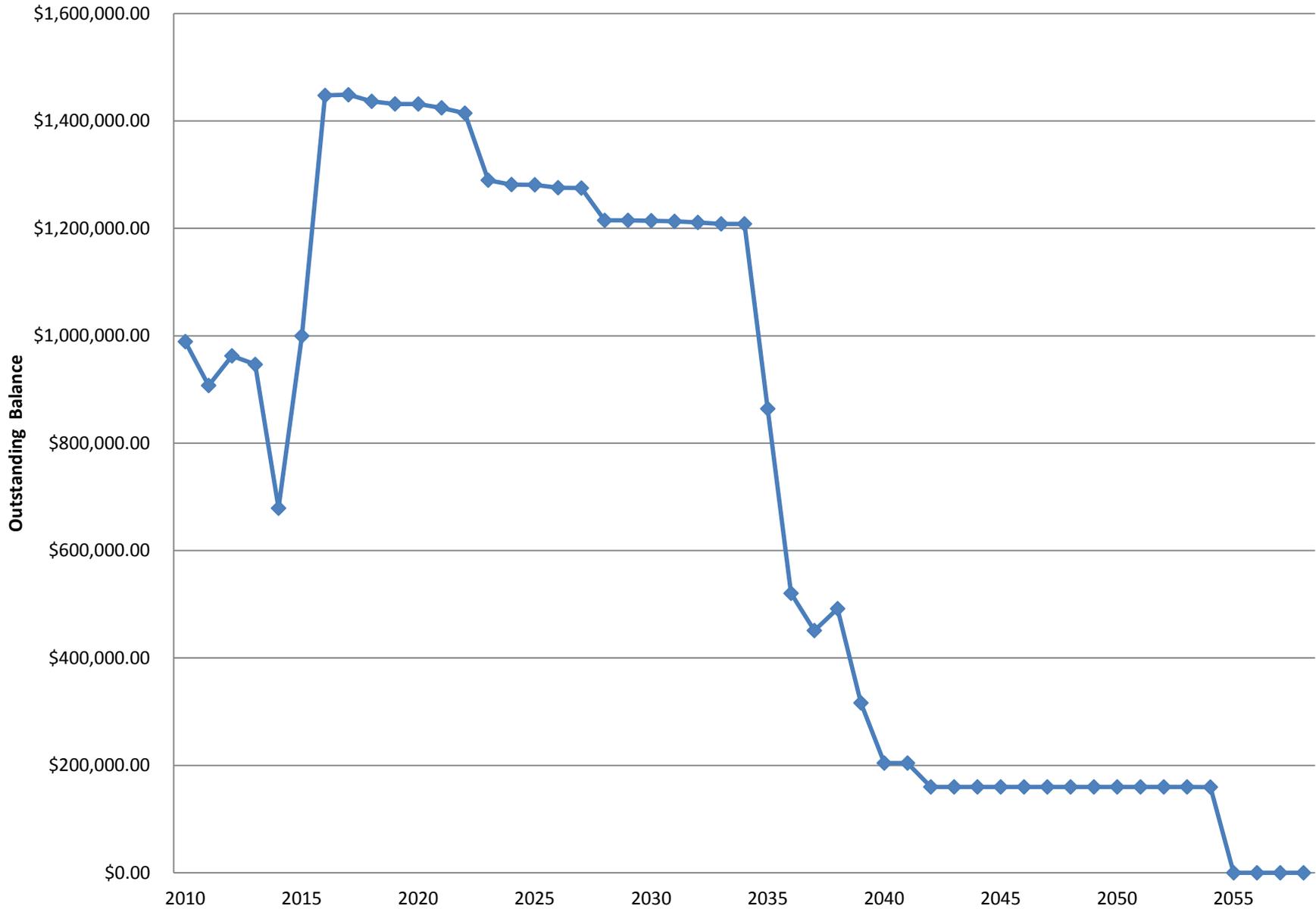
Sewer Fund Debt	2016 Payment	Outstanding Principal	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
East Prosser Industrial Park	\$6,474	\$12,331	Jan-17
Wastewater Treatment Plant Upgrade	\$56,093	\$320,706	Nov-22
Wastewater Treatment Plant Improvements	\$17,550	\$85,190	Jun-21
Waste Water Facility Improvements	\$219,883	\$3,975,993	Jun-34
Waste Water Facility Improvements	\$81,050	\$1,230,000	Dec-39
Total Sewer Fund Debt	\$387,515	\$4,506,625	

Street Fund Debt	2016 Payment	Outstanding Principal	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
Energy Efficiency Project	\$33,502	\$294,000	Jun-27
Village Park LID 10-23	\$1,689	\$22,676	Dec-32
Total Street Fund Debt	\$41,656	\$429,081	

\$1,213,342

\$0

Combined Outstanding Debt



MCAG 0205
City of Prosser, WA
Schedule of Limitation of Indebtedness
As of December 31, 2015

		Remaining Debt Capacity
Total Taxable Property Value	\$ 493,162,138	
2.5% General purpose limit is allocated between:	12,329,053	
Up to 1.5% debt without a vote	7,397,432	
Less: Outstanding Debt	1,545,000	
Less: Contracts Payable		
Less: Excess of Debt with a Vote	0	
Add: Available Assets	2,259,019	
Equals remaining debt capacity without a vote		\$8,111,451
Up to 2.5% debt with a vote	13,043,072	
Less: Outstanding Debt	0	
Add: Available Assets	0	
Equals remaining debt capacity with a vote		\$13,043,072
2.5% Utility purpose limit, voted	12,329,053	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity- Utility purpose, voted		\$12,329,053.45
2.5% Open Space, park & capital facilities, voted	12,329,053	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
Equals remaining debt capacity - Open space, park & capital facilities voted		\$12,329,053.45

PRELIMINARY BUDGET

GENERAL FUND 54-63

STREET FUND 64-68

WATER FUND 99-103

SEWER FUND 104-107

GARBAGE FUND 109-111

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 administration, protection inspections, public safety, recreation, parks, and library services. A majority of the revenues for this fund are derived from tax receipts such as property tax, sales tax, and utility tax receipts.

DEBT SERVICE FUNDS			
	2016 Payment	Outstanding Principle	Anticipated Completion Date
Aquatic Center	\$126,313	\$1,545,000	12/2035
Total General Fund Debt	\$126,313	\$ 1,545,000	

CAPITAL OUTLAYS AND PROJECTS			
Status	Request #	Description	Amount
Reduced	2016.01	2 Patrol Cars	\$ 15,000.00
Requested	2016.02	Building Official Wage Adjustment	\$ 9,265.00
Deferred	2016.07	.75 Street and Park Staff	\$ 58,997.00
Requested	2016.08	5 MDT's	\$ 35,000.00
Requested	2016.09	Security System	\$ 6,500.00
Deferred	2016.12	Chipper	\$ 40,000.00
Deferred	2016.14	Lawn Mower	\$ 18,000.00
Requested	2016.21	Exterior Repairs and Painting at Senior Center	\$ 13,750.00
Requested	2016.22	Chemical Monitoring at PAC	\$ 4,000.00
Deferred	2016.23	Roofing at PAC	\$ 14,750.00
Requested	2016.24	Virtual Server	\$ 8,700.00
Removed	2016.25	Phone System	\$ 21,100.00
Requested	2016.26	Skate Park Repairs	\$ 10,000.00

RESERVE FUNDS

According to the City's financial policies reserves in the amount of 12.5% of operating expense should be reserved. Currently, the general fund reserve holds approximately \$246,916 which is about 5.2% of the general funds operations. Efforts were made in the 2016 Preliminary Budget to increase the contributions to the reserve funds but were eliminated in the balancing process. It is recommended by staff that should the beginning fund balance exceed estimates, that the surplus at least in part be dedicated to this reserve.

