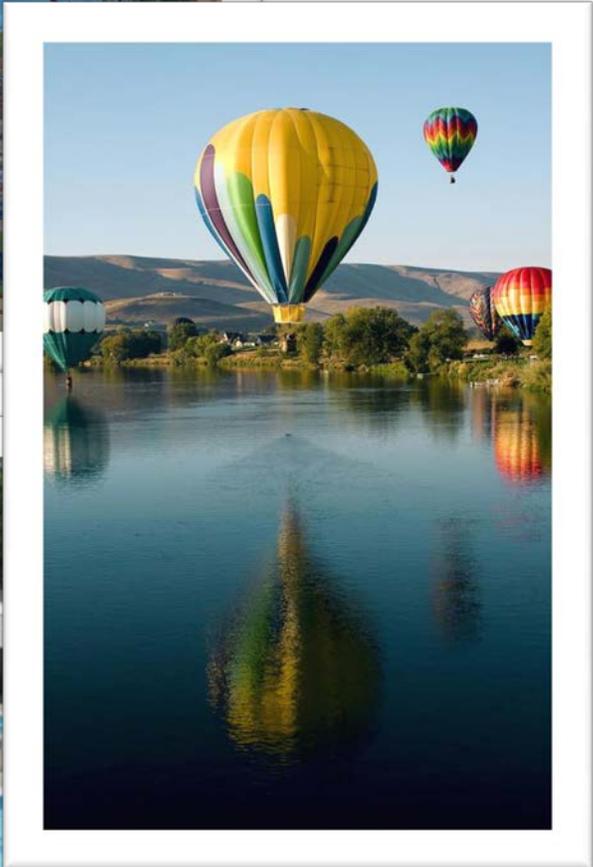
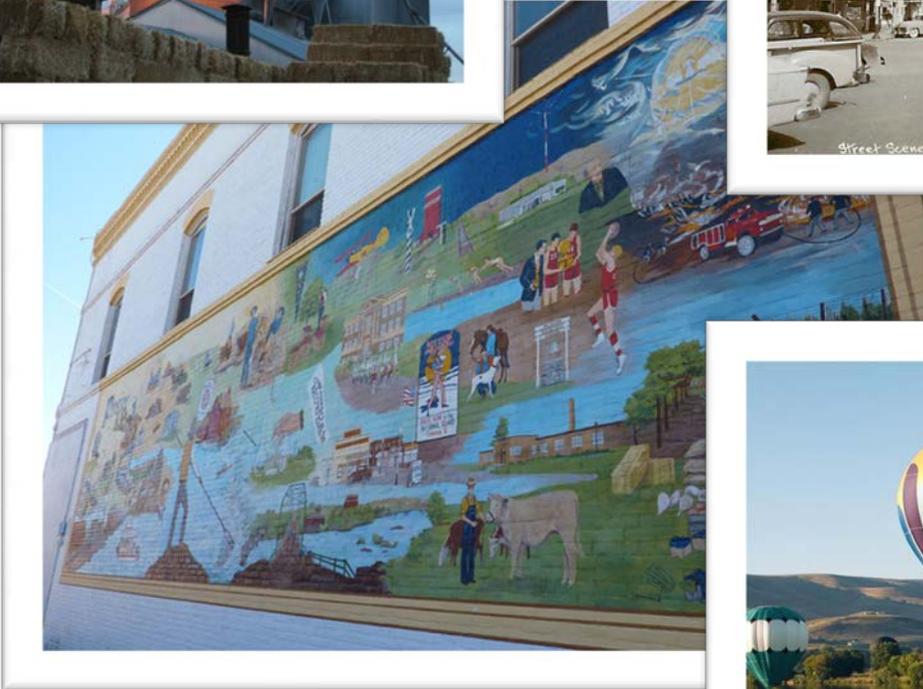


# CITY OF PROSSER, WA

## 2016 ADOPTED BUDGET



# TABLE OF CONTENTS

## INTRODUCTION

TABLE OF CONTENTS	1
MISSION, VISION, AND ETHOS	7
MAYOR’S BUDGET MESSAGE	8
ELECTED OFFICIALS & APPOINTED OFFICERS	15
THE BUDGET PROCESS	17
FUND DESCRIPTION	20
ORGANIZATIONAL CHART	22

---

## ACTION ITEMS

BUDGET ORDINANCE	24
PROPERTY TAX LEVY	33
AD VALOREM TAXES	37
NON – UNION COLA ORDINANCE	40
WATER RATES ORDINANCE	43
WATER FEES ORDINANCE	49

---

IRRIGATION RATES ORDINANCE	53
SEWER RATE ORDINANCE	57

---

**OVERVIEW**

2016 BUDGET TOTALS	65
CHART – SUMMARY OF REVENUES ALL CITY	66
CHART – SUMMARY OF EXPENDITURES ALL CITY	67
REVENUE ASSUMPTIONS	68
DEBT SERVICE	74
DEBT SERVICE PAYMENT SUMMARY	76
CHART – COMBINED OUTSTANDING DEBT	79
SCHEDULE OF INDEBTESNESS	80
TRANSFERS	81

---

**ADOPTED BUDGET**

GENERAL FUND	84-98
Revenues	86
Legislative	89
Judicial	90
City Administrator	90
Finance Department	90

---

City Clerk	90
Legal Services	91
Labor Relations	91
Custodial	91
Information Technology	91
Police Department	91
Emergency Services	92
Detention & Corrections	92
Building Department	93
Planning	93
Community Center (Senior Center)	93
Recreation	94
Library	95
Aquatic Center	95
Parks	96
Misc Line Items (Capital & Transfers)	96
<b>STREET FUND:</b>	<b>99-105</b>
Transportation Benefit District	106
General Fund Small Projects Fund	108
Arterial Street Fund	109
Municipal Capital Improvements	110
General Fund Reserve	112

---

City Facilities Reserve Fund	114
Employee Benefit Trust (LEOFF 1)	116
General Fund Capital Reserve	117
Parks Reserve Fund	118
Hotel/Motel Fund	119
Tourism Promotion Area Fund (TPA)	120
Public Safety Program Enhancement Fund	121
Drug Enforcement Fund	123
Police Investigative Fund	124
Criminal Justice Fund	125
Public Safety Sales Tax	127
Forfeitures and Seizures	129
Drug Free Community Grant	130
Infrastructure Development Reserve	131
Prosser Community Action & Involvement Committee	132
LID Guarantee Fund	133
96 GO Bond (Fire Station)	134
11 GO Bond (Aquatic Center)	135
LID 10-23 (Village Park)	136
REET First Quarter Percent	137
OIE Improvement Fund	138
7 <sup>th</sup> Street ADA	139
OIE Improvement Fund Phase 2	140

---

ESCO Project Fund	141
WCR Crosswalk Project Fund	142
City Park Restroom Project	143
<b>WATER FUND</b>	<b>144-149</b>
<b>SEWER FUND</b>	<b>150-154</b>
Zone 2.5 Water Improvement Project	155
1998 Water Revenue Bond Redemption	156
1998 Water Revenue Bond Reserve	157
<b>GARBAGE FUND</b>	<b>158-160</b>
Water Facilities Reserve Fund	163
Sewer Facilities Reserve Fund	164
N Prosser Debt Redemption Fund	165
N Prosser Debt Reserve Fund	166
Irrigation Reserve Fund	167
15 Water Revenue Bond Redemption	168
15 Water Revenue Bond Reserve	169
15 Sewer Revenue Bond Redemption	170
15 Sewer Revenue Bond Reserve	171
Wastewater Improvement Project	172
Consumer Utility Deposit Fund	173

## STAFFING

SALARY BUDGET SUMMARY 175

2016 POSITION AND WAGE SCHEDULE 176

---

**DEPARTMENT MANAGER REQUESTS 182**

**APPENDIXES**

FUND SUMMARY & INFORMATION 184

INFORMATION TECHNOLOGY (IT) APPENDIX 191

BUDGET GLOSSARY 192

BARS CODING QUICK REFERENCE GUIDE 197

---

## 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"

December 19, 2015

**TO**               **Citizens of Prosser and City Council**

**FROM:**         **Mayor Paul Warden**

**RE:**             **2016 Budget Message**

## INTRODUCTION

On November 24, 2015, the City Council passed the 2016 City of Prosser Operating Budget. As Mayor, I presented the proposed 2016 Budget to Council this summer. While presenting a balanced budget every summer to the Council is required by state law, it has been one of our priorities to either maintain or improve our level of service to the community. Prosser is a city that is proud of the quality of life we enjoy and through making strategic decisions and investments, I believe that this, my eighth budget, reflects our community values to create a safe, vibrant and livable community where all of our citizens can live, work and play.

With policy guidance from the City Council the City of Prosser 2016 budget is the result of work by the Finance Department, the other department heads and myself.

The approved Operation Budget for fiscal year 2016 is attached. Following is a summary of the budget and of the major policy considerations for the General Fund, Street Fund and, Enterprise Funds.

## THE BASICS OF THE 2016 ADOPTED BUDGET

In March 2015, I appointed Finance Manager Toni Yost as the Finance Director when Regina Mauras took employment in Florida to be closer to family. Toni's and my approach is to still adhere to the practice of strictly appropriating expenses only to the level of expected revenues in the General Fund. That is, only expenditures that have solid projected revenues to support them will be included in the Budget. If and only if, economic conditions during the year result in higher than the projected budget cash balances, we can add projects or add to reserves via budget amendments with Council approval.

## GENERAL FUND

**Overview** – The General Fund is what funds all City operations that are not utilities or streets. The General Fund pays for services like police protection, parks, recreation and library. It also

provides for administrative services like planning, building, animal control and code enforcement.

**Revenues** – We have projections that we consider to be realistic and conservative. The projections are based upon audited numbers from fiscal year 2014 and current revenues received year to date for fiscal year 2015. This data is supplemented with tax and economic projections provided by the county, MRSC, and the State. Finally, we take into consideration economic trends provided by local data derived from our recent internal revenue history. For 2016, we are anticipating continuing stronger revenues due to a steadily improving local and regional economy. Our forecast of \$4,797,695 is a 1.5% increase over the 2015 budgeted revenues of \$4,736,168.

**Expenditures** - The budget is “balanced” in that anticipated expenditures do not exceed anticipated revenues. While we still struggle with revenue limitations and increases in fixed costs, some of those inflationary items have let up some. Health costs while still rising on an annual basis have seen much smaller overall increases in the last two years and falling fuel costs are helping our operations too. We also actively work to cut expenses. The Department Heads have been very frugal with respect to operating expenditures. Though we have a budget amount for expenditures, we all still compare prices or look for less costly options. The budgeted amount is the upper limit and we strive to spend less on each budget item. I am always impressed by our City employee’s efforts to stretch the tax-payers dollar whenever possible.

#### GENERAL FUND HIGHLIGHTS

Here are some items of interest that made the budget process:

- New Restroom in City Park. While most of the cost is being supported by grants, the City is required to put ‘In Kind’ dollars which in this case be City labor and equipment use to demo the existing restroom structure and prep the site for the new structure.
- Purchase of two new Police patrol cars to replace 2007 and 2008 vehicles. Funding to come from the Criminal Justice Fund.
- Street Funding. Made changes to the distribution of Property Taxes to strengthen the chronically underfunded Street Fund. In the recent past we have allocated 28% of yearly Property Taxes to the Street Fund. With a steadily improving economy and real property valuation, we feel we can allocate 41% of the Property Tax revenue to the Street Fund without cutting services paid by the General Fund.

- The Community Center. Better known as the Prosser Senior Center, has needed some maintenance done on its exterior for a few years now and in 2016 we have made room in the budget for some much needed painting, weatherizing and trim replacement.

#### GENERAL FUND FUTURE PRIORITIES

This section contains the Mayor's budget priorities for items that are presently not included in the budget. If revenue projections improve by mid-year 2016, I would recommend the Council consider the following amendments to the budget:

- Personnel: A shared seasonal employee (.75 FTE) for the Parks and Streets Department should allow us to be more responsive to weed and clean up issues as well stay up better on park maintenance.
- Reserves: We have the need to start a vehicles replacement fund to get on a program to replace the city's cars and trucks as they near the end of their useful life. We also could use an Information Technology Reserve fund as a rainy day security source of funds for unplanned IT replacement items.
- Phone System: Our phones are past their expected life, are starting to fail and are no longer supported by the vendor.
- Parks & Pool: Repair and replace the roof on the older bathhouse at the PAC.

#### GENERAL FUND RESERVE POLICY

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

Reserves: According to the City's financial policies reserves in the amount of 12.5% of operating expense should be reserved. In 2015, the general fund reserve holds approximately \$246,916 which is about 5.2% of the general funds operations. Additionally, \$374,454 was held in the General Fund as an operation reserve. These funds are used by the General Fund in the early and late months of the year to provide cash flow for expenses until revenues such as property taxes are collected to a level where those revenues can be used to support expense. If you combine the funds in the General Fund Reserve and the operational reserve in the General Fund you find that the total reserve balance is \$621,370 or nearly 13% of the General Fund's operating budget.

While the balance appears sufficient it is important to note that \$350,000 is needed to support the General Fund in the last and first quarter of each year. In dedicating reserves for projects or future developments it is important to consider these funds separately and not commit them to other purposes.

Efforts are made in the 2016 Budget to increase the contributions to the reserve funds by \$91,865. This addition increases the General Fund Reserve balance to 6.7%. It is recommended by staff that Council consider dedicating excess beginning fund balance, at least in part, be dedicated to this reserve.

## STREET FUND

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

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

In 2016, the entirety of the Chip Seal Program will be funded by the Transportation Benefit District's contribution because the Street Fund is unable to support the program in its current financial condition.

In 2016, the Street Fund is obligated to pay \$41,656 in debt service. These payments are associated with improvement made in North Prosser and also LED Street lighting improvements made in 2015. All debt for this fund is anticipated to be repaid in 2032. The savings in energy costs are expected to service all or most of this debt service. After the debt is repaid the City will realize the savings directly to the Street Fund.

## STREET FUND FUTURE PRIORITIES

- Personnel: A shared seasonal employee (.75 FTE) for the Parks and Streets Department should allow us to be more responsive to weed and clean up issues as well stay up better on street maintenance.
- Equipment: Two trailers, one to haul the street painter and the other to haul the City's Bulldozer.

- Equipment: A large chipper to assist with storm cleanup and community yard cleanup days. We currently borrow the County's Chipper.
- Equipment: A Large mower to replace aging equipment and to be more efficient in park and street maintenance

#### ENTERPRISE FUNDS (WATER, SEWER, AND GARBAGE FUNDS)

Extensive measures are taken to preserve our assets and maintain them in a fashion to extend their useable life for as long as possible. This philosophy also applies to our larger facilities and their operations. Our rate structure not only maintains current services and capacity, but also builds up reserves for major upgrades that replace aging infrastructure and increase capacity for Prosser's future. The city since 2008 has relied on small steady increases to keep our water, wastewater, irrigation, and garbage services robust and modernized. As part of the 2016 budget process, Council considered and adopted a 3% water rate increase, a 2% irrigation rate increase, a 2% sewer rate increase, and a 0% garbage rate increase. It is estimated that the average residential customer will see a monthly increase of \$2.59 or \$31.08 per year.

#### UTILITY FUNDS – FUTURE PRIORITIES

If the revenue numbers should be substantially larger than our forecast, there are several priority items that we would recommend to be added to the budget or receive increased funding.

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

#### UTILITY FUNDS – POLICY CONSIDERATIONS

- Reserves: Re-fund water and waste water reserves. These accounts were largely depleted on purpose when most of the funds were used to for the following recent and ongoing projects:
  - North Prosser Water System Improvement Project (complete)
  - Water Disinfection, Filtration, and Source Improvements (complete)
  - Zone 2.5 Water Improvements (complete)

- Waste Water Treatment Improvement and Expansion (to be Completed in 2016)
  - Revenues for Operations: Water fees were increased recently to cover the new employee in water and anticipated debt payments. However, this left little room for additional fee adjustments to cover increasing maintenance and operation cost.

**UTILITY FUNDS – POLICY CONSIDERATIONS – CONTINUED**

- Staffing levels: Staffing levels have not recovered to our pre 2008 levels but duties and responsibilities have increased dramatically due to the increase in demand and infrastructure.
- Generally: Significant structural changes are occurring in both the water and waste water utilities. It will be important to monitor these changes and their potential impacts upon revenue and expenditures in the future.

**DEBT PICTURE**

Overall, the City has accumulated \$19,130,365 in debt. This amount can be attributed to the construction of water and sewer infrastructure, street improvements, and the improvements of other capital facilities. It does seem like an enormous amount, but it is important to remember that capital improvements are carefully planned. It all begins with projecting the future need. How to we resolve or address it? What do we need to do to prepare ourselves? What do we need to do to support the debt payment? Years in advance we begin this process and it continues until the final payment is made. These improvements are so important and if planned properly will ultimately pay for themselves with increased development. We have done a lot of large and costly infrastructure improvements in the last five years that gives the City a healthy and robust utility capacity. It is now our intention to concentrate on retiring debt in the coming years and build up reserves for future improvements.

**SUMMARY**

The City of Prosser’s overall financial condition is in good shape. The challenge has always been to present a balanced budget when there are many needs unmet. However, we are finally seeing revenues increasing slightly while costs increases have slowed. We are currently at the equivalent of 42 full time employees which is down from 49 in when I took office in 2008. The department heads have continually worked within their budget constraints and should be commended for doing so all while still providing quality service to our citizens. We all are constantly trying balance the City’s need for basic services and quality of life considerations with the goal of not burdening our citizens and businesses. It is very important that our residents and rate payers know that we are delivering good value to those households and businesses that trust us with their hard earned dollars. That we can deliver police protection,

streets, safe neighborhoods, libraries, parks, recreation, safe water and sewer and more for monthly costs that are less than the average monthly cable or satellite TV bill is worth noting.

A special thanks to the Finance Department and to all City staff for their work on the 2016 budget and to the City Council for their thoughtful deliberations.

**City Council Meetings:**  
 Day: 1<sup>st</sup>, 2<sup>nd</sup> & 4<sup>th</sup> Tuesday monthly  
 Time: 7:00 P.M.  
 Place: City Hall Council Chambers  
 601 7<sup>th</sup> 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**

City Administrator	To Be Determined
Police Chief	David Giles
Public Works Director	L.J. DaCorsi
Building Official	Barry Morrow
City Clerk	Rachel Shaw
Finance Director	Toni Yost
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 <sup>th</sup> 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 appropriations, along with related revenue ordinances or resolutions.

### **Recording the Budget**

The annual 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-Year Review and Modification**

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

## 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.

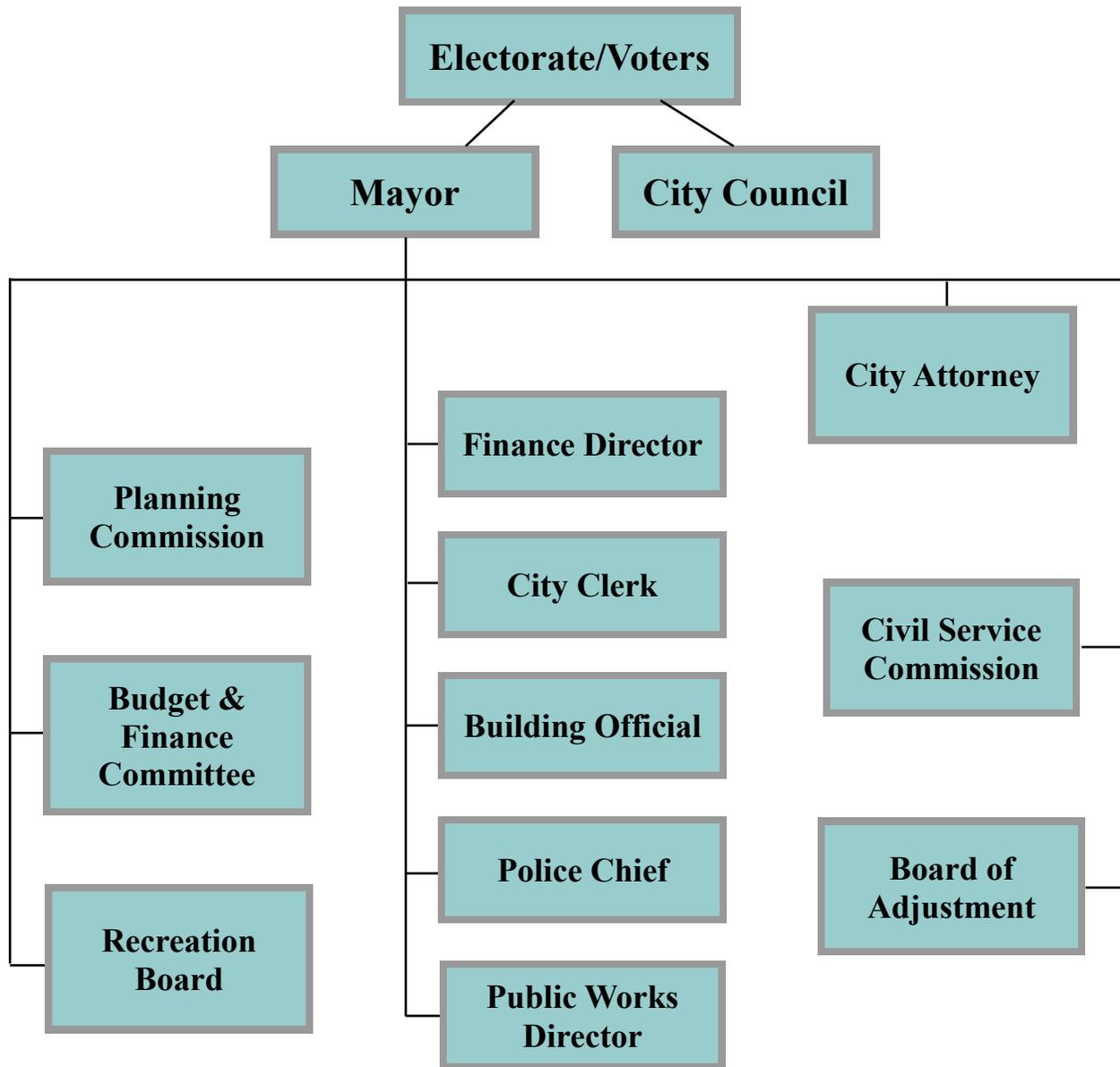
**Water and Sewer Funds:** These funds account for the operation of the water and sewer system. User rates are designed to recover cost of operation and maintenance of the system and to include future planned improvements. These rates are set by council ordinance and are recommended by HLA.

**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.

# City of Prosser, Washington Organization Chart



# ACTION ITEMS

<b>BUDGET ORDINANCE – 15-2958</b>	<b>24</b>
<b>PROPERTY TAX LEVY ORDINANCE – 15-2951</b>	<b>33</b>
<b>AD VALOREM TAX ORDINANCE – 15-2950</b>	<b>37</b>
<b>COLA INCREASE FOR NON UNION 2% - 15-2952</b>	<b>40</b>
<b>UTILITY RATE INCREASES –</b>	
Water Rates – 15-2954	43
Water Fees – 15-2955	49
Irrigation Rates – 15-2957	53
Sewer Rates – 15-2956	57

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2958**

**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 October 6, 2015, pursuant to RCW 84.55.120; and

**WHEREAS**, budget hearings were held on October 6, 2015, October 13, 2015, and November 3, 2015 pursuant to RCW 35A.33.055; and

**WHEREAS**, a final budget hearing was held on November 24, 2015, 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 budget for the City of Prosser, Washington for the fiscal year 2015 is hereby adopting at the fund level for all funds, including the General Fund, in its final form and content as set forth in the document entitled 2016 Adopted Budget, a copy of which is on file in the Office of the City Clerk. Transfers and adjustments may be made in accordance with RCW 35A.33.120.

**Section 2.** Estimated resources for each separate fund of the City of Prosser and the aggregate expenditures for all such funds for the year 2016 are set forth in Section 3 below, and are hereby appropriated for expenditure at the fund level during the year 2016 as set forth in the 2016 Adopted Budget.

**Section 3.** The 2016 Budget adopted as follows:

<b>Fund #</b>	<b>Fund Name</b>	<b>Revenue</b>	<b>Appropriation</b>
<b>1</b>	General Fund	\$5,172,149	\$5,172,149
<b>102</b>	Street Fund	\$721,870	\$721,870
<b>103</b>	Transportation Benefit District	\$190,766	\$190,766
<b>105</b>	Small Project Reserve	\$0	\$0
<b>110</b>	Arterial Street Fund	\$133,125	\$133,125

111	Municipal Capital Improvement	\$601,084	\$601,084
115	General Fund Reserve	\$332,601	\$332,601
116	City Facilities Reserve	\$25,805	\$25,805
117	Employee Benefit Trust	\$78,408	\$78,408
119	Parks Reserve Fund	\$5,000	\$5,000
130	Hotel Motel Fund	\$146,150	\$146,150
131	Tourism Promotion Area	\$31,139	\$31,139
144	Public Safety Program Enhancement Fund	\$47,338	\$47,338
146	Drug Enforcement Fund	\$12,801	\$12,801
147	Police Investigative Fund	\$45,613	\$45,613
148	Criminal Justice Fund	\$1,117,400	\$1,117,400
149	Public Safety Sales Tax Fund	\$207,483	\$207,483
150	Forfeitures and Seizures Fund	\$0	\$0
151	Drug Free Communities Grant	\$250,000	\$250,000
152	Infrastructure Development Reserve Fund	\$500,000	\$500,000
153	Community Action Fund	\$114,000	\$114,000
221	LID Guarantee Fund	\$56,350	\$56,350
229	96 GO Bond Fund	To Be Closed	To Be Closed
233	11 GO Bond Fund	\$129,378	\$129,378
234	LID 10-23	\$6,050	\$6,050
301	REET First Quarter Percent	\$39,397	\$39,397
302	OIE Improvement Fund	\$105,950	\$105,950
303	7th Street ADA Project Fund	\$7,270	\$7,270
304	OIE Phase 2 Project Fund	\$70,550	\$70,550
305	ESCO Project	To Be Closed	To Be Closed
306	Wine Country Rd Crosswalk	\$30,000	\$30,000
307	City Park Restroom Project	\$175,600	\$175,600
403	Water Fund	\$3,165,127	\$3,165,127
407	Sewer Fund	\$3,305,907	\$3,305,907
420	Zone 2.5 Water Improvement Project	To Be Closed	To Be Closed
448	Garbage Fund	\$1,341,405	\$1,341,405
451	Water Facilities Reserve	\$650,000	\$650,000
452	Sewer Facilities Reserve	\$682,150	\$682,150
453	N Prosser Debt Redemption Reserve	\$185,700	\$185,700
454	N Prosser Debt Reserve	\$191,000	\$191,000
455	Irrigation Reserve Fund	\$104,840	\$104,840
456	2015 Water Revenue Bond Redemption	\$235,500	\$235,500
457	2015 Water Revenue Bond Reserve	\$261,500	\$261,500
458	2015 Sewer Plant Revenue Bond Redemption	\$81,050	\$81,050
459	2015 Sewer Plant Revenue Bond Reserve	\$130,000	\$130,000
470	Wastewater Improvement Project	\$5,133,000	\$5,133,000
603	Consumer Utility Deposit Fund	\$15,000	\$15,000
	<b>Total Budget</b>	<b>\$25,835,456</b>	<b>\$25,835,456</b>

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

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<b>City Administrator</b>					
Per Contract	per contract	\$0.00	\$0	\$0.00	\$0
<b>Mayor</b>					
Per Ordinance		\$30.87	\$64,200	\$30.87	\$64,200
<b>Finance Director</b>					
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
<b>Public Works Director</b>					
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
<b>Police Chief</b>					
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
<b>Building Official</b>					
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
<b>Planner</b>					
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
<b>City Clerk</b>					
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
<b>Finance Manager</b>					
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
<b>Assistant Finance Manager</b>					
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
<p><i>* 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).</i></p>					

**CITY OF PROSSER**  
**2016 Final 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
<b>Officer</b>					
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
<b>Sergeant/Detective</b>					
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
<b>Police Records Clerk</b>					
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
<b>Senior Admin Secretary</b>					
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
<b>Admin Secretary</b>					
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
<b>Office Clerk (Part-Time 20 hr/wk)</b>					
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
<b>Custodian</b>					
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
<b>Code Enforcement Officer</b>					
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
<b>Waste Water 1</b>					
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
<b>Waste Water 2</b>					
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
<b>Waste Water Supervisor</b>					
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
<b>Utility Worker</b>					
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
<b>Public Works Field Leader</b>					
Public Works Field Leader		\$27.85	\$57,920	\$28.40	\$59,078
<b>Public Works Supervisor - Water Division</b>					
Public Works Supervisor - Water Division		\$30.33	\$63,085	\$30.94	\$64,347
<b>Public Works Supervisor - Streets and Parks Division</b>					
Public Works Supervisor - Streets and Parks Division		\$30.33	\$63,085	\$30.94	\$64,347

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

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<b>Special Compensation</b>					
	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			
<b>Education Pay</b>	<b>AA</b>	<b>BA</b>	<b>MA</b>		
OPEIU	25	50	\$50.00		
Non-Union	0	0	\$0.00		
Police	50	75	\$100.00		
Public Work	25	50	\$50.00		
<b>BI-Lingual Pay</b>	2015 rate	2016 rate			
OPEIU	25	25			
Non-Union	25	25			
Police	50	50			
Public Work	25	25			
<b>Uniforms</b>	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>					

**Section 4.** 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. The number and classification of positions as herein stated are the number and classifications to be filled during the budget year.

**Section 5.** 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 6.** 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 7. 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 8.** 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 24<sup>th</sup>, day of November, 2015.

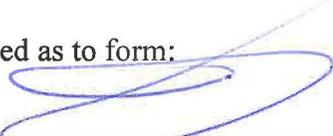
  
MAYOR PAUL WARDEN

ATTEST:

  
CITY CLERK, RACHEL SHAW



Approved as to form:

  
CITY ATTORNEY, HOWARD SAXTON

Date of Publication: 12/2/2015

**SUMMARY OF ORDINANCE NO. 15-2958**

of the City of Prosser, Washington

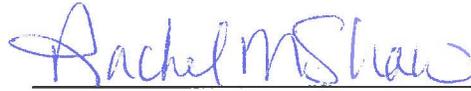
---

On the 24<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2958. 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, 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.

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

DATED this 25<sup>th</sup> day of November, 2015.

  
\_\_\_\_\_  
CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2951**

**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 \$1,694,654.03 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 2016 regular property tax levy in the amount of \$1,694,654.03

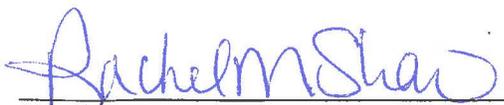
**Section 2.** **SEVERABILITY.** The provisions of this ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this ordinance or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of 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 10<sup>th</sup>, day of November, 2015.

  
MAYOR PAUL WARDEN

ATTEST:

  
RACHEL SHAW, CITY CLERK

APPROVED AS TO FORM:

  
HOWARD SAXTON, CITY ATTORNEY

Publication Date Nov. 18, 2015



**SUMMARY OF ORDINANCE NO. 15-2951**

of the City of Prosser, Washington

---

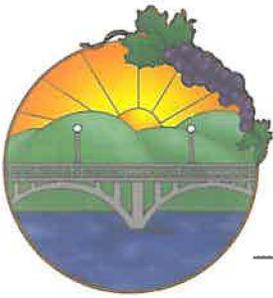
On the 10<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2951. A summary of the content of said ordinance, consisting of the title, provides as follows:

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 12<sup>m</sup> day of November, 2015

  
\_\_\_\_\_  
CITY CLERK, RACHEL SHAW



# City of Prosser

---

## CITY OF PROSSER, WASHINGTON LEVY CERTIFICATION

In accordance with RCW 84.52.020, I, Tonelle Yost, Finance Director for the City of Prosser, do hereby certify to the Benton County legislative authority that the City Council of the City of Prosser requests that the following levy amounts be collected in 2016 as provided in the City Council's ordinance, which was adopted on November 10, 2015 after a public hearing was held on October 6, 2015.