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1			General Fund						
1	308	3088000001	Beginning Fund Balance	\$ 441,123.18	\$ 496,923.87	\$ 521,376.00	\$ 751,990.20	\$ 374,454.00	\$ 374,454.00
1	308		Subtotal	\$ 441,123.18	\$ 496,923.87	\$ 521,376.00	\$ 751,990.20	\$ 374,454.00	\$ 374,454.00
1	310	3111000001	Property Taxes	\$ 927,470.12	\$ 990,362.44	\$ 1,057,291.00	\$ 594,654.01	\$ 723,090.00	\$ 723,090.00
1	310	3131100001	Loc Retail Sales & Use Taxes	\$ 1,125,386.59	\$ 1,187,295.66	\$ 1,185,853.00	\$ 578,699.01	\$ 1,350,000.00	\$ 1,350,000.00
1	310	3136100000	Brokered Natural Gas Use Tax	\$ -	\$ 161,633.53	\$ 130,500.00	\$ 81,201.21	\$ 135,000.00	\$ 135,000.00
1	310	3164100000	Utility Tax - Electric	\$ 448,314.28	\$ 458,270.59	\$ 454,462.00	\$ 223,219.46	\$ 477,200.00	\$ 477,200.00
1	310	3164200000	Utility Tax - Water	\$ 365,803.10	\$ 395,506.21	\$ 390,216.00	\$ 162,652.15	\$ 424,000.00	\$ 424,000.00
1	310	3164300000	Utility Tax - Gas	\$ 178,110.63	\$ 62,223.14	\$ 50,500.00	\$ 42,491.39	\$ 53,000.00	\$ 53,000.00
1	310	3164400000	Utility Tax - Sewer	\$ 436,263.19	\$ 474,058.53	\$ 418,844.00	\$ 256,145.06	\$ 436,500.00	\$ 436,500.00
1	310	3164500000	Utility Tax-Garbage/Solid Wast	\$ 41,094.78	\$ 43,638.29	\$ 43,000.00	\$ 20,993.15	\$ 39,750.00	\$ 39,750.00
1	310	3164600000	Utility Tax - Cable	\$ 36,260.92	\$ 37,206.58	\$ 38,250.00	\$ 18,810.16	\$ 40,000.00	\$ 40,000.00
1	310	3164700000	Utility Tax - Telephone	\$ 67,410.86	\$ 67,285.69	\$ 69,000.00	\$ 34,210.85	\$ 72,500.00	\$ 72,500.00
1	310	3164800000	Utility Tax - Cell Phone	\$ 95,400.79	\$ 84,695.53	\$ 105,060.00	\$ 36,151.63	\$ 110,000.00	\$ 110,000.00
1	310	3164900000	PUD Privilege Tax (County)	\$ 49,703.06	\$ 51,551.97	\$ -	\$ -	\$ -	\$ -
1	310	3172000000	Leasehold Excise Tax	\$ 11,126.60	\$ 11,768.38	\$ 9,500.00	\$ 6,149.29	\$ 10,000.00	\$ 10,000.00
1	310		Subtotal	\$ 3,782,344.92	\$ 4,025,496.54	\$ 3,952,476.00	\$ 2,055,377.37	\$ 3,871,040.00	\$ 3,871,040.00
1	320	3219101000	Franchise Fees	\$ 30,260.33	\$ 32,217.07	\$ 31,000.00	\$ 17,559.03	\$ 31,000.00	\$ 31,000.00
1	320	3219900000	General Business Registrations	\$ 39,704.11	\$ 41,629.14	\$ 35,000.00	\$ 25,272.52	\$ 35,000.00	\$ 35,000.00
1	320	3219901000	Rental License	\$ 6,145.00	\$ 9,425.00	\$ 1,500.00	\$ 675.00	\$ 1,500.00	\$ 1,500.00
1	320	3219902000	Yard Sale Permits	\$ 362.00	\$ 400.00	\$ 350.00	\$ 184.00	\$ 350.00	\$ 350.00
1	320	3221100000	Building Structure & Equipment	\$ 78,425.50	\$ 51,413.60	\$ 70,000.00	\$ 61,116.85	\$ 70,000.00	\$ 90,000.00
1	320	3221200000	Sign Permits	\$ 3,820.00	\$ 1,540.00	\$ 1,500.00	\$ 860.00	\$ 1,500.00	\$ 1,500.00
1	320	3221300000	Fence Permits	\$ 710.00	\$ 650.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
1	320	3221400000	Plumbing Permits	\$ 1,545.00	\$ 1,917.50	\$ 1,500.00	\$ 3,740.00	\$ 1,500.00	\$ 1,500.00
1	320	3221500000	Mechanical Permits	\$ 2,722.85	\$ 1,476.50	\$ 2,000.00	\$ 2,262.10	\$ 2,000.00	\$ 2,000.00
1	320	3223000000	Animal Licenses	\$ 4,925.00	\$ 4,245.00	\$ 5,000.00	\$ 53.75	\$ 5,000.00	\$ 5,000.00
1	320	3229000000	Other Non-Bus Lic & Permits	\$ 1,871.00	\$ 2,768.00	\$ 2,500.00	\$ 2,275.00	\$ 2,500.00	\$ 2,500.00
1	320	3229100000	Land Use Application Fee	\$ -	\$ -	\$ -	\$ 1,373.75	\$ -	\$ -
1	320		Subtotal	\$ 170,490.79	\$ 147,681.81	\$ 151,350.00	\$ 115,872.00	\$ 151,350.00	\$ 171,350.00
1	330	3164900000	PUD Privilege Tax (County)	\$ -	\$ -	\$ 52,000.00	\$ 76,436.97	\$ 52,000.00	\$ 52,000.00
1	330	3340350000	WA State Sheriff's & Police Ch	\$ -	\$ 300.24	\$ 2,000.00	\$ 146.24	\$ 2,000.00	\$ 2,000.00
1	330	3340351000	Traffic Safety Commission	\$ -	\$ 597.80	\$ 1,500.00	\$ 484.80	\$ 1,000.00	\$ 1,000.00
1	330	3340421001	Growth Management	\$ 91,853.29	\$ 12,315.03	\$ -	\$ 1,508.15	\$ -	\$ -
1	330	3350091001	PUD Privilege Tax (state)	\$ 22,256.50	\$ 21,537.70	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00
1	330	3360651000	DUI/Other Crim Just Assistance	\$ 1,051.33	\$ 1,046.06	\$ 1,000.00	\$ 511.14	\$ 1,000.00	\$ 1,000.00
1	330	3360694000	Liquor Excise Tax	\$ 3,876.74	\$ 10,917.38	\$ 15,745.00	\$ 6,511.27	\$ 25,900.00	\$ 25,900.00
1	330	3360695001	Liquor Board Profits	\$ 49,383.92	\$ 40,823.30	\$ 40,646.00	\$ 20,325.82	\$ 50,500.00	\$ 50,500.00
1	330	336 TBD	Marijuana Excise Tax	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
1	330		Subtotal	\$ 168,421.78	\$ 87,537.51	\$ 137,891.00	\$ 105,924.39	\$ 172,400.00	\$ 172,400.00
1	340	3413300000	District Court Administrative	\$ 6,588.92	\$ 10,309.35	\$ 9,000.00	\$ 5,286.27	\$ 9,000.00	\$ 9,000.00
1	340	3414300001	Budgeting and Accounting Serv	\$ -	\$ -	\$ -	\$ -	\$ 21,140.00	\$ 21,140.00
1	340	3414301000	TBD Admin Reimbursements	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -
1	340	3416200000	Word Processing & Dup Service	\$ 365.37	\$ 114.09	\$ 200.00	\$ 10.02	\$ 200.00	\$ 200.00
1	340	3417000000	Sale of Merchandise	\$ -	\$ 184.00	\$ -	\$ -	\$ -	\$ -
1	340	3421000000	Law Enforcement Services	\$ -	\$ 1,072.66	\$ 500.00	\$ 145.82	\$ 500.00	\$ 500.00
1	340	3421100000	Fingerprinting Fees	\$ 170.00	\$ 220.00	\$ 200.00	\$ 155.00	\$ 200.00	\$ 200.00
1	340	3421200000	Public Safety - Other	\$ 1,718.84	\$ 1,269.90	\$ 2,000.00	\$ 578.12	\$ 2,000.00	\$ 2,000.00
1	340	3421300000	False Alarm Fee	\$ -	\$ -	\$ -	\$ 800.00	\$ 1,500.00	\$ 1,500.00
1	340	3422100000	Emergency Service - Dist Crt	\$ 2,758.41	\$ 2,753.33	\$ 3,000.00	\$ 1,272.04	\$ 3,000.00	\$ 3,000.00
1	340	3422101000	DUI Emergency Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1	340	3423000000	Housing & Monitoring of Prison	\$ 5,741.26	\$ 4,083.05	\$ 5,800.00	\$ 1,817.50	\$ 5,800.00	\$ 5,800.00
1	340	3423100000	Booking Fees	\$ 7.02	\$ -	\$ -	\$ 32.81	\$ -	\$ -
1	340	3424000000	Protective Inspection -Rental	\$ 5,810.00	\$ 1,260.00	\$ 1,500.00	\$ 340.00	\$ 1,500.00	\$ 1,500.00
1	340	3428000000	Communication Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	340	3452300000	Animal Control & Shelter Fees	\$ 325.00	\$ 410.00	\$ 500.00	\$ 595.00	\$ 500.00	\$ 500.00
1	340	3458100000	Zoning And Subdivision Fees	\$ -	\$ 321.27	\$ -	\$ -	\$ -	\$ -
1	340	3458200000	Annexation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	340	3458300000	Plan Checking Fees	\$ 48,062.64	\$ 27,885.93	\$ 45,000.00	\$ 34,347.54	\$ 35,000.00	\$ 35,000.00
1	340	3458600000	SEPA Review Fees	\$ 1,062.91	\$ 2,241.14	\$ 3,000.00	\$ 909.72	\$ -	\$ -
1	340	3458901001	Annexation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	340	3458902000	Variance/Conditional Use Fees	\$ 853.36	\$ 301.20	\$ 1,500.00	\$ 266.24	\$ 500.00	\$ 500.00
1	340	3458903000	Site Review Fees	\$ 1,748.25	\$ 942.34	\$ 1,500.00	\$ 485.54	\$ 1,500.00	\$ 1,500.00
1	340	3458904000	Other Planning & Development	\$ 1,500.00	\$ 903.34	\$ 1,500.00	\$ 250.00	\$ 1,500.00	\$ 1,500.00
1	340	3473000000	Activity Fees	\$ 125,394.00	\$ 122,528.00	\$ 153,500.00	\$ 60,185.00	\$ 153,500.00	\$ 153,500.00
1	340	3476000000	Program Fees	\$ 11,445.00	\$ 14,140.00	\$ 12,000.00	\$ 12,510.00	\$ 12,000.00	\$ 12,000.00
1	340		Subtotal	\$ 213,550.98	\$ 190,939.60	\$ 240,950.00	\$ 119,986.62	\$ 249,340.00	\$ 249,340.00
1	350	3523000000	Proof of Motor Vehicle Insuran	\$ 1,754.65	\$ 2,694.47	\$ 2,660.00	\$ 1,168.95	\$ 2,700.00	\$ 2,700.00
1	350	3531000000	Disabled Parking Penalties	\$ 38,913.88	\$ 51,724.45	\$ 48,500.00	\$ 33,140.01	\$ 48,500.00	\$ 48,500.00
1	350	3537000000	Non-Traffic Infraction Penalti	\$ 1,796.36	\$ 1,052.77	\$ 1,500.00	\$ 371.18	\$ 1,500.00	\$ 1,500.00
1	350	3541000000	Parking Fines	\$ 3,123.02	\$ 7,079.10	\$ 5,000.00	\$ 866.00	\$ 5,000.00	\$ 5,000.00
1	350	3552000000	Driving While Intoxicated Pen	\$ 8,227.13	\$ 6,995.90	\$ 9,000.00	\$ 4,110.75	\$ 9,000.00	\$ 9,000.00
1	350	3558000000	Other CrimTraffic Misdemeanor	\$ 17,684.29	\$ 19,874.70	\$ 18,000.00	\$ 11,318.39	\$ 18,000.00	\$ 18,000.00
1	350	3569000000	Other Crim Non-Traffic Fines	\$ 9,602.89	\$ 7,302.49	\$ 10,000.00	\$ 4,011.15	\$ 10,000.00	\$ 10,000.00
1	350	3573000000	Dist/Mun Court Cost Recoup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	350	3573300000	Public Defense Cost	\$ 11,867.12	\$ 10,656.83	\$ 11,000.00	\$ 6,582.55	\$ 11,000.00	\$ 11,000.00
1	350	3573500000	Court Interpreter Cost	\$ -	\$ 31.21	\$ -	\$ -	\$ -	\$ -
1	350	3573900000	Dist/Mun Court Cost Recoup	\$ 196.50	\$ 1,424.61	\$ 500.00	\$ 98.58	\$ 500.00	\$ 500.00
1	350		Subtotal	\$ 93,165.84	\$ 108,836.53	\$ 106,160.00	\$ 61,667.56	\$ 106,200.00	\$ 106,200.00
1	360	3611000001	Investment Interest	\$ 2,231.02	\$ 4,286.26	\$ 3,200.00	\$ 2,810.70	\$ 3,200.00	\$ 3,200.00
1	360	3613000000	Gains (Losses) On Investments	\$ -	\$ (126.88)	\$ -	\$ (37.16)	\$ -	\$ -
1	360	3614000001	D/M interest income - dist crt	\$ 2,633.73	\$ 2,982.46	\$ 3,000.00	\$ 2,714.30	\$ 3,000.00	\$ 3,000.00
1	360	3614100001	Interest on Contracts & Notes	\$ 232.05	\$ 438.68	\$ 500.00	\$ 333.40	\$ 500.00	\$ 500.00
1	360	3624000000	Space & Facilities Rental (Sho	\$ -	\$ 2,930.00	\$ 3,000.00	\$ 1,780.00	\$ 3,000.00	\$ 3,000.00
1	360	3625000001	Space & Facilities Lease (Long	\$ 19,931.71	\$ 27,669.23	\$ 20,441.00	\$ 13,371.47	\$ 22,165.00	\$ 22,165.00
1	360	3671000001	Contributions & Donations	\$ 5,025.00	\$ 3,116.59	\$ 2,500.00	\$ 3,385.00	\$ 2,500.00	\$ 2,500.00
1	360	3691000001	Sale of Scrap & Junk	\$ -	\$ 1.00	\$ -	\$ -	\$ -	\$ -
1	360	3693000001	Confiscated Property	\$ -	\$ 500.00	\$ -	\$ 134.35	\$ -	\$ -
1	360	3694000001	Judgments And Settlements	\$ -	\$ 70.50	\$ -	\$ -	\$ -	\$ -
1	360	3698000000	Cashier Overages or Shortages	\$ (29.89)	\$ 43.08	\$ -	\$ 2.25	\$ -	\$ -
1	360	3699000001	Other Miscellaneous Revenue	\$ 2,667.94	\$ 529.45	\$ 1,000.00	\$ 936.04	\$ 1,000.00	\$ 1,000.00
1	360	3699001001	Miscellaneous - AP Refunds Reim	\$ 1,618.46	\$ -	\$ -	\$ -	\$ -	\$ -
1	360		Subtotal	\$ 34,310.02	\$ 42,440.37	\$ 33,641.00	\$ 25,430.35	\$ 35,365.00	\$ 35,365.00
1	380	3811000001	Interfund Loan Receipts	\$ 128,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
1	380	3861001000	Concealed Pistol Lic - State	\$ 1,872.50	\$ 1,471.00	\$ 2,000.00	\$ 706.00	\$ 2,000.00	\$ 2,000.00
1	380	3861200000	PSEA and CVC distributions	\$ 83,293.88	\$ 102,324.64	\$ 90,000.00	\$ 60,933.75	\$ 90,000.00	\$ 90,000.00
1	380	3890000001	Misc Nonrevenues (Suspense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	380	3891300000	Bail Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	380	3891400000	State Building Fees	\$ 600.50	\$ 427.50	\$ 1,000.00	\$ 356.50	\$ 1,000.00	\$ 1,000.00
1	380	3891600000	Animal Trap Deposits	\$ 125.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
1	380	3891700000	Park Concessions Deposits	\$ 300.00	\$ -	\$ 500.00	\$ -	\$ 300.00	\$ 300.00
1	380	3891800000	Animal Adoption Fees	\$ 15.00	\$ -	\$ -	\$ -	\$ -	\$ -
1	380	3891900000	Planning & Development Deposit	\$ 8,015.53	\$ 6,072.13	\$ 20,000.00	\$ 7,338.50	\$ 20,000.00	\$ 20,000.00
1	380		Subtotal	\$ 222,222.41	\$ 110,295.27	\$ 113,700.00	\$ 69,334.75	\$ 113,500.00	\$ 113,500.00
1	390	3951000001	Proc from Sales - Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1	390	3952000001	Compensation for Loss of Fixed	\$ -	\$ -	\$ -		\$ -	\$ -
1	390		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
1	397	3970000045	Operating Transfers-In	\$ -	\$ 2,482.23	\$ -		\$ -	\$ -
1	397	3970000612	Operating Transfer-In	\$ 1,140.46	\$ -	\$ -		\$ -	\$ -
1	397	3970000636	Operating Transfers - In	\$ 1,000.00	\$ -	\$ -		\$ -	\$ -
1	397	3970000637	Operating Transfers - In	\$ 17,355.24	\$ -	\$ -		\$ -	\$ -
1	397		Subtotal	\$ 19,495.70	\$ 2,482.23	\$ -		\$ -	\$ -
			CITY COUNCIL						
1	511	5113044000	Advertising	\$ -	\$ -	\$ -		\$ -	\$ -
1	511	5116010000	Salaries & Wages	\$ 77,756.08	\$ 82,789.04	\$ 83,396.00	\$ 40,288.96	\$ 27,000.00	\$ 27,000.00
1	511	5116020001	Personnel Benefits	\$ 24,767.78	\$ 27,203.73	\$ 28,823.00	\$ 13,425.47	\$ 2,100.00	\$ 2,100.00
1	511	5116031000	Office & Operating Supplies	\$ 1,111.57	\$ 838.19	\$ 200.00	\$ -	\$ -	\$ -
1	511	5116032000	Fuel	\$ 345.52	\$ 421.20	\$ 1,000.00	\$ 84.72	\$ -	\$ -
1	511	5116035000	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	511	5116041000	Professional Services	\$ -	\$ 1,760.00	\$ 20,000.00	\$ -	\$ -	\$ -
1	511	5116042000	Communications	\$ -	\$ -	\$ 350.00	\$ 5.53	\$ -	\$ -
1	511	5116043000	Travel	\$ 4,427.43	\$ 3,771.96	\$ 4,000.00	\$ 1,510.58	\$ 3,000.00	\$ 3,000.00
1	511	5116046000	Insurance	\$ 57.80	\$ -	\$ -	\$ -	\$ -	\$ -
1	511	5116048000	Repairs & Maintenance	\$ 490.23	\$ 29.67	\$ 500.00	\$ -	\$ -	\$ -
1	511	5116049000	Miscellaneous	\$ 1,420.59	\$ 3,721.38	\$ 11,500.00	\$ 1,531.06	\$ 3,000.00	\$ 3,000.00
1	511	5116051000	Intergov't Professional Services	\$ 26.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -
1	511		Subtotal - City Council	\$ 110,403.00	\$ 120,635.17	\$ 149,769.00	\$ 56,846.32	\$ 35,100.00	\$ 35,100.00
			JUDICIAL						
1	512	5124044000	Advertising	\$ -	\$ -	\$ -		\$ -	\$ -
1	512	5125041000	Professional Services	\$ 40,014.21	\$ 31,473.94	\$ 36,000.00	\$ 15,989.95	\$ 37,000.00	\$ 37,000.00
1	512	5125051000	Intergov't Professional Services	\$ 51,730.54	\$ 63,638.59	\$ 70,000.00	\$ 49,442.06	\$ 85,000.00	\$ 85,000.00
1	512		Subtotal - Judicial	\$ 91,744.75	\$ 95,112.53	\$ 106,000.00	\$ 65,432.01	\$ 122,000.00	\$ 122,000.00
			EXECUTIVE - ADMINISTRATOR						
1	513	5131010000	Salaries & Wages	\$ -	\$ -	\$ -		\$ 118,700.00	\$ 118,700.00
1	513	5131020001	Personnel Benefits	\$ -	\$ -	\$ -		\$ 40,800.00	\$ 41,500.00
1	513	5131035000	Small Tools & Minor Equipment	\$ -	\$ -	\$ -		\$ 1,000.00	\$ 1,000.00
1	513	5131041000	Professional Services	\$ -	\$ -	\$ -		\$ 1,000.00	\$ 1,000.00
1	513	5131043000	Travel	\$ -	\$ -	\$ -		\$ 3,000.00	\$ 3,000.00
1	513	5131049000	Miscellaneous	\$ -	\$ -	\$ -		\$ 9,500.00	\$ 9,500.00
1	513		Subtotal - Executive-Administrator	\$ -	\$ -	\$ -	\$ -	\$ 174,000.00	\$ 174,700.00
			FINANCE						
1	514	5142310000	Salaries & Wages	\$ 236,753.19	\$ 263,402.53	\$ 289,981.00	\$ 136,520.74	\$ 253,500.00	\$ 253,500.00
1	514	5142312000	Overtime	\$ -	\$ -	\$ -	\$ 176.33	\$ -	\$ -
1	514	5142320001	Personnel Benefits	\$ 107,243.15	\$ 124,436.22	\$ 146,860.00	\$ 65,500.23	\$ 124,500.00	\$ 125,500.00
1	514	5142331000	Office & Operating Supplies	\$ 6,645.75	\$ 7,383.37	\$ 12,500.00	\$ 2,714.43	\$ 12,500.00	\$ 12,500.00
1	514	5142332000	Fuel	\$ 218.44	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5142335000	Small Tools & Minor Equipment	\$ -	\$ -	\$ -	\$ 3,122.86	\$ 500.00	\$ 500.00
1	514	5142341000	Professional Services	\$ 11,174.77	\$ 400.82	\$ 3,000.00	\$ 44.00	\$ 3,000.00	\$ 3,000.00
1	514	5142342000	Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5142343000	Travel	\$ 7,502.93	\$ 1,458.45	\$ 3,500.00	\$ 869.49	\$ 3,500.00	\$ 3,500.00
1	514	5142344000	External Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1	514	5142345000	Operating Rentals & Leases	\$ 7,348.44	\$ 5,732.28	\$ 8,300.00	\$ 2,758.12	\$ 8,300.00	\$ 8,300.00
1	514	5142346000	Insurance	\$ 132.80	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5142348000	Repairs & Maintenance	\$ 4,040.38	\$ 5,335.62	\$ 3,500.00	\$ 1,908.55	\$ 3,500.00	\$ 3,500.00
1	514	5142349000	Miscellaneous	\$ 7,352.30	\$ 5,123.20	\$ 6,500.00	\$ 3,611.77	\$ 6,500.00	\$ 6,500.00
1	514	5142351000	Intergov't Professional Services	\$ 11,574.29	\$ 22,665.58	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00
1	514		Subtotal - Finance	\$ 399,986.44	\$ 435,938.07	\$ 489,141.00	\$ 217,226.52	\$ 430,800.00	\$ 431,800.00
			CITY CLERK						
1	514	5143010000	Salaries & Wages	\$ 56,567.28	\$ 58,825.20	\$ 64,780.00	\$ 31,798.76	\$ 95,000.00	\$ 95,000.00
1	514	5143020001	Personnel Benefits	\$ 22,809.17	\$ 24,254.27	\$ 27,731.00	\$ 12,921.72	\$ 48,500.00	\$ 47,250.00
1	514	5143031000	Office & Operating Supplies	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -
1	514	5143041000	Professional Services	\$ 6,986.78	\$ 9,874.38	\$ 7,600.00	\$ 3,750.42	\$ 7,600.00	\$ 7,600.00
1	514	5143042000	Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5143043000	Travel	\$ 2,569.03	\$ 341.85	\$ 4,000.00	\$ 499.34	\$ 4,000.00	\$ 4,000.00
1	514	5143044000	External Taxes	\$ 32.04	\$ 10.01	\$ -	\$ 0.61	\$ -	\$ -
1	514	5143046000	Insurance	\$ 57.80	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5143048000	Repairs & Maintenance	\$ 152.32	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5143049000	Miscellaneous	\$ 2,044.55	\$ 1,908.02	\$ 1,000.00	\$ 2,936.43	\$ 1,500.00	\$ 1,500.00
1	514	5143051000	Intergov't Professional Services	\$ 469.88	\$ 508.79	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
1	514	5117051000	Intergov't Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	514	5144051000	Intergov't Professional Services	\$ 7,609.07	\$ 5,679.29	\$ 5,500.00	\$ 5,902.91	\$ 5,800.00	\$ 5,800.00
1	514		Subtotal - City Clerk	\$ 99,297.92	\$ 101,401.81	\$ 112,111.00	\$ 57,910.19	\$ 163,900.00	\$ 162,650.00
			LEGAL SERVICES						
1	515	5153041000	Professional Services	\$ 17,461.06	\$ 27,353.42	\$ 39,000.00	\$ 7,411.23	\$ 39,000.00	\$ 39,000.00
1	515		Subtotal - Legal Services	\$ 17,461.06	\$ 27,353.42	\$ 39,000.00	\$ 7,411.23	\$ 39,000.00	\$ 39,000.00
			LABOR RELATIONS						
1	518	5181041000	Professional Services	\$ 23,711.00	\$ 24,447.60	\$ 23,631.00	\$ 10,991.00	\$ 25,000.00	\$ 25,000.00
1	518		Subtotal - Labor Relations	\$ 23,711.00	\$ 24,447.60	\$ 23,631.00	\$ 10,991.00	\$ 25,000.00	\$ 25,000.00
			CUSTODIAL						
1	518	5183110000	Salaries & Wages	\$ 16,875.56	\$ 23,487.12	\$ 24,674.00	\$ 12,012.00	\$ 26,000.00	\$ 26,000.00
1	518	5183120001	Personnel Benefits	\$ 16,820.24	\$ 20,047.21	\$ 20,955.00	\$ 10,590.28	\$ 22,000.00	\$ 22,200.00
1	518	5183131000	Office & Operating Supplies	\$ 5,319.11	\$ 7,967.59	\$ 6,000.00	\$ 2,439.59	\$ 6,000.00	\$ 6,000.00
1	518	5183141000	Professional Services	\$ 2,568.35	\$ 1,245.35	\$ 3,000.00	\$ -	\$ 4,200.00	\$ 4,200.00
1	518	5183142000	Communications	\$ 20,410.63	\$ 19,644.75	\$ 19,000.00	\$ 9,380.24	\$ 20,000.00	\$ 15,000.00
1	518	5183144000	External Taxes	\$ 4,480.56	\$ 5,489.19	\$ 4,000.00	\$ 3,001.50	\$ 4,500.00	\$ 4,500.00
1	518	5183145000	Operating Rentals & Leases	\$ 7,586.13	\$ 7,806.22	\$ 7,600.00	\$ 250.00	\$ 7,800.00	\$ 7,800.00
1	518	5183146000	Insurance	\$ 74,762.84	\$ 99,556.55	\$ 83,225.00	\$ 3,496.00	\$ 87,200.00	\$ 87,200.00
1	518	5183147000	Public Utility Services	\$ 21,986.78	\$ 23,040.19	\$ 23,000.00	\$ 8,877.90	\$ 23,000.00	\$ 23,000.00
1	518	5183148000	Repairs & Maintenance	\$ 23,308.36	\$ 7,255.40	\$ 10,000.00	\$ 3,461.45	\$ 10,000.00	\$ 10,000.00
1	518	5183149000	Miscellaneous	\$ 241.75	\$ -	\$ 200.00	\$ 75.80	\$ 200.00	\$ 200.00
1	518		Subtotal - Custodial	\$ 194,360.31	\$ 215,539.57	\$ 201,654.00	\$ 53,584.76	\$ 210,900.00	\$ 206,100.00
			INFORMATION TECHNOLOGY						
1	518	5188810000	Salaries & Wages	\$ 5,175.53	\$ 15,862.77	\$ 15,849.00	\$ 8,063.40	\$ 16,200.00	\$ 16,200.00
1	518	5188820001	Personnel Benefits	\$ 2,922.24	\$ 2,798.42	\$ 8,749.00	\$ 1,443.72	\$ 8,900.00	\$ 8,900.00
1	518	5188831000	Office & Operating Supplies	\$ 8,153.49	\$ 9,786.46	\$ 8,280.00	\$ 3,345.10	\$ 8,050.00	\$ 8,050.00
1	518	5188835001	Small Tools & Minor Equipment	\$ 28,759.86	\$ 16,811.15	\$ 14,045.86	\$ 3,579.32	\$ 59,800.00	\$ 34,000.00
1	518	5188841000	Professional Services	\$ 12,887.97	\$ 11,847.35	\$ 25,000.00	\$ 5,562.81	\$ 25,000.00	\$ 25,000.00
1	518	5188842000	Communications	\$ 5,363.76	\$ 7,010.75	\$ 5,285.00	\$ 3,251.92	\$ 5,300.00	\$ 5,300.00
1	518	5188843000	Travel	\$ 631.53	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
1	518	5188845000	Operating Rentals & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	518	5188848000	Repairs & Maintenance	\$ 6,920.61	\$ 6,094.82	\$ 7,750.00	\$ 3,880.62	\$ 19,175.00	\$ 19,175.00
1	518	5188849000	Miscellaneous	\$ 1,131.90	\$ 75.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
1	518	5188851000	Intergov't Professional Services	\$ 14,115.47	\$ -	\$ -	\$ -	\$ -	\$ -
1	518		Subtotal - IT	\$ 86,062.36	\$ 70,286.72	\$ 87,458.86	\$ 29,126.89	\$ 144,925.00	\$ 119,125.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
			POLICE DEPARTMENT						
1	521	5212010001	Salaries & Wages	\$ 786,854.34	\$ 849,920.35	\$ 870,865.00	\$ 406,844.55	\$ 963,000.00	\$ 950,000.00
1	521	5212012001	Overtime	\$ 90,775.31	\$ 56,919.05	\$ 55,054.00	\$ 24,295.31	\$ 58,000.00	\$ 58,000.00
1	521	5212020001	Personnel Benefits	\$ 297,704.41	\$ 323,204.90	\$ 341,220.00	\$ 163,774.98	\$ 348,500.00	\$ 347,500.00
1	521	5212021000	Uniforms	\$ 8,818.35	\$ 9,180.49	\$ 10,754.00	\$ 5,036.93	\$ 12,750.00	\$ 12,750.00
1	521	5212031000	Office & Operating Supplies	\$ 15,985.40	\$ 12,050.44	\$ 15,000.00	\$ 9,774.22	\$ 17,500.00	\$ 17,500.00
1	521	5212032000	Fuel	\$ 38,685.98	\$ 38,035.28	\$ 45,000.00	\$ 10,855.95	\$ 45,000.00	\$ 45,000.00
1	521	5212035000	Small Tools & Minor Equipment	\$ 11,988.59	\$ 11,795.97	\$ 12,000.00	\$ 6,609.18	\$ 15,000.00	\$ 15,000.00
1	521	5212041000	Professional Services	\$ 13,352.08	\$ 15,833.08	\$ 23,500.00	\$ 11,390.02	\$ 24,500.00	\$ 24,500.00
1	521	5212042000	Communications	\$ 9,184.21	\$ 8,441.25	\$ 14,400.00	\$ 4,832.63	\$ 15,000.00	\$ 15,000.00
1	521	5212043000	Travel	\$ 8,179.51	\$ 5,456.44	\$ 8,200.00	\$ 1,547.97	\$ 8,200.00	\$ 8,200.00
1	521	5212044000	External Taxes	\$ 413.38	\$ 50.06	\$ -	\$ 199.27	\$ -	\$ -
1	521	5212045000	Operating Rentals & Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	521	5212046000	Insurance	\$ 995.38	\$ -	\$ -	\$ -	\$ -	\$ -
1	521	5212047000	Public Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	521	5212048000	Repairs & Maintenance	\$ 24,233.65	\$ 16,875.31	\$ 15,000.00	\$ 9,343.11	\$ 19,500.00	\$ 19,500.00
1	521	5212049000	Miscellaneous	\$ 6,796.62	\$ 7,073.76	\$ 7,000.00	\$ 2,497.00	\$ 7,000.00	\$ 7,000.00
1	521	5212051000	Intergov't Professional Services	\$ 58,676.45	\$ 37,673.31	\$ 36,200.00	\$ 17,296.33	\$ 36,200.00	\$ 37,500.00
1	521	5212053000	External Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	521		Subtotal - Police Department	\$ 1,372,643.66	\$ 1,392,509.69	\$ 1,454,193.00	\$ 674,297.45	\$ 1,570,150.00	\$ 1,557,450.00
			EMERGENCY SERVICES						
1	522	5221044000	Property Tax-Fire	\$ 6.49	\$ 6.49	\$ -	\$ 6.49	\$ -	\$ -
1	522	5221051000	Intergov't Professional Services	\$ 303,759.96	\$ 319,200.00	\$ 334,200.00	\$ 139,250.00	\$ 5,000.00	\$ 5,000.00
1	522	5222151000	Intergov't Professional Services	\$ 89,031.00	\$ 93,260.00	\$ 92,000.00	\$ 47,374.00	\$ 96,000.00	\$ 96,000.00
1	522		Subtotal - Emergency Services	\$ 392,797.45	\$ 412,466.49	\$ 426,200.00	\$ 186,630.49	\$ 101,000.00	\$ 101,000.00
			DISPATCH						
1	522	5288010000	Salaries & Wages	\$ 117,198.02	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288012000	Overtime	\$ 1,389.05	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288020001	Personnel Benefits	\$ 19,004.31	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288041000	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288043000	Travel	\$ 24.50	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288048000	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288049000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	522	5288051000	Intergov't Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	522		Subtotal - Dispatch	\$ 137,615.88	\$ -	\$ -	\$ -	\$ -	\$ -
			DETENTION/CORRECTIONS						
1	523	5236031000	Office & Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	523	5236041000	Detention And/Or Correction - Profes	\$ 12,382.85	\$ 17.55	\$ -	\$ -	\$ -	\$ -
1	523	5236051000	Intergov't Professional Services	\$ 80,293.17	\$ 82,385.32	\$ 120,000.00	\$ 46,486.02	\$ 120,000.00	\$ 120,000.00
1	523		Subtotal - Detention and Corrections	\$ 92,676.02	\$ 82,402.87	\$ 120,000.00	\$ 46,486.02	\$ 120,000.00	\$ 120,000.00
			BUILDING DEPARTMENT						
1	524	5242010000	Salaries & Wages	\$ 103,825.75	\$ 98,116.84	\$ 98,765.00	\$ 48,763.70	\$ 108,500.00	\$ 108,500.00
1	524	5242012000	Overtime	\$ 114.90	\$ -	\$ -	\$ -	\$ -	\$ -
1	524	5242020001	Personnel Benefits	\$ 45,964.28	\$ 48,183.09	\$ 44,259.00	\$ 24,819.00	\$ 46,500.00	\$ 46,600.00
1	524	5242021000	Uniforms	\$ 117.49	\$ -	\$ -	\$ -	\$ -	\$ -
1	524	5242031000	Office & Operating Supplies	\$ 1,993.44	\$ 357.76	\$ 2,000.00	\$ 360.66	\$ 4,150.00	\$ 4,150.00
1	524	5242032000	Fuel	\$ 898.47	\$ 892.61	\$ 1,300.00	\$ 250.94	\$ 1,300.00	\$ 1,300.00
1	524	5242035000	Small Tools & Minor Equipment	\$ -	\$ 1,168.63	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
1	524	5242041000	Professional Services	\$ 6,134.70	\$ 8,858.08	\$ 7,500.00	\$ 3,920.00	\$ 7,500.00	\$ 7,500.00
1	524	5242043000	Travel	\$ 2,130.73	\$ 506.96	\$ 3,000.00	\$ 957.70	\$ 3,000.00	\$ 5,000.00
1	524	5242044000	External Taxes	\$ 9.75	\$ 13.73	\$ -	\$ -	\$ -	\$ -
1	524	5242046000	Insurance	\$ 57.81	\$ -	\$ -	\$ -	\$ -	\$ -
1	524	5242048000	Repairs & Maintenance	\$ 152.33	\$ 771.71	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
1	524	5242049000	Miscellaneous	\$ 1,613.97	\$ 685.98	\$ 750.00	\$ 685.00	\$ 750.00	\$ 750.00
1	524	5242051000	Intergov't Professional Services	\$ 12.33	\$ -	\$ 1,300.00	\$ -	\$ 1,300.00	\$ 1,300.00
1	524		Subtotal - Building Department	\$ 163,025.95	\$ 159,555.39	\$ 162,124.00	\$ 79,757.00	\$ 176,250.00	\$ 178,350.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
			PLANNING						
1	558	5586010000	Salaries & Wages	\$ 46,378.14	\$ 49,398.40	\$ 54,371.00	\$ 26,678.34	\$ 55,500.00	\$ 55,500.00
1	558	5586020001	Personnel Benefits	\$ 21,349.89	\$ 22,880.04	\$ 25,924.00	\$ 12,055.20	\$ 26,500.00	\$ 26,500.00
1	558	5586031000	Office & Operating Supplies	\$ 230.96	\$ 213.17	\$ 300.00	\$ 537.57	\$ 500.00	\$ 500.00
1	558	5586035000	Small Tools & Minor Equipment	\$ -	\$ 3,026.44	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
1	558	5586041000	Professional Services	\$ 91,258.56	\$ 22,860.09	\$ 35,000.00	\$ 5,751.13	\$ 20,000.00	\$ 15,000.00
1	558	5586041001	Professional Services-SMP	\$ -	\$ 10,789.08	\$ -	\$ 407.50	\$ -	\$ -
1	558	5586043000	Travel	\$ 169.72	\$ 664.20	\$ 471.14	\$ 447.21	\$ 600.00	\$ 600.00
1	558	5586046000	Insurance	\$ 57.81	\$ -	\$ -	\$ -	\$ -	\$ -
1	558	5586048000	Repairs & Maintenance	\$ 152.33	\$ -	\$ -	\$ -	\$ -	\$ -
1	558	5586049000	Miscellaneous	\$ 479.97	\$ 865.70	\$ 500.00	\$ 130.00	\$ 1,000.00	\$ 1,000.00
1	558	5586051000	Intergov't Professional Services	\$ 500.00	\$ 30.00	\$ 1,800.00	\$ 85.40	\$ 1,800.00	\$ 1,800.00
1	558	5587041000	Professional Services	\$ 60,500.00	\$ 57,916.63	\$ 58,000.00	\$ 18,000.02	\$ 58,000.00	\$ 58,000.00
1	558		Subtotal - Planning	\$ 221,077.38	\$ 168,643.75	\$ 176,866.14	\$ 64,092.37	\$ 164,400.00	\$ 159,400.00
			SUBSTANCE ABUSE						
1	566	5660051000	Intergov't Professional Services	\$ 1,040.29	\$ 984.06	\$ 1,600.00	\$ 642.92	\$ -	\$ -
1	566		Subtotal - Substance Abuse	\$ 1,040.29	\$ 984.06	\$ 1,600.00	\$ 642.92	\$ -	\$ -
			COMMUNITY CENTER						
1	569	5692131000	Office & Operating Supplies	\$ 453.59	\$ 907.80	\$ 700.00	\$ 200.32	\$ 700.00	\$ 700.00
1	569	5692135000	Small Tools & Minor Equipment	\$ 5,070.97	\$ -	\$ -	\$ -	\$ -	\$ -
1	569	5692141000	Professional Services	\$ -	\$ 400.71	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
1	569	5692144000	External Taxes	\$ 6.48	\$ 6.48	\$ 7.00	\$ 6.48	\$ 7.00	\$ 7.00
1	569	5692146000	Insurance	\$ 2,842.67	\$ 3,464.64	\$ 2,755.00	\$ -	\$ 2,900.00	\$ 2,900.00
1	569	5692147000	Public Utility Services	\$ 12,934.46	\$ 13,629.72	\$ 13,200.00	\$ 5,235.62	\$ 13,500.00	\$ 13,500.00
1	569	5692148000	Repairs & Maintenance	\$ 3,676.08	\$ 3,167.40	\$ 7,000.00	\$ 424.63	\$ 5,000.00	\$ 5,000.00
1	569	5692149000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	569		Subtotal - Community Center	\$ 24,984.25	\$ 21,576.75	\$ 24,162.00	\$ 5,867.05	\$ 22,607.00	\$ 22,607.00
			RECREATION						
1	571	5712210001	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	571	5712220001	Personnel Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	571	5712231001	Office & Operating Supplies	\$ 1,768.47	\$ 3,364.50	\$ 5,000.00	\$ 2,081.67	\$ 5,000.00	\$ 5,000.00
1	571	5712241001	Professional Services	\$ 72,175.83	\$ 75,555.00	\$ 75,500.00	\$ 37,500.00	\$ 75,500.00	\$ 75,500.00
1	571	5712244000	External Taxes	\$ 567.51	\$ 1,344.33	\$ 500.00	\$ 72.71	\$ 500.00	\$ 500.00
1	571	5712245000	Operating Rentals & Leases	\$ -	\$ 227.29	\$ -	\$ 287.30	\$ -	\$ -
1	571	5712248001	Repairs & Maintenance	\$ -	\$ 3.31	\$ -	\$ 167.41	\$ -	\$ -
1	571	5712249001	Miscellaneous	\$ 125.00	\$ -	\$ 125.00	\$ -	\$ 125.00	\$ 125.00
1	571	5712251000	Intergov't Professional Services	\$ -	\$ 190.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
1	571		Subtotal - Recreation	\$ 74,636.81	\$ 80,684.43	\$ 81,325.00	\$ 40,109.09	\$ 81,325.00	\$ 81,325.00
			LIBRARY						
1	572	5722044000	External Taxes	\$ 6.49	\$ -	\$ -	\$ -	\$ -	\$ -
1	572	5722051000	Intergov't Professional Services	\$ 168,270.84	\$ 178,438.92	\$ 180,000.00	\$ 91,930.32	\$ 185,000.00	\$ 185,000.00
1	572	5725031000	Office & Operating Supplies	\$ 1,412.42	\$ 1,224.52	\$ 1,000.00	\$ 1,783.41	\$ 2,000.00	\$ 2,000.00
1	572	5725041001	Professional Services	\$ -	\$ 195.00	\$ 500.00	\$ 40.00	\$ 500.00	\$ 500.00
1	572	5725044000	External Taxes	\$ -	\$ 6.49	\$ 6.00	\$ 6.49	\$ 7.00	\$ 7.00
1	572	5725046000	Insurance	\$ 8,271.70	\$ 7,787.92	\$ 8,026.00	\$ -	\$ 8,400.00	\$ 8,400.00
1	572	5725047000	Public Utility Services	\$ 7,837.86	\$ 14,441.56	\$ 7,800.00	\$ 6,157.67	\$ 14,500.00	\$ 14,500.00
1	572	5725048000	Repairs & Maintenance	\$ 1,991.20	\$ 3,541.68	\$ 3,000.00	\$ 427.79	\$ 6,000.00	\$ 3,000.00
1	572		Subtotal - Library	\$ 187,790.51	\$ 205,636.09	\$ 200,332.00	\$ 100,345.68	\$ 216,407.00	\$ 213,407.00
			AQUATIC CENTER						
1	576	5762010000	Salaries & Wages	\$ 100,310.87	\$ 99,337.87	\$ 130,614.00	\$ 26,915.57	\$ 138,000.00	\$ 138,000.00
1	576	5762012000	Overtime	\$ 313.32	\$ 2,621.76	\$ -	\$ -	\$ -	\$ -
1	576	5762020001	Personnel Benefits	\$ 15,914.30	\$ 15,847.34	\$ 21,614.00	\$ 4,667.18	\$ 29,100.00	\$ 29,250.00
1	576	5762021000	Uniforms	\$ 467.04	\$ 642.40	\$ 700.00	\$ 81.45	\$ 700.00	\$ 700.00
1	576	5762031000	Office & Operating Supplies	\$ 22,875.64	\$ 18,006.81	\$ 19,500.00	\$ 7,054.46	\$ 19,500.00	\$ 19,500.00
1	576	5762035001	Small Tools & Minor Equipment	\$ 1,028.69	\$ 1,573.50	\$ 3,500.00	\$ -	\$ 6,000.00	\$ 6,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1	576	5762041001	Professional Services	\$ 6,368.95	\$ 5,493.23	\$ 2,500.00	\$ 2,329.75	\$ 2,500.00	\$ 2,500.00
1	576	5762042000	Communications	\$ 1,758.70	\$ 2,422.31	\$ 2,000.00	\$ 859.54	\$ 2,000.00	\$ 2,000.00
1	576	5762043000	Travel	\$ 752.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
1	576	5762044001	External Taxes	\$ 11,552.20	\$ 10,930.02	\$ 12,000.00	\$ 666.41	\$ 12,000.00	\$ 12,000.00
1	576	5762045000	Operating Rentals & Leases	\$ 586.36	\$ 1,622.84	\$ 1,600.00	\$ 478.93	\$ 1,600.00	\$ 1,600.00
1	576	5762046000	Insurance	\$ 17,712.10	\$ 20,876.01	\$ 18,445.00	\$ -	\$ 19,500.00	\$ 19,500.00
1	576	5762047000	Public Utility Services	\$ 47,195.17	\$ 49,917.04	\$ 45,000.00	\$ 11,698.77	\$ 45,000.00	\$ 45,000.00
1	576	5762048000	Repairs & Maintenance	\$ -	\$ 564.79	\$ 2,000.00	\$ 1,155.27	\$ 2,000.00	\$ 2,000.00
1	576	5762049001	Miscellaneous	\$ 556.60	\$ 1,163.84	\$ 600.00	\$ 53.05	\$ 600.00	\$ 600.00
1	576	5762051000	Intergov't Professional Services	\$ -	\$ 430.00	\$ 350.00	\$ -	\$ 350.00	\$ 350.00
1	576		Subtotal - Aquatic Center	\$ 227,391.94	\$ 231,449.76	\$ 261,173.00	\$ 55,960.38	\$ 279,600.00	\$ 279,750.00
			PARKS						
1	576	5768010000	Salaries & Wages	\$ 83,441.88	\$ 86,020.12	\$ 90,934.00	\$ 38,948.33	\$ 197,000.00	\$ 167,000.00
1	576	5768012000	Overtime	\$ 2,461.19	\$ 2,308.64	\$ 2,114.00	\$ 1,108.08	\$ 5,400.00	\$ 5,400.00
1	576	5768020001	Personnel Benefits	\$ 33,586.63	\$ 34,215.91	\$ 39,146.00	\$ 16,368.31	\$ 92,000.00	\$ 77,500.00
1	576	5768021000	Uniforms	\$ 495.00	\$ -	\$ -	\$ -	\$ -	\$ -
1	576	5768031000	Office & Operating Supplies	\$ 13,639.78	\$ 15,317.57	\$ 20,000.00	\$ 10,751.14	\$ 20,000.00	\$ 20,000.00
1	576	5768032000	Fuel	\$ 5,386.67	\$ 5,823.81	\$ 6,000.00	\$ 1,618.67	\$ 6,000.00	\$ 6,000.00
1	576	5768035000	Small Tools & Minor Equipment	\$ 1,402.06	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
1	576	5768041000	Professional Services	\$ 20,556.21	\$ 18,915.10	\$ 5,000.00	\$ 806.03	\$ 2,500.00	\$ 2,500.00
1	576	5768043000	Travel	\$ 23.07	\$ -	\$ 100.00	\$ 41.84	\$ -	\$ -
1	576	5768044000	External Taxes	\$ 98.96	\$ 100.12	\$ 250.00	\$ 98.96	\$ 250.00	\$ 250.00
1	576	5768046000	Insurance	\$ 15,479.58	\$ 21,828.79	\$ 15,982.00	\$ -	\$ 16,800.00	\$ 16,800.00
1	576	5768047000	Public Utility Services	\$ 64,730.60	\$ 69,082.20	\$ 58,000.00	\$ 17,003.42	\$ 62,000.00	\$ 62,000.00
1	576	5768048000	Repairs & Maintenance	\$ 16,733.88	\$ 2,694.68	\$ 2,000.00	\$ 344.26	\$ 12,000.00	\$ 12,000.00
1	576	5768049000	Miscellaneous	\$ 2,369.28	\$ 2,906.19	\$ 2,800.00	\$ 2,139.50	\$ 2,800.00	\$ 2,800.00
1	576		Subtotal - Parks	\$ 260,404.79	\$ 259,213.13	\$ 243,326.00	\$ 89,228.54	\$ 417,750.00	\$ 373,250.00
1	580	5812100000	Interfund Loan Principal	\$ 52,167.69	\$ 64,999.08	\$ 10,833.00	\$ 10,833.18	\$ -	\$ -
1	580	5812100001	Interfund Loan Disbursements - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	580	5860001000	Concealed Pistol Lic Disburse	\$ 2,049.50	\$ 1,329.50	\$ -	\$ 695.75	\$ 2,000.00	\$ 2,000.00
1	580	5860003000	PSEA and CVC Disbursement	\$ 85,365.91	\$ 106,554.41	\$ 92,000.00	\$ 51,362.17	\$ 90,000.00	\$ 90,000.00
1	580	5890001001	Bail Receipts Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	580	5890002000	State Building Fee Disbursemts	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
1	580	5890004000	Animal Traps Deposit Disburse	\$ 125.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
1	580	5890005000	Parks Concessions Deposits Dis	\$ 200.00	\$ -	\$ 500.00	\$ -	\$ 300.00	\$ 300.00
1	580	5890007000	Planning Deposit Disbursement	\$ 6,401.82	\$ 5,972.13	\$ 20,000.00	\$ 1,213.03	\$ 20,000.00	\$ 20,000.00
1	580		Subtotal	\$ 146,309.92	\$ 178,855.12	\$ 124,533.00	\$ 64,104.13	\$ 113,500.00	\$ 113,500.00
1	591	5922182000	Interfund Loan Interest	\$ 840.24	\$ 460.41	\$ 500.00	\$ 13.54	\$ -	\$ -
1	591		Subtotal	\$ 840.24	\$ 460.41	\$ 500.00	\$ 13.54	\$ -	\$ -
1	594	5941864000	Machinery & Equipment - IT	\$ 15,833.84	\$ -	\$ 6,250.00	\$ -	\$ 10,600.00	\$ -
1	594	5941864000	Machinery & Equipment - IT	\$ -	\$ -	\$ -	\$ -	\$ 8,700.00	\$ 8,700.00
1	594	5942164001	Machinery & Equipment - Police	\$ 137,093.86	\$ 4,940.83	\$ -	\$ -	\$ 85,000.00	\$ 15,000.00
1	594	5947263000	Machinery & Equipment	\$ -	\$ -	\$ 15,000.00	\$ 14,877.54	\$ -	\$ -
1	594	5942164001	Machinery & Equipment	\$ 4,824.23	\$ -	\$ -	\$ -	\$ 13,750.00	\$ 13,750.00
1	594	5948864000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ -
1	594	5942064000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 18,750.00	\$ 4,000.00
1	594	5947664000	Machinery & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
1	594	5947664000	Machinery & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -
1	594	5947663000	Machinery & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	594		Subtotal	\$ 157,751.93	\$ 4,940.83	\$ 21,250.00	\$ 14,877.54	\$ 172,300.00	\$ 41,450.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
1	597	5970000001	Transfers Out - Gen Fund Res	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 25,000.00	\$ 6,000.00
1	597	5970000002	Transfers Out - LEOFF 1	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 22,500.00	\$ 50,000.00	\$ 50,000.00
1	597	5970000003	Transfers Out - PAC Debt	\$ 100,000.00	\$ 102,500.00	\$ 102,500.00	\$ 51,250.00	\$ 100,000.00	\$ 100,000.00
1	597	5970000004	Transfers Out - Criminal Justice	\$ -	\$ -	\$ 39,566.00	\$ 41,816.00	\$ -	\$ -
1	597	5970000005	Transfers Out - Streets	\$ -	\$ 12,049.87	\$ 35,000.00	\$ -	\$ -	\$ -
1	597	5970000006	Transfers Out - Streets	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
1	597	5970000100	Transfers Out	\$ 13,187.89	\$ -	\$ -	\$ -	\$ -	\$ -
1	597	5970000115	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	597	5970000705	Transfers Out - Park Reserve	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -
1	597		Subtotal	\$ 164,187.89	\$ 170,549.87	\$ 283,066.00	\$ 121,566.00	\$ 180,000.00	\$ 156,000.00
General Fund									
1			<i>Beginning Fund Balance</i>	\$ 441,123.18	\$ 496,923.87	\$ 521,376.00	\$ 751,990.20	\$ 374,454.00	\$ 374,454.00
1			<i>Total Revenue</i>	\$ 4,704,002.44	\$ 4,715,709.86	\$ 4,736,168.00	\$ 2,553,593.04	\$ 4,699,195.00	\$ 4,719,195.00
1			<i>Total Operational</i>	\$ 4,325,421.69	\$ 4,284,692.42	\$ 4,484,599.00	\$ 1,906,050.04	\$ 4,608,614.00	\$ 4,515,514.00
1			<i>Total Debt</i>	\$ 840.24	\$ 460.41	\$ 500.00	\$ 13.54	\$ -	\$ -
1			<i>Total Capital</i>	\$ 157,751.93	\$ 4,940.83	\$ 21,250.00	\$ 14,877.54	\$ 172,300.00	\$ 41,450.00
1			<i>Total Transfers</i>	\$ 164,187.89	\$ 170,549.87	\$ 283,066.00	\$ 121,566.00	\$ 180,000.00	\$ 156,000.00
1			<i>Ending Fund Balance</i>	\$ 496,923.87	\$ 751,990.20	\$ 468,129.00	\$ 1,263,076.12	\$ 112,735.00	\$ 380,685.00

STREET FUND

The Street Fund is a special revenue fund. Special revenue funds are established to finance particular activities and for specific tax purposes or 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. Additional funding for streets can be found in some of the related funds like the Transportation Benefit District (103), Arterial Street Fund (110) and Infrastructure Development Reserve Fund (152).

DEBT SERVICE FUNDS			
	2016 Payment	Outstanding Principle	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
Energy Efficiency Project	\$33,502	\$294,000	Jun-27
Village Park LID 10-23	\$1,689	\$22,676	Dec-32
Total Street Fund Debt	\$41,656	\$429,081	

CAPITAL OUTLAYS AND PROJECTS			
Status	Request #	Description	Amount
Deferred	2016.04	Small Ranger	\$ 15,000.00
Deferred	2016.07	.75 Street and Park Staff	\$ 58,997.00
Deferred	2016.11	Trailer to Haul Street Painter	\$ 2,000.00
Deferred	2016.12	Chipper	\$ 40,000.00
Deferred	2016.13	Trailer to Haul CAT	\$ 15,000.00
Deferred	2016.14	Lawn Mower	\$ 18,000.00

RESERVE FUNDS

Additional funding for streets can be found in some of the related funds like the Transportation Benefit District (103), Arterial Street Fund (110) and Infrastructure Development Reserve Fund (152). Rates

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
102			Street Fund						
102	308	3088000102	Beginning Fund Balance	\$ 127,962.34	\$ 74,808.67	\$ 105,734.64	\$ 105,734.64	\$ 99,269.40	\$ 99,269.40
102	310	3111000102	Property Taxes	\$ 360,748.78	\$ 385,211.43	\$ 411,169.00	\$ 234,254.50	\$ 472,828.00	\$ 472,828.00
102	310		Subtotal	\$ 360,748.78	\$ 385,211.43	\$ 411,169.00	\$ 234,254.50	\$ 472,828.00	\$ 472,828.00
102	320	3224000000	Encroachment Permits	\$ 1,275.00	\$ 1,475.00	\$ 1,000.00	\$ 750.00	\$ 1,200.00	\$ 1,200.00
102	320		Subtotal	\$ 1,275.00	\$ 1,475.00	\$ 1,000.00	\$ 750.00	\$ 1,200.00	\$ 1,200.00
102	330	3331420102	CDBG Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	330	3360087102	Motor Veh Fuel Tax - City St	\$ 119,624.14	\$ 119,845.77	\$ 117,885.00	\$ 57,014.51	\$ 126,100.00	\$ 126,100.00
102	330		Subtotal	\$ 119,624.14	\$ 119,845.77	\$ 117,885.00	\$ 57,014.51	\$ 126,100.00	\$ 126,100.00
102	360	3611000102	Investment Interest	\$ 538.21	\$ 644.46	\$ 750.00	\$ 406.33	\$ 750.00	\$ 750.00
102	360	3613000102	Gains (Losses) On Investments	\$ -	\$ (10.07)	\$ -	\$ (6.23)	\$ -	\$ -
102	360	3671000102	Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	360	3694000102	Judgments & Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	360	3699000102	Other Miscellaneous Revenue	\$ 4,296.12	\$ 787.18	\$ 15,000.00	\$ 6,675.14	\$ -	\$ -
102	360	3699001102	Miscellaoous - AP refund/reimb	\$ 109.38	\$ -	\$ -	\$ -	\$ -	\$ -
102	360		Subtotal	\$ 4,943.71	\$ 1,421.57	\$ 15,750.00	\$ 7,075.24	\$ 750.00	\$ 750.00
102	397	3970000005	Operating Transfers - In	\$ -	\$ -	\$ 28,245.00	\$ -	\$ -	\$ -
102	397	3970000006	Operating Transfers - In	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
102	397	3970000702	Operating Transfers - In	\$ 18,582.06	\$ -	\$ -	\$ -	\$ -	\$ -
102	397	3970000704	Operating Transfers - In	\$ -	\$ 12,049.87	\$ -	\$ -	\$ -	\$ -
102	397		Subtotal	\$ 18,582.06	\$ 12,049.87	\$ 78,245.00	\$ -	\$ -	\$ -
			ROADWAY						
102	542	5423031000	Office & Operating Supplies	\$ 27,431.70	\$ 14,573.51	\$ 70,000.00	\$ 11,253.82	\$ 20,000.00	\$ 20,000.00
102	542	5423041102	Other Services & Charges	\$ 2,419.24	\$ 969.66	\$ 2,500.00	\$ 1,101.00	\$ 2,500.00	\$ 2,500.00
102	542	5423045000	Operating Rentals & Leases	\$ 5,748.56	\$ 3,695.80	\$ 3,200.00	\$ 3,692.40	\$ 3,700.00	\$ 3,700.00
102	542	5423051000	Intergov't Professional Servic	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
102	542		Subtotal - Roadway	\$ 70,599.50	\$ 19,238.97	\$ 75,700.00	\$ 16,047.22	\$ 31,200.00	\$ 26,200.00
			STRUCTURES						
102	542	5425031000	Office & Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	542	5425041000	Professional Services	\$ -	\$ 71.48	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 1,000.00
102	542	5425048000	Repair & Maintenance	\$ 2,495.90	\$ 699.76	\$ 1,000.00	\$ -	\$ -	\$ -
102	542	5425049000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	542		Subtotal - Structures	\$ 2,495.90	\$ 771.24	\$ 2,500.00	\$ -	\$ 1,000.00	\$ 1,000.00
			SIDEWALK						
102	542	5426131000	Office & Operating Supplies	\$ 26.70	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
102	542	5426141000	Professional Services	\$ 2,594.74	\$ 580.00	\$ 1,000.00	\$ -	\$ 50,000.00	\$ 25,000.00
102	542	5426144000	Advertising	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 100.00
102	542	5426148000	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	542		Subtotal - Sidewalk	\$ 2,621.44	\$ 580.00	\$ 1,000.00	\$ -	\$ 55,500.00	\$ 30,100.00
			STREET LIGHTS						
102	542	5426331000	Office & Operating Supplies	\$ 4,470.82	\$ 871.16	\$ 5,000.00	\$ 318.02	\$ 5,000.00	\$ 5,000.00
102	542	5426341000	Professional Services	\$ 3,658.92	\$ 4,036.21	\$ -	\$ 180.00	\$ -	\$ -
102	542	5426347000	Public Utility Services	\$ 64,003.59	\$ 67,593.68	\$ 64,000.00	\$ 27,083.91	\$ 50,000.00	\$ 50,000.00
102	542	5426348000	Repairs & Maintenance	\$ 7,020.01	\$ -	\$ 6,500.00	\$ 3,247.81	\$ 5,000.00	\$ 5,000.00
102	542		Subtotal - Street Lights	\$ 79,153.34	\$ 72,501.05	\$ 75,500.00	\$ 30,829.74	\$ 60,000.00	\$ 60,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
			TRAFFIC CONTROLS						
102	542	5426431000	Office & Operating Supplies	\$ 14,328.85	\$ 9,684.89	\$ 10,000.00	\$ 10,997.18	\$ 12,000.00	\$ 12,000.00
102	542	5426441000	Professional Services	\$ -	\$ 30.00	\$ 30.00		\$ -	\$ -
102	542	5426448000	Repairs & Maintenance	\$ 10,613.40	\$ 10,613.40	\$ 12,000.00		\$ 12,000.00	\$ 12,000.00
102	542	5426451000	Intergov't Professional Serv	\$ 5,322.52	\$ 3,600.99	\$ 2,500.00	\$ 801.80	\$ 2,500.00	\$ 2,500.00
102	542		Subtotal - Traffic Control	\$ 30,264.77	\$ 23,929.28	\$ 24,530.00	\$ 11,798.98	\$ 26,500.00	\$ 26,500.00
			SANDING, SNOW & ICE						
102	542	5426631000	Office & Operating Supplies	\$ 776.86	\$ 3,433.20	\$ 6,000.00	\$ 209.72	\$ 6,000.00	\$ 6,000.00
102	542	5426648000	Repairs & Maintenance	\$ -	\$ -	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00
102	542		Subtotal - Sanding, Snow & Ice	\$ 776.86	\$ 3,433.20	\$ 8,500.00	\$ 209.72	\$ 8,500.00	\$ 8,500.00
			SWEeper						
102	542	5426731000	Office & Operating Supplies	\$ 2,789.00	\$ 2,317.83	\$ 5,000.00	\$ 1,448.48	\$ 5,000.00	\$ 5,000.00
102	542	5426748000	Repairs & Maintenance	\$ 917.55	\$ -	\$ 2,500.00		\$ 3,000.00	\$ 3,000.00
102	542		Subtotal - Sweeper	\$ 3,706.55	\$ 2,317.83	\$ 7,500.00	\$ 1,448.48	\$ 8,000.00	\$ 8,000.00
			ROADSIDE						
102	542	5427031000	Office & Operating Supplies	\$ 3,152.78	\$ 2,665.67	\$ 5,000.00	\$ 3,927.98	\$ 5,000.00	\$ 5,000.00
102	542	5427041102	Professional Services	\$ 27,221.88	\$ 18,246.50	\$ 70,000.00	\$ 160.00	\$ 50,000.00	\$ 25,000.00
102	542	5427048000	Repairs & Maintenance	\$ 3,273.31	\$ -	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00
102	542	5427049000	Miscellaneous	\$ -	\$ 796.50	\$ 500.00	\$ 100.00	\$ 500.00	\$ 500.00
102	542		Subtotal - Roadside	\$ 33,647.97	\$ 21,708.67	\$ 76,500.00	\$ 4,187.98	\$ 56,500.00	\$ 31,500.00
			OPERATIONS						
102	542	5429010000	Salaries & Wages	\$ 134,916.99	\$ 139,859.89	\$ 144,905.00	\$ 70,889.62	\$ 211,500.00	\$ 151,750.00
102	542	5429012000	Overtime	\$ 4,952.74	\$ 4,760.05	\$ 5,181.00	\$ 2,312.98	\$ 6,000.00	\$ 6,000.00
102	542	5429020001	Personnel Benefits	\$ 57,466.87	\$ 60,604.83	\$ 68,065.00	\$ 31,203.79	\$ 102,750.00	\$ 72,250.00
102	542	5429021000	Uniforms	\$ 1,035.00	\$ -	\$ -		\$ -	\$ -
102	542	5429031000	Office & Operating Supplies	\$ 9,158.57	\$ 11,213.75	\$ 10,417.00	\$ 3,872.33	\$ 10,000.00	\$ 10,000.00
102	542	5429032000	Fuel	\$ 5,386.63	\$ 5,823.81	\$ 6,000.00	\$ 1,618.66	\$ 6,000.00	\$ 6,000.00
102	542	5429035000	Small Tools & Minor Equipment	\$ 1,231.37	\$ 2,666.00	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
102	542	5429041000	Professional Services	\$ 15,164.05	\$ 8,986.27	\$ 11,450.00	\$ 2,276.27	\$ 6,000.00	\$ 6,000.00
102	542	5429042000	Communications	\$ 3,430.10	\$ 3,483.21	\$ 3,500.00	\$ 1,771.23	\$ 3,500.00	\$ 3,500.00
102	542	5429043000	Travel	\$ -	\$ -	\$ -		\$ -	\$ -
102	542	5429044000	External Taxes	\$ 38.93	\$ 44.69	\$ 50.00	\$ 45.41	\$ 100.00	\$ 100.00
102	542	5429045000	Operating Rentals & Leases	\$ 105.05	\$ 50.92	\$ 200.00	\$ 27.75	\$ 200.00	\$ 200.00
102	542	5429046000	Insurance	\$ 1,338.58	\$ 12,945.88	\$ 15,431.00		\$ 16,500.00	\$ 16,500.00
102	542	5429047000	Public Utility Services	\$ 28,340.78	\$ 23,563.46	\$ 30,000.00	\$ 10,635.46	\$ 30,000.00	\$ 30,000.00
102	542	5429048000	Repairs & Maintenance	\$ 3,671.95	\$ 4,659.32	\$ 5,000.00	\$ 151.88	\$ 7,600.00	\$ 7,600.00
102	542	5429049000	Miscellaneous	\$ 2,339.79	\$ 2,260.72	\$ 2,500.00	\$ 2,041.59	\$ 2,500.00	\$ 2,500.00
102	542	5429051000	Intergov't Professional Serv	\$ 150.92	\$ -	\$ -		\$ -	\$ -
102	542	5429053000	External Taxes	\$ -	\$ -	\$ -		\$ -	\$ -
102	542		Subtotal - Operations	\$ 268,728.32	\$ 280,922.80	\$ 303,449.00	\$ 126,846.97	\$ 403,400.00	\$ 313,150.00
			ADMINISTRATION						
102	543	5433010000	Salaries & Wages	\$ 17,762.31	\$ 18,136.87	\$ 18,812.00	\$ 9,148.10	\$ 22,500.00	\$ 22,500.00
102	543	5433012000	Overtime	\$ -	\$ -	\$ -		\$ -	\$ -
102	543	5433020001	Personnel Benefits	\$ 7,186.74	\$ 7,597.55	\$ 8,498.00	\$ 4,151.05	\$ 10,000.00	\$ 10,000.00
102	543	5433021000	Uniforms	\$ -	\$ -	\$ -		\$ -	\$ -
102	543	5433031102	Office & Operating Supplies	\$ -	\$ 33.22	\$ 200.00	\$ 36.32	\$ 200.00	\$ 200.00
102	543	5433035000	Small Tools & Minor Equipment	\$ 13,215.27	\$ -	\$ -		\$ -	\$ -
102	543	5433041000	Professional Services	\$ -	\$ 2,408.00	\$ -		\$ -	\$ -
102	543	5433042102	Communications	\$ 1,269.65	\$ 1,242.68	\$ 1,300.00	\$ 606.34	\$ 1,300.00	\$ 1,300.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
102	543	5433043000	Travel	\$ 24.33	\$ -	\$ 100.00	\$ 41.84	\$ 100.00	\$ 100.00
102	543	5433044000	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5433045102	Operating Rentals & Leases	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
102	543	5433046000	Insurance	\$ 18,729.92	\$ 12,749.80	\$ 4,345.00	\$ -	\$ 4,500.00	\$ 4,500.00
102	543	5433047000	Public Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5433048000	Repairs & Maintenance	\$ 154.41	\$ 2,319.74	\$ 2,500.00	\$ 2,363.89	\$ 2,500.00	\$ 2,500.00
102	543	5433049000	Miscellaneous	\$ 40.40	\$ 105.78	\$ 300.00	\$ -	\$ 1,350.00	\$ 1,350.00
102	543	5433051000	Intergov't Professional Serv	\$ 184.00	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5433053000	External Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5433064000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5433099000	Other Interfund Serv & Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543	5434041000	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	543		Subtotal - Administration	\$ 58,567.03	\$ 44,593.64	\$ 36,155.00	\$ 16,347.54	\$ 42,450.00	\$ 42,450.00
			DEBT						
102	591	5914178000	CERB T2001-060 Principal	\$ 5,852.79	\$ 5,911.32	\$ 5,970.43	\$ -	\$ 6,035.00	\$ 6,035.00
102	591	5919578000	CERB T2001-060 Interest	\$ 612.33	\$ 553.80	\$ 494.69	\$ -	\$ 440.00	\$ 440.00
102	591	5924183102	ESCO Principal	\$ -	\$ -	\$ -	\$ -	\$ 19,600.00	\$ 19,600.00
102	591	5924281000	ESCO Interest	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00
102	591		Subtotal - Debt	\$ 6,465.12	\$ 6,465.12	\$ 6,465.12	\$ -	\$ 40,075.00	\$ 40,075.00
			CAPITAL OUTLAY						
102	594	5953441102	Professional Services	\$ 792.32	\$ -	\$ -	\$ -	\$ -	\$ -
102	594	5953463102	Machinery & Equipment	\$ 508.24	\$ 12,049.87	\$ 6,250.00	\$ -	\$ -	\$ -
102	594	5953464102	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -
102	594	5953464102	Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -
102	594	5956165102	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -
102	594	5956265000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -
102	594	5956364000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
102	594	5956464000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -
102	594		Subtotal - Capital Outlay	\$ 1,300.56	\$ 12,049.87	\$ 6,250.00	\$ -	\$ 73,000.00	\$ -
102			Beginning Fund Balance	\$ 127,962.34	\$ 74,808.67	\$ 105,734.64	\$ 105,734.64	\$ 99,269.40	\$ 99,269.40
Street Fund			Total Revenue	\$ 505,173.69	\$ 520,003.64	\$ 624,049.00	\$ 299,094.25	\$ 600,878.00	\$ 600,878.00
			Total Operational	\$ 557,026.80	\$ 476,461.80	\$ 617,799.12	\$ 207,716.63	\$ 733,125.00	\$ 547,400.00
			Total Debt	\$ 6,465.12	\$ 6,465.12	\$ 6,465.12	\$ -	\$ 40,075.00	\$ 40,075.00
			Total Capital	\$ 1,300.56	\$ 12,049.87	\$ 6,250.00	\$ -	\$ 73,000.00	\$ -
			Total Transfers	\$ -	\$ -				
			Ending Fund Balance	\$ 68,343.55	\$ 99,835.52	\$ 99,269.40	\$ 197,112.26	\$ (146,052.60)	\$ 112,672.40