Regular Levy:	\$1,694,654.03
Excess Levy:	\$0
Admin Refunds	\$1,427.00

  
\_\_\_\_\_  
Tonelle Yost  
Finance Director

11/10/2015  
\_\_\_\_\_  
Date

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2950**

**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 \$14,598.81, 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 \$14,598.81 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 10<sup>th</sup>, day of November, 2015

  
MAYOR PAUL WARDEN

ATTEST:

  
RACHEL SHAW, CITY CLERK



APPROVED AS TO FORM:

  
HOWARD SAXTON, CITY ATTORNEY

Publication Date: 11/10/2015

**SUMMARY OF ORDINANCE NO. 15-2950**

of the City of Prosser, Washington

---

On the 10<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2950. 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 17<sup>th</sup> day of November, 2015



---

CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2952**

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

**PASSED** by the City Council and **APPROVED** by the Mayor this 10<sup>th</sup>, day of November, 2015.

**SUMMARY OF ORDINANCE NO. 15-2952**

of the City of Prosser, Washington

---

On the 10<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2952. 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 12<sup>th</sup> day of November, 2015

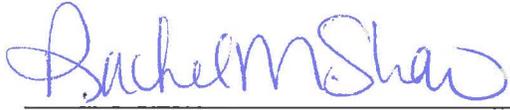


---

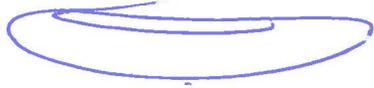
CITY CLERK, RACHEL SHAW

  
MAYOR PAUL WARDEN

ATTEST:

  
RACHEL SHAW, CITY CLERK

APPROVED AS TO FORM:

  
HOWARD SAXTON, CITY ATTORNEY



Publication Date: Nov. 18, 2015

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2954**

**AN ORDINANCE AMENDING SECTION 4 OF ORDINANCE NUMBER 14-2916, SECTION 4 OF ORDINANCE NUMBER 13-2853, SECTION 1 OF ORDINANCE NUMBER 2831; AMENDING SECTION 4 OF ORDINANCE NUMBER 2791, AMENDING SECTION 39 OF ORDINANCE NUMBER 2752, AND AMENDING THOSE PORTIONS OF AMENDING SECTION 1 OF ORDINANCE NUMBER 2712, SECTION 4 OF ORDINANCE NUMBER 2704, SECTION 4 OF ORDINANCE NUMBER 2637, SECTION 4 OF ORDINANCE NUMBER 2604, SECTION 1 OF ORDINANCE NUMBER 2431, SECTION 1 OF ORDINANCE NUMBER 2361, SECTION 1 OF ORDINANCE NUMBER 2299, SECTION 1 OF ORDINANCE NUMBER 2173, SECTION 1 OF ORDINANCE NUMBER 2044, SECTION 1 OF ORDINANCE NUMBER 1988, SECTION 1 OF ORDINANCE NUMBER 1966, SECTION 1 OF ORDINANCE NUMBER 1954, SECTION 1 OF ORDINANCE NUMBER 1849, SECTION 1 OF ORDINANCE NUMBER 1737, SECTION 1 OF ORDINANCE NUMBER 1678, SECTION 1 OF ORDINANCE NUMBER 1569, SECTION 1 OF ORDINANCE NUMBER 1565, SECTIONS 1, 2, 3, 4, 5, AND 6 OF ORDINANCE NUMBER 1561, SECTIONS 1, 2, 3, 4, AND 5 OF ORDINANCE NUMBER 1455, SECTION 1 OF ORDINANCE NUMBER 1414, SECTIONS 1, 2, 3, 4, AND 5 OF ORDINANCE NUMBER 1300, SECTION 2 OF ORDINANCE NUMBER 1189, SECTION 2 OF ORDINANCE NUMBER 1161, SECTION 1 OF ORDINANCE NUMBER 1056, SECTION 1 OF ORDINANCE NUMBER 996, SECTION 1 OF ORDINANCE NUMBER 994, SECTION 1 OF ORDINANCE NUMBER 952, SECTION 1 OF ORDINANCE NUMBER 905, SECTION 1 OF ORDINANCE NUMBER 886, SECTION 1 OF ORDINANCE NUMBER 705, SECTION 1 OF ORDINANCE NUMBER 558, SECTION 1 OF ORDINANCE NUMBER 539, WHICH ENACTED PROSSER MUNICIPAL CODE SECTION 13.12.010 (WHICH HAS BEEN RECODIFIED AS SECTION 13.10.380) AND AMENDING PROSSER MUNICIPAL CODE SECTION 13.10.380 BY INCREASING THE REVENUE BY 3% IN THE AMOUNTS AS STATED IN THE ORDINANCE. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.**

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

**Section 1.** The City has not increased its water rates since the passage of Ordinance Number 14-2916.

**Section 2.** The City’s Engineering Firm has reported to the City Council that the City needs to increase the water rates in order to offset expenses.

**Section 3.** It is in the best interest and in the general welfare of the citizens and water uses of the City that water rates be increased to offset expenses.

**Section 4.** Section 4 of Ordinance Number 14-2916, Section 4 of Ordinance Number 13-2853, Section 1 of Ordinance Number 2831; Section 4 of Ordinance Number 2791, and Section 39 of Ordinance Number 2752, and those portions of Section 1 of Ordinance 2712, Section 4 of Ordinance Number 2704, Section 4 of Ordinance Number 2637, Section 4 of Ordinance Number 2604, Section 1 of Ordinance Number 2431, Section 1 of Ordinance Number 2361, Section 1 of Ordinance Number 2299, Section 1 of Ordinance Number 2173, Section 1 of Ordinance Number 2044, Section 1 of Ordinance Number 1988, Section 1 of Ordinance Number 1966, Section 1 of Ordinance Number 1954, Section 1 of Ordinance Number 1849, Section 1 of Ordinance Number 1737, Section 1 of Ordinance Number 1678, Section 1 of Ordinance Number 1569, Section 1 of Ordinance Number 1565, Sections 1, 2, 3, 4, 5, And 6 of Ordinance Number 1561, Sections 1, 2, 3, 4, and 5 of Ordinance Number 1455, Section 1 of Ordinance Number 1414, Sections 1, 2, 3, 4, and 5 of Ordinance Number 1300, Section 2 of Ordinance Number 1189, Section 2 of Ordinance Number 1161, Section 1 of Ordinance Number 1056, Section 1 of Ordinance Number 996, Section 1 of Ordinance Number 994, Section 1 of Ordinance Number 952, Section 1 of Ordinance Number 905, Section 1 of Ordinance Number 886, Section 1 of Ordinance Number 705, Section 1 of Ordinance Number 558, Section 1 of Ordinance Number 539, which enacted Prosser Municipal Code Section 13.12.010 (which has been recodified as Section 13.10.380) and amending Prosser Municipal Code Section 13.10.380 are all hereby amended to read as follows:

**13.10.380 Established - Schedule - Meter Rental or Readiness-To-Serve Charges.**

The following rates and regulations are established for fixing, regulating, and controlling the use and price of water supplied by the Water Department of the City:

A. Rate Schedule Within the City Limits:

1. The rates for water served from the City water system shall be as follows:

a. Meter Rental or Readiness-To-Serve Charge:

Meter Size (In Inches)	Monthly Rental Charge
5/8 and 3/4	\$24.51
1	\$44.07
1 1/2	\$97.89
2	\$174.39
3	\$391.56
4	\$684.85

6	\$1,566.28
---	------------

b. The meter rental or readiness-to-serve charge shall include the first 400 cubic feet of water usage per month. All water usage above 400 cubic feet per month shall be charged at the rates listed below per each additional 100 cubic feet of water usage per month.

Rate per Each Additional 100 CF	\$1.65
------------------------------------	--------

2. Low-Income Senior Citizens and Low-Income Disabled Citizens Rates. Residential properties, to the extent of their occupancy by low-income senior citizens or low-income disabled citizens, as defined below, shall pay fifty percent of the monthly meter rental charge, plus water usage.

a. A low-income senior citizen is an individual who:

i. Is sixty-one years of age or older on or before January 31st of the year of filing of the application for exemption; and

ii. Has a “combined disposable income” as defined in RCW 84.36.383(4), (5) and (6) and assets, exclusive of one vehicle and the residence for which the application for exemption is made, of less than eighteen thousand dollars; and

iii. Shall file an application for exemption with the city finance director or with the city’s contractor processing applications pursuant to subsection c below. The city finance director or contractor shall require that the applicant provide documentation supporting the exemption.

b. A low-income disabled citizen is an individual who:

i. Is retired from regular, gainful employment by reason of a physical disability; and

ii. Meets the requirements of subsection (A)(2)(a)(ii) and (iii) of this section.

c. Applications for utility rate discounts as described above shall be applied for annually prior to March 31st. Any filing of a valid application after March 31st shall apply only to any utility statement mailed after the date of filing and shall not be retroactive to the preceding March 31st. The Mayor, or his or her designee, is authorized to contract with a contractor to process applications for utility rate discounts in accordance with this section.

B. Rate Schedule Outside the City Limits.

1. The rates for water served from the City water system shall be as follows:

a. Meter Rental or Readiness-To-Serve Charge.

Meter Size (In Inches)	Monthly Rental Charge
5/8 and 3/4	\$36.77
1	\$66.11
1 1/2	\$147.43
2	\$261.57
3	\$586.56
4	\$1,027.27
6	\$2,349.40

b. The meter rental or readiness-to-serve charge shall include the first 400 cubic feet of water usage per month. All water usage above 400 cubic feet per month shall be charged at the rates listed below per each additional 100 cubic feet of water usage per month.

Rate per Each Additional 100 CF	\$2.45
------------------------------------	--------

**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, sentence, clause, or phrase be held unconstitutional or invalid.

**Section 6.** This Ordinance shall become effective the latter of December 19, 2015, or five days after passage and publication of an approved summary thereof consisting of the title whichever is later.

**ADOPTED** by the City Council and **APPROVED** by the Mayor this 24<sup>th</sup>, day of November, 2015.



Mayor Paul Warden

Attest:



Rachel Shaw, City Clerk



APPROVED AS TO FORM:



---

Howard Saxton, City Attorney

Publication Date: 12/2/2015

**SUMMARY OF ORDINANCE NO. 15-2954**

of the City of Prosser, Washington

On the 24<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2954. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE AMENDING SECTION 4 OF ORDINANCE NUMBER 14-2916, SECTION 4 OF ORDINANCE NUMBER 13-2853, SECTION 1 OF ORDINANCE NUMBER 2831; AMENDING SECTION 4 OF ORDINANCE NUMBER 2791, AMENDING SECTION 39 OF ORDINANCE NUMBER 2752, AND AMENDING THOSE PORTIONS OF AMENDING SECTION 1 OF ORDINANCE NUMBER 2712, SECTION 4 OF ORDINANCE NUMBER 2704, SECTION 4 OF ORDINANCE NUMBER 2637, SECTION 4 OF ORDINANCE NUMBER 2604, SECTION 1 OF ORDINANCE NUMBER 2431, SECTION 1 OF ORDINANCE NUMBER 2361, SECTION 1 OF ORDINANCE NUMBER 2299, SECTION 1 OF ORDINANCE NUMBER 2173, SECTION 1 OF ORDINANCE NUMBER 2044, SECTION 1 OF ORDINANCE NUMBER 1988, SECTION 1 OF ORDINANCE NUMBER 1966, SECTION 1 OF ORDINANCE NUMBER 1954, SECTION 1 OF ORDINANCE NUMBER 1849, SECTION 1 OF ORDINANCE NUMBER 1737, SECTION 1 OF ORDINANCE NUMBER 1678, SECTION 1 OF ORDINANCE NUMBER 1569, SECTION 1 OF ORDINANCE NUMBER 1565, SECTIONS 1, 2, 3, 4, 5, AND 6 OF ORDINANCE NUMBER 1561, SECTIONS 1, 2, 3, 4, AND 5 OF ORDINANCE NUMBER 1455, SECTION 1 OF ORDINANCE NUMBER 1414, SECTIONS 1, 2, 3, 4, AND 5 OF ORDINANCE NUMBER 1300, SECTION 2 OF ORDINANCE NUMBER 1189, SECTION 2 OF ORDINANCE NUMBER 1161, SECTION 1 OF ORDINANCE NUMBER 1056, SECTION 1 OF ORDINANCE NUMBER 996, SECTION 1 OF ORDINANCE NUMBER 994, SECTION 1 OF ORDINANCE NUMBER 952, SECTION 1 OF ORDINANCE NUMBER 905, SECTION 1 OF ORDINANCE NUMBER 886, SECTION 1 OF ORDINANCE NUMBER 705, SECTION 1 OF ORDINANCE NUMBER 558, SECTION 1 OF ORDINANCE NUMBER 539, WHICH ENACTED PROSSER MUNICIPAL CODE SECTION 13.12.010 (WHICH HAS BEEN RECODIFIED AS SECTION 13.10.380) AND AMENDING PROSSER MUNICIPAL CODE SECTION 13.10.380 BY INCREASING REVENUE BY 3% IN THE AMOUNTS AS STATED IN THE ORDINANCE. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.

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

DATED this 25<sup>th</sup> day of November, 2015



CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2955**

**AN ORDINANCE AMENDING SECTION FIVE OR ORDINANCE NUMBER 14-2917, SECTION 5 OF ORDINANCE NUMBER 14-2895, SECTION ONE OF ORDINANCE 11-2755, SECTION FIVE OF ORDINANCE NUMBER 12-2792, SECTION FIVE OF ORDINANCE NUMBER 13-2854, AND SECTION ONE OF ORDINANCE 14-2895 TO INCREASE THE BASE FEE FOR BULK WATER BY 3% PURSUANT TO PROSSER MUNICIPAL CODE SECTION 13.10.400 AND MAKING THE PROVISIONS OF THE ORDINANCE SEVERABLE FROM ONE ANOTHER AND SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE.**

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

**Section 1.** It is in the best interest and in the general welfare of the citizens and irrigation water uses of the City that water rates be increased to offset expenses.

**Section 2.** The City has not increased its bulk water rate since the passage of Ordinance Number 2854.

**Section 3.** The City's Engineering Firm has reported to the City Council that the City needs to increase the water rates in order to offset expenses.

**Section 4.** The City Council finds that passage of this Ordinance is in the interest of the public health, safety, and general welfare of the residents of the City.

**Section 5.** Section 5 of Ordinance Number 14-2917, Section 5 of Ordinance Number 14-2895, Section 1 of Ordinance 11-2755, Section 5 of Ordinance Number 12-2792, Section 5 of Ordinance Number 13-2854, and Section 1 of Ordinance 14-2895 are hereby amended to read as follows:

The following fee schedule is hereby established for utility services in accordance with Prosser Municipal Code Chapter 13.10 and the City Clerk shall add such fees to the City's fees schedule:

<b>Service and Code Reference</b>	<b>Fee</b>
Late Penalty: 13.10.150 (C)	5% or \$100 whichever is less
Service Penalty: 13.10.150 (E)	\$25
Disconnection Fee:	\$50

13.10.160; 13.10.180; 13.10.190(B) (6)																									
Penalty Fee: 13.10.160	\$100																								
Surcharge Fee: 13.10.170	\$20																								
Reconnect Fee: 13.10.180; 13.10.190(B) (6)	\$25																								
Deferral Agreement Fee: 13.10.210	\$5 per month.																								
Encroachment Permit Fee: 13.10.240 (B) and 13.10.410 (B)	\$50 (if no inspection is required) \$75 (if inspection is required)																								
Private Water System Fee: 13.10.250 (A)	As per plumbing permit																								
Private Water System Improvement Fee: 13.10.250 (C)	As per plumbing permit																								
Variance Filing Fee: 13.10.300 (B) and 13.10.460 and 13.10.310 (D)	\$500																								
Basic Installation and Inspection Fee for Water Meters. 13.10.370:	<table border="1"> <thead> <tr> <th>Size of Meter</th> <th>Fee</th> </tr> </thead> <tbody> <tr> <td>¾ and 5/8"</td> <td>\$ 454.99</td> </tr> <tr> <td>1"</td> <td>\$ 558.09</td> </tr> <tr> <td>1.5"</td> <td>\$ 790.28</td> </tr> <tr> <td>2"</td> <td>\$ 1,870.27</td> </tr> <tr> <td>3"</td> <td>\$ 1,286.40</td> </tr> <tr> <td>4"</td> <td>\$ 1,739.10</td> </tr> <tr> <td>6"</td> <td>\$ 3,622.54</td> </tr> <tr> <td>2" compound</td> <td>\$ 3,199.77</td> </tr> <tr> <td>3" compound</td> <td>\$ 2,505.00</td> </tr> <tr> <td>4" compound</td> <td>\$ 3,733.77</td> </tr> <tr> <td>6" compound</td> <td>\$ 5,092.50</td> </tr> </tbody> </table>	Size of Meter	Fee	¾ and 5/8"	\$ 454.99	1"	\$ 558.09	1.5"	\$ 790.28	2"	\$ 1,870.27	3"	\$ 1,286.40	4"	\$ 1,739.10	6"	\$ 3,622.54	2" compound	\$ 3,199.77	3" compound	\$ 2,505.00	4" compound	\$ 3,733.77	6" compound	\$ 5,092.50
Size of Meter	Fee																								
¾ and 5/8"	\$ 454.99																								
1"	\$ 558.09																								
1.5"	\$ 790.28																								
2"	\$ 1,870.27																								
3"	\$ 1,286.40																								
4"	\$ 1,739.10																								
6"	\$ 3,622.54																								
2" compound	\$ 3,199.77																								
3" compound	\$ 2,505.00																								
4" compound	\$ 3,733.77																								
6" compound	\$ 5,092.50																								
Stand pipe water charge: 13.10.390	\$35																								
Bulk Water Application Fee: 13.10.400 (A)	\$25																								
Sewer Inspection Fee. 13.10.410	\$252.80																								

Bulk Water Deposit: 13.10.400 (B)	\$150
Bulk Base Fee: 13.10.400 (C)	\$66.60
Bulk Water Consumption Fee: 13.10.400 (C)	\$1.65 per hundred cubic feet
Cross Connection Inspection Fee: 13.10.480	\$20

All charges, fees, and penalties provided for in Ordinance 14-2917 shall continue to apply for all charges, fees, and penalties, incurred by any customer; prior to the effective date of this ordinance.