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
103			Transportation Benefit District						
103	308	3081000103	Beginning Fund Balance	\$ 903.11	\$ 4,765.84	\$ 266.00	\$ 4,997.39	\$ 766.00	\$ 766.00
103	330	3370700000	Interlocal Grants	\$ 5,469.61	\$ 93,549.65	\$ 80,000.00	\$ -	\$ 80,000.00	
103	330		Subtotal	\$ 5,469.61	\$ 93,549.65	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -
103	340	3414300000	Budgeting & Accounting Service	\$ 6,938.01	\$ -	\$ 500.00	\$ -	\$ 5,000.00	
103	340	3441000000	Street Maintenance and Repair	\$ 59,777.89	\$ -	\$ -	\$ -		
103	340	3449000000	TBD License Fees	\$ -	\$ -	\$ -			\$ 190,000.00
103	340		Subtotal	\$ 66,715.90	\$ -	\$ 500.00	\$ -	\$ 5,000.00	\$ 190,000.00
103	360	3611000103	Investment Interest	\$ -	\$ -	\$ -			
103	360		Subtotal	\$ -	\$ -	\$ -	\$ -		
103	542	5423031103	Office & Operating Supplies	\$ -	\$ -	\$ -			
103	542	5423041103	Professional Service	\$ 65,247.50	\$ 30.00	\$ -	\$ 184.50	\$ -	\$ -
103	542	5423051103	Intergov't Professional Servic	\$ -	\$ 89,244.93	\$ 75,000.00	\$ 271.75	\$ 75,000.00	\$ 75,000.00
103	542	5427031103	Office & Operating Supplies	\$ -	\$ -	\$ -		\$ -	\$ -
103	542	5427041103	Professional Service	\$ -	\$ -	\$ -		\$ -	\$ 110,766.00
103	542		Subtotal	\$ 65,247.50	\$ 89,274.93	\$ 75,000.00	\$ 456.25	\$ 75,000.00	\$ 185,766.00
103	543	5433031103	Office & Operating Supplies	\$ 4.64	\$ -	\$ -			
103	543	5433041103	Professional Service	\$ 543.00	\$ 273.00	\$ -		\$ 250.00	\$ 250.00
103	543	5433042103	Communications	\$ 19.72	\$ 12.93	\$ -	\$ 11.50	\$ 100.00	\$ 100.00
103	543	5433044103	Advertising	\$ -	\$ -	\$ -		\$ 100.00	\$ 100.00
103	543	5433045103	Rental & Lease	\$ 4.25	\$ 2.92	\$ -	\$ 1.39	\$ 50.00	\$ 50.00
103	543	5433046103	Insurance	\$ 2,500.00	\$ 3,248.92	\$ -	\$ 125.00	\$ 4,000.00	\$ 4,000.00
103	543	5433048103	Repairs & Maintenance	\$ 3.67	\$ 3.80	\$ -	\$ 1.86	\$ 500.00	\$ 500.00
103	543	5433051103	Road & Street Administration & Overh	\$ -	\$ 501.60	\$ -		\$ -	\$ -
103	543		Subtotal	\$ 3,075.28	\$ 4,043.17	\$ -	\$ 139.75	\$ 5,000.00	\$ 5,000.00
103	597	5970000707	TBD Admin Pmts to City	\$ -	\$ -	\$ 5,000.00		\$ -	\$ -
103	597		Subtotal	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
103			Beginning Fund Balance	\$ 903.11	\$ 4,765.84	\$ 266.00	\$ 4,997.39	\$ 766.00	\$ 766.00
TBD			Total Revenue	\$ 72,185.51	\$ 93,549.65	\$ 80,500.00	\$ -	\$ 85,000.00	\$ 190,000.00
			Total Operational	\$ 68,322.78	\$ 93,318.10	\$ 80,000.00	\$ 596.00	\$ 80,000.00	\$ 190,766.00
			Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 4,765.84	\$ 4,997.39	\$ 766.00	\$ 4,401.39	\$ 5,766.00	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
105			General Fund Small Project Fund						
105	308	3081000105	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 125.16	\$ -	\$ -
105	330	3311076105	Federal Direct Grant From The Depart	\$ -	\$ -	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
105	330		Subtotal	\$ -	\$ -	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
105	360	3611000105	Investment Interest	\$ -	\$ 125.16	\$ -	\$ 0.39	\$ -	\$ -
105	360	3671000105	Interest & Other Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	360		Subtotal	\$ -	\$ 125.16	\$ -	\$ -	\$ -	\$ -
105	397	3970000103	Interfund Transfers In	\$ -	\$ 83,166.00	\$ -	\$ -	\$ -	\$ -
105	397		Subtotal	\$ -	\$ 83,166.00	\$ -	\$ -	\$ -	\$ -
105	594	5942164105	Capital Expenditures/Expenses - Mach	\$ -	\$ 83,166.00	\$ -	\$ -	\$ -	\$ -
105	594	5956341000	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	594	5956363000	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	594		Subtotal	\$ -	\$ 83,166.00	\$ -	\$ -	\$ -	\$ -
105	597	5970000708	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
105	597		Subtotal	\$ -	\$ -	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
105			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 125.16	\$ -	\$ -
General Fund Small Project F			Total Revenue	\$ -	\$ 83,291.16	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
			Total Capital	\$ -	\$ 83,166.00	\$ -	\$ -	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ 43,600.00	\$ 43,600.00	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 125.16	\$ -	\$ 125.16	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
110			Arterial Street Fund						
110	308	3088000110	Beginning Fund Balance	\$ 91,206.64	\$ 131,624.50	\$ 132,125.00	\$ 114,421.39	\$ 132,625.00	\$ 132,625.00
110	330	3340380000	Transportation Improvement Brd	\$ 95,768.83	\$ -	\$ -	\$ -	\$ -	\$ -
110	330		Subtotal	\$ 95,768.83	\$ -				
110	360	3611000110	Investment Interest	\$ 576.07	\$ 718.88	\$ 500.00	\$ 326.42	\$ 500.00	\$ 500.00
110	360	3613000110	Gains (Losses) On Investments	\$ -	\$ (33.99)	\$ -	\$ (3.45)	\$ -	\$ -
110	360	3699000110	Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	360		Subtotal	\$ 576.07	\$ 684.89	\$ 500.00	\$ 322.97	\$ 500.00	\$ 500.00
110	594	5953063110	Roadway	\$ 55,927.04	\$ -	\$ -	\$ -	\$ 133,125.00	\$ 133,125.00
110	594	5953065110	Construction Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	594		Subtotal	\$ 55,927.04	\$ -	\$ -	\$ -	\$ 133,125.00	\$ 133,125.00
110	597	5970000709	Transfers-Out - Other Costs Allocation	\$ -	\$ 2,191.00	\$ -	\$ -	\$ -	\$ -
110	597	5970000710	Transfers-Out - Other Costs Allocation	\$ -	\$ 15,697.00	\$ -	\$ -	\$ -	\$ -
110	597		Subtotal	\$ -	\$ 17,888.00	\$ -	\$ -	\$ -	\$ -
110			Beginning Fund Balance	\$ 91,206.64	\$ 131,624.50	\$ 132,125.00	\$ 114,421.39	\$ 132,625.00	\$ 132,625.00
Arterial Street Fund			Total Revenue	\$ 96,344.90	\$ 684.89	\$ 500.00	\$ 322.97	\$ 500.00	\$ 500.00
			Total Capital	\$ 55,927.04	\$ -	\$ -	\$ -	\$ 133,125.00	\$ 133,125.00
			Total Transfers	\$ -	\$ 17,888.00	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 131,624.50	\$ 114,421.39	\$ 132,625.00	\$ 114,744.36	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
111			Municipal Capital Improvements						
111	308	3081000111	Beginning Fund Balance	\$ 80,089.58	\$ 118,283.59	\$ 145,884.00	\$ 149,426.46	\$ 173,484.00	\$ 173,484.00
111	310	3183400111	Real Estate Excise - Local	\$ 36,389.18	\$ -	\$ -			
111	310	3183500000	REET - 2nd Quarter %	\$ 38,875.61	\$ 30,418.70	\$ 27,500.00	\$ 17,422.15	\$ 27,500.00	\$ 27,500.00
111	310		Subtotal	\$ 75,264.79	\$ 30,418.70	\$ 27,500.00	\$ 17,422.15	\$ 27,500.00	\$ 27,500.00
111	360	3611000111	Investment Interest	\$ 428.17	\$ 756.44	\$ 100.00	\$ 458.96	\$ 100.00	\$ 100.00
111	360	3613000111	Gains (Losses) On Investments	\$ -	\$ (32.27)	\$ -	\$ (5.04)	\$ -	\$ -
111	360	3699000111	Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	360		Subtotal	\$ 428.17	\$ 724.17	\$ 100.00	\$ 453.92	\$ 100.00	\$ 100.00
111	594	5947941111	Professional Services-Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	594	5953463000	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ 201,084.00	\$ 201,084.00
111	594		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 201,084.00	\$ 201,084.00
111	597	5970000005	Interfund Subsidies	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
111	597	5970000111	Transfers-Out - Other Costs Allocation	\$ 7,498.95	\$ -	\$ -	\$ -	\$ -	\$ -
111	597	5970055111	Interfund Subsidies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	597		Subtotal	\$ 37,498.95	\$ -				
111			Beginning Fund Balance	\$ 80,089.58	\$ 118,283.59	\$ 145,884.00	\$ 149,426.46	\$ 173,484.00	\$ 173,484.00
Municipal Capital Improvem			Total Revenue	\$ 75,692.96	\$ 31,142.87	\$ 27,600.00	\$ 17,876.07	\$ 27,600.00	\$ 27,600.00
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 201,084.00	\$ 201,084.00
			Total Transfers	\$ 37,498.95	\$ -				
			Ending Fund Balance	\$ 118,283.59	\$ 149,426.46	\$ 173,484.00	\$ 167,302.53	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
115			General Fund Reserve						
115	308	3088000115	Beginning Fund Balance	\$ 220,437.95	\$ 227,415.66	\$ 233,916.00	\$ 234,673.31	\$ 240,416.00	\$ 240,416.00
115	360	3611000115	Investment Interest	\$ 977.71	\$ 1,317.93	\$ 500.00	\$ 406.19	\$ 500.00	\$ 500.00
115	360	3613000115	Gains (Losses) On Investments	\$ -	\$ (60.28)	\$ -	\$ (1.24)	\$ -	\$ -
115	360	3699000115	Other Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	360		Subtotal	\$ 977.71	\$ 1,257.65	\$ 500.00	\$ 404.95	\$ 500.00	\$ 500.00
115	397	3970000706	Operating Transfers - In	\$ 6,000.00	\$ 6,000.00	\$ 206,000.00	\$ 6,000.00	\$ 25,000.00	\$ 6,000.00
115	397		Subtotal	\$ 6,000.00	\$ 6,000.00	\$ 206,000.00	\$ 6,000.00	\$ 25,000.00	\$ 6,000.00
115	597	5970000305	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -
115	597		Subtotal	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -
115			Beginning Fund Balance	\$ 220,437.95	\$ 227,415.66	\$ 233,916.00	\$ 234,673.31	\$ 240,416.00	\$ 240,416.00
General Fund Reserve			Total Revenue	\$ 6,977.71	\$ 7,257.65	\$ 206,500.00	\$ 6,404.95	\$ 25,500.00	\$ 6,500.00
			Total Transfers	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -
			Ending Fund Balance	\$ 227,415.66	\$ 234,673.31	\$ 240,416.00	\$ 41,078.26	\$ 265,916.00	\$ 246,916.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
116			City Facilities Reserve						
116	308	3088000116	Beginning Fund Balance	\$ 84,850.74	\$ 24,304.86	\$ 24,805.00	\$ 24,436.26	\$ 25,305.00	\$ 25,305.00
116	360	3611000116	Investment Interest	\$ 205.91	\$ 137.68	\$ 500.00	\$ 69.71	\$ 500.00	\$ 500.00
116	360	3613000116	Gains (Losses) On Investments	\$ -	\$ (6.28)	\$ -	\$ (0.74)		
116	360	3699000116	Other Miscellaneous Revenue	\$ -	\$ -	\$ -			
116	360		Subtotal	\$ 205.91	\$ 131.40	\$ 500.00	\$ 68.97	\$ 500.00	\$ 500.00
116	574	5742241000	Professional Services	\$ -	\$ -	\$ -		\$ -	\$ -
116	574	5742262000	Buildings & Structures	\$ -	\$ -	\$ -		\$ -	\$ -
116	574		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
116	594	5942041000	Professional Services	\$ -	\$ -	\$ -		\$ -	\$ -
116	594	5947541000	Professional Services	\$ 195.00	\$ -	\$ -		\$ -	\$ -
116	594	5947562000	Buildings & Structures	\$ 32,768.97	\$ -	\$ -		\$ -	\$ -
116	594	5947563000	Improvements Other Than Bldgs	\$ 27,787.82	\$ -	\$ -		\$ 25,805.00	\$ 25,805.00
116	594		Subtotal	\$ 60,751.79	\$ -	\$ -		\$ 25,805.00	\$ 25,805.00
116			Beginning Fund Balance	\$ 84,850.74	\$ 24,304.86	\$ 24,805.00	\$ 24,436.26	\$ 25,305.00	\$ 25,305.00
City Facilities Reserve Fund			Total Revenue	\$ 205.91	\$ 131.40	\$ 500.00	\$ 68.97	\$ 500.00	\$ 500.00
			Total Capital	\$ 60,751.79	\$ -	\$ -	\$ -	\$ 25,805.00	\$ 25,805.00
			Total Transfers	\$ -					
			Ending Fund Balance	\$ 24,304.86	\$ 24,436.26	\$ 25,305.00	\$ 24,505.23	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
117			Employee Benefit Trust (LEOFF 1)						
117	308	3088000117	Beginning Fund Balance	\$ 34,498.32	\$ 31,908.05	\$ 27,408.00	\$ 33,355.86	\$ 27,908.00	\$ 27,908.00
117	360	3611000117	Investment Interest	\$ 118.80	\$ 155.73	\$ 500.00	\$ 67.61	\$ 500.00	\$ 500.00
117	360	3613000117	Gains (Losses) On Investments	\$ -	\$ (5.21)	\$ -	\$ (0.72)		
117	360		Subtotal	\$ 118.80	\$ 150.52	\$ 500.00	\$ 66.89	\$ 500.00	\$ 500.00
117	397	3970000007	Operating Transfers - In	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 22,500.00	\$ 50,000.00	\$ 50,000.00
117	397		Subtotal	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 22,500.00	\$ 50,000.00	\$ 50,000.00
117	517	5179120001	Personnel Benefits	\$ 47,709.07	\$ 43,702.71	\$ 50,000.00	\$ 30,454.18	\$ 78,408.00	\$ 78,408.00
117	517		Subtotal	\$ 47,709.07	\$ 43,702.71	\$ 50,000.00	\$ 30,454.18	\$ 78,408.00	\$ 78,408.00
117	999	5088000117	Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
117			Beginning Fund Balance	\$ 34,498.32	\$ 31,908.05	\$ 27,408.00	\$ 33,355.86	\$ 27,908.00	\$ 27,908.00
Employee Benefit Trust			Total Revenue	\$ 45,118.80	\$ 45,150.52	\$ 50,500.00	\$ 22,566.89	\$ 50,500.00	\$ 50,500.00
			Total Operational	\$ 47,709.07	\$ 43,702.71	\$ 50,000.00	\$ 30,454.18	\$ 78,408.00	\$ 78,408.00
			Ending Fund Balance	\$ 31,908.05	\$ 33,355.86	\$ 27,908.00	\$ 25,468.57	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
119			Parks Reserve Fund						
119	308	3088000119	Beginning Fund Balance	\$ -	\$ -	\$ 5,000.00	\$ 5,023.21	\$ 5,000.00	\$ 5,000.00
119	360	3611000119	Investment Interest	\$ -	\$ 24.50	\$ -	\$ 14.31	\$ -	\$ -
119	360	3613000119	Gains (Losses) On Investments	\$ -	\$ (1.29)	\$ -	\$ (0.15)	\$ -	\$ -
119	360		Subtotal	\$ -	\$ 23.21	\$ -	\$ 14.16	\$ -	\$ -
119	397	3970000708	Transfers In	\$ -	\$ 5,000.00	\$ -		\$ 5,000.00	\$ -
119	397		Subtotal	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -
119			Beginning Fund Balance	\$ -	\$ -	\$ 5,000.00	\$ 5,023.21	\$ 5,000.00	\$ 5,000.00
Parks Reserve Fund			Total Revenue	\$ -	\$ 5,023.21	\$ -	\$ 14.16	\$ 5,000.00	\$ -
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 5,023.21	\$ 5,000.00	\$ 5,037.37	\$ 10,000.00	\$ 5,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
130			Hotel/Motel Fund						
130	308	3081000130	Beginning Fund Balance	\$ 38,856.70	\$ 50,593.53	\$ 50,144.00	\$ 56,096.40	\$ 18,764.00	\$ 18,764.00
130	310	3133100000	Hotel/Motel Transient Tax	\$ 40,888.24	\$ 42,705.75	\$ 40,000.00	\$ 17,521.83	\$ 40,000.00	\$ 40,000.00
130	310	3133101000	Hotel/Motel Special Tax	\$ 40,888.24	\$ 42,705.75	\$ 40,000.00	\$ 17,521.83	\$ 40,000.00	\$ 40,000.00
130	310		Subtotal	\$ 81,776.48	\$ 85,411.50	\$ 80,000.00	\$ 35,043.66	\$ 80,000.00	\$ 80,000.00
130	360	3611000130	Investment Interest	\$ 107.35	\$ 236.43	\$ 120.00	\$ 94.23	\$ 150.00	\$ 150.00
130	360	3613000130	Gains (Losses) On Investments	\$ -	\$ (10.06)	\$ -	\$ (1.03)		
130	360	3699000130	Other Miscellaneous Revenue	\$ -	\$ -	\$ -			
130	360		Subtotal	\$ 107.35	\$ 226.37	\$ 120.00	\$ 93.20	\$ 150.00	\$ 150.00
130	573	5731012000	Overtime	\$ -	\$ -	\$ -			
130	573	5731041130	Professional Services	\$ -	\$ -	\$ -			
130	573	5739041000	Professional Services - Chamb	\$ 70,000.00	\$ 80,000.00	\$ 110,000.00	\$ 66,000.00		
130	573	5739141000	Professional Services - Legal	\$ 147.00	\$ 135.00	\$ 1,500.00			
130	573		Subtotal	\$ 70,147.00	\$ 80,135.00	\$ 111,500.00	\$ 66,000.00	\$ -	\$ -
130			Beginning Fund Balance	\$ 38,856.70	\$ 50,593.53	\$ 50,144.00	\$ 56,096.40	\$ 18,764.00	\$ 18,764.00
Hotel/Motel Fund			Total Revenue	\$ 81,883.83	\$ 85,637.87	\$ 80,120.00	\$ 35,136.86	\$ 80,150.00	\$ 80,150.00
			Total Operational	\$ 70,147.00	\$ 80,135.00	\$ 111,500.00	\$ 66,000.00	\$ -	\$ -
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 50,593.53	\$ 56,096.40	\$ 18,764.00	\$ 25,233.26	\$ 98,914.00	\$ 98,914.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
131			Tourism Promotion Area (TPA)						
131	308	3081000131	Beginning Fund Balance	\$ -	\$ 13,938.70	\$ 13,439.00	\$ 10,728.66	\$ 11,039.00	\$ 11,039.00
131	340	3456000000	Tourism Promotion Services	\$ 13,918.50	\$ 18,734.25	\$ 20,000.00	\$ 7,499.25	\$ 20,000.00	\$ 20,000.00
131	340		Subtotal	\$ 13,918.50	\$ 18,734.25	\$ 20,000.00	\$ 7,499.25	\$ 20,000.00	\$ 20,000.00
131	360	3611000131	Investment Interest	\$ 19.21	\$ 55.42	\$ 50.00	\$ 13.67	\$ 50.00	\$ 50.00
131	360	3611400000	Other Interest	\$ 0.99	\$ 3.37	\$ 50.00	\$ 3.80	\$ 50.00	\$ 50.00
131	360	3613000131	Gains (Losses) On Investments	\$ -	\$ (3.08)	\$ -	\$ (0.15)		
131	360		Subtotal	\$ 20.20	\$ 55.71	\$ 100.00	\$ 17.32	\$ 100.00	\$ 100.00
131	573	5739041131	Professional Services	\$ -	\$ 22,000.00	\$ 22,500.00	\$ 15,000.00		
131	573		Subtotal	\$ -	\$ 22,000.00	\$ 22,500.00	\$ 15,000.00	\$ -	\$ -
131			Beginning Fund Balance	\$ -	\$ 13,938.70	\$ 13,439.00	\$ 10,728.66	\$ 11,039.00	\$ 11,039.00
Tourism Promotion Area (TPA) Total Revenue				\$ 13,938.70	\$ 18,789.96	\$ 20,100.00	\$ 7,516.57	\$ 20,100.00	\$ 20,100.00
Total Operational				\$ -	\$ 22,000.00	\$ 22,500.00	\$ 15,000.00	\$ -	\$ -
Total Capital				\$ -					
Ending Fund Balance				\$ 13,938.70	\$ 10,728.66	\$ 11,039.00	\$ 3,245.23	\$ 31,139.00	\$ 31,139.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
144			Public Safety Program Enhancement Fund						
144	308	3081000144	Beginning Fund Balance	\$ -	\$ 15,838.30	\$ 26,338.00	\$ 26,742.35	\$ 36,838.00	\$ 36,838.00
144	330	3360695000	Liquor Board Profits (20.23%)	\$ 2,630.82	\$ 10,800.66	\$ 10,450.00	\$ 5,154.72	\$ 10,450.00	\$ 10,450.00
144	330		Subtotal	\$ 2,630.82	\$ 10,800.66	\$ 10,450.00	\$ 5,154.72	\$ 10,450.00	\$ 10,450.00
144	360	3611000144	Investment Interest	\$ 19.59	\$ 107.48	\$ 50.00	\$ 80.01	\$ 50.00	\$ 50.00
144	360	3613000144	Gains (Losses) On Investments	\$ -	\$ (4.09)	\$ -	\$ (0.88)		
144	360		Subtotal	\$ 19.59	\$ 103.39	\$ 50.00	\$ 79.13	\$ 50.00	\$ 50.00
144	397	3970000013	Operating Transfers - In	\$ 13,187.89	\$ -	\$ -	\$ -	\$ -	\$ -
144	397		Subtotal	\$ 13,187.89	\$ -				
144			Beginning Fund Balance	\$ -	\$ 15,838.30	\$ 26,338.00	\$ 26,742.35	\$ 36,838.00	\$ 36,838.00
PS Enhancement Fund			Total Revenue	\$ 15,838.30	\$ 10,904.05	\$ 10,500.00	\$ 5,233.85	\$ 10,500.00	\$ 10,500.00
			Total Operational	\$ -					
			Total Capital	\$ -					
			Ending Fund Balance	\$ 15,838.30	\$ 26,742.35	\$ 36,838.00	\$ 31,976.20	\$ 47,338.00	\$ 47,338.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
146			Drug Enforcement Fund						
146	308	3081000146	Beginning Fund Balance	\$ 12,597.93	\$ 12,651.13	\$ 12,701.00	\$ 12,719.53	\$ 12,751.00	\$ 12,751.00
146	360	3611000146	Investment Interest	\$ 53.20	\$ 71.67	\$ 50.00	\$ 36.30	\$ 50.00	\$ 50.00
146	360	3613000146	Gains (Losses) On Investments	\$ -	\$ (3.27)	\$ -	\$ (0.38)	\$ -	\$ -
146	360	3693000146	Confiscated & Forfeited Prop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	360		Subtotal	\$ 53.20	\$ 68.40	\$ 50.00	\$ 35.92	\$ 50.00	\$ 50.00
146			Beginning Fund Balance	\$ 12,597.93	\$ 12,651.13	\$ 12,701.00	\$ 12,719.53	\$ 12,751.00	\$ 12,751.00
Drug Enforcement Fund			Total Revenue	\$ 53.20	\$ 68.40	\$ 50.00	\$ 35.92	\$ 50.00	\$ 50.00
			Total Operational	\$ -					
			Total Capital	\$ -					
			Ending Fund Balance	\$ 12,651.13	\$ 12,719.53	\$ 12,751.00	\$ 12,755.45	\$ 12,801.00	\$ 12,801.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
147			Police Investigative Fund						
147	308	3081000147	Beginning Fund Balance	\$ 44,172.72	\$ 44,562.78	\$ 44,913.00	\$ 44,937.14	\$ 45,263.00	\$ 45,263.00
147	350	3565100000	Investigative Fund Assessments	\$ 198.58	\$ 132.84	\$ 200.00	\$ 44.96	\$ 200.00	\$ 200.00
147	350		Subtotal	\$ 198.58	\$ 132.84	\$ 200.00	\$ 44.96	\$ 200.00	\$ 200.00
147	360	3611000147	Investment Interest	\$ 191.48	\$ 253.03	\$ 150.00	\$ 128.25	\$ 150.00	\$ 150.00
147	360	3613000147	Gains (Losses) On Investments	\$ -	\$ (11.51)	\$ -	\$ (1.36)	\$ -	\$ -
147	360		Subtotal	\$ 191.48	\$ 241.52	\$ 150.00	\$ 126.89	\$ 150.00	\$ 150.00
147	521	5212131147	Office & Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	521	5212143147	Travel & Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	521	5212149147	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147	521		Subtotal	\$ -					
147	597	5970000008	Interfund Subsidies	\$ -	\$ -	\$ 45,263.00	\$ -	\$ -	\$ -
147	597		Subtotal	\$ -	\$ -	\$ 45,263.00	\$ -	\$ -	\$ -
147	999	5081000147	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
147			Beginning Fund Balance	\$ 44,172.72	\$ 44,562.78	\$ 44,913.00	\$ 44,937.14	\$ 45,263.00	\$ 45,263.00
Police Investigative Fund			Total Revenue	\$ 390.06	\$ 374.36	\$ 350.00	\$ 171.85	\$ 350.00	\$ 350.00
			Total Operational	\$ -	\$ -	\$ 45,263.00	\$ -	\$ -	\$ -
			Total Capital	\$ -					
			Ending Fund Balance	\$ 44,562.78	\$ 44,937.14	\$ -	\$ 45,108.99	\$ 45,613.00	\$ 45,613.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
148			Criminal Justice Fund						
148	308	3081000148	Beginning Fund Balance	\$ 1,028,412.10	\$ 811,374.22	\$ 963,939.00	\$ 908,764.36	\$ 969,250.00	\$ 969,250.00
148	310	3137000000	Sales Tax - Crim Just Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	310	3137100000	Sales Tax - Criminal Justice	\$ 102,835.80	\$ 103,269.10	\$ 80,000.00	\$ 52,448.14	\$ 100,000.00	\$ 100,000.00
148	310		Subtotal	\$ 102,835.80	\$ 103,269.10	\$ 80,000.00	\$ 52,448.14	\$ 100,000.00	\$ 100,000.00
148	330	3360621000	Criminal Justice - Pop	\$ 1,391.68	\$ 1,520.47	\$ 1,453.00	\$ 759.10	\$ 1,650.00	\$ 1,650.00
148	330	3360626000	Criminal Just - Special Prog	\$ 5,179.90	\$ 5,535.50	\$ 5,170.00	\$ 2,788.92	\$ 7,400.00	\$ 7,400.00
148	330		Subtotal	\$ 6,571.58	\$ 7,055.97	\$ 6,623.00	\$ 3,548.02	\$ 9,050.00	\$ 9,050.00
148	360	3611000148	Investment Interest	\$ 3,318.33	\$ 4,988.93	\$ 3,000.00	\$ 2,786.64	\$ 3,000.00	\$ 3,000.00
148	360	3613000148	Gains (Losses) On Investments	\$ -	\$ (217.35)	\$ -	\$ (29.79)	\$ -	\$ -
148	360	3625000148	Rental & Lease	\$ -	\$ -	\$ -	\$ -	\$ 5,400.00	\$ 5,400.00
148	360		Subtotal	\$ 3,318.33	\$ 4,771.58	\$ 3,000.00	\$ 2,756.85	\$ 8,400.00	\$ 8,400.00
148	380	3812000148	Interfund Loan repymt Principa	\$ 52,167.69	\$ 64,999.08	\$ 10,833.00	\$ 10,833.18	\$ -	\$ -
148	380	3899000	Leasehold Tax	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00
148	380		Subtotal	\$ 52,167.69	\$ 64,999.08	\$ 10,833.00	\$ 10,833.18	\$ 700.00	\$ 700.00
148	390	3919000148	Interfund Loan repymt interest	\$ 840.24	\$ 460.41	\$ 14.00	\$ 13.54	\$ -	\$ -
148	390		Subtotal	\$ 840.24	\$ 460.41	\$ 14.00	\$ 13.54	\$ -	\$ -
148	397	3970000004	Operating Transfers - In (patrol cars)	\$ -	\$ -	\$ 39,566.00	\$ 41,816.00	\$ -	\$ -
148	397	3970000008	Operating Transfers - In (patrol cars)	\$ -	\$ -	\$ 45,263.00	\$ 43,600.00	\$ -	\$ -
148	397	3970000709	Operating Transfers - In PSST	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
148	397		Subtotal	\$ -	\$ -	\$ 84,829.00	\$ 85,416.00	\$ 30,000.00	\$ 30,000.00
148	521	5212031148	Office & Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	521	5212035148	Small Tools & Minor Equipment	\$ 101,564.52	\$ -	\$ -	\$ -	\$ -	\$ -
148	521	5212041148	Professional Services	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
148	521	5212048148	Repairs & Maintenance	\$ 199.00	\$ -	\$ -	\$ -	\$ -	\$ -
148	521	5212049148	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
148	521	5212051148	Intergov't Professional Serv	\$ 50,508.00	\$ -	\$ -	\$ -	\$ -	\$ -
148	521	5212064148	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	521		Subtotal	\$ 154,771.52	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
148	580	5811000148	Interfund Loan Payment	\$ 128,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
148	580	5899000148	Leasehold Tax	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00
148	580		Subtotal	\$ 128,000.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00
148	594	5942141000	Professional Services	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
148	594	5942161000	Land Acquisition	\$ -	\$ -	\$ 969,238.00	\$ 81,792.87	\$ 1,115,700.00	\$ 1,115,700.00
148	594	5942164000	Capital Outlay	\$ 100,000.00	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -
148	594	5962161000	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	594	5962162000	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	594	5962164000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148	594		Subtotal	\$ 100,000.00	\$ -	\$ 1,119,238.00	\$ 84,292.87	\$ 1,115,700.00	\$ 1,115,700.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
148	597	5970000007	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ 30,000.00	\$ 11,250.00	\$ -	\$ -
148	597	5970000713	Transfers-Out - Other Costs Allocation	\$ -	\$ 83,166.00	\$ -		\$ -	\$ -
148	597		Subtotal	\$ -	\$ 83,166.00	\$ 30,000.00	\$ 11,250.00	\$ -	\$ -
148			Beginning Fund Balance	\$ 1,028,412.10	\$ 811,374.22	\$ 963,939.00	\$ 908,764.36	\$ 969,250.00	\$ 969,250.00
Criminal Justice Fund			Total Revenue	\$ 165,733.64	\$ 180,556.14	\$ 185,299.00	\$ 155,015.73	\$ 148,150.00	\$ 148,150.00
			Total Operational	\$ 154,771.52	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
			Total Debt	\$ 128,000.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00
			Total Capital	\$ 100,000.00	\$ -	\$ 1,119,238.00	\$ 84,292.87	\$ 1,115,700.00	\$ 1,115,700.00
			Total Transfers	\$ -	\$ 83,166.00	\$ 30,000.00	\$ 11,250.00	\$ -	\$ -
			Ending Fund Balance	\$ 811,374.22	\$ 908,764.36	\$ -	\$ 968,237.22	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
149			Public Safety Sales Tax						
149	308	3081000149	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ 22,383.00	\$ 22,383.00
149	310	3131500000	Public Safety Sales Tax	\$ -	\$ -	\$ 105,300.00	\$ 49,526.82	\$ 185,000.00	\$ 185,000.00
149	310		Subtotal	\$ -	\$ -	\$ 105,300.00	\$ 49,526.82	\$ 185,000.00	\$ 185,000.00
149	360	3611000149	Investment Interest	\$ -	\$ -	\$ -	\$ 39.92	\$ 100.00	\$ 100.00
146	360	3613000149	Gains (Losses) On Investments				\$ (0.75)		
149	360		Subtotal	\$ -	\$ -	\$ -	\$ 39.17	\$ 100.00	\$ 100.00
149	397	3970000007	Transfer In	\$ -	\$ -	\$ 30,000.00	\$ 11,250.00	\$ -	\$ -
149	397		Subtotal	\$ -	\$ -	\$ 30,000.00	\$ 11,250.00	\$ -	\$ -
149	521	5212010149	Salaries & Wages	\$ -	\$ -	\$ 75,653.00	\$ 20,968.93	\$ 87,500.00	\$ 96,550.00
149	521	5212011149	Overtime						\$ 4,500.00
149	521	5212220001	Personnel Benefits	\$ -	\$ -	\$ 37,264.00	\$ 9,149.34	\$ 39,500.00	\$ 41,250.00
149	521	5212021149	Uniforms				\$ 2,886.49		
149	521	5212031149	Office & Operating Supplies				\$ 48.87		
149	521	5212035149	Small Tools & Minor Equipment						\$ 21,500.00
149	521	5212049149	Miscellaneous				\$ 415.70		
149	521		Subtotal	\$ -	\$ -	\$ 112,917.00	\$ 33,469.33	\$ 127,000.00	\$ 163,800.00
149	597	597000000	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
149	597		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
149			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,383.00	\$ 22,383.00
Police Investigative Fund			Total Revenue	\$ -	\$ -	\$ 135,300.00	\$ 60,815.99	\$ 185,100.00	\$ 185,100.00
			Total Operational	\$ -	\$ -	\$ 112,917.00	\$ 33,469.33	\$ 127,000.00	\$ 163,800.00
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
			Ending Fund Balance	\$ -	\$ -	\$ 22,383.00	\$ 27,346.66	\$ 80,483.00	\$ 13,683.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
150			Forfeitures and Seizures						
150	308	3081000149	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
150	330	330	Dept of Justice Grant	\$ -	\$ -	\$ -		\$ -	\$ -
150	330		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
150	360	3611000149	Investment Interest	\$ -	\$ -	\$ -		\$ -	\$ -
150	360		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
150			Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
Substance Abuse Federal Gra			Total Revenue	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Operational	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Capital	\$ -	\$ -	\$ -		\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
151			Drug Free Community Grant						
151	308	3081000149	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
151	330	330	Dept of Justice Grant	\$ -	\$ -	\$ -		\$ 125,000.00	\$ 125,000.00
151	330		Subtotal	\$ -	\$ -	\$ -		\$ 125,000.00	\$ 125,000.00
151	330	3611000149	Investment Interest	\$ -	\$ -	\$ -		\$ 100.00	\$ 100.00
151	330		Subtotal	\$ -	\$ -	\$ -		\$ 100.00	\$ 100.00
151	397	3970000007	Transfer In	\$ -	\$ -	\$ -		\$ -	\$ -
151	397		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
151	521	5212010150	Salaries & Wages	\$ -	\$ -	\$ -		\$ 21,140.00	\$ 21,140.00
151	521	5212220150	Benefits	\$ -	\$ -	\$ -		\$ -	\$ -
151	521	5212231150	Office & Operating Supplies					\$ -	\$ -
151	521	5212235150	Small Tools & Minor Equipment					\$ 2,043.00	\$ 2,043.00
151	521	5212241150	Professional Services					\$ 87,105.00	\$ 87,105.00
151	521	5212242150	Communications					\$ -	\$ -
151	521	5212245150	Operating Rentals & Leases					\$ -	\$ -
151	521	5212249150	Miscellaneous					\$ 14,712.00	\$ 14,712.00
151	521		Subtotal	\$ -	\$ -	\$ -		\$ 125,000.00	\$ 125,000.00
151			Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
Substance Abuse Federal Gra			Total Revenue	\$ -	\$ -	\$ -		\$ 125,100.00	\$ 125,100.00
			Total Operational	\$ -	\$ -	\$ -		\$ 125,000.00	\$ 125,000.00
			Total Capital	\$ -	\$ -	\$ -		\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -		\$ 100.00	\$ 100.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
152			Infrastructure Development Reserve Fund						
152	308	3088000152	Beginning Fund Balance	\$ 495,731.49	\$ 532,976.10	\$ 494,776.00	\$ 497,079.18	\$ 498,500.00	\$ 498,500.00
152	330	3370701000	Benton Franklin STP Funds	\$ 34,956.33	\$ -	\$ -	\$ -	\$ -	\$ -
152	330		Subtotal	\$ 34,956.33	\$ -				
152	360	3611000152	Investment Interest	\$ 2,288.28	\$ 2,830.76	\$ 400.00	\$ 1,418.08	\$ 1,500.00	\$ 1,500.00
152	360	3613000152	Gains (Losses) On Investments	\$ -	\$ (127.68)	\$ -	\$ (15.00)	\$ -	\$ -
152	360		Subtotal	\$ 2,288.28	\$ 2,703.08	\$ 400.00	\$ 1,403.08	\$ 1,500.00	\$ 1,500.00
152	594	5953063000	Improvements Other Than Bldgs	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
152	594		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
152	597	5970000714	Interfund Subsidies	\$ -	\$ 38,600.00	\$ -	\$ -	\$ -	\$ -
152	597		Subtotal	\$ -	\$ 38,600.00	\$ -	\$ -	\$ -	\$ -
152			Beginning Fund Balance	\$ 34,956.33	\$ 532,976.10	\$ 494,776.00	\$ 497,079.18	\$ 498,500.00	\$ 498,500.00
Infrastructure Development				\$ 2,288.28	\$ 2,830.76	\$ 400.00	\$ 1,403.08	\$ 1,500.00	\$ 1,500.00
			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 500,000.00
			Total Transfers	\$ -	\$ 38,600.00	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 37,244.61	\$ 497,206.86	\$ 495,176.00	\$ 498,482.26	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
221			LID Guarantee Fund						
221	308	3081000221	Beginning Fund Balance	\$ 55,398.51	\$ 55,637.91	\$ -	\$ 55,938.79	\$ 56,100.00	\$ 56,100.00
221	360	3611000221	Investment Interest	\$ 239.40	\$ 315.25	\$ -	\$ 159.59	\$ 250.00	\$ 250.00
221	360	3613000221	Gains (Losses) On Investments	\$ -	\$ (14.37)	\$ -	\$ (1.69)	\$ -	\$ -
221	360		Subtotal	\$ 239.40	\$ 300.88	\$ -	\$ 157.90	\$ 250.00	\$ 250.00
221			Beginning Fund Balance	\$ 55,398.51	\$ 55,637.91	\$ -	\$ 55,938.79	\$ 56,100.00	\$ 56,100.00
LID Guarantee Fund			Total Revenue	\$ 239.40	\$ 300.88	\$ -	\$ 157.90	\$ 250.00	\$ 250.00
			Total Operational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 55,637.91	\$ 55,938.79	\$ -	\$ 56,096.69	\$ 56,350.00	\$ 56,350.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
229			96 GO Bond						
229	308	3081000229	Beginning Fund Balance	\$ 5,525.73	\$ 5,129.28	\$ 10,129.00	\$ 4,475.80	\$ -	\$ -
229	310	3111000229	Property Taxes	\$ 154,665.52	\$ 156,543.32	\$ 158,500.00	\$ 86,490.79	\$ -	\$ -
229	310		Subtotal	\$ 154,665.52	\$ 156,543.32	\$ 158,500.00	\$ 86,490.79	\$ -	\$ -
229	360	3611000229	Investment Interest	\$ 196.03	\$ 279.06	\$ 200.00	\$ 128.66	\$ -	\$ -
229	360	3613000229	Gains (Losses) On Investments	\$ -	\$ (1.86)	\$ -	\$ (2.60)	\$ -	\$ -
229	360		Subtotal	\$ 196.03	\$ 277.20	\$ 200.00	\$ 126.06	\$ -	\$ -
229	591	5912271000	1996 GO Bonds	\$ 137,030.00	\$ 145,000.00	\$ 152,000.00		\$ -	\$ -
229	591	5922283000	Interest On Long-Term External	\$ 18,228.00	\$ 12,474.00	\$ 6,384.00	\$ 3,192.00	\$ -	\$ -
229	591	5922285000	Bond Registration Costs	\$ -	\$ -	\$ -		\$ -	\$ -
229	591	5922289000	Other Interest and Debt Costs	\$ -	\$ -	\$ -		\$ -	\$ -
229	591		Subtotal	\$ 155,258.00	\$ 157,474.00	\$ 158,384.00	\$ 3,192.00	\$ -	\$ -
229			Beginning Fund Balance	\$ 5,525.73	\$ 5,129.28	\$ 10,129.00	\$ 4,475.80	\$ -	\$ -
96 GO Bond			Total Revenue	\$ 154,861.55	\$ 156,820.52	\$ 158,700.00	\$ 86,616.85	\$ -	\$ -
			Total Debt	\$ 155,258.00	\$ 157,474.00	\$ 158,384.00	\$ 3,192.00	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 5,129.28	\$ 4,475.80	\$ 10,445.00	\$ 87,900.65	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
233			11 GO Bond						
233	308	3081000233	Beginning Fund Balance	\$ 9.19	\$ 303.56	\$ 691.00	\$ 999.70	\$ 2,303.00	\$ 2,303.00
233	360	3611000233	Investment Interest	\$ 82.80	\$ 116.47	\$ 75.00	\$ 48.74	\$ 75.00	\$ 75.00
233	360	3613000233	Gains (Losses) On Investments	\$ -	\$ (6.08)	\$ -	\$ (0.49)	\$ -	\$ -
233	360		Subtotal	\$ 82.80	\$ 110.39	\$ 75.00	\$ 48.25	\$ 75.00	\$ 75.00
233	397	3970000003	Operating Transfer In	\$ -	\$ -	\$ 102,500.00	\$ 51,250.02	\$ 100,000.00	\$ 100,000.00
233	397	3970000009	Operating Transfers In	\$ -	\$ -	\$ 27,000.00	\$ 13,500.00	\$ 27,000.00	\$ 27,000.00
233	397	3970000101	Operating Transfer In	\$ 100,000.00	\$ 102,500.00	\$ -			
233	397	3970000111	Operating Transfers In	\$ 30,000.00	\$ -	\$ -			
233	397	3970000710	Operating Transfers In	\$ -	\$ 27,000.00	\$ -			
233	397		Subtotal	\$ 130,000.00	\$ 129,500.00	\$ 129,500.00	\$ 64,750.02	\$ 127,000.00	\$ 127,000.00
233	591	5917571000	2011 Limited Tax GO Bonds	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		\$ 50,000.00	\$ 50,000.00
233	591	5917671000	2011 Limited Tax GO Bonds	\$ -	\$ -	\$ -			
233	591	5923485233	Bond Admin Fees	\$ -	\$ -	\$ -			
233	591	5927583000	Interest on Long-Term External	\$ 79,487.50	\$ 78,612.50	\$ 77,463.00	\$ 38,731.25	\$ 76,350.00	\$ 76,350.00
233	591	5927585000	Bond Admin Fees	\$ 300.93	\$ 301.75	\$ 500.00	\$ 53.64	\$ 500.00	\$ 500.00
233	591	5927683000	Interest on Long-Term External	\$ -	\$ -	\$ -			
233	591		Subtotal	\$ 129,788.43	\$ 128,914.25	\$ 127,963.00	\$ 38,784.89	\$ 126,850.00	\$ 126,850.00
233			Beginning Fund Balance	\$ 9.19	\$ 303.56	\$ 691.00	\$ 999.70	\$ 2,303.00	\$ 2,303.00
11 GO Bond			Total Revenue	\$ 130,082.80	\$ 129,610.39	\$ 129,575.00	\$ 64,798.27	\$ 127,075.00	\$ 127,075.00
			Total Debt	\$ 129,788.43	\$ 128,914.25	\$ 127,963.00	\$ 38,784.89	\$ 126,850.00	\$ 126,850.00
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 303.56	\$ 999.70	\$ 2,303.00	\$ 27,013.08	\$ 2,528.00	\$ 2,528.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
234			LID 10-23 (Village Park)						
234	308	3081000234	Beginning Fund Balance	\$ -	\$ -	\$ 1,700.00	\$ 2,913.41	\$ 4,350.00	\$ 4,350.00
234	360	3611000234	Investment Interest	\$ 36.09	\$ 16.08	\$ -	\$ 15.08		
234	360	3613000234	Gains (Losses) On Investments	\$ -	\$ (0.67)	\$ -	\$ (0.18)		
234	360	3614100000	Assesment Interest	\$ -	\$ 682.82	\$ -	\$ 623.31		
234	360	3614200000	Assesment Penalty	\$ -	\$ 72.70	\$ -	\$ 80.51		
234	360	3681000000	Assesment Principal	\$ 13,164.62	\$ 2,822.33	\$ 1,700.00	\$ 2,419.32	\$ 1,700.00	\$ 1,700.00
234	360		Subtotal	\$ 13,200.71	\$ 3,593.26	\$ 1,700.00	\$ 3,138.04	\$ 1,700.00	\$ 1,700.00
234	390	3913000234	Special Assesment Bond Proceed	\$ 24,721.86	\$ -	\$ -			
234	390		Subtotal	\$ 24,721.86	\$ -				
234	397	3970000021	Operating Transfers - In	\$ -	\$ -	\$ -			
234	397	3970000234	Operating Transfers - In	\$ -	\$ -	\$ -			
234	397	3971000234	Operating Transfers - In	\$ -	\$ -	\$ -			
234	397		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
234	591	5911973000	Special Assesment Bond	\$ -	\$ -	\$ -			
234	591	5914873000	Special Assesment Bonds	\$ -	\$ -	\$ 915.00		\$ 1,050.00	\$ 1,050.00
234	591	5921983000	Interest on Long Term External	\$ -	\$ -	\$ -			
234	591	5924883000	Interest on Long-Term External	\$ -	\$ 679.85	\$ 785.00		\$ 650.00	\$ 650.00
234	591		Subtotal	\$ -	\$ 679.85	\$ 1,700.00	\$ -	\$ 1,700.00	\$ 1,700.00
234	597	5970000404	Transfers-Out - Other Costs Allocation	\$ 19,340.51	\$ -	\$ -			
234	597	5970000702	Transfers-Out - Other Costs Allocation	\$ 18,582.06	\$ -	\$ -			
234	597	5970055234	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ -			
234	597		Subtotal	\$ 37,922.57	\$ -				
234			Beginning Fund Balance	\$ -	\$ -	\$ 1,700.00	\$ 2,913.41	\$ 4,350.00	\$ 4,350.00
LID 10-23			Total Revenue	\$ 37,922.57	\$ 3,593.26	\$ 1,700.00	\$ 3,138.04	\$ 1,700.00	\$ 1,700.00
			Total Debt	\$ -	\$ 679.85	\$ 1,700.00	\$ -	\$ 1,700.00	\$ 1,700.00
			Total Transfers	\$ 37,922.57	\$ -				
			Ending Fund Balance	\$ -	\$ 2,913.41	\$ 1,700.00	\$ 6,051.45	\$ 4,350.00	\$ 4,350.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
301			REET First Quarter Percent						
301	308	3081000301	Beginning Fund Balance	\$ -	\$ 9,996.54	\$ 10,597.00	\$ 13,466.35	\$ 11,197.00	\$ 11,797.00
301	310	3183400000	REET 1	\$ 2,486.45	\$ 30,418.67	\$ 27,500.00	\$ 19,252.54	\$ 27,500.00	\$ 27,500.00
301	310		Subtotal	\$ 2,486.45	\$ 30,418.67	\$ 27,500.00	\$ 19,252.54	\$ 27,500.00	\$ 27,500.00
301	360	3611000301	Investment Interest	\$ 11.14	\$ 54.18	\$ 100.00	\$ 53.04	\$ 100.00	\$ 100.00
301	360	3613000301	Gains (Losses) On Investments	\$ -	\$ (3.04)	\$ -	\$ (0.65)		
301	360		Subtotal	\$ 11.14	\$ 51.14	\$ 100.00	\$ 52.39	\$ 100.00	\$ 100.00
301	397	3970000022	Operating Transfers - In	\$ 7,498.95	\$ -	\$ -		\$ -	\$ -
301	397		Subtotal	\$ 7,498.95	\$ -				
301	591	5913472301	Revenue Bonds	\$ -	\$ -	\$ -		\$ -	\$ -
301	591	5923483301	Interest On Long-Term External	\$ -	\$ -	\$ -		\$ -	\$ -
301	591		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301	597	5970000715	Transfers-Out	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 13,500.00	\$ 27,000.00	\$ 27,000.00
301	597		Subtotal	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 13,500.00	\$ 27,000.00	\$ 27,000.00
301			Beginning Fund Balance	\$ -	\$ 9,996.54	\$ 10,597.00	\$ 13,466.35	\$ 11,197.00	\$ 11,797.00
REET First Quarter Percent			Total Revenue	\$ 9,996.54	\$ 30,469.81	\$ 27,600.00	\$ 19,304.93	\$ 27,600.00	\$ 27,600.00
			Total Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Total Transfers	\$ -	\$ 27,000.00	\$ 27,000.00	\$ 13,500.00	\$ 27,000.00	\$ 27,000.00
			Ending Fund Balance	\$ 9,996.54	\$ 13,466.35	\$ 11,197.00	\$ 19,271.28	\$ 11,797.00	\$ 12,397.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
302			OIE Improvement Fund						
302	308	3081000302	Beginning Fund Balance	\$ -	\$ -	\$ 26,358.00	\$ 3,024.91	\$ -	\$ -
302	330	3332020302	WSDOT LA 8286	\$ -	\$ 79,592.85	\$ 166,642.00	\$ 52,713.22		
302	330		Subtotal	\$ -	\$ 79,592.85	\$ 166,642.00	\$ 52,713.22	\$ -	\$ -
302	360	3611000302	Investment Interest	\$ -	\$ 121.47	\$ -	\$ 33.65		
302	360	3613000302	Gains (Losses) On Investments	\$ -	\$ (9.96)	\$ -	\$ (0.39)		
302	360		Subtotal	\$ -	\$ 111.51	\$ -	\$ 33.26	\$ -	\$ -
302	397	3970000711	Transfers In	\$ -	\$ 38,600.00	\$ -			
302	397		Subtotal	\$ -	\$ 38,600.00	\$ -	\$ -	\$ -	\$ -
302	594	5951041302	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ -	\$ 3,929.51		
302	594	5951060000	Engineering	\$ -	\$ 115,279.45	\$ 193,000.00	\$ 37,675.53		
302	594		Subtotal	\$ -	\$ 115,279.45	\$ 193,000.00	\$ 41,605.04	\$ -	\$ -
302			Beginning Fund Balance	\$ -	\$ -	\$ 26,358.00	\$ 3,024.91	\$ -	\$ -
OIE Improvement Fund									
			Total Revenue	\$ -	\$ 118,304.36	\$ 166,642.00	\$ 52,746.48	\$ -	\$ -
			Total Capital	\$ -	\$ 115,279.45	\$ 193,000.00	\$ 41,605.04	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 3,024.91	\$ -	\$ 14,166.35	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
303			7th Street ADA Project						
303	308	3081000000	Beginning Fund Balance	\$ -	\$ -	\$ 2,191.00	\$ 2,194.30	\$ -	\$ -
303	330	3332020000	Federal Direct Grant From The Depart	\$ -	\$ -	\$ 14,041.00	\$ 5,130.11		
303	330		Subtotal	\$ -	\$ -	\$ 14,041.00	\$ 5,130.11	\$ -	\$ -
303	360	3611000303	Investment Interest	\$ -	\$ 3.30	\$ -	\$ 1.32		
303	360	3613000303	Gains (Losses) On Investments				\$ (0.03)		
303	360		Subtotal	\$ -	\$ 3.30	\$ -	\$ 1.29	\$ -	\$ -
303	397	3970000712	Interfund Transfers	\$ -	\$ 2,191.00	\$ -			
303	397		Subtotal	\$ -	\$ 2,191.00	\$ -	\$ -	\$ -	\$ -
303	594	5951041000	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ 16,232.00	\$ 6,655.05		
303	594		Subtotal	\$ -	\$ -	\$ 16,232.00	\$ 6,655.05	\$ -	\$ -
303			Beginning Fund Balance	\$ -	\$ -	\$ 2,191.00	\$ 2,194.30	\$ -	\$ -
7th Str ADA Improvement Pr			Total Revenue	\$ -	\$ 2,194.30	\$ 14,041.00	\$ 5,131.40	\$ -	\$ -
			Total Capital	\$ -	\$ -	\$ 16,232.00	\$ 6,655.05	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 2,194.30	\$ -	\$ 670.65	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
304			OIE Phase 2 Improvement Project						
304	308	3081000304	Beginning Fund Balance	\$ -	\$ -	\$ 15,697.00	\$ 1,400.20	\$ 232,554.00	\$ 232,554.00
304	330	3332020304	WSDOT - OIE Phase 2	\$ -	\$ -	\$ 100,580.00	\$ 23,991.98		
304	330		Subtotal	\$ -	\$ -	\$ 100,580.00	\$ 23,991.98	\$ -	\$ -
304	360	3611000304	Investment Interest	\$ -	\$ 23.62	\$ -	\$ 18.49		
304	630	3613000304	Gains (Losses) On Investments				\$ (0.24)		
304	360		Subtotal	\$ -	\$ 23.62	\$ -	\$ 18.25	\$ -	\$ -
304	397	3970000713	Interfund Transfers	\$ -	\$ 15,697.00	\$ -			
304	397		Subtotal	\$ -	\$ 15,697.00	\$ -	\$ -	\$ -	\$ -
304	594	5951041304	Roads/Streets Const. & Other Infrastr	\$ -	\$ 14,320.42	\$ 116,277.00	\$ 18,105.15		
304	594		Subtotal	\$ -	\$ 14,320.42	\$ 116,277.00	\$ 18,105.15	\$ -	\$ -
304			Beginning Fund Balance	\$ -	\$ -	\$ 15,697.00	\$ 1,400.20	\$ 232,554.00	\$ 232,554.00
OIE Phase 2 Improvement			Total Revenue	\$ -	\$ 15,720.62	\$ 100,580.00	\$ 24,010.23	\$ -	\$ -
			Total Capital	\$ -	\$ 14,320.42	\$ 116,277.00	\$ 18,105.15	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 30,041.04	\$ 232,554.00	\$ 7,305.28	\$ 232,554.00	\$ 232,554.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
305			ESCO Project						
305	308	3081000305	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	330	3340420305	State Direct/Indirect Grant From Depa	\$ -	\$ -	\$ 230,162.00	\$ -		
305	330		Subtotal	\$ -	\$ -	\$ 230,162.00	\$ -	\$ -	\$ -
305	360	3611000305	Investment Interest	\$ -	\$ -	\$ -	\$ 263.68		
305	360	3613000305	Gains (Losses) On Investments	\$ -	\$ -	\$ -	\$ (5.67)		
305	360		Subtotal	\$ -	\$ -	\$ -	\$ 258.01	\$ -	\$ -
305	390	3918000305	WA Treasurer Loan	\$ -	\$ -	\$ 694,838.00			
305	390		Subtotal	\$ -	\$ -	\$ 694,838.00	\$ -	\$ -	\$ -
305	397	3970000305	Transfers In	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00		
305	397		Subtotal	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -
305	594	5956341305	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ 925,000.00	\$ 43,079.59		
305	594	5956363305	Roads/Streets Const. & Other Infrastr	\$ -	\$ -	\$ -			
305	594	5961862000	Buildings	\$ -	\$ -	\$ -			
305	594	5961864000	Machinery & Equipment	\$ -	\$ -	\$ -			
305	594		Subtotal	\$ -	\$ -	\$ 925,000.00	\$ 43,079.59	\$ -	\$ -
305	597	5970000115	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ 200,000.00			
305	597		Subtotal	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
305			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESCO Project			Total Revenue	\$ -	\$ -	\$ 1,125,000.00	\$ 200,258.01	\$ -	\$ -
			Total Capital	\$ -	\$ -	\$ 925,000.00	\$ 43,079.59	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -	\$ 157,178.42	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
306			<i>Wine Country Rd Crosswalk Project</i>						
306	308	3081000305	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	360	3671000	Contributions & Donations					\$ 30,000.00	\$ 30,000.00
306	360	3611000305	Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	360	3613000305	Gains (Losses) On Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	360		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
306	397	3970000305	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	397		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	594	5947664000	Construction and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
306	594		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
306	597	5970000115	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306	597		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wine Country Rd Crossw			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
307			City Park Restroom Project						
307	308	3081000305	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	330	33304	USDA Funding	\$ -	\$ -	\$ -	\$ -	\$ 70,200.00	\$ 70,200.00
307	330	3340420305	RCO Funding	\$ -	\$ -	\$ -	\$ -	\$ 87,800.00	\$ 87,800.00
307	330		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 158,000.00	\$ 158,000.00
307	360	3611000305	Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	360	3613000305	Gains (Losses) On Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	360		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	390	3918000305	WA Treasurer Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	390		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	397	3970000305	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 17,600.00	\$ 17,600.00
305	397		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 17,600.00	\$ 17,600.00
307	594	5947641000	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	594	5947664000	Construction and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 175,600.00	\$ 175,600.00
307	594		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 175,600.00	\$ 175,600.00
307	597	5970000115	Transfers-Out - Other Costs Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	597		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Park Restroom Proj			Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 175,600.00	\$ 175,600.00
			Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 175,600.00	\$ 175,600.00
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 fund are rolled up into or combined with the water fund. These funds although associated with the water fund are not necessarily a component of day to day operations.