**Section 6. SEVERABILITY.** The provisions of this ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this ordinance or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of this ordinance shall not as a result of said section, sentence, clause, or phrase be held unconstitutional or invalid.

**Section 7.** This Ordinance shall become effective the latter of December 19, 2015, or 5 days after passage and publication as provided for by law, whichever is later.

**PASSED** by the City Council and **APPROVED** by the Mayor, this 24<sup>th</sup>, day of November, 2015.

  
 \_\_\_\_\_  
 MAYOR PAUL WARDEN

ATTEST:

  
 \_\_\_\_\_  
 CITY CLERK, RACHEL SHAW



Approved as to form: 

\_\_\_\_\_  
 CITY ATTORNEY, HOWARD SAXTON

Date of Publication: 12/2/2015

**SUMMARY OF ORDINANCE NO. 15-2955**

of the City of Prosser, Washington

---

On the 24<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2955. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE AMENDING SECTION FIVE OF ORDINANCE NUMBER 14-2917, SECTION 5 OF ORDINANCE 14-2895, SECTION ONE OF ORDINANCE 11-2755, SECTION FIVE OF ORDINANCE NUMBER 12-2792, SECTION FIVE OF ORDINANCE NUMBER 13-2854, AND SECTION ONE OF ORDINANCE 14-2895 TO INCREASE THE BASE FEE FOR BULK WATER BY 6.5% PURSUANT TO PROSSER MUNICIPAL CODE SECTION 13.10.400 AND MAKING THE PROVISIONS OF THE ORDINANCE SEVERABLE FROM ONE ANOTHER AND SETTING FORTH THE EFFECTIVE DATE OF THE ORDINANCE.

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

DATED this 25<sup>th</sup> day of November, 2015



---

CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2957**

**AN ORDINANCE INCREASING IRRIGATION RATES BY 2% BY AMENDING SECTIONS 4 AND 5 OF ORDINANCE NUMBER 2642, SECTIONS 1 AND 2 OF ORDINANCE NUMBER 2681, SECTIONS 1 AND 2 OF ORDINANCE NUMBER 2706, SECTIONS 5 AND 6 OF ORDINANCE NUMBER 11-2753, AND SECTIONS 5 AND 6 OF ORDINANCE NUMBER 2794 AND PROSSER MUNICIPAL CODE SECTIONS 13.03.020 AND 13.03.030. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.**

**Whereas**, a two percent increase in irrigation rates requires the amendment of Prosser Municipal Code Sections 13.03.020 and 13.03.030 as follows (with the material underlined added to the section and the material struck out deleted from the section):

**13.03.020 Parcels required to pay the Base Rate----Fee.**

All parcels with an irrigation water right shall pay the base rate. The base rate for each year shall be based on the square footage of the parcel and shall be calculated at the rate of \$0.002574 per square foot. The square footage for each parcel shall be the same as the square footage determined by the Benton County Assessor's Office for that parcel.

**13.03.030 Parcels required to pay the Service Rate---Fee—Mandatory Hook up---Penalty.**

In addition to the base rate, all parcels with an irrigation water right and with access to irrigation water shall pay the service rate, provided they are directly connected to the City of Prosser irrigation water distribution system. The service rate for each year shall be based on the square footage of the parcel and shall be calculated at the rate of ~~\$0.01748~~\$0.01783 per square foot. The square footage for each parcel shall be the same as the square footage determined by the Benton County Assessor's Office for that parcel. All parcels with access to irrigation water are required to connect to the City of Prosser's irrigation system, unless they are connected directly to the Sunnyside Valley Irrigation District's water distribution system. Any owner of a parcel with access to irrigation water, and whose parcel is not connected directly to the Sunnyside Valley Irrigation District water distribution system, shall be assessed a civil penalty equal to the amount of the service rate. Such penalty shall be due and payable at the same time and in the same manner as the service rate would have been paid had the parcel been directly connected to the City of Prosser's irrigation water distribution system.

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

**Section 1.** It is in the best interest and in the general welfare of the citizens and irrigation water uses of the City that irrigation rates be increased to offset current operating expenses.

**Section 2.** The City has not increased its irrigation rates since the passage of Ordinance Number 12-2794.

**Section 3.** The City's Engineering Firm has reported to the City Council that the City needs to increase the irrigation rates in order to offset current operating expenses and prepare for capital improvements.

**Section 4.** The City Council finds that passage of this Ordinance is in the interest of the public health, safety, and general welfare of the residents of the City.

**Section 5.** Prosser Municipal Code Section 13.03.020 and Section 4 of Ordinance Number 08-2642, Section 1 of Ordinance Number 09-2681, Section 1 of Ordinance 10-2706, Section 5 of Ordinance Number 11-2753, and Section 5 of Ordinance Number 12-2794 are hereby amended to read as follows:

**13.03.020 Parcels required to pay the Base Rate---Fee.**

All parcels with an irrigation water right shall pay the base rate. The base rate for each year shall be based on the square footage of the parcel and shall be calculated at the rate of \$0.002574 per square foot. The square footage for each parcel shall be the same as the square footage determined by the Benton County Assessor's Office for that parcel.

**Section 6.** Prosser Municipal Code Section 13.03.030 and Section 5 of Ordinance Number 08-2642, Section 2 of Ordinance Number 09-2681, Section 2 of Ordinance 10-2706, and Section 6 of Ordinance Number 11-2753, and Section 6 of Ordinance 12-2794, are hereby amended to read as follows:

**13.03.030 Parcels required to pay the Service Rate---Fee—Mandatory Hook up---Penalty.**

In addition to the base rate, all parcels with an irrigation water right and with access to irrigation water shall pay the service rate, provided they are directly connected to the City of Prosser irrigation water distribution system. The service rate for each year shall be based on the square footage of the parcel and shall be calculated at the rate of \$0.01783 per square foot. The square footage for each parcel shall be the same as the square footage determined by the Benton County Assessor's Office for that parcel. All parcels with access to irrigation water are required to connect to the City of Prosser's irrigation system, unless they are connected directly to the Sunnyside Valley Irrigation District's water distribution system. Any owner of a parcel with access to irrigation water, and whose parcel is not connected directly to the Sunnyside Valley Irrigation District water distribution system, shall be assessed a civil penalty equal to the amount of the service rate. Such penalty shall be due and payable at the same time and in the same manner as the service rate would have been paid had the parcel been directly connected to the City of Prosser's irrigation water distribution system.

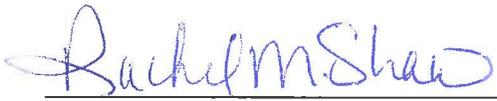
**Section 7. SEVERABILITY.** The provisions of this ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this ordinance or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of this ordinance shall not as a result of said section, subsection, sentence, clause, or phrase be held unconstitutional or invalid.

**Section 8.** This Ordinance shall become effective at the latter of December 19, 2015 or 5 days after passage and publication of an approved summary thereof consisting of its title.

**PASSED** by the City Council and **APPROVED** by the Mayor, this 24<sup>th</sup>, day of November, 2015.

  
\_\_\_\_\_  
MAYOR PAUL WARDEN

ATTEST:

  
\_\_\_\_\_  
CITY CLERK, Rachel Shaw

APPROVED AS TO FORM:

  
\_\_\_\_\_  
CITY ATTORNEY, Howard Saxton

Date of Publication: 12/2/2015



SUMMARY OF ORDINANCE NO. 15-2957

of the City of Prosser, Washington

---

On the 24<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2957. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE INCREASING IRRIGATION RATES BY 2% BY AMENDING SECTIONS 4 AND 5 OF ORDINANCE NUMBER 2642, SECTIONS 1 AND 2 OF ORDINANCE NUMBER 2681, SECTIONS 1 AND 2 OF ORDINANCE NUMBER 2706, AND SECTIONS 5 AND 6 OF ORDINANCE NUMBER 11-2753, AND SECTIONS 5 AND 6 OF ORDINANCE NUMBER 2794 AND PROSSER MUNICIPAL CODE SECTIONS 13.03.020 AND 13.03.030. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.

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

DATED this 25<sup>th</sup> day of November, 2015

  
CITY CLERK, RACHEL SHAW

**CITY OF PROSSER, WASHINGTON  
ORDINANCE NO. 15-2956**

**AN ORDINANCE INCREASING SEWER REVENUE BY 2% BY AMENDING PROSSER MUNICIPAL CODE SECTION 13.10.420 AND BY AMENDING SECTION 5 OF ORDINANCE 14-2915, SECTION 1 OF ORDINANCE NUMBER 14-2875, SECTION 1 OF ORDINANCE 14-2864, SECTION 5 OF ORDINANCE NUMBER 13-2855, SECTION 5 OF ORDINANCE NUMBER 12-2793, SECTION 43 OF ORDINANCE NUMBER 11-2752 AND BY AMENDING THOSE PORTIONS OF THE FOLLOWING ORDINANCES THAT ENACTED PMC 13.32.010 (RECODIFIED AS 13.10.420): SECTION 43 OF ORDINANCE 2752 AND AMENDING THE FOLLOWING ORDINANCES: SECTION 5 OF ORDINANCE 2750, SECTION 1 OF ORDINANCE 2680, SECTION 1 OF ORDINANCE 2639, SECTION 1 OF ORDINANCE 2432, SECTION 1 OF ORDINANCE 2404, SECTION 1 OF ORDINANCE 2362, SECTION 1 OF ORDINANCE 2293, SECTION 1 OF ORDINANCE 2174, SECTION 1 OF ORDINANCE 2165, SECTION 1 OF ORDINANCE 2140, SECTION 1 OF ORDINANCE 2128, SECTION 1 OF ORDINANCE 2107, SECTION 1 OF ORDINANCE 2063, SECTION 1 OF ORDINANCE 2045, SECTION 1 OF ORDINANCE 1987, SECTION 1 OF ORDINANCE 1967, SECTION 1 OF ORDINANCE 1834, SECTION 1 OF ORDINANCE 1566, SECTION 1 OF ORDINANCE 1481, SECTION 1 OF ORDINANCE 1461, SECTION 1 OF ORDINANCE 1456, SECTION 1 OF ORDINANCE 1363, SECTION 1 OF ORDINANCE 1349, SECTION 1 OF ORDINANCE 1315, SECTION 1 OF ORDINANCE 1259, SECTION 1 OF ORDINANCE 1253, SECTION 1 OF ORDINANCE 1162, SECTION 1 OF ORDINANCE 1110, SECTION 1 OF ORDINANCE 1078, SECTION 1 OF ORDINANCE 1030, SECTION 1 OF ORDINANCE 975, SECTION 1 OF ORDINANCE 892, SECTION 1 OF ORDINANCE 847, SECTION 1 OF ORDINANCE 780, SECTIONS 2 AND 3 OF ORDINANCE 768, SECTION 1 OF ORDINANCE 739, AND SECTION 601 OF ARTICLE 6 OF ORDINANCE 609. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.**

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

**Section 1.** The City has not increased its sewer rates since the passage of Ordinance Number 2915.

**Section 2.** The City's Engineering Firm has reported to the City Council that the City needs to increase the sewer rates in order to offset expenses.

**Section 3.** It is in the best interest and in the general welfare of the citizens and water uses of the City that sewer rates be increased to offset expenses.

**Section 4.** The City Council finds that passage of this Ordinance is in the interest of the public health, safety, and general welfare of the residents of the City.

**Section 5.** Prosser Municipal Code Section 13.10.420 and Section 5 of Ordinance Number 14-2915, Section 1 of Ordinance Number 14-2875, Section 1 of Ordinance Number 14-2864, Section 5 of Ordinance Number 13-2855, Section 5 of Ordinance Number 12-2793, Section 43 of Ordinance Number 11-2752, and those portions of the following Ordinances that enacted 13.32.010: Section 5 of Ordinance Number 2750, Section 1 of Ordinance 2680, Section 1 of Ordinance 2639, Section 1 of Ordinance 2432, Section 1 of Ordinance 2404, Section 1 of Ordinance 2362, Section 1 of Ordinance 2293, Section 1 of Ordinance 2174, Section 1 of Ordinance 2165, Section 1 of Ordinance 2140, Section 1 of Ordinance 2128, Section 1 of Ordinance 2107, Section 1 of Ordinance 2063, Section 1 of Ordinance 2045, Section 1 of Ordinance 1987, Section 1 of Ordinance 1967, Section 1 of Ordinance 1834, Section 1 of Ordinance 1566, Section 1 of Ordinance 1481, Section 1 of Ordinance 1461, Section 1 of Ordinance 1456, Section 1 of Ordinance 1363, Section 1 of Ordinance 1349, Section 1 of Ordinance 1315, Section 1 of Ordinance 1259, Section 1 of Ordinance 1253, Section 1 of Ordinance 1162, Section 1 of Ordinance 1110, Section 1 of Ordinance 1078, Section 1 of Ordinance 1030, Section 1 of Ordinance 975, Section 1 of Ordinance 892, Section 1 of Ordinance 847, Section 1 of Ordinance 780, Sections 2 and 3 of Ordinance 768, Section 1 of Ordinance 739, Section 601 of Article 6 of Ordinance 609; are all hereby amended to read as follows:

**13.10.420 Schedule of Sewer Rates.**

A. For purposes of this section, the following definitions shall apply:

1. "Residential user" is defined as a residential dwelling unit, which dwelling unit has its own water meter.
2. "Commercial user" is defined as any user which is not a residential user or an industrial user.
3. "Industrial user" is defined as any sewer user who has entered into a separate sewer contract with the city of Prosser.

B. The monthly charges for public sewer service for a residential user shall be as follows:

1. Each residential user shall pay a base charge of \$33.45 which includes the first 400 cubic feet of water consumption.
2. In addition to the base charge, each residential user shall pay \$2.44 per each 100 cubic feet of water consumption over and above the first 400 cubic feet of water consumption. This amount shall be based upon the average water consumption of the previous billing months of December, January and February. This average water consumption shall be used for billing purposes for each billing period from April 1st of one year to April 1st of the following year.
3. Any residential user who does not establish an average monthly consumption during the billing months of December, January and February because of absence, non-ownership or other such similar reason shall pay the sum of \$44.58 each month until such

time as the residential user establishes the average water consumption as set forth in subsection (B)(2) of this section

C. The monthly charges for public sewer service for a commercial user shall be as follows:

1. Each commercial user shall pay a base charge determined by the size of water meter as follows:

<b>Meter Size (In Inches)</b>	<b>Monthly Base Charge</b>
5/8 and 3/4	\$40.30
1	\$80.57
1-1/2	\$120.86
2	\$241.72
3	\$362.56
4	\$483.41
6	\$805.60

2. In addition to the base charge, each commercial user shall pay \$2.44 per each 100 cubic feet of water consumption over and above the first 400 cubic feet of water consumption each month. This amount shall be based upon the water consumption of the previous month, unless said amount is computed in accordance with subsection (C)(3) or subsection (C)(4) of this section, or unless a new account with no prior month usage, in which case usage shall be based on usage by a comparable commercial user.