DEBT SERVICE FUNDS			
	2016 Payment	Outstanding Principle	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
East Prosser Industrial Park	\$6,474	\$12,331	Jan-17
Well No. 4	\$50,549	\$274,467	Oct-22
Water Disinfection and Filtration Improvements	\$128,488	\$1,799,820	Oct-35
98 & 99 Water Revenue Bonds Refinanced	\$235,190	\$3,045,000	Dec-34
Energy Efficiency Project	\$26,323	\$231,000	Jun-27
North Prosser Water System	\$159,920	\$3,461,057	Dec-54
Zone 2.5 Water System Improvements	\$44,449	\$895,222	Jan-39
Total Water Fund Debt	\$657,858	\$9,831,302	

CAPTIAL OUTLAYS AND PROJECTS

There are no capital projects budgeted for 2016.

Status	Request #	Description	Amount
Requested	2016.15	Water Truck	\$ 35,000.00
Deferred	2016.17	Paint 3m Reservoir	\$ 80,000.00

Requested	2016.18	Bob Cat SkidSter	\$ 48,000.00
Requested	2016.19	Flush Truck	\$ 130,000.00
Deferred	2016.20	7 Fire Hydrants	\$ 30,000.00

RESERVE FUNDS

The financial polices indicate that it is the objective of the City to hold at a minimum of 12.5% of operating expenditures in reserve. Currently, the Water Facilities Reserve Fund holds about \$600,000 or 23.5% of the water funds operating expenditures. It is important to note that this fund also gathers funds for future capital improvements.

In addition to this operational reserve, the City is required to maintain certain reserve funds associated with debt requirements.

RATES

	1%	1%	4.7%	9.1%	6.5%	4%
Size	2011	2012	2013	2014	2015	2016
5/8"	18.76	18.95	19.84	21.65	23.05	23.97
1"	33.74	34.08	35.68	38.93	41.46	43.12
1-1/2"	74.95	75.7	79.26	86.47	92.09	95.78
2"	133.51	134.85	141.19	154.04	164.05	170.61
3"	299.8	302.8	317.03	345.88	368.36	383.10
4"	524.35	529.59	554.48	604.94	644.26	670.03
6"	1199.2	1211.19	1268.12	1383.52	1473.45	1532.39
Usage	1.63	1.65	1.65	1.65	1.65	1.72