3. Commercial users who have outside use of potable water for irrigation purposes may elect to base the water consumption charge on the average monthly usage for the six-month period commencing in October of the year in which the application is approved and ending March of the following year. If the commercial user's property has access to irrigation water, then the commercial user shall use irrigation water for outside use of water and may not exercise the election available in this section. In order to qualify for this election, the following requirements must be met:

a. Applications for this election described above shall be filed with the Finance Director annually prior to March 1. Any application for this election filed with the Finance Director on or after March 1, of any year shall only be applied to utility statements mailed after the date of the filing of the application with the Finance Director; and

b. The applicant must be using outside potable water for irrigation purposes. This requirement is subject to verification by city staff; and

c. The applicant must have water usage during the entire six-month period of October through March; and

d. The average monthly usage, as determined in accordance with subsections (C)(3)(a), (b) and (c) of this section, shall only apply to the irrigation season months of April through September immediately following the month of March used in the average determination. A new average monthly usage shall be determined for each ensuing year, provided application is made as required.

4. Commercial users who have the use of potable water to fill an outdoor swimming pool which is not less than 50,000 gallons may file an application with the City to deduct the amount of water used to fill the swimming pool from the total water used to calculate the monthly usage calculated in subsection (C)(3) in this section rounded down to the nearest 100 cubic feet. The applicant must provide proof how he or she calculated the amount water used to fill the swimming pool in cubic feet. In order to qualify for this election, the following requirements must be met:

a. Applications for this election described above shall be filed with the Finance Director annually prior to March 1. Any application for this election filed with the Finance Director on or after March 1, of any year shall only be applied to utility statements mailed after the date of the filing of the application with the Finance Director; and

b. The applicant must be using outside potable water to fill a swimming pool, which is not less than 50,000 gallons. This requirement is subject to verification by city staff; and

c. The average monthly usage, as determined in accordance with subsections (C)(3)(a), (b) and (c) of this section, shall only apply to the months when the pool is in use. A new average monthly usage shall be determined for each ensuing year, provided application is made as required.

d. For the election to be effective in the ensuing year, applications must be filed with and approved by the finance director between December 1st and December 31st of the year preceding the effective year; and

D. Elderly, low-income and disabled, low-income residential users meeting the conditions of Section 13.10.380(A)(2) shall pay fifty percent of the base rate, plus usage.

E. Where sewer charges of industrial users or commercial users cannot be determined under subsections (C) or (F) of this section because of the inability to meter water to determine domestic sewage use for commercial users or the inability to measure sewage discharge by the city flow meter and test the strength of the wastewater for industrial users, then a determination of use of the domestic sewage shall be made as follows:

1. Monthly, the business or industry shall report to the city the average number of full-time equivalent employees they employed in the preceding month. The city shall make a determination of sewer use using equivalent residential units (ERUs) discharge tables as published by the Department of Ecology, criteria for sewage works design. Industrial users and all commercial users who do not have metered water shall be charged at the rate of \$3.27 per employee. The minimum monthly charge shall be no less than \$45.81 per month.

F. The monthly charges for public sewer service for an industrial user shall be as follows:

1. User Fees. Monthly charges for the discharge of industrial wastewater shall be based on the volume and strength of wastewater discharged. Monthly charges will be based on the total volume of wastewater discharged during the month as measured by the city flow meter, and the strength of the wastewater, expressed as pounds of BOD per month, pounds of TSS per month and pounds of ammonia per month as determined through testing of the wastewater by the city. Rates for volume and strength of industrial wastewater discharged shall be as follows:

\$3.2060 per 1,000 gallons of wastewater discharged;
\$0.3273 per pound of BOD discharged;
\$0.4213 per pound of TSS discharged; and
\$12.0737 per pound of ammonia (NH <sub>3</sub> ) discharged.

2. Sewer Availability Fees. In addition to the user fees charged for volume and strength of the wastewater discharged, each industrial wastewater user who is allocated a portion of the capacity of the city's wastewater treatment facility shall be charged a monthly sewer availability fee for the entire duration the industrial wastewater user is allowed to discharge to the city's wastewater treatment facility allocated to the industrial wastewater user, calculated as follows, and rounded to the nearest \$25 dollars:

Sewer availability fee = (allocated flow capacity x \$4.8359) + (allocated BOD capacity x \$0.6538) + (allocated TSS capacity x \$0.6720) + (allocated ammonia capacity x \$0.8749),

Where,

Allocated flow capacity = average annual flow capacity, in units of one thousand gallons per day, allocated to the industrial wastewater user by the city;

Allocated BOD capacity = average annual BOD capacity, in units of pounds per day, allocated to the industrial wastewater user by the city;

Allocated TSS capacity = average annual TSS capacity, in units of pounds per day, allocated to the industrial wastewater user by the city; and

Allocated ammonia capacity = average annual ammonia (NH<sub>3</sub>) capacity, in units of pounds per day, allocated to the industrial wastewater user by the city.

**Section 6. SEVERABILITY.** The provisions of this ordinance are hereby declared to be severable. If any section, subsection, sentence, clause, or phrase of this ordinance or its application to any person or circumstance is for any reason held to be invalid or unconstitutional, the remainder of this ordinance shall not as a result of said section, sentence, clause, or phrase be held unconstitutional or invalid.

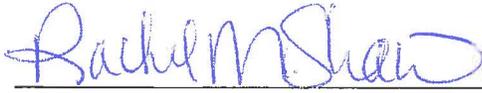
**Section 7.** This ordinance shall take effect December 19, 2015, or five (5) days after passage and publication of an approved summary thereof consisting of the title, whichever occurs later.

**PASSED** by the City Council and **APPROVED** by the Mayor this 24<sup>th</sup>, day of November, 2015.



\_\_\_\_\_  
Mayor Paul Warden

Attest:



\_\_\_\_\_  
Rachel Shaw, City Clerk



APPROVED AS TO FORM:



\_\_\_\_\_  
Howard Saxton, City Attorney

Publication Date: 12/2/2015

**SUMMARY OF ORDINANCE NO. 15-2956**  
of the City of Prosser, Washington

---

On the 24<sup>th</sup>, day of November, 2015, the City of Prosser, Washington, passed Ordinance No. 15-2956. A summary of the content of said ordinance, consisting of the title, provides as follows:

AN ORDINANCE INCREASING SEWER REVENUE BY 2% BY AMENDING PROSSER MUNICIPAL CODE SECTION 13.10.420 AND BY AMENDING SECTION 5 OF ORDINANCE NUMBER 14-2915, SECTION 1 OF ORDINANCE NUMBER 14-2875, SECTION 1 OF ORDINANCE 14-2864, SECTION 5 OF ORDINANCE NUMBER 13-2855, SECTION 5 OF ORDINANCE NUMBER 12-2793, SECTION 43 OF ORDINANCE NUMBER 11-2752 AND BY AMENDING THOSE PORTIONS OF THE FOLLOWING ORDINANCES THAT ENACTED PMC 13.32.010 (RECODIFIED AS 13.10.420): SECTION 43 OF ORDINANCE 2752 AND AMENDING THE FOLLOWING ORDINANCES: SECTION 5 OF ORDINANCE 2750, SECTION 1 OF ORDINANCE 2680, SECTION 1 OF ORDINANCE 2639, SECTION 1 OF ORDINANCE 2432, SECTION 1 OF ORDINANCE 2404, SECTION 1 OF ORDINANCE 2362, SECTION 1 OF ORDINANCE 2293, SECTION 1 OF ORDINANCE 2174, SECTION 1 OF ORDINANCE 2165, SECTION 1 OF ORDINANCE 2140, SECTION 1 OF ORDINANCE 2128, SECTION 1 OF ORDINANCE 2107, SECTION 1 OF ORDINANCE 2063, SECTION 1 OF ORDINANCE 2045, SECTION 1 OF ORDINANCE 1987, SECTION 1 OF ORDINANCE 1967, SECTION 1 OF ORDINANCE 1834, SECTION 1 OF ORDINANCE 1566, SECTION 1 OF ORDINANCE 1481, SECTION 1 OF ORDINANCE 1461, SECTION 1 OF ORDINANCE 1456, SECTION 1 OF ORDINANCE 1363, SECTION 1 OF ORDINANCE 1349, SECTION 1 OF ORDINANCE 1315, SECTION 1 OF ORDINANCE 1259, SECTION 1 OF ORDINANCE 1253, SECTION 1 OF ORDINANCE 1162, SECTION 1 OF ORDINANCE 1110, SECTION 1 OF ORDINANCE 1078, SECTION 1 OF ORDINANCE 1030, SECTION 1 OF ORDINANCE 975, SECTION 1 OF ORDINANCE 892, SECTION 1 OF ORDINANCE 847, SECTION 1 OF ORDINANCE 780, SECTIONS 2 AND 3 OF ORDINANCE 768, SECTION 1 OF ORDINANCE 739, AND SECTION 601 OF ARTICLE 6 OF ORDINANCE 609. THE ORDINANCE ALSO SETS FORTH THE EFFECTIVE DATE OF THE ORDINANCE AND PROVIDES THAT ITS PROVISIONS ARE SEVERABLE FROM ONE ANOTHER AND PROVIDES FOR PUBLICATION BY SUMMARY.

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

DATED this 25<sup>th</sup> day of November, 2015

  
\_\_\_\_\_  
CITY CLERK, RACHEL SHAW

# OVERVIEW

2016 BUDGET TOTALS	65
--------------------	----

CHART – SUMMARY OF REVENUES ALL CITY	66
--------------------------------------	----

CHART – SUMMARY OF EXPENDITURES ALL CITY	67
--	----

REVENUE ASSUMPTIONS	68
---------------------	----

DEBT SERVICE	74
--------------	----

DEBT SERVICE PAYMENT SUMMARY	76
------------------------------	----

CHART – COMBINED OUTSTANDING DEBT	79
-----------------------------------	----

SCHEDULE OF INDEBTEDNESS	80
--------------------------	----

TRANSFERS	81
-----------	----

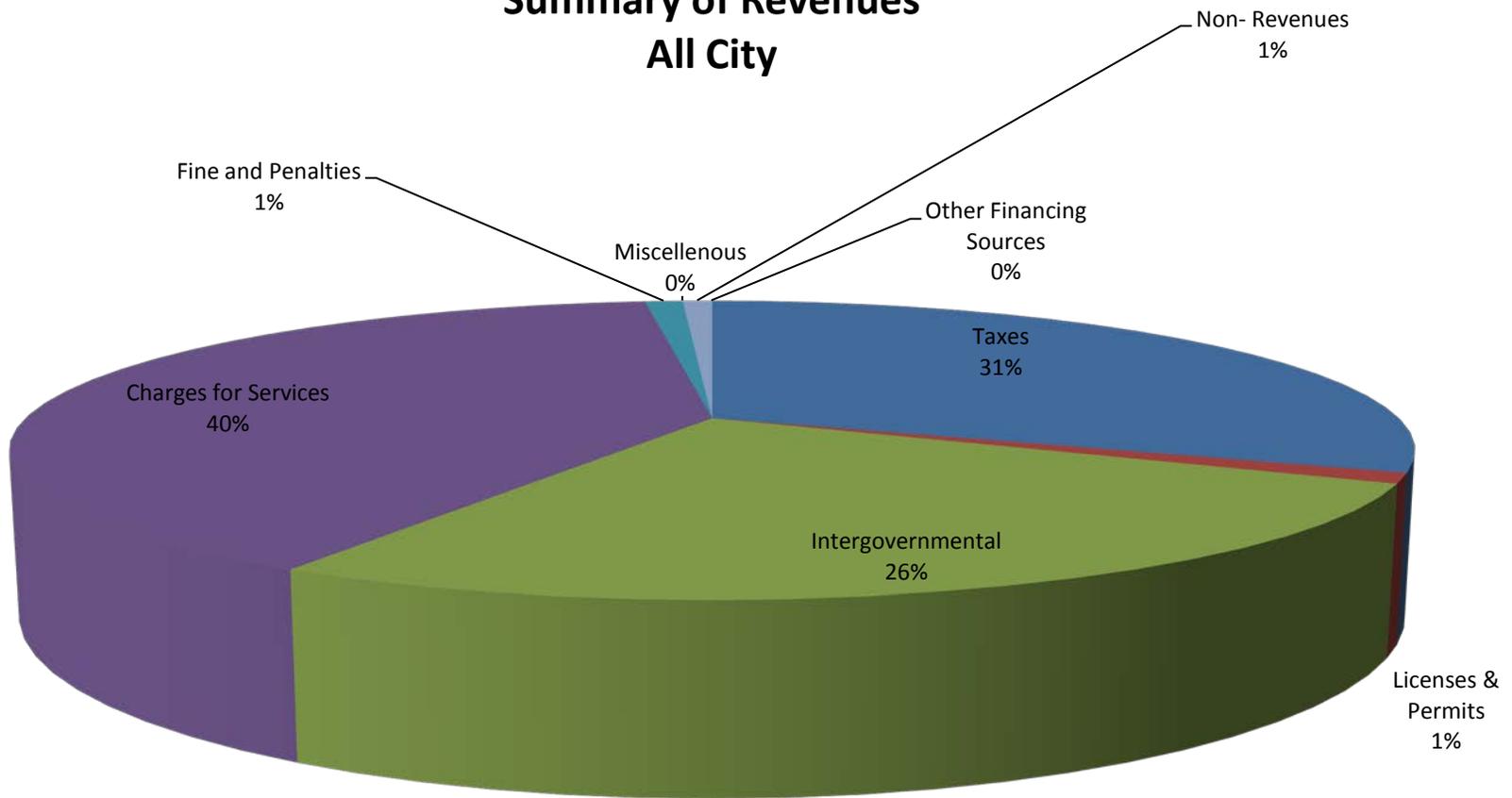
## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

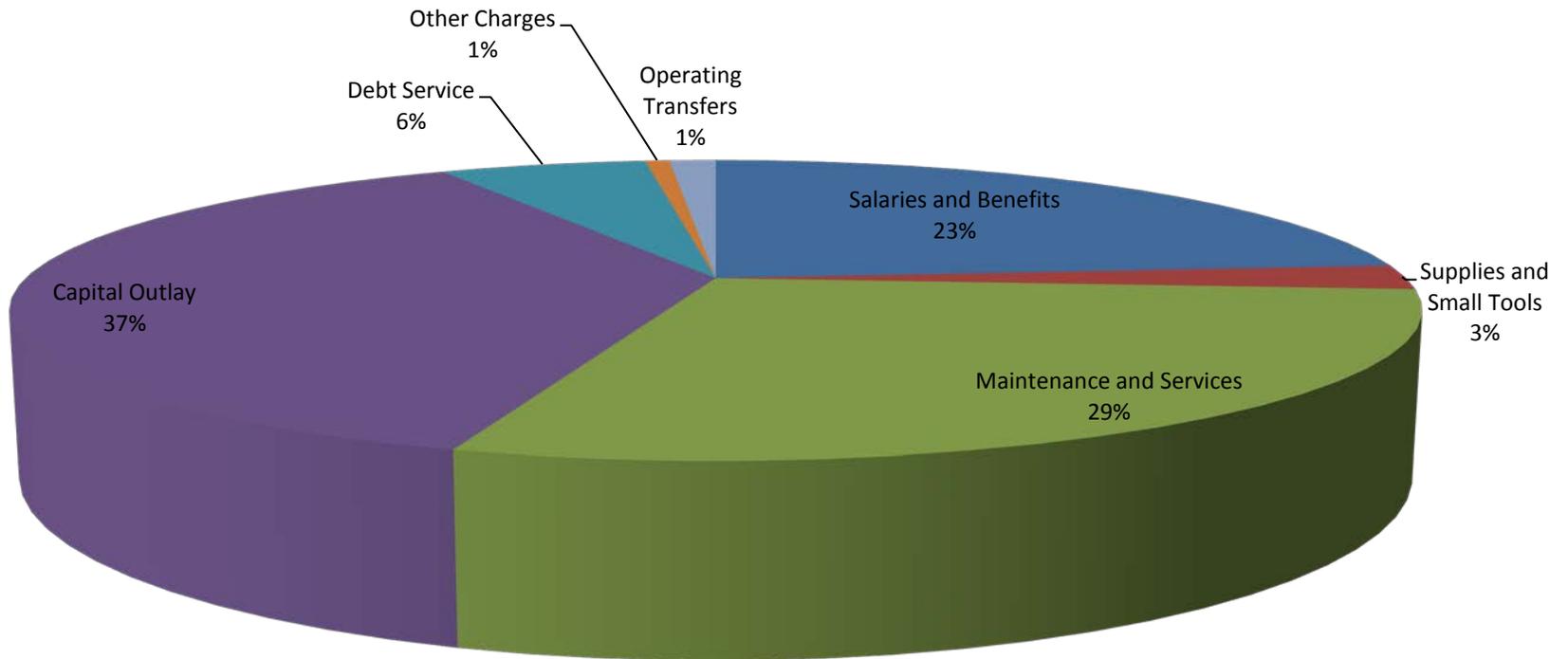
Time: 14:45:40 Date: 12/30/2015  
Page: 80