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
403			Water Fund						
403	308	3088000403	Beginning Fund Balance	\$ 1,096,409.69	\$ 960,132.44	\$ 617,064.00	\$ 808,063.75	\$ 714,626.80	\$ 714,626.80
403	330	3331420000	CDBG Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	330		Subtotal	\$ -					
403	340	3424000403	Water Inspections	\$ -	\$ 600.00	\$ -	\$ 6,894.25	\$ 5,000.00	\$ 5,000.00
403	340	3434100000	Water Revenues	\$ 1,779,509.72	\$ 1,980,607.87	\$ 1,978,923.00	\$ 782,458.97	\$ 2,058,000.00	\$ 2,058,000.00
403	340	3434200000	Connection Fees	\$ 15,411.00	\$ 13,146.68	\$ 10,000.00	\$ 34,539.33	\$ 15,000.00	\$ 15,000.00
403	340	3434300000	Bulk Water Application Fee	\$ 325.00	\$ 100.00	\$ 125.00	\$ -	\$ -	\$ -
403	340	3439000000	Irrigation Fees & Charges	\$ 335,834.11	\$ 326,512.09	\$ 338,646.00	\$ 166,523.32	\$ 340,000.00	\$ 340,000.00
403	340	3490200403	Other Interfund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	340		Subtotal	\$ 2,131,079.83	\$ 2,320,966.64	\$ 2,327,694.00	\$ 990,415.87	\$ 2,418,000.00	\$ 2,418,000.00
403	350	3599000403	NSF Penalties	\$ 23,346.56	\$ 3,920.00	\$ 29,500.00	\$ 230.00	\$ 500.00	\$ 500.00
403	350	3599001403	Late Fees & Shut of Fees	\$ 11,024.48	\$ 27,716.74	\$ 10,000.00	\$ 15,285.67	\$ 32,000.00	\$ 32,000.00
403	350		Subtotal	\$ 34,371.04	\$ 31,636.74	\$ 39,500.00	\$ 15,515.67	\$ 32,500.00	\$ 32,500.00
403	360	3611000403	Investment Interest	\$ 4,622.54	\$ 4,215.70	\$ 2,500.00	\$ 2,270.65	\$ -	\$ -
403	360	3613000403	Gains (Losses) On Investments	\$ -	\$ (219.30)	\$ -	\$ (24.00)	\$ -	\$ -
403	360	3671000403	Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	360	3699000403	Other Miscellaneous Revenue	\$ 5,717.17	\$ 509.87	\$ -	\$ 60.27	\$ -	\$ -
403	360	3699001403	Miscellaneous - AP refund/reimb	\$ 13.63	\$ -	\$ -	\$ -	\$ -	\$ -
403	360		Subtotal	\$ 10,353.34	\$ 4,506.27	\$ 2,500.00	\$ 2,306.92	\$ -	\$ -
403	380	3890000403	USDA North Prosser Loan	\$ -	\$ 404,046.00	\$ -	\$ -	\$ -	\$ -
403	380	3890001000	North Prosser - City Reimburse	\$ 7,370.04	\$ 102.68	\$ -	\$ 186,348.98	\$ -	\$ -
403	380		Subtotal	\$ 7,370.04	\$ 404,148.68	\$ -	\$ 186,348.98	\$ -	\$ -
403	390	3918000403	DWSRF	\$ 479,075.48	\$ 1,500,924.52	\$ -	\$ 3,507,000.00	\$ -	\$ -
403	390	3919000403	USDA North Prosser	\$ 153,248.10	\$ -	\$ 3,507,000.00	\$ -	\$ -	\$ -
403	390	3951000403	Proc.From Sales-Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	390		Subtotal	\$ 632,323.58	\$ 1,500,924.52	\$ 3,507,000.00	\$ 3,507,000.00	\$ -	\$ -
403	397	3970000025	Operating Transfers-In	\$ 166.15	\$ -	\$ -	\$ -	\$ -	\$ -
403	397	3970000404	Operating Transfers-In	\$ 19,340.51	\$ -	\$ -	\$ -	\$ -	\$ -
403	397		Subtotal	\$ 19,506.66	\$ -				
403	534	5348010000	Salaries & Wages	\$ 250,047.47	\$ 302,604.59	\$ 358,279.00	\$ 169,016.62	\$ 288,500.00	\$ 320,500.00
403	534	5348012000	Overtime	\$ 9,804.59	\$ 13,765.91	\$ 11,725.00	\$ 6,822.13	\$ 9,000.00	\$ 9,000.00
403	534	5348020001	Personnel Benefits	\$ 104,982.67	\$ 134,803.40	\$ 175,778.00	\$ 79,610.29	\$ 135,000.00	\$ 152,000.00
403	534	5348021000	Uniforms & Clothing	\$ 1,620.00	\$ -	\$ -	\$ -	\$ -	\$ -
403	534	5348031000	Office & Operating Supplies	\$ 32,672.53	\$ 62,343.76	\$ 61,417.00	\$ 21,577.54	\$ 60,000.00	\$ 60,000.00
403	534	5348032000	Fuel	\$ 5,386.65	\$ 5,823.82	\$ 6,000.00	\$ 1,618.68	\$ 6,000.00	\$ 6,000.00
403	534	5348035000	Small Tools & Minor Equipment	\$ 25,048.02	\$ 10,327.29	\$ 30,000.00	\$ 21,108.05	\$ 40,000.00	\$ 10,000.00
403	534	5348041000	Professional Services	\$ 52,220.59	\$ 67,298.65	\$ 61,450.00	\$ 12,647.28	\$ 50,000.00	\$ 50,000.00
403	534	5348042000	Communications	\$ 5,260.49	\$ 5,620.87	\$ 5,300.00	\$ 2,580.56	\$ 6,000.00	\$ 6,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
403	534	5348043000	Travel	\$ 874.86	\$ 1,225.90	\$ 4,000.00	\$ 41.85	\$ 4,000.00	\$ 4,000.00
403	534	5348044000	External Taxes	\$ 451,402.68	\$ 502,834.23	\$ 506,604.00	\$ 150,956.46	\$ 525,000.00	\$ 525,000.00
403	534	5348045000	Operating Rentals & Leases	\$ 653.93	\$ 242.28	\$ 500.00	\$ 374.77	\$ 1,500.00	\$ 1,500.00
403	534	5348046000	Insurance	\$ 54,587.91	\$ 66,647.97	\$ 52,814.00	\$ -	\$ 55,500.00	\$ 55,500.00
403	534	5348047000	Public Utility Services	\$ 167,472.52	\$ 199,023.74	\$ 160,000.00	\$ 69,906.91	\$ 180,000.00	\$ 180,000.00
403	534	5348048000	Repairs & Maintenance	\$ 11,214.82	\$ 29,383.22	\$ 30,000.00	\$ 36,785.84	\$ 38,000.00	\$ 34,000.00
403	534	5348049000	Miscellaneous	\$ 12,380.72	\$ 10,314.76	\$ 12,000.00	\$ 6,207.46	\$ 13,200.00	\$ 13,200.00
403	534	5348051000	Intergov't Professional Serv	\$ 507.92	\$ 9,173.60	\$ 500.00	\$ 2,140.47	\$ 22,000.00	\$ 22,000.00
403	534		Subtotal	\$ 1,186,138.37	\$ 1,421,433.99	\$ 1,476,367.00	\$ 581,394.91	\$ 1,433,700.00	\$ 1,448,700.00
403	539	5392010000	Salaries & Wages	\$ 70,759.54	\$ 72,887.65	\$ 75,314.00	\$ 37,290.68	\$ 63,750.00	\$ 63,750.00
403	539	5392012000	Overtime	\$ 2,117.58	\$ 2,294.42	\$ 2,178.00	\$ 1,093.32	\$ 1,500.00	\$ 1,500.00
403	539	5392020001	Personnel Benefits	\$ 30,469.28	\$ 32,139.75	\$ 35,951.00	\$ 16,757.05	\$ 29,750.00	\$ 30,250.00
403	539	5392021000	Uniforms	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ -
403	539	5392031000	Office & Operating Supplies	\$ 8,929.56	\$ 3,957.02	\$ 7,200.00	\$ 1,384.19	\$ 7,000.00	\$ 7,000.00
403	539	5392032000	Fuel	\$ 5,386.69	\$ 5,823.85	\$ 6,000.00	\$ 1,618.68	\$ 6,000.00	\$ 6,000.00
403	539	5392035000	Small Tools & Minor Equipment	\$ 1,402.06	\$ 227.48	\$ -	\$ -	\$ -	\$ -
403	539	5392041000	Professional Services	\$ 7,964.49	\$ 9,545.35	\$ 7,500.00	\$ 3,260.87	\$ 8,000.00	\$ 8,000.00
403	539	5392042000	Communications	\$ 1,883.17	\$ 1,416.58	\$ 2,000.00	\$ 772.72	\$ 2,000.00	\$ 2,000.00
403	539	5392043000	Travel & Training	\$ 23.63	\$ -	\$ 50.00	\$ 41.85	\$ 150.00	\$ 150.00
403	539	5392044000	External Taxes	\$ 6.48	\$ 6.48	\$ 7.00	\$ 6.48	\$ 7.00	\$ 7.00
403	539	5392045000	Operating Rentals & Leases	\$ 261.72	\$ 242.28	\$ 350.00	\$ 121.73	\$ 350.00	\$ 350.00
403	539	5392046000	Insurance	\$ 2,825.94	\$ 3,439.58	\$ 2,964.00	\$ -	\$ 3,200.00	\$ 3,200.00
403	539	5392047000	Public Utility Services	\$ 152,854.52	\$ 160,544.30	\$ 165,000.00	\$ 161,699.53	\$ 168,000.00	\$ 168,000.00
403	539	5392048000	Repairs & Maintenance	\$ 1,602.58	\$ 794.23	\$ 2,000.00	\$ 221.71	\$ 6,000.00	\$ 6,000.00
403	539	5392049000	Miscellaneous	\$ 8,056.72	\$ 2,731.37	\$ 2,000.00	\$ 1,166.57	\$ 2,000.00	\$ 2,000.00
403	539	5392051000	Intergov't Professional Serv	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
403	539		Subtotal	\$ 295,093.96	\$ 296,050.34	\$ 308,514.00	\$ 225,435.38	\$ 297,707.00	\$ 298,207.00
403	580	5890001000	North Prosser - City Reimb	\$ 7,370.04	\$ 186,451.66	\$ 3,507,000.00	\$ 3,496,698.90	\$ -	\$ -
403	580		Subtotal	\$ 7,370.04	\$ 186,451.66	\$ 3,507,000.00	\$ 3,496,698.90	\$ -	\$ -
403	591	5913478000	CERB T-2001-060 Principal	\$ 5,852.79	\$ 5,911.32	\$ 5,970.43	\$ 5,591.92	\$ 6,035.00	\$ 6,035.00
403	591	5923483403	CERB T-2001-060 Interest	\$ 612.33	\$ 553.80	\$ 494.69	\$ 881.42	\$ 440.00	\$ 440.00
403	591	5913478000	CTED C1999-128 Principal	\$ 5,072.03	\$ 5,325.64	\$ 5,591.92	\$ -	\$ 5,875.00	\$ 5,875.00
403	591	5923483403	CTED C1999-128 Interest	\$ 1,401.31	\$ 1,147.72	\$ 881.43	\$ -	\$ 605.00	\$ 605.00
403	591	5913478000	Well 4B Principal	\$ 45,744.42	\$ 45,744.41	\$ 45,744.41	\$ -	\$ 45,745.00	\$ 45,745.00
403	591	5923483403	Well 4B Interest	\$ 8,875.30	\$ 6,175.50	\$ 5,489.32	\$ -	\$ 4,805.00	\$ 4,805.00
403	591	5913478000	Water Disinfection and Filtration Prin	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
403	591	5923483403	Water Disinfection and Filtration Inter	\$ -	\$ -	\$ -	\$ -	\$ 28,500.00	\$ 28,500.00
403	591	5913478000	Zone 2.5 Water Improvmt Principal	\$ -	\$ -	\$ -	\$ -	\$ 31,100.00	\$ 31,100.00
403	591	5923483403	Zone 2.5 Water Improvmt Interest	\$ -	\$ -	\$ -	\$ -	\$ 13,500.00	\$ 13,500.00
403	591	5913478000	Water Debt Refinancing Principal	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00
403	591	5923483403	Water Debt Refinancing Int	\$ -	\$ -	\$ -	\$ -	\$ 110,500.00	\$ 110,500.00
403	591	5913478000	ESCO Principal	\$ -	\$ -	\$ -	\$ -	\$ 15,500.00	\$ 15,500.00
403	591	5923483403	ESCO Interest	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00
403	591		Subtotal	\$ 67,558.18	\$ 64,858.39	\$ 64,172.20	\$ 6,473.34	\$ 498,605.00	\$ 498,605.00
403	594	5943441002	Capital Professional Services-DWSRF	\$ -	\$ 93,388.52	\$ 35,000.00	\$ 33,848.26	\$ -	\$ -
403	594	5943441003	Capital Professional Services-North Pr	\$ 255,187.75	\$ 110,157.52	\$ -	\$ -	\$ -	\$ -
403	594	5943441004	Capital Professional Services - Water R	\$ -	\$ -	\$ 43,000.00	\$ 46,042.44	\$ -	\$ -
403	594	5943451000	Intergov't Professional Serv	\$ 10,486.40	\$ -	\$ -	\$ -	\$ -	\$ -
403	594	5943463000	Improvements Other Than Bldgs	\$ 601,501.17	\$ -	\$ -	\$ -	\$ -	\$ -
403	594	5943463002	Capital Other Improvements-DWSRF	\$ -	\$ 1,252,657.44	\$ -	\$ -	\$ -	\$ -
403	594	5943463003	Capital Other Improvements-North Pr	\$ -	\$ 239,361.19	\$ -	\$ 28,020.47	\$ -	\$ -
403	594	5943464000	Machinery & Equipment	\$ 666.52	\$ 126,312.51	\$ 41,250.00	\$ 6,133.50	\$ -	\$ -
403	594	5943464000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -
403	594	5943464000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00	\$ 130,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
403	594	5943464000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 35,000.00	\$ 35,000.00
403	594	5943464000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 40,000.00	\$ 48,000.00
403	594		Subtotal	\$ 867,841.84	\$ 1,821,877.18	\$ 119,250.00	\$ 114,044.67	\$ 285,000.00	\$ 213,000.00
403	597	5970000010	Transfers Out	\$ 154,912.00	\$ 154,912.00	\$ 154,912.00	\$ 154,912.02	\$ -	\$ -
403	597	5970000011	Transfers Out	\$ 79,176.00	\$ 79,176.00	\$ 79,176.00	\$ 59,382.00	\$ -	\$ -
403	597	5970000012	Transfers-Out- Irrigation Reserve Fund	\$ -	\$ -	\$ 69,740.00	\$ 69,740.00	\$ 35,000.00	\$ 35,000.00
403	597	5970000018	Transfers Out	\$ 17,000.00	\$ 216,000.00	\$ -		\$ -	\$ -
403	597	5970000442	Transfers Out	\$ 145,205.00	\$ -	\$ -		\$ -	\$ -
403	597	5970000454	Transfers Out	\$ -	\$ 31,742.00	\$ -		\$ -	\$ -
403	597		Subtotal	\$ 396,293.00	\$ 481,830.00	\$ 303,828.00	\$ 284,034.02	\$ 35,000.00	\$ 35,000.00
403			<i>Beginning Fund Balance</i>	\$ 1,096,409.69	\$ 960,132.44	\$ 617,064.00	\$ 808,063.75	\$ 714,626.80	\$ 714,626.80
Water Fund			Total Revenue	\$ 2,835,004.49	\$ 4,262,182.85	\$ 5,876,694.00	\$ 4,701,587.44	\$ 2,450,500.00	\$ 2,450,500.00
			Total Operational	\$ 1,481,232.33	\$ 1,717,484.33	\$ 1,784,881.00	\$ 806,830.29	\$ 1,731,407.00	\$ 1,746,907.00
			Total Debt	\$ 74,928.22	\$ 251,310.05	\$ 3,571,172.20	\$ 3,503,172.24	\$ 498,605.00	\$ 498,605.00
			Total Capital	\$ 867,841.84	\$ 1,821,877.18	\$ 119,250.00	\$ 114,044.67	\$ 285,000.00	\$ 213,000.00
			Total Transfers	\$ 396,293.00	\$ 481,830.00	\$ 303,828.00	\$ 284,034.02	\$ 35,000.00	\$ 35,000.00
			Ending Fund Balance	\$ 1,111,118.79	\$ 949,813.73	\$ 714,626.80	\$ 801,569.97	\$ 615,114.80	\$ 671,614.80

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 fund are rolled up into or combined with the sewer fund. These funds although associated with the water fund are not necessarily a component of day to day operations.

DEBT SERVICE FUNDS			
	2016 Payment	Outstanding Principal	Anticipated Completion
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
East Prosser Industrial Park	\$6,474	\$12,331	Jan-17
Wastewater Treatment Plant Upgrade	\$56,093	\$320,706	Nov-22
Wastewater Treatment Plant Improvements	\$17,550	\$85,190	Jun-21
Waste Water Facility Improvements	\$219,883	\$3,975,993	Jun-34
Waste Water Facility Improvements	\$81,050	\$1,230,000	Dec-39
Total Sewer Fund Debt	\$387,515	\$4,506,625	

CAPTIAL OUTLAYS AND PROJECTS

In 2016, the Wastewater Treatment Plant Project, which began in 2015, will conclude. \$5,133,000 is budgeted in project fund, fund number 470. The project is funded through loans with the Public Works Trust fund and revenue bonds.

Status	Request #	Description	Amount
Requested	2016.03	Trickle Filter Pump	\$ 25,000.00
Requested	2016.05	Crane	\$ 17,000.00

Requested	2016.06	Sewer Worker 1	\$ 76,108.00
Requested	2016.1	Sewer Truck	\$ 32,000.00
Requested	2016.16	New Windows in the Lab	\$ 5,000.00

RESERVE FUNDS

The financial polices indicate that it is the objective of the City to hold at a minimum of 12.5% of operating expenditures in reserve. Currently, the Sewer Facilities Reserve Fund holds about \$623,000 or 27.8% of the sewer funds operating expenditures. It is important to note that this fund also gathers funds for future capital improvements.

In addition to this operational reserve, the City is required to maintain certain reserve funds associated with debt requirements.

RATES

Size	Sewer Rates					2%
	0%	3.5%	4.1%	2.7%	2.7%	
	2011	2012	2013	2014	2015	2016
5/8"	34.53	35.74	37.21	38.21	39.25	40.03
1"	69.03	71.45	74.38	76.39	78.45	80.02
1-1/2"	103.55	107.17	111.56	114.57	117.67	120.02
2"	207.11	214.36	223.15	229.18	235.36	240.07
3"	310.66	321.53	334.71	343.75	353.03	360.09
4"	414.2	428.7	446.28	458.33	470.70	480.12
6"	690.35	714.51	743.80	763.88	784.51	800.20
Usage	2.36	2.44	2.44	2.44	2.44	2.49
Wntr Avg	29.43	30.46	31.71	32.57	33.45	34.11
No Wntr Avg	38.85	40.21	41.45	42.57	43.72	44.59
ELI- No Wntr Avg	19.43	20.11	20.73	21.29	21.86	22.30

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
407			Sewer Fund						
407	308	3088000407	Beginning Fund Balance	\$ 816,632.51	\$ 774,290.79	\$ 850,744.00	\$ 1,252,490.33	\$ 929,506.36	\$ 929,506.36
407	330	3340421000	CTED PWTF 05-691-PRE-115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	330		Subtotal	\$ -					
407	340	3424000407	Sewer Inspections	\$ -	\$ -	\$ -	\$ 4,024.00	\$ 2,500.00	\$ 2,500.00
407	340	3436000000	Sewer Revenues	\$ 1,950,025.53	\$ 2,253,309.46	\$ 1,891,222.00	\$ 1,031,163.60	\$ 1,975,000.00	\$ 2,350,000.00
407	340	3436100000	Connection Fees	\$ 6,763.00	\$ 7,374.00	\$ 10,000.00	\$ 15,786.40	\$ 13,000.00	\$ 13,000.00
407	340		Subtotal	\$ 1,956,788.53	\$ 2,260,683.46	\$ 1,901,222.00	\$ 1,050,974.00	\$ 1,990,500.00	\$ 2,365,500.00
407	350	3599001407	Late Fee	\$ 13,245.13	\$ 9,797.71	\$ 10,000.00	\$ 4,474.72	\$ 10,000.00	\$ 10,000.00
407	350		Subtotal	\$ 13,245.13	\$ 9,797.71	\$ 10,000.00	\$ 4,474.72	\$ 10,000.00	\$ 10,000.00
407	360	3611000407	Investment Interest	\$ 3,377.57	\$ 5,933.78	\$ -	\$ 4,023.32	\$ -	\$ -
407	360	3613000407	Gains (Losses) On Investments	\$ -	\$ (233.24)	\$ -	\$ (44.22)	\$ -	\$ -
407	360	3625000000	Space & Facilities Lease (Long	\$ 900.00	\$ 900.00	\$ 900.00	\$ 300.00	\$ 900.00	\$ 900.00
407	360	3671000407	Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	360	3699000407	Other Miscellaneous Revenue	\$ 2,414.74	\$ 197.65	\$ -	\$ -	\$ -	\$ -
407	360	3699001407	Miscellaneous - AP refund/reimb	\$ 133.19	\$ -	\$ -	\$ 1,395.82	\$ -	\$ -
407	360		Subtotal	\$ 6,825.50	\$ 6,798.19	\$ 900.00	\$ 5,674.92	\$ 900.00	\$ 900.00
407	397	3970000408	Operating Transfers-In	\$ 166.15	\$ -	\$ -	\$ -	\$ -	\$ -
407	397		Subtotal	\$ 166.15	\$ -				
407	535	5358010000	Salaries & Wages	\$ 329,049.20	\$ 340,350.09	\$ 348,954.00	\$ 169,281.49	\$ 369,750.00	\$ 369,750.00
407	535	5358012000	Overtime	\$ 24,069.72	\$ 22,725.36	\$ 25,605.00	\$ 12,947.23	\$ 29,000.00	\$ 29,000.00
407	535	5358020001	Personnel Benefits	\$ 141,528.40	\$ 149,121.75	\$ 166,845.00	\$ 75,282.17	\$ 185,000.00	\$ 185,000.00
407	535	5358021000	Uniforms & Equipment	\$ 2,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
407	535	5358031000	Office & Operating Supplies	\$ 73,116.42	\$ 76,189.95	\$ 71,417.00	\$ 50,243.38	\$ 74,000.00	\$ 74,000.00
407	535	5358032000	Fuel	\$ 8,372.41	\$ 8,600.11	\$ 10,000.00	\$ 2,169.49	\$ 10,000.00	\$ 10,000.00
407	535	5358035000	Small Tools & Minor Equipment	\$ 21,007.44	\$ 15,415.32	\$ 35,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
407	535	5358041000	Professional Services	\$ 45,559.69	\$ 92,312.52	\$ 91,450.00	\$ 68,690.48	\$ 95,000.00	\$ 95,000.00
407	535	5358042000	Communications	\$ 5,168.90	\$ 5,342.29	\$ 4,600.00	\$ 2,772.50	\$ 5,500.00	\$ 5,500.00
407	535	5358043000	Travel	\$ 84.12	\$ 372.90	\$ 2,000.00	\$ 41.85	\$ 1,500.00	\$ 1,500.00
407	535	5358044000	External Taxes	\$ 473,550.32	\$ 544,549.54	\$ 436,872.00	\$ 199,822.77	\$ 500,000.00	\$ 500,000.00
407	535	5358045000	Operating Rentals & Leases	\$ 2,603.26	\$ 2,921.17	\$ 3,000.00	\$ 2,905.17	\$ 4,000.00	\$ 4,000.00
407	535	5358046000	Insurance	\$ 85,991.99	\$ 131,465.46	\$ 113,140.00	\$ 2,645.28	\$ 118,500.00	\$ 118,500.00
407	535	5358047000	Public Utility Services	\$ 215,167.33	\$ 261,628.67	\$ 250,000.00	\$ 103,316.09	\$ 250,000.00	\$ 250,000.00
407	535	5358048000	Repairs & Maintenance	\$ 22,927.43	\$ 41,816.61	\$ 42,000.00	\$ 25,382.98	\$ 50,000.00	\$ 44,000.00
407	535	5358049000	Miscellaneous	\$ 15,342.26	\$ 19,517.79	\$ 13,000.00	\$ 6,317.27	\$ 14,200.00	\$ 14,200.00
407	535	5358051000	Intergov'T Professional Servc	\$ 250.92	\$ -	\$ 20,000.00	\$ 1,400.00	\$ 20,000.00	\$ 63,000.00
407	535		Subtotal	\$ 1,466,039.81	\$ 1,712,329.53	\$ 1,633,883.00	\$ 723,218.15	\$ 1,746,450.00	\$ 1,783,450.00
407	580	5811000407	Interfund Loan Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5823483407	Interest On Long-Term External	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5823578000	Intergovernment Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5823583000	Interest on Long Term External	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5860002407	Unclaimed Property Disbursemnt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5888000407	Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580	5891000407	Warrants Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
407	580		Subtotal	\$ -					

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
407	591	5913578000	WWTP Upgrade DOE L0100025 Princi	\$ 48,487.29	\$ 49,217.32	\$ 49,958.35	\$ 47,515.74	\$ 50,715.00	\$ 50,715.00
407	591	5923583000	WWTP Upgrade DOE L0100025 Intere	\$ 7,605.03	\$ 6,875.00	\$ 6,133.97	\$ 4,588.38	\$ 5,390.00	\$ 5,390.00
407	591	5913578000	WWTP Improvements PW01691052 P	\$ 17,037.99	\$ 17,037.99	\$ 17,037.99		\$ 17,040.00	\$ 17,040.00
407	591	5923583000	WWTP Improvements PW01691052 H	\$ 766.71	\$ 681.52	\$ 596.33		\$ 520.00	\$ 520.00
407	591	5913578000	WW Facility Improvement Principal	\$ -	\$ -	\$ -		\$ 199,500.00	\$ 199,500.00
407	591	5923583000	WW Facility Improvement Interest	\$ -	\$ -	\$ -		\$ 20,900.00	\$ 20,900.00
407	591	5913578000	WW Facility Improve Bond Principal	\$ -	\$ -	\$ -		\$ 35,000.00	\$ 35,000.00
407	591	5923583000	WW Facility Improve Bond Interest	\$ -	\$ -	\$ -		\$ 46,100.00	\$ 46,100.00
407	591		Subtotal	\$ 73,897.02	\$ 73,811.83	\$ 73,726.64	\$ 52,104.12	\$ 375,165.00	\$ 375,165.00
407	594	5943541407	PWTF 05-691-PRE-115 Prof Serv	\$ -	\$ -	\$ -		\$ -	\$ -
407	594	5943564000	Machinery & Equipment	\$ 342,798.75	\$ -	\$ 125,750.00	\$ 40,389.52	\$ -	\$ -
407	594	5943564000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 17,000.00	\$ 17,000.00
407	594	5943564000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 32,000.00	\$ 32,000.00
407	594	5943564000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 25,000.00	\$ 25,000.00
407	594	5943564000	Machinery & Equipment	\$ -	\$ -	\$ -		\$ 5,000.00	\$ 5,000.00
407	594	5963561000	Land	\$ -	\$ -	\$ -		\$ -	\$ -
407	594	5963562407	Buildings	\$ -	\$ -	\$ -		\$ -	\$ -
407	594	5963563407	Other Improvements	\$ -	\$ -	\$ -		\$ -	\$ -
407	594	5963564407	Machinery And Equipment	\$ -	\$ -	\$ -		\$ -	\$ -
407	594	5963565407	Construction Projects	\$ -	\$ -	\$ -		\$ -	\$ -
407	594		Subtotal	\$ 342,798.75	\$ -	\$ 125,750.00	\$ 40,389.52	\$ 79,000.00	\$ 79,000.00
407	597	5970000019	Interfund Subsidies	\$ 123,693.00	\$ -	\$ -		\$ -	\$ -
407	597		Subtotal	\$ 123,693.00	\$ -				
407			<i>Beginning Fund Balance</i>	<i>\$ 816,632.51</i>	<i>\$ 774,290.79</i>	<i>\$ 850,744.00</i>	<i>\$ 1,252,490.33</i>	<i>\$ 929,506.36</i>	<i>\$ 929,506.36</i>
Sewer Fund			Total Revenue	\$ 1,977,025.31	\$ 2,277,279.36	\$ 1,912,122.00	\$ 1,061,123.64	\$ 2,001,400.00	\$ 2,376,400.00
			Total Operational	\$ 1,466,039.81	\$ 1,712,329.53	\$ 1,633,883.00	\$ 723,218.15	\$ 1,746,450.00	\$ 1,783,450.00
			Total Debt	\$ 73,897.02	\$ 73,811.83	\$ 73,726.64	\$ 52,104.12	\$ 375,165.00	\$ 375,165.00
			Total Capital	\$ 342,798.75	\$ -	\$ 125,750.00	\$ 40,389.52	\$ 79,000.00	\$ 79,000.00
			Total Transfers	\$ 123,693.00	\$ -				
			Ending Fund Balance	\$ 787,229.24	\$ 1,265,428.79	\$ 929,506.36	\$ 1,497,902.18	\$ 730,291.36	\$ 1,068,291.36

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
420			Zone 2.5 Water Improvement Project						
420	308	3081000420	Beginning Fund Balance	\$ -	\$ -	\$ 100.00	\$ (16,980.09)	\$ -	\$ -
420	360	3611000420	Investment Interest	\$ -	\$ -	\$ 100.00	\$ -		
420	360		Subtotal	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
420	390	3918000420	DWSRF-Zone 2.5	\$ -	\$ 104,483.25	\$ 768,600.00	\$ 659,349.53		
420	390		Subtotal	\$ -	\$ 104,483.25	\$ 768,600.00	\$ 659,349.53	\$ -	\$ -
420	594	5943441420	Professional Services	\$ -	\$ 121,463.34	\$ 109,800.00	\$ 100,201.81		
420	594	5943463420	Improvements Other than Build	\$ -	\$ -	\$ 658,800.00	\$ 542,437.63		
420	594	5943464420	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -		
420	594		Subtotal	\$ -	\$ 121,463.34	\$ 768,600.00	\$ 642,639.44	\$ -	\$ -
420	597	5970000020	Transfers Out	\$ -	\$ -	\$ -	\$ -		
420	597		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420			Beginning Fund Balance	\$ -	\$ -	\$ 100.00	\$ (16,980.09)	\$ -	\$ -
Zone 2.5 Water Improv. Proj			Total Revenue	\$ -	\$ 104,483.25	\$ 768,700.00	\$ 659,349.53	\$ -	\$ -
			Total Capital	\$ -	\$ 121,463.34	\$ 768,600.00	\$ 642,639.44	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ (16,980.09)	\$ 200.00	\$ (270.00)	\$ -	\$ -

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 currently contract with Basin Disposal, Inc. (BDI) to provide for garbage collection, recycling, and transfer site operations. They additionally coordinate with the City for annual spring and fall community clean ups.

DEBT SERVICE FUNDS

None

CAPTIAL OUTLAYS AND PROJECTS

None.

RESERVE FUNDS

None.

RATES

Per BDI, no rate increase for 2016.

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
448			Garbage Fund						
448	308	3088000448	Beginning Fund Balance	\$ 314,097.40	\$ 352,330.10	\$ 402,858.00	\$ 395,413.58	\$ 410,906.00	\$ 410,905.00
448	340	3437100000	Garbage Service Charges	\$ 782,447.42	\$ 774,913.23	\$ 828,146.00	\$ 373,953.05	\$ 795,000.00	\$ 795,000.00
448	340	3437200000	Refuse Tax Collection	\$ 32,591.50	\$ 42,187.47	\$ 35,000.00	\$ 21,345.53	\$ 50,000.00	\$ 50,000.00
448	340	3437300000	B&O Tax Collection	\$ 13,416.93	\$ 3,167.52	\$ 15,000.00	\$ -	\$ -	\$ -
448	340	3437400000	Administrative Fee	\$ 118,172.56	\$ 100,690.64	\$ 66,252.00	\$ 34,883.18	\$ 68,000.00	\$ 68,000.00
448	340		Subtotal	\$ 946,628.41	\$ 920,958.86	\$ 944,398.00	\$ 430,181.76	\$ 913,000.00	\$ 913,000.00
448	350	3599000000	Billing Fee	\$ -	\$ 11,959.51	\$ -	\$ 10,381.51	\$ 12,000.00	\$ 12,000.00
448	350	3599001000	Late Fee	\$ 4,057.41	\$ 3,942.36	\$ 4,000.00	\$ 1,679.00	\$ 4,000.00	\$ 4,000.00
448	350		Subtotal	\$ 4,057.41	\$ 15,901.87	\$ 4,000.00	\$ 12,060.51	\$ 16,000.00	\$ 16,000.00
448	360	3611000448	Investment Interest	\$ 1,736.17	\$ 2,533.50	\$ 1,500.00	\$ 1,333.98	\$ 1,500.00	\$ 1,500.00
448	360	3613000448	Gains (Losses) On Investments	\$ -	\$ (108.47)	\$ -	\$ (14.30)	\$ -	\$ -
448	360	3661000000	Interfund Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	360	3692000000	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 5.06	\$ -	\$ -
448	360	3699000448	Other Miscellaneous Revenue	\$ -	\$ 0.05	\$ -	\$ -	\$ -	\$ -
448	360	3699001448	Miscellaneous - AP refund/reimb	\$ 10.19	\$ -	\$ -	\$ -	\$ -	\$ -
448	360		Subtotal	\$ 1,746.36	\$ 2,425.08	\$ 1,500.00	\$ 1,324.74	\$ 1,500.00	\$ 1,500.00
448	537	5378010000	Salaries & Wages	\$ 4,409.04	\$ 4,501.75	\$ 4,667.00	\$ 2,271.72	\$ 19,750.00	\$ 19,750.00
448	537	5378020001	Personnel Benefits	\$ 1,856.86	\$ 1,960.39	\$ 2,186.00	\$ 1,005.78	\$ 8,750.00	\$ 9,000.00
448	537	5378021000	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	537	5378031000	Office & Operating Supplies	\$ 550.51	\$ 539.06	\$ 600.00	\$ 62.25	\$ 600.00	\$ 600.00
448	537	5378035000	Small Tools & Minor Equipment	\$ 9,360.42	\$ 227.48	\$ -	\$ -	\$ -	\$ -
448	537	5378041000	Professional Services	\$ 19,372.81	\$ 19,658.17	\$ 20,000.00	\$ 3,680.37	\$ 21,000.00	\$ 21,000.00
448	537	5378042000	Communications	\$ 1,530.05	\$ 1,668.72	\$ 1,750.00	\$ 772.75	\$ 1,700.00	\$ 1,700.00
448	537	5378043000	Travel	\$ 21.25	\$ -	\$ -	\$ 41.84	\$ -	\$ -
448	537	5378044000	External Taxes	\$ 88,512.49	\$ 88,269.67	\$ 90,662.00	\$ 34,119.56	\$ 95,000.00	\$ 95,000.00
448	537	5378045000	Operating Rentals & Leases	\$ 261.72	\$ 242.28	\$ 350.00	\$ 121.75	\$ 300.00	\$ 300.00
448	537	5378046000	Insurance	\$ 206.18	\$ 189.64	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
448	537	5378047000	Public Utility Services	\$ 779,393.38	\$ 770,351.60	\$ 812,435.00	\$ 310,752.82	\$ 780,000.00	\$ 780,000.00
448	537	5378048000	Repairs & Maintenance	\$ 1,890.77	\$ 1,759.77	\$ 2,000.00	\$ 1,693.28	\$ 2,000.00	\$ 2,000.00
448	537	5378049000	Miscellaneous	\$ 4,679.40	\$ 5,180.74	\$ 5,000.00	\$ 3,525.54	\$ 6,000.00	\$ 6,000.00
448	537	5378051000	Intergov't Professional Serv	\$ 2,154.60	\$ 1,653.06	\$ 2,000.00	\$ 1,316.17	\$ 2,000.00	\$ 2,000.00
448	537		Subtotal	\$ 914,199.48	\$ 896,202.33	\$ 941,850.00	\$ 359,363.83	\$ 937,300.00	\$ 937,550.00
448	594	5943764000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	594	5963761000	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	594	5963765000	Construction Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	594		Subtotal	\$ -					
448			Beginning Fund Balance	\$ 314,097.40	\$ 352,330.10	\$ 402,858.00	\$ 395,413.58	\$ 410,906.00	\$ 410,905.00
Garbage Fund			Total Revenue	\$ 952,432.18	\$ 939,285.81	\$ 949,898.00	\$ 443,567.01	\$ 930,500.00	\$ 930,500.00
			Total Operational	\$ 914,199.48	\$ 896,202.33	\$ 941,850.00	\$ 359,363.83	\$ 937,300.00	\$ 937,550.00
			Total Debt	\$ -					
			Total Capital	\$ -					
			Total Transfers	\$ -					
			Ending Fund Balance	\$ 352,330.10	\$ 395,413.58	\$ 410,906.00	\$ 479,616.76	\$ 404,106.00	\$ 403,855.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
451			Water Facilities Reserve Fund						
451	308	3088000451	Beginning Fund Balance	\$ 1,473.84	\$ 1,480.22	\$ 217,530.00	\$ 598,178.22	\$ 600,000.00	\$ 600,000.00
451	360	3611000451	Investment Interest	\$ 6.38	\$ 2,250.69	\$ 50.00	\$ 1,706.50		
451	360	3613000451	Gains (Losses) On Investments	\$ -	\$ (0.38)	\$ -	\$ (18.05)		
451	360		Subtotal	\$ 6.38	\$ 2,250.31	\$ 50.00	\$ 1,688.45	\$ -	\$ -
451	397	3970000413	Operating Transfers-IN	\$ -	\$ 39,569.88	\$ -			
451	397	3970000423	Operating Transfers-In	\$ -	\$ 338,877.81	\$ -			
451	397	3970000716	Operating Transfers-In	\$ -	\$ 216,000.00	\$ -			
451	397		Subtotal	\$ -	\$ 594,447.69	\$ -	\$ -	\$ -	\$ -
451	597	5970000718	Interfund Subsidies	\$ -	\$ -	\$ -			
451	597		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
451			Beginning Fund Balance	\$ 1,473.84	\$ 1,480.22	\$ 217,530.00	\$ 598,178.22	\$ 600,000.00	\$ 600,000.00
Water Facilities Reserve Fund			Total Revenue	\$ 6.38	\$ 596,698.00	\$ 50.00	\$ 1,688.45	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 1,480.22	\$ 598,178.22	\$ 217,580.00	\$ 599,866.67	\$ 600,000.00	\$ 600,000.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
452			Sewer Facilities Reserve Fund						
452	308	3088000452	Beginning Fund Balance	\$ 2,835,662.63	\$ 2,846,261.03	\$ 301,261.00	\$ 627,822.33	\$ 629,650.00	\$ 629,650.00
452	360	3611000452	Investment Interest	\$ 10,598.40	\$ 9,855.26	\$ 2,500.00	\$ 1,791.05	\$ 2,500.00	\$ 2,500.00
452	360	3613000452	Gains (Losses) On Investments	\$ -	\$ (675.33)	\$ -	\$ (18.95)		
452	360		Subtotal	\$ 10,598.40	\$ 9,179.93	\$ 2,500.00	\$ 1,772.10	\$ 2,500.00	\$ 2,500.00
452	397	3970000417	Operating Transfers-In	\$ -	\$ 33,707.68	\$ -			
452	397	3970000427	Operating Transfers-In	\$ -	\$ 288,673.69	\$ -			
452	397		Subtotal	\$ -	\$ 322,381.37	\$ -	\$ -	\$ -	\$ -
452	597	5970000023	Operating Transfers Out	\$ -	\$ -	\$ -			
452	597	5970000720	Operating Transfers Out	\$ -	\$ 2,550,000.00	\$ -			
452	597	5970055452	Interfund Subsidies	\$ -	\$ -	\$ -			
452	597		Subtotal	\$ -	\$ 2,550,000.00	\$ -	\$ -	\$ -	\$ -
452			Beginning Fund Balance	\$ 2,835,662.63	\$ 2,846,261.03	\$ 301,261.00	\$ 627,822.33	\$ 629,650.00	\$ 629,650.00
Sewer Facilities Reserve Fund Total Revenue				\$ 10,598.40	\$ 331,561.30	\$ 2,500.00	\$ 1,772.10	\$ 2,500.00	\$ 2,500.00
Total Transfers				\$ -	\$ 2,550,000.00	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance				\$ 2,846,261.03	\$ 627,822.33	\$ 303,761.00	\$ 629,594.43	\$ 632,150.00	\$ 632,150.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
453			<i>N Prosser Debt Redemption Reserve</i>						
453	308	3081000453	Beginning Fund Balance	\$ 170,196.45	\$ 341,428.03	\$ 498,928.00	\$ 343,512.17	\$ 339,008.00	\$ 339,008.00
453	360	3611000453	Investment Interest	\$ 1,231.58	\$ 2,180.44	\$ -	\$ 921.42	\$ -	\$ -
453	360	3613000453	Gains (Losses) On Investments	\$ -	\$ (96.30)	\$ -	\$ (10.37)	\$ -	\$ -
453	360		Subtotal	\$ 1,231.58	\$ 2,084.14	\$ -	\$ 911.05	\$ -	\$ -
453	397	3970000038	Operating Transfers In	\$ 170,000.00	\$ -	\$ -		\$ 159,930.00	\$ 159,930.00
453	397		Subtotal	\$ 170,000.00	\$ -	\$ -	\$ -	\$ 159,930.00	\$ 159,930.00
453	591	5913472000	Revenue Bonds	\$ -	\$ -	\$ -		\$ 45,950.00	\$ 45,950.00
453	591	5923483000	Interest on Long Term External	\$ -	\$ -	\$ 159,920.00		\$ 113,980.00	\$ 113,980.00
453	591		Subtotal	\$ -	\$ -	\$ 159,920.00	\$ -	\$ 159,930.00	\$ 159,930.00
453			<i>Beginning Fund Balance</i>	\$ 170,196.45	\$ 341,428.03	\$ 498,928.00	\$ 343,512.17	\$ 339,008.00	\$ 339,008.00
<i>N Prosser Debt Redemption</i>			<i>Total Revenue</i>	\$ 171,231.58	\$ 2,084.14	\$ -	\$ 911.05	\$ 159,930.00	\$ 159,930.00
			<i>Total Debt</i>	\$ -	\$ -	\$ 159,920.00	\$ -	\$ 159,930.00	\$ 159,930.00
			<i>Total Transfers</i>	\$ -					
			<i>Ending Fund Balance</i>	\$ 341,428.03	\$ 343,512.17	\$ 339,008.00	\$ 344,423.22	\$ 339,008.00	\$ 339,008.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
454			N Prosser Debt Reserve						
454	308	3081000454	Beginning Fund Balance	\$ 16,007.41	\$ 16,076.57	\$ 32,068.00	\$ 189,943.86	\$ 32,068.00	\$ 32,068.00
454	360	3611000454	Investment Interest	\$ 69.16	\$ 380.13	\$ -	\$ 541.87		
454	360	3613000454	Gains (Losses) On Investments	\$ -	\$ (4.84)	\$ -	\$ (5.73)		
454	360		Subtotal	\$ 69.16	\$ 375.29	\$ -	\$ 536.14	\$ -	\$ -
454	397	3970000454	Operating Transfers In	\$ -	\$ 173,492.00	\$ -		\$ -	\$ -
454	397		Subtotal	\$ -	\$ 173,492.00	\$ -	\$ -	\$ -	\$ -
454			Beginning Fund Balance	\$ 16,007.41	\$ 16,076.57	\$ 32,068.00	\$ 189,943.86	\$ 32,068.00	\$ 32,068.00
N Prosser Debt Reserve			Total Revenue	\$ 69.16	\$ 173,867.29	\$ -	\$ 536.14	\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ 16,076.57	\$ 189,943.86	\$ 32,068.00	\$ 190,480.00	\$ 32,068.00	\$ 32,068.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
455			Irrigation Reserve						
455	308	3081000455	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ 69,740.00	\$ 69,740.00
455	360	3611000455	Investment Interest	\$ -	\$ -	\$ -	\$ 196.05	\$ 100.00	\$ 100.00
455	360	36130000455	Gains (Losses) On Investments				\$ (2.10)		
455	360		Subtotal	\$ -	\$ -	\$ -	\$ 193.95	\$ 100.00	\$ 100.00
455	397	3970000012	Interfund Transfer	\$ -	\$ -	\$ 69,740.00	\$ 69,740.00	\$ 35,000.00	\$ 35,000.00
455	397		Subtotal	\$ -	\$ -	\$ 69,740.00	\$ 69,740.00	\$ 35,000.00	\$ 35,000.00
455			Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 69,740.00	\$ 69,740.00
Irrigation Reserve Fund			Total Revenue	\$ -	\$ -	\$ 69,740.00	\$ 69,933.95	\$ 35,100.00	\$ 35,100.00
			Ending Fund Balance	\$ -	\$ -	\$ 69,740.00	\$ 69,933.95	\$ 104,840.00	\$ 104,840.00

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
456			15 Water Refinancing Bond Reserve						
456	308	3081000454	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
456	360	3611000454	Investment Interest	\$ -	\$ -	\$ -		\$ -	\$ -
456	360	3613000454	Gains (Losses) On Investments	\$ -	\$ -	\$ -		\$ -	\$ -
456	360		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
456	397	3970000454	Operating Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
456	397		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
456			<i>Beginning Fund Balance</i>	\$ -	\$ -	\$ -		\$ -	\$ -
15 Water Refinancing Bond			Total Revenue	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -		\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
457			15 Sewer Bond Reserve						
457	308	3081000454	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
457	360	3611000454	Investment Interest	\$ -	\$ -	\$ -		\$ -	\$ -
457	360	3613000454	Gains (Losses) On Investments	\$ -	\$ -	\$ -		\$ -	\$ -
457	360		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
457	397	3970000454	Operating Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
457	397		Subtotal	\$ -	\$ -	\$ -		\$ -	\$ -
457			Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
15 Sewer Bond Reserve			Total Revenue	\$ -	\$ -	\$ -		\$ -	\$ -
			Total Transfers	\$ -	\$ -	\$ -		\$ -	\$ -
			Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
470			Wastewater Improvement Project						
470	308	3081000470	Beginning Fund Balance	\$ -	\$ -	\$ 2,839,100.00	\$ 2,312,394.10	\$ 2,839,200.00	\$ 310,000.00
470	330	3340420000	PWTF PC12-951-068	\$ -	\$ -	\$ 3,312,000.00	\$ -	\$ -	\$ 3,495,000.00
470	330		Subtotal	\$ -	\$ -	\$ 3,312,000.00	\$ -	\$ -	\$ 3,495,000.00
470	360	3611000470	Investment Interest	\$ -	\$ 1,972.10	\$ 100.00	\$ 4,428.30		
470	360	36130000470	Gains (Losses) On Investments				\$ (33.23)		
470	360		Subtotal	\$ -	\$ 1,972.10	\$ 100.00	\$ 4,395.07	\$ -	\$ -
470	390	3912000470	Revenue Bonds						\$ 1,328,000.00
470	390		Subtotal						\$ 1,328,000.00
470	397	3970000717	Transfers In	\$ -	\$ 2,550,000.00	\$ -			
470	397		Subtotal	\$ -	\$ 2,550,000.00	\$ -	\$ -	\$ -	\$ -
470	594	5943541000	Engineering	\$ -	\$ 239,578.00	\$ 512,000.00	\$ 255,798.00		\$ 413,000.00
470	594	5943561000	Building & Structures	\$ -	\$ -	\$ -			\$ -
470	594	5943563000	Improvements	\$ -	\$ -	\$ 2,800,000.00			\$ 4,720,000.00
470	594		Subtotal	\$ -	\$ 239,578.00	\$ 3,312,000.00	\$ 255,798.00	\$ -	\$ 5,133,000.00
470			Beginning Fund Balance	\$ -	\$ -	\$ 2,839,100.00	\$ 2,312,394.10	\$ 2,839,200.00	\$ 310,000.00
Wastewater Improvement P			Total Revenue	\$ -	\$ 2,551,972.10	\$ 3,312,100.00	\$ 4,395.07	\$ -	\$ 4,823,000.00
			Total Capital	\$ -	\$ 239,578.00	\$ 3,312,000.00	\$ 255,798.00	\$ -	\$ 5,133,000.00
			Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Ending Fund Balance	\$ -	\$ 2,312,394.10	\$ 2,839,200.00	\$ 2,060,991.17	\$ 2,839,200.00	\$ -

2016 Preliminary Budget

Fund	Dept	Account	Title	Actual - 2013	Actual - 2014	Adopted - 2015	6/2015 Actual	Proposed 2016	Amended 2016
603			Consumer Utility Deposits						
603	308	3081000603	Beginning Fund Balance	\$ -	\$ -	\$ 1,050.00	\$ 850.00	\$ 1,050.00	\$ 1,050.00
603	380	3860000000	Utility Deposits Received	\$ -	\$ -	\$ 15,000.00	\$ 5,756.23	\$ 15,000.00	\$ 15,000.00
603	380		Subtotal	\$ -	\$ -	\$ 15,000.00	\$ 5,756.23	\$ 15,000.00	\$ 15,000.00
603	580	5860000000	Utility Deposits Refunded	\$ -	\$ -	\$ 15,000.00	\$ 4,161.38	\$ 15,000.00	\$ 15,000.00
603	580		Subtotal	\$ -	\$ -	\$ 15,000.00	\$ 4,161.38	\$ 15,000.00	\$ 15,000.00
603			Beginning Fund Balance	\$ -	\$ -	\$ 1,050.00	\$ 850.00	\$ 1,050.00	\$ 1,050.00
Consumer Utility Deposits			Total Revenue	\$ -	\$ -	\$ 15,000.00	\$ 5,756.23	\$ 15,000.00	\$ 15,000.00
			Total Expense	\$ -	\$ -	\$ 15,000.00	\$ 4,161.38	\$ 15,000.00	\$ 15,000.00
			Ending Fund Balance	\$ -	\$ -	\$ 1,050.00	\$ 2,444.85	\$ 1,050.00	\$ 1,050.00

STAFFING

SALARY BUDGET SUMMARY

POSITION AND WAGE SCHEDULE

CITY OF PROSSER
2016 Preliminary Budget
SALARY BUDGET SUMMARY

Fund/Dept	Department	Regular Wages	Benefits	Seasonal			FT EE's	Total
				Seasonal	Benefits	Overtime		
001-511	MAYOR/CITY COUNCIL	27,000	2,066	-	-	-		29,066
001-513	CITY ADMINISTRATOR	118,623	41,408	-	-	-	1.00	160,031
001-514 23	FINANCE	253,165	125,345			-	4.50	378,509
001-514 30	CITY CLERK	94,894	47,038			-	1.80	141,933
001-518 31	CUSTODIAL	25,894	22,066	-	-	-	1.00	47,960
001-521	POLICE DEPARTMENT	873,808	347,433			56,660	13.00	1,277,901
001-524	BUILDING AND CODE ENFORCEMENT	124,626	55,448			-	2.00	180,074
001-558	PLANNING	55,459	26,333	-	-	-	1.00	81,792
001-571	RECREATION	-	-	-	-	-	-	-
001-576 20	POOL (PAC)	-	-	137,805	29,128	-	4.97	166,933
001-576 80	PARKS	154,777	73,498	12,135	3,574	5,395	3.30	249,378
102-542 90	STREETS MAINTENANCE	151,742	72,058	-	-	5,938	3.09	229,739
102-543 30	STREETS ADMINISTRATION	22,294	9,967	-	-	-	0.34	32,261
403-534	WATER	320,111	151,177	-	-	8,811	5.17	480,100
403-539	IRRIGATION	63,762	30,033	-	-	1,479	1.00	95,274
407-535	SEWER	369,708	184,539	-	-	28,874	6.34	583,121
448-537	GARBAGE	19,671	8,795	-	-	-	0.30	28,465
149	Public Safety Sales Tax Fund	96,514	41,239			4,480	1.75	142,232
Totals		2,772,047	1,238,442	149,940	32,702	111,637	50.56	4,304,768

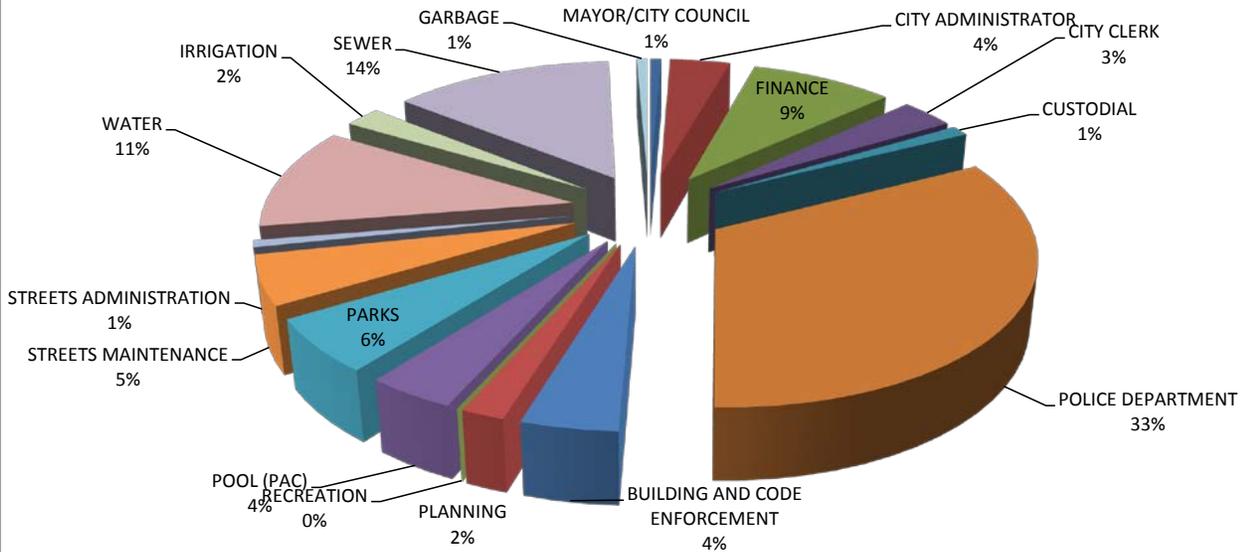
	Regular Wages	Benefits	Seasonal	Seasonal	Overtime	FT EE's	Total
Non Represented	737,051	281,115	-	-	-	9.00	1,018,166
Teamsters PD	801,395	319,898	-	-	61,140	12.00	1,182,433
Teamsters PW	623,511	296,864	-	-	21,623	10.75	941,998
OPEIU Local 11	610,088	340,565			28,874	13.05	979,527
Seasonal			149,940	32,702	-	5.48	182,642
	2,772,046	1,238,442	149,940	32,702	111,637	50.28	4,304,767

0

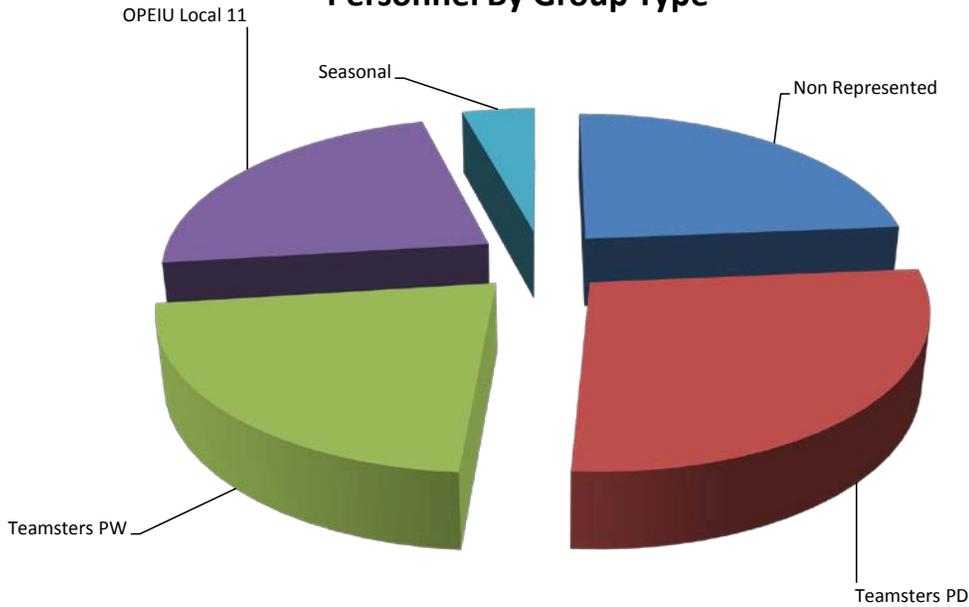
	General Fund	Streets	Water	Sewer	Garbage	PSST	Total
Total Regular Wages	1,728,246	174,036	383,873	369,708	19,671	96,514	2,772,047
Total P/T Wages	149,940	-	-	-	-	-	149,940
OT	62,055	5,938	10,290	28,874	-	4,480	111,637
	1,940,241	179,974	394,163	398,582	19,671	100,994	3,033,623
Benefits	773,335	82,025	181,210	184,539	8,795	41,239	1,271,144
Total	2,713,576	261,999	575,373	583,121	28,465	142,232	4,304,768

**CITY OF PROSSER
2016 OPERATING
BUDGET**

Personnel By Department



Personnel By Group Type



Department	Amount	Group	Amount
MAYOR/CITY COUNCIL	29,065.50	Non Represented	1,018,166.05
CITY ADMINISTRATOR	160,030.85	Teamsters PD	1,182,433.11
FINANCE	378,509.17	Teamsters PW	941,998.29
CITY CLERK	141,932.53	OPEIU Local 11	979,527.39
CUSTODIAL	47,959.90	Seasonal	182,642.40
POLICE DEPARTMENT	1,420,133.33		
BUILDING AND CODE ENFORCEMENT	180,073.96	Total TFE	4,304,767.25
PLANNING	81,791.65		
RECREATION	-		
POOL (PAC) (seasonal)	166,933.42		
PARKS	249,378.36		
STREETS MAINTENANCE	229,738.53		
STREETS ADMINISTRATION	32,260.87		
WATER	480,099.51		
IRRIGATION	95,273.56		
SEWER	583,120.97		
GARBAGE	28,465.47		
Total FTE (Full Time Equivalent)	4,304,767.60		

CITY OF PROSSER
2016 Preliminary Budget
Position and Wage Schedule

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
City Administrator					
Per Contract	per contract	\$0.00	\$0	\$0.00	\$0
Finance Director					
1	12 months	\$37.85	\$78,727	\$38.61	\$80,302
2	24 months	\$39.75	\$82,688	\$40.55	\$84,341
3	24 months	\$41.74	\$86,821	\$42.58	\$88,557
4	24 months	\$43.83	\$91,162	\$44.70	\$92,985
5	24 months	\$46.02	\$95,720	\$46.94	\$97,635
Public Works Director					
1	12 months	\$33.51	\$69,703	\$34.18	\$71,098
2	24 months	\$35.20	\$73,209	\$35.90	\$74,673
3	24 months	\$36.97	\$76,888	\$37.70	\$78,426
4	24 months	\$38.82	\$80,740	\$39.59	\$82,355
5	24 months	\$40.76	\$84,787	\$41.58	\$86,483
Police Chief					
1	12 months				
1	24 months	\$42.15	\$87,665	\$42.99	\$89,418
2	24 months	\$44.25	\$92,048	\$45.14	\$93,889
3	24 months	\$46.47	\$96,651	\$47.40	\$98,584
4	24 months	\$48.79	\$101,483	\$49.77	\$103,513
5	24 months	\$51.23	\$106,557	\$52.25	\$108,688
Building Official					
1	12 months	\$29.95	\$62,289	\$30.55	\$63,534
2	24 months	\$31.52	\$65,567	\$32.15	\$66,878
3	24 months	\$33.18	\$69,018	\$33.85	\$70,398
4	24 months	\$34.93	\$72,650	\$35.63	\$74,103
5	24 months	\$36.77	\$76,474	\$37.50	\$78,003
Planner					
1	12 months	\$22.89	\$47,606	\$23.35	\$48,558
2	24 months	\$24.09	\$50,111	\$24.57	\$51,114
3	24 months	\$25.36	\$52,749	\$25.87	\$53,804
4	24 months	\$26.63	\$55,386	\$27.16	\$56,494
5	24 months	\$27.96	\$58,156	\$28.52	\$59,319
City Clerk					
1	12 months	\$27.32	\$56,823	\$27.87	\$57,959
2	24 months	\$28.76	\$59,814	\$29.33	\$61,010
3	24 months	\$30.27	\$62,962	\$30.88	\$64,221
4	24 months	\$31.78	\$66,110	\$32.42	\$67,432
5	24 months	\$33.37	\$69,415	\$34.04	\$70,803

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
Finance Manager					
1	12 months	\$29.29	\$60,915	\$29.87	\$62,133
2	24 months	\$30.83	\$64,121	\$31.44	\$65,404
3	24 months	\$32.45	\$67,496	\$33.10	\$68,846
4	24 months	\$34.07	\$70,871	\$34.75	\$72,288
5	24 months	\$35.78	\$74,414	\$36.49	\$75,903
Assistant Finance Manager					
1	12 months	\$21.75	\$45,241	\$22.19	\$46,145
2	24 months	\$22.90	\$47,622	\$23.35	\$48,574
3	24 months	\$24.10	\$50,128	\$24.58	\$51,131
4	24 months	\$25.31	\$52,634	\$25.81	\$53,687
5	24 months	\$26.57	\$55,266	\$27.10	\$56,371
Clerk	\$9.25	\$12.75		\$9.50	\$12.75
Seasonal Parks Laborer	\$9.25	\$11.00		\$9.50	\$11.00
Recreation Assistant	\$10.75	\$12.75		\$10.75	\$12.75
Pool Manager (salary)	\$17.50	\$18.50		\$12.50	\$18.50
Assistant Pool Manager	\$10.75	\$12.25		\$10.75	\$12.25
Lifeguards	\$9.25	\$10.25		\$9.50	\$10.75
* represent median steps or the assignment of wages between typical wage steps. Wages the follow that median step resume the typical wage steps (5% increases).					