Fund	Revenues	Expenditures	Net
001 General Fund	5,172,149.00	5,172,149.00	0.00
102 Street Fund	721,870.00	721,870.00	0.00
103 Transportation Benefit Distric	190,766.00	190,766.00	0.00
105 General Fund Small Projects Fund	0.00	0.00	0.00
110 Arterial Street Fund	133,125.00	133,125.00	0.00
111 Municipal Capital Improvement	601,084.00	601,084.00	0.00
115 General Fund Reserve	332,601.00	332,601.00	0.00
116 City Facilities Reserve Fund	25,805.00	25,805.00	0.00
117 Employee Benefits Security	78,408.00	78,408.00	0.00
118 General Fund Capital Reserve	0.00	0.00	0.00
119 Parks Reserve Fund	5,000.00	5,000.00	0.00
130 Hotel/Motel Tax Fund	146,150.00	146,150.00	0.00
131 Tourism Promotion Area Fund	31,139.00	31,139.00	0.00
144 PS Enhancement Fund	47,338.00	47,338.00	0.00
146 Drug Enforcement Fund	12,801.00	12,801.00	0.00
147 Police Investigative Fund	45,613.00	45,613.00	0.00
148 Criminal Justice Fund	1,117,400.00	1,117,400.00	0.00
149 Public Safety Sales Tax Fund	207,483.00	207,483.00	0.00
150 Forfeitures & Seizures Fund	0.00	0.00	0.00
151 Drug Free Community Grant	250,000.00	250,000.00	0.00
152 Infrastructure Develop Reserve	500,000.00	500,000.00	0.00
153 Community Involvement & Action Fund	114,000.00	114,000.00	0.00
221 LID Guarantee Fund	56,350.00	56,350.00	0.00
229 1996 GO Bond - Fire Station	0.00	0.00	0.00
233 2011 GO Bond - Pool	129,378.00	129,378.00	0.00
234 Local Improvement Dist. 10-23	6,050.00	6,050.00	0.00
301 REET - First Quarter %	39,397.00	39,397.00	0.00
302 OIE Improvement Project Fund	105,950.00	105,950.00	0.00
303 7th Street ADA Sidewalk Ramp Improvement P	7,270.00	7,270.00	0.00
304 OIE Highway Improvements - Phase 2 Fund	70,550.00	70,550.00	0.00
305 Energy Efficiency Improvement Project	0.00	0.00	0.00
306 WCR Crosswalk Project	30,000.00	30,000.00	0.00
307 City Park Restroom Imporvement	175,600.00	175,600.00	0.00
403 Water Fund	3,165,127.00	3,165,127.00	0.00
407 Sewer Fund	3,305,907.00	3,305,907.00	0.00
420 Zone 2.5 Water Supply Improv	0.00	0.00	0.00
444 1998 Water Revenue Bond Redemp	0.00	0.00	0.00
445 1998 Water Revenue Bond Reserv	0.00	0.00	0.00
448 Garbage Fund	1,341,405.00	1,341,405.00	0.00
449 1999 Water Revenue Bond Redemp	0.00	0.00	0.00
450 1999 Water Revenue Bond Reserv	0.00	0.00	0.00
451 Water Facilities Reserve Fund	650,000.00	650,000.00	0.00
452 Sewer Facilities Reserve Fund	682,150.00	682,150.00	0.00
453 North Prosser Debt Redemption	185,700.00	185,700.00	0.00
454 North Prosser Debt Reserve	191,000.00	191,000.00	0.00
455 Irrigation Reserve Fund	104,840.00	104,840.00	0.00
456 Water Revenue Bond Debt Redemption	235,500.00	235,500.00	0.00
457 Water Revenue Bond Reserve	261,500.00	261,500.00	0.00
458 Sewer Treatment Plant Debt Redemption	81,050.00	81,050.00	0.00
459 Sewer Treatment Plant Debt Reserve	130,000.00	130,000.00	0.00
470 Waste Water Treatment Plant Improvement	5,133,000.00	5,133,000.00	0.00
603 Consumer Utility Deposit Fund	15,000.00	15,000.00	0.00
	25,835,456.00	25,835,456.00	0.00

# 2016 Budget Summary of Revenues All City



**2016  
Budget  
Summary of Expenditures  
All Cities**



# REVENUE ASSUMPTIONS

## GENERAL FUND (001)

### 311-10 PROPERTY TAXES

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

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 30<sup>th</sup>. 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.

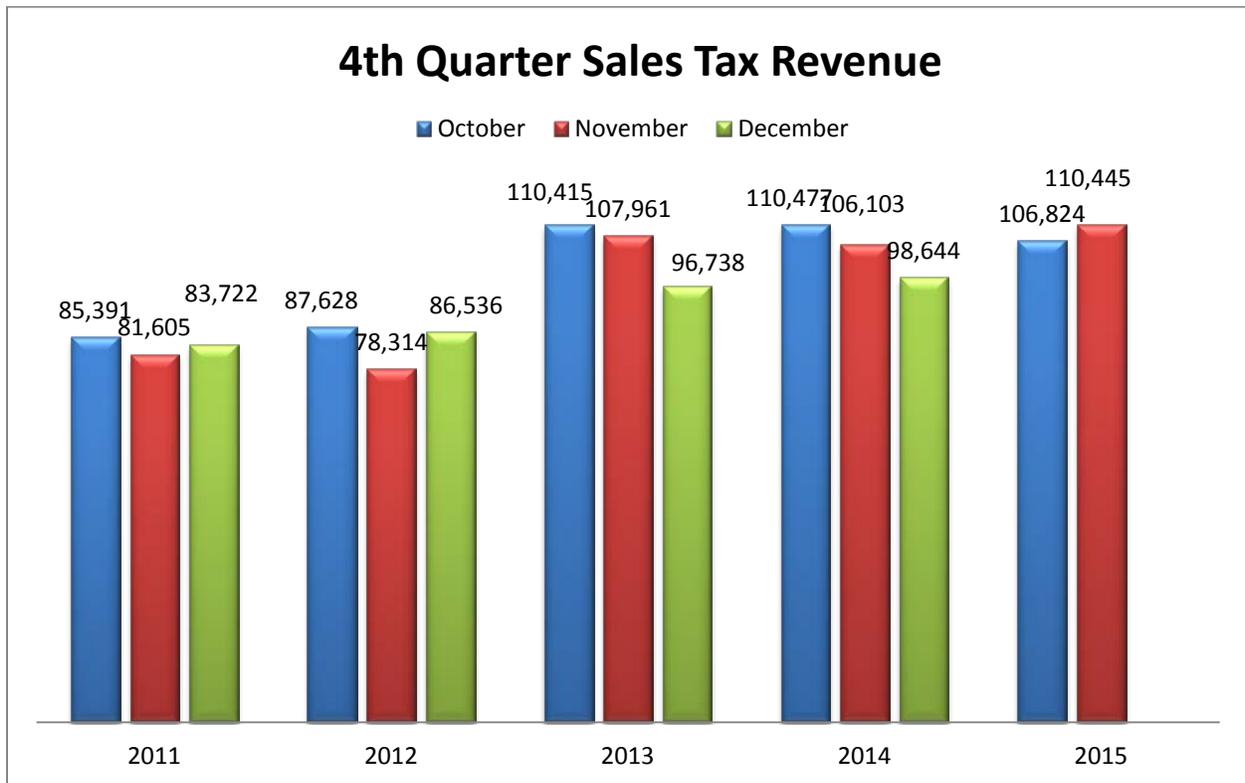
Year	Taxable Values	Regular Levy per \$1000	Excess Levy per \$1000	Total Levy	General Fund	Street Fund	Total Property Tax
2010	\$411,141,272	2.875223	0.388378	3.263601	851,129	330,994	\$1,182,123
2011	\$417,262,490	2.933573	0.377591	3.311163	881,330	342,740	\$1,224,070
2012	\$412,423,986	3.067028	0.388512	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 Budget includes a 3% water rate increase and a 2% 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 2016 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.

**UTILITY RATES**

The following is a chart meant to reflect monthly impacts to rate payers as a result of utility rate increases in 2016:

Utility	Residential	ELI	Office	Restaurant	Winery	Industry
Water 3% (Base)	\$1.45	\$0.73	\$1.45	\$5.80	\$15.50	\$92.83
Sewer 2% (Base)	\$0.90	\$0.45	\$1.06	\$3.18	\$6.35	\$310.73
Irrigation 2%	\$0.24	\$0.24	\$ -	\$ -	\$0.65	\$ -
Garbage 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$2.59</b>	<b>\$1.42</b>	<b>\$2.51</b>	<b>\$8.98</b>	<b>\$22.50</b>	<b>\$403.56</b>

**GRANTS AND LOANS (ALL FUNDS)**

Project	Fund	Amount
Old Inland Empire Improvements	Street Project (302)	\$285,700
7 <sup>th</sup> 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
2015 Water Revenue Bond	\$3,075,000	12/2035
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
2016 Sewer Revenue Bonds	\$1,525,000	12/2039

### 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 Adopted 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		
<b>Total CERB T2001-060 North Prosser Industrial Park</b>	<b>\$19,395</b>	

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		
<b>Total (0205-1-1) Energy Efficiency Project</b>	<b>\$59,825</b>	

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		
<b>Total Village Park LID 10-23</b>	<b>\$1,689</b>	

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		
<b>Total East Prosser Industrial Park</b>	<b>\$12,948</b>	

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		
<b>Total Well No. 4 DWSRF 01-65101-022</b>	<b>\$50,549</b>	

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		
<b>Total Wastewater Treatment Plant Upgrade L0100025</b>	<b>\$56,093</b>	

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		
<b>Total Wastewater Treatment Plant Improvements PW 01-691-052</b>	<b>\$17,550</b>	

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		
<b>Total Water Disinfection &amp; Filtration DM11-952-030</b>	<b>\$128,488</b>	

15 Water Revenue Bond	Principal/Interest	Distribution
(formerly 1998 and 1999 Water Rev Bonds)	\$100,000	456
	\$117,750	456
anticipated completion date 12/2034		
Remaining Principal Estimated* \$3,045,000		
<b>Total 98 &amp; 99 Refinanced Water Revenue Bonds</b>	<b>\$217,750</b>	

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

## 2016 Adopted Budget Debt Service Payment Summary

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		
<b>Total Aquatic Center Construction</b>	<b>\$126,313</b>	

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		
<b>Total Zone 2.5 Water System Improvements</b>	<b>\$44,449</b>	

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		
<b>Total Waste Water Facility Improvement PC12-951-068</b>	<b>\$219,883</b>	

15 Sewer Revenue Bond	Principal/Interest	Distribution
TBD	\$40,000	458
	\$60,834	458
anticipated completion date 12/2039		
Remaining Principal Estimated* \$1,230,000		
<b>Total Waste Water Facility Improvement PC12-951-068</b>	<b>\$100,834</b>	

\* Remaining Balances as of 12/31/16

<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>\$1,215,686</b>
--	--------------------

# 2016 Adopted 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	
<b>Total General Fund Debt</b>	<b>\$126,313</b>	<b>\$ 1,545,000</b>	

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	\$217,750	\$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
<b>Total Water Fund Debt</b>	<b>\$640,418</b>	<b>\$9,831,302</b>	

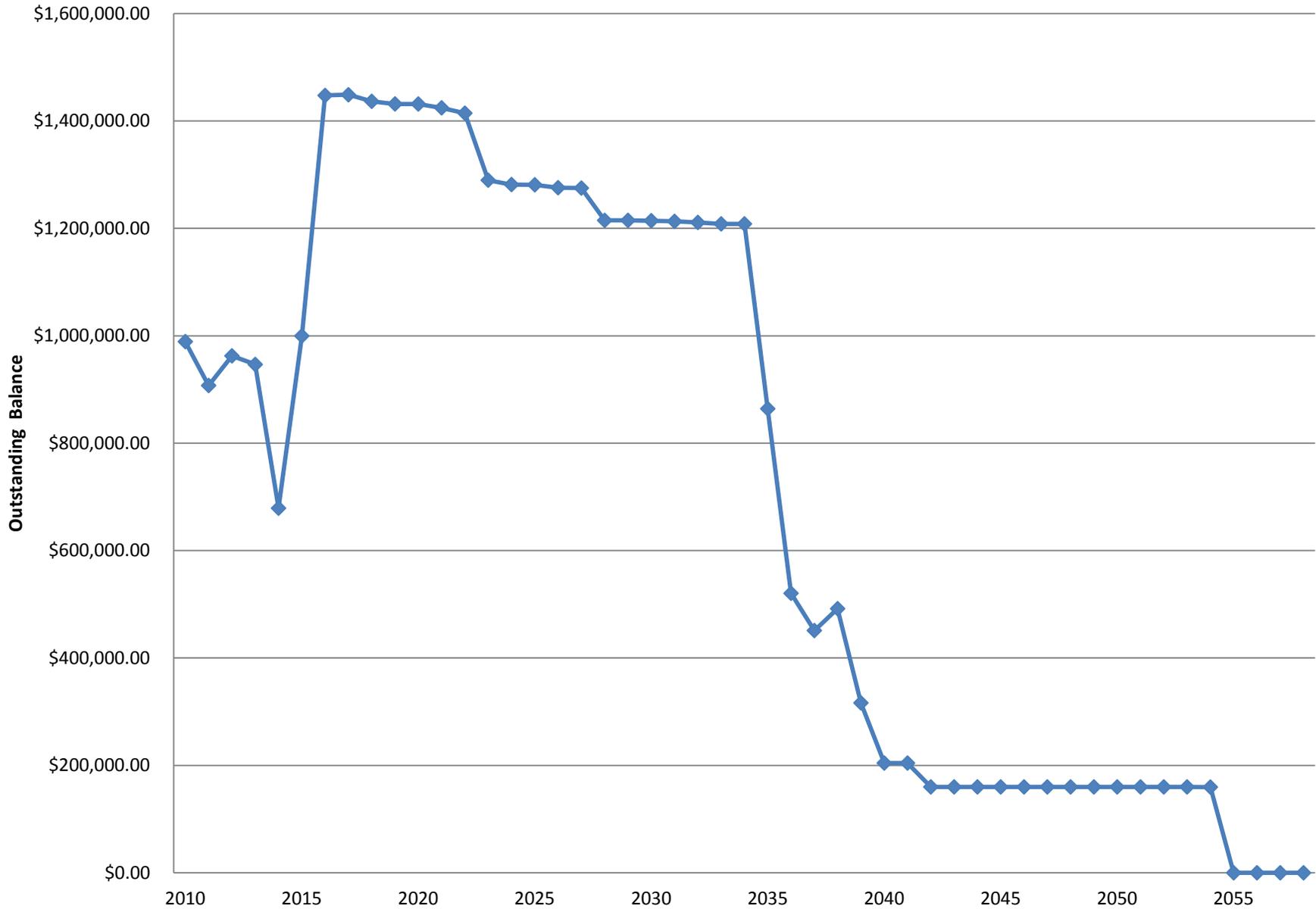
Sewer Fund Debt	2016 Payment	Outstanding Principal	Anticipated Completion Date
North Prosser Industrial Park	\$6,465	\$112,405	Jul-22
East Prosser Industrial Park	\$6,474	\$12,331	Jan-17
Wastewater Treatment Plant Upgrade	\$56,093	\$320,706	Nov-22
Wastewater Treatment Plant Improvements	\$17,550	\$85,190	Jun-21
Waste Water Facility Improvements	\$219,883	\$3,975,993	Jun-34
Waste Water Facility Improvements	\$100,834	\$1,230,000	Dec-39
<b>Total Sewer Fund Debt</b>	<b>\$407,299</b>	<b>\$4,506,625</b>	

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
<b>Total Street Fund Debt</b>	<b>\$41,656</b>	<b>\$429,081</b>	

\$1,215,686

\$0

# Combined Outstanding Debt



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

		Remaining Debt Capacity
<b>Total Taxable Property Value</b>	<b>\$ 493,162,138</b>	
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	
<b>Equals remaining debt capacity without a vote</b>		<b>\$8,111,451</b>
Up to 2.5% debt with a vote	13,043,072	
Less: Outstanding Debt	0	
Add: Available Assets	0	
<b>Equals remaining debt capacity with a vote</b>		<b>\$13,043,072</b>
2.5% Utility purpose limit, voted	12,329,053	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
<b>Equals remaining debt capacity- Utility purpose, voted</b>		<b>\$12,329,053.45</b>
2.5% Open Space, park & capital facilities, voted	12,329,053	
Less: Outstanding Debt		
Less: Contracts Payable		
Add: Available Assets		
<b>Equals remaining debt capacity - Open space, park &amp; capital facilities voted</b>		<b>\$12,329,053.45</b>

## TRANSFERS

Inter-fund transfers are a useful tool used by Finance staff to move budgeted funds between funds. Below is a listing of transfers for 2016, for various purposes.

### RESERVES

Transfer Out:	Transfer In:	Purpose	Amount
001 – General Fund	115 – General Fund Reserve	Reserve Funds	\$91,685
403 – Water Fund	455 – Irrigation Reserve Fund	Reserve Funds (transfer for surplus irrigation revenue for 2015)	Not to exceed \$35,000
403 – Water Fund	451 – Water Facilities Reserve	Reserve Funds	\$50,000
407 – Sewer Fund	452 – Sewer Facilities Reserve	Reserve Funds	\$50,000
407 - Sewer Fund	459 - 2015 Sewer Revenue Bond Debt Reserve	Reserve Funds	\$130,000

### DEBT SERVICE

Transfer Out:	Transfer In:	Purpose	Amount
001 – General Fund	233 – 2011 GO Bond Fund	Debt Service	\$100,000
301 – REET First Quarter Percent	233 – 2011 GO Bond Fund	Debt Service	\$27,000
403 – Water Fund	456 – 2015 Water Revenue Bond Debt Redemption	Debt Service	\$235,500
407 – Sewer Fund	458 – 2015 Sewer Revenue Bond Debt Redemption	Debt Service	\$81,100

**OPERATIONS**

Transfer Out:	Transfer In:	Purpose	Amount
111 – Municipal Capital Improvements	001 – General Fund	Rural County Funding for PEDDA	\$26,000
001 – General Fund	117 – LEOFF Fund	LEOFF 1 Benefits	\$50,000
149 – Public Safety Sales Tax Fund	148 – Criminal Justice	Return of support funds	\$30,000

**FUND SUMMARY**

Fund	Transfers In:	Transfers Out:
001 – General Fund	\$26,000	\$241,685
111 – Municipal Capital Improvements	\$0	\$26,000
115 – General Fund Reserve	\$91,685	\$0
117 – LEOFF Fund	\$50,000	\$0
148 – Criminal Justice	\$30,000	\$0
149 – Public Safety Sales Tax Fund	\$0	\$30,000
233 – 2011 GO Bond Fund	\$127,000	\$0
301 – REET First Quarter Percent	\$0	\$27,000
403 – Water Fund	\$0	\$320,500
407 – Sewer Fund	\$0	\$261,100
451 – Water Facilities Reserve	\$50,000	\$0
452 – Sewer Facilities Reserve	\$50,000	\$0
455 – Irrigation Reserve Fund	\$35,000	\$0
456 – 2015 Water Revenue Bond Debt Redemption	\$235,500	\$0
458 – 2015 Sewer Revenue Bond Debt Redemption	\$81,100	\$0
459 - 2015 Sewer Revenue Bond Debt Reserve	\$130,000	\$0

# ADOPTED BUDGET

GENERAL FUND	84-98
--------------	-------

STREET FUND	99-105
-------------	--------

WATER FUND	144-149
------------	---------

SEWER FUND	150-154
------------	---------

GARBAGE FUND	158-160
--------------	---------

## 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
<b>Total General Fund Debt</b>	<b>\$126,313</b>	<b>\$1,545,000</b>	

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

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 1

### 001 General Fund

01/01/2016 To: 12/31/2016

#### REVENUES

### 308 Beginning Balances

308 80 00 001 Beginning Fund Balance	374,454.00
<b>308 Beginning Balances</b>	<b>374,454.00</b>

### 310 Taxes

311 10 00 001 Property Taxes	723,090.00
313 11 00 001 Loc Retail Sales & Use Taxes	1,350,000.00
313 61 00 000 Brokered Natural Gas Use Tax	135,000.00
316 41 00 000 Utility Tax - Electric	477,200.00
316 42 00 000 Utility Tax - Water	424,000.00
316 43 00 000 Utility Tax - Gas	53,000.00
316 44 00 000 Utility Tax - Sewer	436,500.00
316 45 00 000 Utility Tax-Garbage/Solid Wast	39,750.00
316 46 00 000 Utility Tax - Cable	40,000.00
316 47 00 000 Utility Tax - Telephone	72,500.00
316 48 00 000 Utility Tax - Cell Phone	110,000.00
317 20 00 000 Leasehold Excise Tax	10,000.00
<b>310 Taxes</b>	<b>3,871,040.00</b>

### 320 Licenses & Permits

321 30 00 000 Alarm Registration	0.00
321 30 01 000 Alarm Registration Late Fee	0.00
321 61 00 000 Itinerant Merchant Fees	0.00
321 91 01 000 Franchise Fees	31,000.00
321 99 00 000 General Business Registrations	35,000.00
321 99 01 000 Rental License	1,500.00
321 99 02 000 Yard Sale Permits	350.00
322 11 00 000 Building Structure & Equipment	90,000.00
322 12 00 000 Sign Permits	1,500.00
322 13 00 000 Fence Permits	1,000.00
322 14 00 000 Plumbing Permits	1,500.00
322 15 00 000 Mechanical Permits	2,000.00
322 16 00 000 Mobile Home Permits	0.00
322 17 00 000 Building Relocation Permit	0.00
322 18 00 000 Grading Permit	0.00
322 30 00 000 Animal Licenses	5,000.00
322 90 00 000 Other Non-Bus Lic & Permits	2,500.00
322 91 00 000 Land Use Application Fee	0.00
<b>320 Licenses &amp; Permits</b>	<b>171,350.00</b>

### 330 Intergovernmental Revenues

316 49 00 000 PUD Privilege Tax (County)	52,000.00
334 03 50 000 WA State Sheriff's & Police Ch	2,000.00
334 03 51 000 Traffic Safety Commission	1,000.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 2

001 General Fund

01/01/2016 To: 12/31/2016

## REVENUES

### 330 Intergovernmental Revenues

334 04 21 001 Growth Management	0.00
334 05 20 000 Work Source OnSite Training	0.00
335 00 91 001 PUD Privilege Tax (state)	25,000.00
336 06 41 000 Marijuana Excise Tax (City Share)	38,000.00
336 06 51 000 DUI/Other Crim Just Assistance	1,000.00
336 06 94 000 Liquor Excise Tax	25,900.00
336 06 95 001 Liquor Board Profits	50,500.00
<b>330 Intergovernmental Revenues</b>	<b>195,400.00</b>

### 340 Charges For Goods & Services

341 33 00 000 District Court Administrative	9,000.00
341 43 00 001 Budgeting and Accounting Serv	21,140.00
341 43 01 000 TBD Admin Reimbursements	0.00
341 62 00 000 Word Processing & Dup Service	200.00
341 70 00 000 Sale of Merchandise	0.00
341 91 00 000 Election Candidate Filing Fee	0.00
342 10 00 000 Law Enforcement Services	500.00
342 11 00 000 Fingerprinting Fees	200.00
342 12 00 000 Public Safety - Other	2,000.00
342 13 00 000 False Alarm Fee	1,500.00
342 21 00 000 Emergency Service - Dist Crt	3,000.00
342 21 01 000 DUI Emergency Fire	0.00
342 30 00 000 Housing & Monitoring of Prison	5,800.00
342 31 00 000 Booking Fees	0.00
342 40 00 000 Protective Inspection -Rental	1,500.00
342 80 00 000 Communication Services	0.00
345 23 00 000 Animal Control & Shelter Fees	500.00
345 29 00 000 Abatements	0.00
345 81 00 000 Zoning And Subdivision Fees	0.00
345 83 00 000 Plan Checking Fees	35,000.00
345 86 00 000 SEPA Review Fees	0.00
345 89 01 001 Annexation Fees	0.00
345 89 02 000 Variance/Conditional Use Fees	500.00
345 89 03 000 Site Review Fees	1,500.00
345 89 04 000 Other Planning & Development	1,500.00
347 30 00 000 Activity Fees	153,500.00
347 60 00 000 Program Fees	12,000.00
347 90 00 000 Other Fees & Charges	0.00
<b>340 Charges For Goods &amp; Services</b>	<b>249,340.00</b>

### 350 Fines & Penalties

352 30 00 000 Proof of Motor Vehicle Insuran	2,700.00
353 10 00 000 Disabled Parking Penalties	48,500.00
353 70 00 000 Non-Traffic Infraction Penalti	1,500.00
354 10 00 000 Parking Fines	5,000.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 3

001 General Fund

01/01/2016 To: 12/31/2016

## REVENUES

### 350 Fines & Penalties

355 20 00 000 Driving While Intoxicated Pen	9,000.00
355 80 00 000 Other CrimTraffic Misdemeanor	18,000.00
356 90 00 000 Other Crim Non-Traffic Fines	10,000.00
357 31 00 000 Jury Demand Cost	0.00
357 32 00 000 Witness Cost	0.00
357 33 00 000 Public Defense Cost	11,000.00
357 35 00 000 Court Interpretor Cost	0.00
357 39 00 000 Dist/Mun Court Cost Recoup	500.00
359 10 00 000 Business Registration Penalty	0.00
359 90 00 001 Miscellaneous Penalties	0.00
<b>350 Fines &amp; Penalties</b>	<b>106,200.00</b>

### 360 Interest & Other Earnings

361 10 00 001 Investment Interest	3,200.00
361 30 00 000 Gains (Losses) On Investments	0.00
361 40 00 001 D/M interest income - dist crt	3,000.00
361 41 00 001 Interest on Contracts & Notes	500.00
362 40 00 000 Space & Facilities Rental (Sho	3,000.00
362 50 00 001 Space & Facilities Lease (Long	22,165.00
367 10 00 001 Contributions & Donations	2,500.00
367 11 01 001 Private Source Gift & Grant	0.00
369 10 00 001 Sale of Scrap & Junk	0.00
369 20 00 001 Proceeds Unclaimed Ppty Sold	0.00
369 30 00 001 Confiscated Property	0.00
369 40 00 001 Judgments And Settlements	29,500.00
369 80 00 000 Cashier Overages or Shortages	0.00
369 90 00 001 Other Miscellaneous Revenue	1,000.00
<b>360 Interest &amp; Other Earnings</b>	<b>64,865.00</b>

### 380 Non Revenues

381 10 00 001 Interfund Loan Receipts	0.00
386 10 01 000 Concealed Pistol Lic - State	2,000.00
386 12 00 000 PSEA and CVC distributions	90,000.00
389 14 00 000 State Building Fees	1,000.00
389 16 00 000 Animal Trap Deposits	200.00
389 17 00 000 Park Concessions Deposits	300.00
389 18 00 000 Animal Adoption Fees	0.00
389 19 00 000 Planning & Development Deposit	20,000.00
<b>380 Non Revenues</b>	<b>113,500.00</b>

### 390 Other Financing Sources

395 10 00 001 Proc from Sales - Fixed Assets	0.00
395 20 00 001 Compensation for Loss of Fixed	0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 4

001 General Fund 01/01/2016 To: 12/31/2016

## REVENUES

### 390 Other Financing Sources

390 Other Financing Sources 0.00

### 397 Interfund Transfers

397 00 00 004 Transfer In 26,000.00

397 Interfund Transfers 26,000.00

### 398 Insurance Recoveries

398 00 00 000 Insurance Recoveries 0.00

398 Insurance Recoveries 0.00

**Fund Revenues: 5,172,149.00**

## EXPENDITURES

### 999 Ending Balance

508 80 00 001 Ending Fund Balance 350,000.00

999 Ending Balance 350,000.00

## 510 General Government

### 511 Legislative

511 60 10 000 Salaries & Wages 27,000.00

511 60 20 001 Personnel Benefits 2,100.00

511 60 31 000 Office & Operating Supplies 0.00

511 60 32 000 Fuel 0.00

511 60 35 000 Small Tools & Minor Equipment 0.00

511 60 41 000 Professional Services 0.00

511 60 42 000 Communication 0.00

511 60 43 000 Travel 3,000.00

511 60 44 000 External Taxes 0.00

511 60 45 000 Operating Rentals & Leases 0.00

511 60 46 000 Insurance 0.00

511 60 48 000 Repair & Maintenance 0.00

511 60 49 000 Miscellaneous 3,000.00

511 60 51 000 Intergov't Professional Servic 0.00

511 Legislative 35,100.00

### 512 Judicial

512 50 41 000 Professional Services 37,000.00

512 50 51 000 Intergov't Professional Servic 85,000.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 5

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 512 Judicial

512 Judicial 122,000.00

### 513 Executive

513 00 10 000 Salaries & Wages	118,700.00
513 10 20 001 Personnel Benefits	41,500.00
513 10 31 000 Office & Operating Supplies	0.00
513 10 35 000 Small Tools & Minor Equipment	1,000.00
513 10 41 000 Professional Services	1,000.00
513 10 42 000 Communication	0.00
513 10 43 000 Travel	3,000.00
513 10 44 000 External Taxes	0.00
513 10 45 000 Operating Rentals & Leases	0.00
513 10 46 000 Insurance	0.00
513 10 48 000 Repair & Maintenance	0.00
513 10 49 000 Miscellaneous	9,500.00
513 10 51 000 Intergovernmental Services	0.00

513 Executive 174,700.00

### 514 Financial, Recording & Elections

514 23 10 000 Salaries & Wages	253,500.00
514 23 12 000 Overtime	0.00
514 23 20 001 Personnel Benefits	125,500.00
514 23 21 000 Uniforms	0.00
514 23 31 000 Office & Operating Supplies	12,500.00
514 23 32 000 Fuel	0.00
514 23 35 000 Small Tools & Minor Equipment	500.00
514 23 41 000 Professional Services	3,000.00
514 23 42 000 Communications	0.00
514 23 43 000 Travel	3,500.00
514 23 44 000 External Taxes	0.00
514 23 45 000 Operating Rentals & Leases	8,300.00
514 23 46 000 Insurance	0.00
514 23 48 000 Repairs & Maintenance	3,500.00
514 23 49 000 Miscellaneous	6,500.00
514 23 51 000 Intergov't Professional Servic	15,000.00

023 Financial Services 431,800.00

514 30 10 000 Salaries & Wages	95,000.00
514 30 20 001 Personnel Benefits	47,250.00
514 30 31 000 Office & Operating Supplies	0.00
514 30 35 000 Small Tools & Minor Equipment	0.00
514 30 41 000 Professional Services	7,600.00
514 30 42 000 Communications	0.00
514 30 43 000 Travel	4,000.00
514 30 44 000 External Taxes	0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 6

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 514 Financial, Recording & Elections

514 30 45 000 Operating Rentals & Leases	0.00
514 30 46 000 Insurance	0.00
514 30 48 000 Repairs & Maintenance	0.00
514 30 49 000 Miscellaneous	1,500.00
514 30 51 000 Intergov't Professional Servic	1,500.00
514 78 49 001 Payments made to Claimants	0.00

030 Records Services 156,850.00

514 40 51 000 Intergovernmental Service 5,800.00

040 Election Services 5,800.00

514 Financial, Recording & Elections 594,450.00

### 515 Legal Services

515 30 41 000 Professional Services	39,000.00
515 30 51 000 Intergov't Professional Servic	0.00

515 Legal Services 39,000.00

### 518 Centralized Services

518 10 41 000 Professional Services 25,000.00

010 Labor Relaitons & AWC 25,000.00

518 31 10 000 Salaries & Wages	26,000.00
518 31 12 000 Overtime	0.00
518 31 20 001 Personnel Benefits	22,200.00
518 31 31 000 Office & Operating Supplies	6,000.00
518 31 35 000 Small Tools & Minor Equipment	0.00
518 31 41 000 Professional Services	4,200.00
518 31 42 000 Communications	15,000.00
518 31 44 000 External Taxes	4,500.00
518 31 45 000 Operating Rentals & Leases	7,800.00
518 31 46 000 Insurance	87,200.00
518 31 47 000 Public Utility Services	23,000.00
518 31 48 000 Repairs & Maintenance	10,000.00
518 31 49 000 Miscellaneous	200.00