CITY OF PROSSER
2016 Preliminary Budget
Position and Wage Schedule

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<i>Detailed information regarding bargaining unit compensation can be found in the appropriate collective bargaining agreement.</i>					
UNION STAFF					
		2015 Rate	2015 Salary	2016 Rate	2016 Salary
Officer					
5A	6 months	\$22.94	\$47,722	\$23.40	\$48,677
5B	2 years	\$24.09	\$50,106	\$24.57	\$51,108
4	2 years	\$25.30	\$52,622	\$25.81	\$53,675
3	1 year	\$26.55	\$55,227	\$27.08	\$56,332
2	1 year	\$27.90	\$58,030	\$28.46	\$59,191
1	Frozen	\$29.28	\$60,900	\$29.86	\$62,118
Sergeant/Detective					
3	1 year	\$30.74	\$63,946	\$31.36	\$65,225
2	1 year	\$31.67	\$65,866	\$32.30	\$67,184
1	Frozen	\$32.63	\$67,875	\$33.28	\$69,232
Police Records Clerk					
1	1 year	\$18.20	\$37,855	\$18.56	\$38,613
2	1 year	\$19.14	\$39,820	\$19.53	\$40,616
3	1 year	\$20.13	\$41,873	\$20.53	\$42,710
4	1 year	\$21.19	\$44,080	\$21.62	\$44,962
5	Frozen	\$22.29	\$46,354	\$22.73	\$47,281
Senior Admin Secretary					
1	1 year	\$16.92	\$35,185	\$17.25	\$35,888
2	1 year	\$17.41	\$36,222	\$17.76	\$36,946
3	1 year	\$17.97	\$37,370	\$18.33	\$38,117
4	1 year	\$18.54	\$38,562	\$18.91	\$39,333
5	Frozen	\$19.09	\$39,710	\$19.47	\$40,504
Admin Secretary					
1	1 year	\$15.35	\$31,918	\$15.65	\$32,556
2	1 year	\$15.81	\$32,889	\$16.13	\$33,547
3	1 year	\$16.30	\$33,904	\$16.63	\$34,582
4	1 year	\$16.79	\$34,920	\$17.12	\$35,618
5	Frozen	\$17.32	\$36,023	\$17.67	\$36,744
Office Clerk (Part-Time 20 hr/wk)					
1	1 year	\$12.79	\$13,302	\$13.05	\$13,568
2	1 year	\$13.55	\$14,087	\$13.82	\$14,369
3	1 year	\$14.31	\$14,883	\$14.60	\$15,181
4	1 year	\$15.11	\$15,710	\$15.41	\$16,025
5	Frozen	\$15.99	\$16,633	\$16.31	\$16,966

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
Custodian					
1	1 year	\$10.87	\$22,603	\$11.08	\$23,055
2	1 year	\$11.23	\$23,353	\$11.45	\$23,820
3	1 year	\$11.55	\$24,016	\$11.78	\$24,496
4	1 year	\$11.90	\$24,744	\$12.13	\$25,239
5	Frozen	\$12.19	\$25,362	\$12.44	\$25,869
Code Enforcement Officer					
1	1 year	\$17.89	\$37,215	\$18.25	\$37,960
2	1 year	\$18.39	\$38,253	\$18.76	\$39,018
3	1 year	\$18.89	\$39,290	\$19.27	\$40,076
4	1 year	\$19.40	\$40,350	\$19.79	\$41,157
5	Frozen	\$19.92	\$41,431	\$20.32	\$42,260
Waste Water 1					
1	1 year	\$19.74	\$41,056	\$20.13	\$41,877
2	1 year	\$21.22	\$44,146	\$21.65	\$45,029
3	1 year	\$22.81	\$47,435	\$23.26	\$48,384
4	1 year	\$24.41	\$50,768	\$24.90	\$51,784
Waste Water 2					
1	1 year	\$25.14	\$52,291	\$25.64	\$53,337
2	1 year	\$25.89	\$53,858	\$26.41	\$54,936
3	1 year	\$26.71	\$55,565	\$27.25	\$56,676
Waste Water Supervisor					
1	1 year	\$30.33	\$63,085	\$30.94	\$64,347
2	1 year	\$31.24	\$64,983	\$31.87	\$66,283
3	1 year	\$32.18	\$66,926	\$32.82	\$68,264
Utility Worker					
Utility Worker 1	2 years	\$20.40	\$42,425	\$20.80	\$43,273
Utility Worker 2	1 year	\$22.47	\$46,729	\$22.92	\$47,663
Utility Worker 3	2 years	\$24.22	\$50,371	\$24.70	\$51,378
Utility Worker 4	Frozen	\$26.71	\$55,558	\$27.24	\$56,669
Public Works Field Leader					
Public Works Field Leader		\$27.85	\$57,920	\$28.40	\$59,078
Public Works Supervisor - Water Division					
Public Works Supervisor - Water Division		\$30.33	\$63,085	\$30.94	\$64,347
Public Works Supervisor - Streets and Parks Division					
Public Works Supervisor - Streets and Parks Division		\$30.33	\$63,085	\$30.94	\$64,347

**CITY OF PROSSER
2016 Preliminary Budget
Position and Wage Schedule**

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
Special Compensation					
		2015 rate	2016 rate		
IT Support		3.50 per hour	3.50 per hour	*up to 15 hours a week	
		2015 rate	2016 rate		
Cell Phone Allowance		50.66	51.67		
Education Pay		AA	BA	MA	
OPEIU		25	50	\$50.00	
Non-Union		0	0	\$0.00	
Police		50	75	\$100.00	
Public Work		25	50	\$50.00	
BI-Lingual Pay		2015 rate	2016 rate		
OPEIU		25	25		
Non-Union		25	25		
Police		50	50		
Public Work		25	25		
Uniforms		2015 rate	2016 rate		
Police		0	0		
Public Works		550	550		
WWTP		550	550		
		2015 rate	2016 rate		
Police Training Officers Pay		50	50		
		2015 rate	2016 rate		
Evidence Technician Pay		50	50		
<i>Detailed information regarding bargaining unit compensation can be found in the appropriate collective bargaining agreement.</i>					

DEPARTMENT MANAGER REQUESTS

Summary of Department Manager Requests

Status	Request #	Description	Fund	Total
Reduced	2016.01	2 Patrol Cars		1 \$ 15,000.00
Requested	2016.02	Building Official Wage Adjustment		1 \$ 9,265.00
Requested	2016.03	Trickle Filter Pump		407 \$ 25,000.00
Deferred	2016.04	Small Ranger		102 \$ 15,000.00
Requested	2016.05	Crane		407 \$ 17,000.00
Requested	2016.06	Sewer Worker 1		407 \$ 76,108.00
Deferred	2016.07	.75 Street and Park Staff	001/102	\$ 58,997.00
Requested	2016.08	5 MDT's		1 \$ 35,000.00
Requested	2016.09	Security System		1 \$ 6,500.00
Requested	2016.1	Sewer Truck		407 \$ 32,000.00
Deferred	2016.11	Trailer to Haul Street Painter		102 \$ 2,000.00
Deferred	2016.12	Chipper	102/001	\$ 40,000.00
Deferred	2016.13	Trailer to Haul CAT		102 \$ 15,000.00
Deferred	2016.14	Lawn Mower	102/001	\$ 18,000.00
Requested	2016.15	Water Truck		403 \$ 35,000.00
Requested	2016.16	New Windows in the Lab		407 \$ 5,000.00
Deferred	2016.17	Paint 3m Reservoir		403 \$ 80,000.00
Requested	2016.18	Bob Cat SkidSter		403 \$ 48,000.00
Requested	2016.19	Flush Truck		403 \$ 130,000.00
Deferred	2016.2	7 Fire Hydrants		403 \$ 30,000.00
Requested	2016.21	Exterior Repairs and Painting at Senior Center		1 \$ 13,750.00
Requested	2016.22	Chemical Monitoring at PAC		1 \$ 4,000.00
Deferred	2016.23	Roofing at PAC		1 \$ 14,750.00
Requested	2016.24	Virtual Server		1 \$ 8,700.00
Removed	2016.25	Phone System		1 \$ 21,100.00
Requested	2016.26	Skate Park Repairs		1 \$ 10,000.00

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Police July 22, 2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

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

Request Other Than Personnel:
 Description _____
 Fund Name: General Fund/Police Depar

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

Total Personnel Cost	_____

Account Name: Capitol Outlay
 Account #: 64
 Estimated Cost: \$85,000

Justification:
 Purchase two (2) police vehicles to replace a 2007 with 85,000 miles and in need of extensive maintenance and replace a 2008 with 75,000 miles and in need of extensive maintenance. Cost includes purchase of both vehicles and outfitting of each.

Requestor's Name: Dave Giles

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____
 Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Building Department/Mayor Date 7/27/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

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

Request Other Than Personnel:
 Description Adjustment to Building Official Wage
 Fund Name: 001 - General Fund

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

Total Personnel Cost	_____

Account Name: Wages and Benefits
 Account # 524-20-10 and 21
 Estimated Cost: \$9,265

Justification:
 Adjust Building Officials Wage per comperables and previous discussions. (wage increase = 7737 benefit increase = 1528)

Requestor's Name: Paul Warden

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Wastewater Date 7/27/2015

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 Trickle Filter Pump

Fund Name: Sewer

Account Name: Machinery & Equipment

Account # 407-594-594-34-64

Estimated Cost: \$25,000

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

Total Personnel Cost	_____

Justification:
 The waste water treatment plant utilizes the trickle filter pump as an important part of filtering the sewer water. They have 4, only 3 are currently working and the 4th is necessary to the process.

Requestor's Name: Perry Harris

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Streets Date 7/27/2015

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 Small Ranger

Fund Name: Streets

Account Name: Machinery & Equipment

Account # 102-595-34-64

Estimated Cost: \$15,000

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

Total Personnel Cost	_____

Justification:
 We would use the small ranger for the following: snow plowing sidewalks, sanding sidewalks, sweepin sidewalks, spraying sidewalks and ROW's, fertilizing, sprinkler repairs, etc.

Requestor's Name: Greg Gustafson

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

2016-05

Requesting Department Wastewater Date 7/27/2015

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 Crane
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: \$17,000

Justification:

Requestor's Name: Perry Harris

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Wastewater Date 7/27/2015

Level of Need: Urgent Essential Necessary Desirable

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

Request Other Than Personnel:
 Description _____

 Fund Name: Sewer

Account Name: Salaries & Benefits

Account # 407-535-535-10 & 20

Estimated Cost: _____

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	\$49,541
20 Personal Benefits	26,567
Total Personnel Cost	\$76,108

Justification:

The wastewater department has been in need of additional personnel for quite some time. We 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 like we had hoped to. The upgrades to the plant that are scheduled to happen in the next year, we will definitely be in need of 2 additional employees.

Requestor's Name: Perry Harris

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Streets/Parks Date 7/27/2015

Level of Need: Urgent Essential Necessary Desirable

Request for Additional Personnel:
Position Title 3/4 Time Employee
Salary Range & Step _____
Full-time
Part-time Hours Per Year _____

Request Other Than Personnel:
Description _____
Fund Name: Streets/Parks

(FINANCE DEPT WILL COMPLETE)	
10 Salaries	\$35,643
20 Personal Benefits	23,355
Total Personnel Cost	\$58,997

Account Name: Salaries & Benefits
Account # 001-576-576-80-10/102-542-542-90-1
Estimated Cost: \$29,499

Justification:
The Streets and Parks department used to operate with 3 seasonal parks laborers and a 3/4 time employee in order to get all the summer work completed. It has been several years that we have gone without that additional 3/4 time employee and our parks and streets conditions are reflecting the lack of attention due to lack of personnel.

Requestor's Name: Greg Gustafson

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Police Department Date 7/31/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Replacement of 5 MDTs

Fund Name: 001 - General

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

Total Personnel Cost	_____

Account Name: IT

Account # _____

Estimated Cost: \$35,000

Justification:

Currently the PD has a total of 14 Mobile Data Terminals (MDTs) for officers and the Police Chief that were first purchased in 2012. The request for \$35,000 would cover the replacement of 5 devices at \$6,200 each, to begin a 4 year device rotation program.

Requestor's Name: Rachel Shaw

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____
Approved _____

Date _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Police Department Date 7/31/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

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

Request Other Than Personnel:
 Description Update Security Camera System
 Fund Name: _____

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

Total Personnel Cost	_____

Account Name: IT
 Account # _____
 Estimated Cost: \$6,500

Justification:
 The current video surveillance system was purchased over eight years ago in July of 2007. With the many technological advances to hardware and software this system is very outdated. The system appears to be failing at this point in time. Images will freeze on the screen in the booking area and will remain frozen for days. Also, when the light is turned on in the records room it causes the monitor to flash in a strobe light manner. We have been advised that due to the age of the device it most likely is not repairable or will cost more to attempt repairs than it would to install a new system with additional cameras and greater recording abilities. There are only four cameras recording in the department at this time. The department needs to be made more secure. Additional cameras need to be put in place strategically around the building to ensure the safety of our Officers as well as the administrative staff, whom work alone in the building more often than not. The placement of additional cameras will also help deter the potential destruction of City property and or vehicles. A new system will also be very beneficial to the Records Clerk as the retrieval process for video recordings is extremely time consuming and difficult to copy for Discovery and Public Records Request purposes. The hard drive is only storing roughly four days worth of video which makes responding to requests nearly impossible. Attached you will find two quotes received for an 8 to 16 channel DVR system with new cameras placed both inside and outside of the police department. Thank you for taking the time to review this proposal with attached quotes and for taking into consideration the department's need for increased and updated security.

Requestor's Name: Christy Mendoza

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Wastewater Date 7/27/2015

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

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

Total Personnel Cost	_____

Account Name: Machinery & Equipment
 Account #: 407-594-594-34-64
 Estimated Cost: \$32,000

Justification:

The Public Works is on a vehicle replacement plan:
 1998 Dodge pickup truck, Vehicle #146, replace in 2016. (truck is 18 years old)
 2002 Ford F250 pickup truck, Vehicle #124, replace in 2017. (truck will be 15 years old)
 2003 Ford F150 pickup truck, Vehicle #161, replace in 2018. (truck will be 15 years old)
 2006 Chevrolet 1 ton pickup truck, Vehicle #165, replace in 2019. (truck will be 13 years old)
 2015 Chevrolet 1/2 ton pickup truck, Vehicle #186, replace in 2020. (truck will be 5 years old)

The goal is to start replacing the pick ups every 5 years. The city is then on a good replacement plan and the old trucks bring in a higher auction price to use funds towards the new trucks.

Requestor's Name: Perry Harris

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____
 Denied _____
 Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Streets Date 7/27/2015

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 Trailer to Haul the Street Painter

Fund Name: Streets

Account Name: Machinery & Equipment

Account # 102-595-34-64

Estimated Cost: \$2,000

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

Total Personnel Cost	_____

Justification:

We spend a lot of time doing street painting in the summer. We are currently using a trailer that is meant for the asphalt cutter and the machine is too large for that trailer.

Requestor's Name: Greg Gustafson

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Streets/Parks Date 7/27/2015

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 Chipper

Fund Name: Streets/Parks

Account Name: Machinery & Equipment

Account # 001-595 (parks)/102-595-34-64

Estimated Cost: \$20,000 from each

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

Total Personnel Cost	_____

Justification:

We use the County's chipper when it is available now. The chipper gets used during the spring and fall cleanups as well as any time we have a storm or limbs fall in the streets. The county's chipper is not always available though. In August 2014 when we had the large wind storm we picked up and chipped about 3 dump trucks full of limbs and debris, which would equal about 30 dump truck loads had we not had the chipper handy simply by accident because we had not returned it to the County yet. We would not have been able to clean up after that storm in one-two days if we did not have the chipper. As often as we have used the county chipper it is feasible at this time to invest in our own chipper.

Requestor's Name: Greg Gustafson

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Streets/Parks Date 7/27/2015

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 Lawn Mower

Fund Name: Streets/Parks

Account Name: Machinery & Equipment

Account # 001-595 (parks)/102-595-34-64

Estimated Cost: \$9,000 from each

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

Total Personnel Cost	_____

Justification:
 Our lawn mowers get used a lot with all the parks acreage and the ROW mowing along WCR, etc. Our current mowers are aging.
 1989 Tiger Mower (26 years old)
 1997 3 Deck Gang Mower (18 years old)
 1999 Kubota Mower (16 years old)

Requestor's Name: Greg Gustafson

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Water Date 7/27/2015

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: 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:
The Public Works is on a vehicle replacement plan:
1999 Ford F250 pickup truck, Vehicle #134, replace in 2016. (truck is 16 years old)
2001 Chevrolet 1500 pickup truck, Vehicle #109, replace in 2017. (truck will be 16 years old)
2003 Ford F350 pickup truck, Vehicle #160, replace in 2018. (truck will be 15 years old)

The goal is to start replacing the pick ups every 5 years. The city is then on a good replacement plan and the old trucks bring in a higher auction price to use funds towards the new trucks.

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 2016

Requesting Department Wastewater Date 7/27/2015

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 Windows in the Lab
Fund Name: Sewer

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

Total Personnel Cost	_____

Account Name: Buildings
Account # 407-596-596-35-62
Estimated Cost: \$5,000

Justification:
The windows at the lab and Perry's office need to be replaced.

Requestor's Name: Perry Harris

Department Head Approval: LJ Da Corsi

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

2016-17

Requesting Department Water Date 7/27/2015

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 Paint the 3 Million Gallon Reservoir

Fund Name: Water

Account Name: Machinery & Equipment

Account # 403-594-594-34-64

Estimated Cost: \$80,000

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

Total Personnel Cost	_____

Justification:
 The 3 million reservoir is in need of a paint job, this keeps it from rusting and needing to be replaced. If we paint it next year this saves us 50% of the cost and we are good for the next 15 years. If we wait any longer to paint it we will have to sandblast it and repaint. This year it will be at \$80,000. If we continue to wait it will be a \$100,000 project.

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 2016

2016-18

Requesting Department Water Date 7/27/2015

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 Bob Cat SkidSter
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: \$40,000

Justification:
Can be used to access tight areas where now a back hoe cannot get into. We would use it for the Highland main project, installing hydrants, work in Painted Hills if necessary, and hydrant maintenance. This would prevent the possibility of having to remove property owners fences in case of main line breaks, etc. At the cost of renting one for the amount of days we would use it in a year, the machine would pay for itself in 2 years.

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 2016

Requesting Department Water-Irrigation Date 7/27/2015

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 Flusher Truck
Fund Name: Water-Irrigation

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

Total Personnel Cost	_____

Account Name: Machinery & Equipment
Account # 403-594-594-34-64
Estimated Cost: \$130,000

Justification:
The current flusher truck we have is in extremely bad shape. It is a 50% chance it will even start most days, and when it is a hour battle to get it started if not. It burns oil terribly and it is a rust bucket.

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 2016

Requesting Department Water Date 7/27/2015

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 7 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: \$30,000

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 2016

Requesting Department Community Center/Senior Center Date 8/14/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

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

Request Other Than Personnel:
Description Exterior repairs and painting
Fund Name: General Fund

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

Total Personnel Cost	_____

Account Name: Maintenance
Account # 001-5692148
Estimated Cost: \$13,750

Justification:
exterior repair and painting at community center.

Requestor's Name: Paul Warden, Mayor

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department Prosser Aquatic Center Date 8/14/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description chemical monitoring

Fund Name: General Fund

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

Total Personnel Cost	_____

Account Name: Maintenance

Account # 001-5762048

Estimated Cost: \$4,000

Justification:

upgrades to chemical monitoring system at pool; PPM calibration will reduce maintenance time and chemical costs.

Requestor's Name: Paul Warden, Mayor

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department Prosser Aquatic Center Date 8/14/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

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

Request Other Than Personnel:
Description Roofing
Fund Name: General Fund

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

Total Personnel Cost	_____

Account Name: Maintenance
Account # 001-5762048
Estimated Cost: \$14,750

Justification:
roof repair at old bath house

Requestor's Name: Paul Warden, Mayor

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____
Approved _____
Denied _____
Comments _____

CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016

Requesting Department IT Date 8/13/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description Virtual Server & Licenses

Fund Name: 001 - General

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

Total Personnel Cost	_____

Account Name: IT

Account # _____

Estimated Cost: \$8,700

Justification:
 Currently the City is operating on a 2003 File Server and we need to upgrade to the 2012 version. In addition the purchase of the virtual server will allow us to cross replicate files and offsite back up. The cost of the server is approximately \$8,200 and we also need to purchase a Windows 2012 standard server license at approximately \$500. The total request is for \$8,700.

Requestor's Name: Rachel Shaw

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____
Approved _____

Date _____

**CITY OF PROSSER
DEPARTMENT BUDGET REQUEST
YEAR 2016**

Requesting Department IT Date 8/13/2015

Level of Need: Urgent Essential Necessary Desirable

Capital Facility Plan Replacement Program

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time

Part-time Hours Per Year _____

Request Other Than Personnel:

Description _____ Phone System _____

Fund Name: various funds

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

Total Personnel Cost	_____

Account Name: _____

Account # _____

Estimated Cost: \$21,100 various funds

Justification:

The City's maintenance agreement for phones with Avaya will expire in Oct of 2015. The City current phone system is dated and failing and it is imperative to replace this 15 year old system. The following is the break out across the funds:

Water Fund: \$3,130

Street Fund: \$3,560

Sewer Fund: \$3,810

General Fund: \$10,600

Requestor's Name: Rachel Shaw

Department Head Approval: _____

Mayor/City Administrator Recommendation: _____ Date _____

APPENDIX

FUND SUMMARY AND INFORMATION

BUDGET GLOSSARY

Fund Summary and Information

Fund #	Fund Name	Description and Information
1	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, public safety, parks, protective services and recreation.
102	STREET FUND	The Street Fund is a special revenue fund. The Street Fund's 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.
103	TRANSPORTATION BENEFIT DISTRICT	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.
105	GENERAL FUND SMALL PROJECTS FUND	This Fund was established to set aside funds in order to fund small projects related to the General Fund. This fund was most recently used by ordinance 15-2921 to set aside USDA funds to aid in the purchase of two Police Vehicles.
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.
111	MUNICIPAL CAPITAL IMPROVEMENT	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.
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)
116	CITY FACILITIES 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.
117	EMPLOYEE BENEFITS SECURITY	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.

118	GENERAL FUND CAPITAL RESERVE	The fund was established for the purchase of non proprietary owned capital purchases. Fund was created with Ordinance 06-2564.
119	PARKS RESERVE FUND	This fund was established for the Purpose of reserving Funds for Park and Park Facility Improvements. Fund was created with Ordinance 14-2866.
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.
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.
144	PS 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.
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."
147	POLICE INVESTIGATIVE 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.
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.

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.
152	INFRASTRUCTURE DEVELOP RESERVE	This fund is used to collect funds received for the improvement of streets.
221	LID GUARANTEE FUND	This Bond Reserve Fund was a requirement when creating city LID's. These funds are to be set aside until the debt has been repaid. Currently this fund is to support Local Improvement District 10-23, Village Park Improvements Fund 234.
229	1996 GO BOND - FIRE STATION	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 and 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 assessed to the tax payers annually for the City by the Benton County Assessor 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.
233	2011 GO BOND - POOL	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).

334	LOCAL IMPROVEMENT DIST. 10-23	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 were \$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).
301	REET - FIRST QUARTER %	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. Currently, these funds are being used to support outstanding Aquatic Center debt.
302	OIE IMPROVEMENT PROJECT FUND	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. Once this project is complete, this project will be closed.
303	7TH STREET ADA SIDEWALK RAMP IMPROVEMENT PROJECT FUND	The Fund accounts for revenues and expenditures associated with the 7th Street ADA Sidewalk Ramp Improvement Project. The City has obtained a grant from the Washington State Department of Transportation in the amount of \$14,041.00. Additionally, the City is contributing \$2,191.00 to the project from the City Facilities Reserve Fund. This fund was established by Ordinance No. 14-2904. Once this project is complete, this project will be closed.
304	OIE HIGHWAY IMPROVEMENTS - PHASE 2 FUND	The Fund accounts for revenues and expenditures associated with the Old Inland Empire Highway Improvement Project phase 2. The City has obtained a grant from the Washington State Department of Transportation in the amount of \$100,580.00. Additionally, the City is contributing \$15,697.00 to the project from the City Facilities Reserve Fund. This fund was established by Ordinance No. 14-2905. Once this project is complete, this project will be closed.

305	ENERGY EFFICIENCY IMPROVEMENT PROJECT	The Fund accounts for revenues and expenditures associated with the Energy efficient Street Lighting Project. The City has obtained a grant from the Washington State Department of Commerce in the amount of \$230,162.00 and a Loan from the Office of the State Treasurer in the amount of \$630,264.00. Additionally, the City is contributing \$60,222.00 to the project from the General Fund Reserve. This contribution will ultimately be recouped through incentive programs. This fund was established by Ordinance No. 15-2926. Once this project is complete, this project will be closed.
403	WATER FUND	The Water Fund is an enterprise fund. 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. 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.
407	SEWER FUND	The Sewer Fund is an Enterprise Fund. 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.
420	ZONE 2.5 WATER SUPPLY IMPROVEMENT	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. Once this project is complete, this project fund will be closed.
444	1998 WATER REVENUE BOND REDEMPTION	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). This debt was re-financed in 2015 and subsequently this fund was closed.
445	1998 WATER REVENUE BOND RESERVE	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. This debt was re-financed in 2015 and subsequently this fund was closed.
448	GARBAGE FUND	The Garbage Fund is an enterprise fund. 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.

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). This debt was re-financed in 2015 and subsequently this fund was closed.
450	1999 WATER REVENUE BOND RESERVE	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. This debt was re-financed in 2015 and subsequently this fund was closed.
451	WATER FACILITIES RESERVE FUND	The Water Fund Reserve collects funds for water use within the City. It is the objective of the City Council to maintain a balance of no less than 12.5% of the Water Fund Annual Operating Expenditures. The cash reserve is maintained in the Water Fund Operating Fund (Cash Balance) and this Reserve Account (Savings)
452	SEWER FACILITIES RESERVE FUND	The Sewer Fund Reserve collects funds for sewer use within the City. It is the objective of the City Council to maintain a balance of no less than 12.5% of the Sewer Fund Annual Operating Expenditures. The cash reserve is maintained in the Sewer Fund Operating Fund (Cash Balance) and this Reserve Account (Savings)
453	NORTH PROSSER DEBT REDEMPTION	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).
454	NORTH PROSSER 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.
455	IRRIGATION RESERVE FUND	The Irrigation Fund Reserve collects funds for irrigation use within the City. It is the objective of the City Council to maintain a balance of no less than 12.5% of the Irrigation Fund Annual Operating Expenditures. The cash reserve is maintained in the Irrigation Fund Operating Fund (Cash Balance) and this Reserve Account (Savings)

470	WASTE WATER TREATMENT PLANT IMPROVEMENT	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.
603	CONSUMER UTILITY DEPOSIT FUND	Customers are required to provide utility deposits when certain services are ordered (hydrant meters and dumpsters). These amounts are held in this fund until the final billing is processed at which time the deposit is applied and either a final billing is issued or a refund processed.

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.

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.

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.

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.