031 Custodial Services 206,100.00

518 88 10 000 Salaries and Wages	0.00
518 88 20 001 Personnel Benefits	0.00
518 88 31 000 Office & Operating Supplies	8,050.00
518 88 35 001 Small Tools & Minor Equipment	34,000.00
518 88 41 000 Professional Services	50,100.00
518 88 42 000 Communications	5,300.00
518 88 43 000 Travel	1,000.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 7

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 518 Centralized Services

518 88 44 000 External Taxes	0.00
518 88 45 000 Operating Rentals & Leases	0.00
518 88 48 000 Repairs & Maintenance	19,175.00
518 88 49 000 Miscellaneous	1,500.00
518 88 51 000 Intergov't Professional Srvc	0.00
518 90 49 001 Payments made to Claimants	0.00

088 Information Technology 119,125.00

518 Centralized Services 350,225.00

**510 General Government 1,315,475.00**

### 520 Public Safety

#### 521 Law Enforcement

521 20 10 001 Salaries & Wages	950,000.00
521 20 12 001 Overtime	58,000.00
521 20 20 001 Personnel Benefits	347,500.00
521 20 21 000 Uniforms & Equipment	12,750.00
521 20 31 000 Office & Operating Supplies	17,500.00
521 20 32 000 Fuel Consumed	45,000.00
521 20 35 000 Small Tools & Minor Equipment	15,000.00
521 20 41 000 Professional Services	24,500.00
521 20 42 000 Communications	15,000.00
521 20 43 000 Travel	8,200.00
521 20 44 000 External Taxes	0.00
521 20 45 000 Operating Rentals & Leases	0.00
521 20 46 000 Insurance	0.00
521 20 47 000 Public Utility Service	0.00
521 20 48 000 Repairs & Maintenance	19,500.00
521 20 49 000 Miscellaneous	7,000.00
521 20 51 000 Intergov't Professional Servic	37,500.00

521 Law Enforcement 1,557,450.00

#### 522 Contracted Services

522 10 44 000 Property Tax-Fire 0.00

000 0.00

522 10 51 000 Intergov't Professional Srvc-Fire 5,000.00

010 Fire Services 5,000.00

522 21 51 000 Intergovmnt Professional Serv-Dispatch 96,000.00

011 Dispatch Services 96,000.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 8

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 522 Contracted Services

522 Contracted Services 101,000.00

### 523 Detention/Correction

523 60 41 000 Detention And/Or Correction - Professional Services 0.00

523 60 51 000 Intergov't Professional Servc 120,000.00

523 Detention/Correction 120,000.00

### 524 Protective Inspections

524 20 10 000 Salaries & Wages 108,500.00

524 20 12 000 Overtime 0.00

524 20 20 001 Personnel Benefits 46,600.00

524 20 21 000 Uniforms 0.00

524 20 31 000 Office & Operating Supplies 4,150.00

524 20 32 000 Fuel Consumed 1,300.00

524 20 35 000 Small Tools & Minor Equipment 2,500.00

524 20 41 000 Professional Services 7,500.00

524 20 42 000 Communication 0.00

524 20 43 000 Travel 5,000.00

524 20 44 000 External Taxes 0.00

524 20 45 000 Operating Rentals & Leases 0.00

524 20 46 000 Insurance 0.00

524 20 48 000 Repairs & Maintenance 750.00

524 20 49 000 Miscellaneous 750.00

524 20 51 000 Intergov't Professional Srvc 1,300.00

524 Protective Inspections 178,350.00

**520 Public Safety 1,956,800.00**

### 550 Economic Environment

#### 558 Planning & Community Devel

558 60 10 000 Salaries & Wages 55,500.00

558 60 12 000 Overtime 0.00

558 60 20 001 Personnel Benefits 26,500.00

558 60 31 000 Office & Operating Supplies 500.00

558 60 35 000 Small Tools & Minor Equipment 500.00

558 60 41 000 Professional Services 15,000.00

558 60 41 001 Professionl Services-SMP 0.00

558 60 42 000 Communication 0.00

558 60 43 000 Travel 600.00

558 60 44 000 External Taxes 0.00

558 60 45 000 Operating Rentals & Leases 0.00

558 60 46 000 Insurance 0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 9

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 558 Planning & Community Devel

558 60 48 000 Repairs & Maintenance	0.00
558 60 49 000 Miscellaneous	1,000.00
558 60 51 000 Intergov't Professional Servic	1,800.00

060 Planning	101,400.00
--------------	------------

558 70 41 000 Professional Services	58,000.00
-------------------------------------	-----------

070 Economic Development	58,000.00
--------------------------	-----------

558 Planning & Community Devel	159,400.00
--------------------------------	------------

<b>550 Economic Environment</b>	<b>159,400.00</b>
---------------------------------	-------------------

### 560 Mental & Physical Health

#### 566 Substance Abuse

566 00 51 000 Intergov't Professional Servic	0.00
--	------

566 Substance Abuse	0.00
---------------------	------

#### 569 Senior Center

569 21 31 000 Office & Operating Supplies	700.00
---	--------

569 21 35 000 Small Tools & Minor Equipment	0.00
---	------

569 21 41 000 Professional Services	500.00
-------------------------------------	--------

569 21 44 000 External Taxes	7.00
------------------------------	------

569 21 46 000 Insurance	2,900.00
-------------------------	----------

569 21 47 000 Public Utility Services	13,500.00
---------------------------------------	-----------

569 21 48 000 Repairs & Maintenance	5,000.00
-------------------------------------	----------

569 21 49 000 Miscellaneous	0.00
-----------------------------	------

569 Senior Center	22,607.00
-------------------	-----------

<b>560 Mental &amp; Physical Health</b>	<b>22,607.00</b>
---	------------------

### 570 Culture And Recreation

#### 571 Education & Recreation

571 22 10 001 Salaries & Wages	0.00
--------------------------------	------

571 22 12 000 Overtime	0.00
------------------------	------

571 22 20 001 Personnel Benefits	0.00
----------------------------------	------

571 22 21 000 Uniforms	0.00
------------------------	------

571 22 31 001 Office & Operating Supplies	5,000.00
---	----------

571 22 32 000 Fuel Consumed	0.00
-----------------------------	------

571 22 35 000 Small Tools & Minor Equipment	0.00
---	------

571 22 41 001 Professional Services	75,500.00
-------------------------------------	-----------

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 10

001 General Fund

01/01/2016 To: 12/31/2016

### EXPENDITURES

#### 571 Education & Recreation

571 22 42 000 Communications	0.00
571 22 43 000 Travel	0.00
571 22 44 000 External Taxes	500.00
571 22 45 000 Operating Rentals & Leases	0.00
571 22 46 000 Insurance	0.00
571 22 47 000 Public Utility Services	0.00
571 22 48 001 Repairs & Maintenance	0.00
571 22 49 001 Miscellaneous	125.00
571 22 51 000 Intergov't Professional Servic	200.00
<b>571 Education &amp; Recreation</b>	<b>81,325.00</b>

#### 572 Libraries

572 20 51 000 Intergov't Professional Servic	185,000.00
<b>020 Library Services</b>	<b>185,000.00</b>
572 50 31 000 Office & Operating Supplies	2,000.00
572 50 41 001 Professional Services	500.00
572 50 44 000 External Taxes	7.00
572 50 46 000 Insurance	8,400.00
572 50 47 000 Public Utility Services	14,500.00
572 50 48 000 Repairs & Maintenance	3,000.00
572 50 49 000 Miscellaneous	0.00
<b>050 Library Facility</b>	<b>28,407.00</b>
<b>572 Libraries</b>	<b>213,407.00</b>

#### 576 Park Facilities

576 20 10 000 Salaries & Wages	138,000.00
576 20 12 000 Overtime	0.00
576 20 20 001 Personnel Benefits	29,250.00
576 20 21 000 Uniforms	700.00
576 20 31 000 Office & Operating Supplies	19,500.00
576 20 35 001 Small Tools & Minor Equipment	6,000.00
576 20 41 001 Professional Services	2,500.00
576 20 42 000 Communications	2,000.00
576 20 43 000 Travel	750.00
576 20 44 001 External Taxes	12,000.00
576 20 45 000 Operating Rentals & Leases	1,600.00
576 20 46 000 Insurance	19,500.00
576 20 47 000 Public Utility Services	45,000.00
576 20 48 000 Repairs & Maintenance	2,000.00
576 20 49 001 Miscellaneous	600.00
576 20 51 000 Intergov't Professional Servic	350.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 11

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

576 Park Facilities

020 Swimming Pools	279,750.00
576 80 10 000 Salaries & Wages	167,000.00
576 80 12 000 Overtime	5,400.00
576 80 20 001 Personnel Benefits	77,500.00
576 80 21 000 Uniforms	0.00
576 80 31 000 Office & Operating Supplies	20,000.00
576 80 32 000 Fuel Consumed	6,000.00
576 80 35 000 Small Tools & Minor Equipment	1,000.00
576 80 41 000 Professional Services	2,500.00
576 80 42 000 Communications	0.00
576 80 43 000 Travel	0.00
576 80 44 000 External Taxes	250.00
576 80 45 000 Operating Rentals & Leases	0.00
576 80 46 000 Insurance	16,800.00
576 80 47 000 Public Utility Services	62,000.00
576 80 48 000 Repairs & Maintenance	12,000.00
576 80 49 000 Miscellaneous	2,800.00
576 80 51 000 Intergov't Professional Servic	0.00
080 General Parks	373,250.00
576 Park Facilities	653,000.00
<b>570 Culture And Recreation</b>	<b>947,732.00</b>

**580 Non Revenue**

580 Non Expenditures

581 10 00 001 Loans Issued to Other Funds	0.00
581 21 00 000 Interfund Loan Principal	0.00
581 21 00 001 Interfund Loan Disbursements - Other Costs Allocations	0.00
586 00 01 000 Concealed Pistol Lic Disburse	2,000.00
586 00 03 000 PSEA and CVC Disbursement	90,000.00
588 80 00 001 Prior Period Adjustments	0.00
589 00 01 001 Bail Receipts Disbursements	0.00
589 00 02 000 State Building Fee Disbursements	1,000.00
589 00 03 000 Booking Fee County Disbursement	0.00
589 00 04 000 Animal Traps Deposit Disburse	200.00
589 00 05 000 Parks Concessions Deposits Dis	300.00
589 00 06 000 Animal Adoption Fees Disbursement	0.00
589 00 07 000 Planning Deposit Disbursement	20,000.00
589 10 00 001 Warrants Payable	0.00
589 99 99 999 Payroll Deduction Clearing	0.00
580 Non Expenditures	113,500.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 12

001 General Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

**580 Non Revenue** **113,500.00**

### 590 Debt Service

#### 591 Debt Service - Principal Repayment

591 75 71 001 2011 GO Debt Principal - Pool	0.00
592 18 82 000 Interfund Loan Interest Repay	0.00
592 21 82 000 Interfund Loan Interest	0.00
592 75 83 001 2011 GO Debt Interest - Pool	0.00

591 Debt Service - Principal Repayment 0.00

**590 Debt Service** **0.00**

### 594 Capital Outlay

#### 594 Capital Expenditures

594 18 63 000 Other Improvements	0.00
594 18 64 000 Machinery & Equipment- IT	0.00
594 18 64 001 Machinery & Equipment-IT	8,700.00
594 21 63 000 Other Improvements	0.00
594 21 64 001 Machinery & Equipment-Police	0.00
594 21 64 002 Machinery & Equipment-Police	38,500.00
594 69 64 000 Machinery & Equipment-Senior Center	13,750.00
594 72 63 000 Improvements - Library	0.00
594 75 64 001 Capital Outlays - PAC	4,000.00
594 76 63 000 Improvements - Parks	0.00

594 Capital Expenditures 64,950.00

**594 Capital Outlay** **64,950.00**

### 597 Other Financing Uses

#### 597 Interfund Transfers

597 00 00 001 Transfers-Out	91,685.00
597 00 00 002 Transfers-Out	50,000.00
597 00 00 003 Transfers-Out	100,000.00

597 Interfund Transfers 241,685.00

**597 Other Financing Uses** **241,685.00**

**Fund Expenditures:** **5,172,149.00**

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 13

---

001 General Fund

01/01/2016 To: 12/31/2016

---

**Excess/Deficit:**

**0.00**

## 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
<b>Total Street Fund Debt</b>	<b>\$41,656</b>	<b>\$429,081</b>	

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 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 14

102 Street Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 102 Beginning Fund Balance 99,270.00

**308 Beginning Balances 99,270.00**

310 Taxes

---

311 10 00 102 Property Taxes 494,550.00

**310 Taxes 494,550.00**

320 Licenses & Permits

---

322 40 00 000 Street & Curb Permits 1,200.00

**320 Licenses & Permits 1,200.00**

330 Intergovernmental Revenues

---

336 00 87 102 Motor Veh Fuel Tax - City St 126,100.00

**330 Intergovernmental Revenues 126,100.00**

360 Interest & Other Earnings

---

361 10 00 102 Investment Interest 750.00

361 30 00 102 Gains (Losses) On Investments 0.00

369 40 00 102 Judgments & Settlements 0.00

369 90 00 102 Other Miscellaneous Revenue 0.00

**360 Interest & Other Earnings 750.00**

**Fund Revenues:**

**721,870.00**

EXPENDITURES

999 Ending Balance

---

508 80 00 102 Ending Fund Balance 134,395.00

**999 Ending Balance 134,395.00**

**540 Transportation**

---

542 Streets - Maintenance

---

542 30 31 000 Office & Operating Supplies 0.00

542 30 31 102 Office & Operating Supplies 20,000.00

542 30 41 102 Other Services & Charges 2,500.00

542 30 45 000 Operating Rentals & Leases 3,700.00

542 30 48 000 Repairs & Maintenance 0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 15

102 Street Fund

01/01/2016 To: 12/31/2016

## EXPENDITURES

### 542 Streets - Maintenance

542 30 49 000 Miscellaneous	0.00
542 30 51 000 Intergov't Professional Servic	0.00
542 30 51 102 Intergov't Professional Servic	0.00

030 Roadway 26,200.00

542 40 31 000 Office & Operating Supplies	0.00
542 40 48 000 Repair & Maintenance	0.00
542 40 49 000 Miscellaneous	0.00

040 Drainage 0.00

542 50 31 000 Office & Operating Supplies	0.00
542 50 41 000 Professional Services	1,000.00
542 50 48 000 Repair & Maintenance	0.00
542 50 49 000 Miscellaneous	0.00

050 Structures 1,000.00

542 61 31 000 Office & Operating Supplies	5,000.00
542 61 41 000 Other Services & Charges	25,100.00
542 61 45 000 Operating Rentals & Leases	0.00
542 61 48 000 Repairs & Maintenance	0.00
542 61 49 000 Miscellaneous	0.00

061 Side Walk 30,100.00

542 63 31 000 Office & Operating Supplies	5,000.00
542 63 41 000 Professional Services	0.00
542 63 47 000 Public Utility Services	50,000.00
542 63 48 000 Repairs & Maintenance	5,000.00

063 Street Light 60,000.00

542 64 31 000 Office & Operating Supplies	12,000.00
542 64 35 000 Small Tools & Minor Equipment	0.00
542 64 41 000 Professional Services	0.00
542 64 43 000 Travel	0.00
542 64 48 000 Repairs & Maintenance	12,000.00
542 64 49 000 Miscellaneous	0.00
542 64 51 000 Intergov't Professional Servic	2,500.00

064 Traffic Control 26,500.00

542 65 41 000 Professional Services	0.00
542 65 48 000 Repairs & Maintenance	0.00
542 65 49 000 Miscellaneous	0.00

065 Parking Facilities 0.00

542 66 31 000 Office & Operating Supplies	6,000.00
542 66 41 000 Professional Services	0.00
542 66 48 000 Repairs & Maintenance	2,500.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 16

102 Street Fund

01/01/2016 To: 12/31/2016

### EXPENDITURES

#### 542 Streets - Maintenance

066 Sanding/Snow/Ice	8,500.00
542 67 31 000 Office & Operating Supplies	5,000.00
542 67 35 000 Small Tools & Minor Equipment	0.00
542 67 45 000 Operating Rentals & Leases	0.00
542 67 48 000 Repairs & Maintenance	3,000.00
542 67 51 000 Intergov't Professional Servic	0.00
067 Sweeper	8,000.00
542 70 31 000 Office & Operating Supplies	5,000.00
542 70 35 000 Small Tools & Minor Equipment	0.00
542 70 41 102 Professional Services	25,000.00
542 70 43 000 Travel	0.00
542 70 45 000 Operating Rentals & Leases	0.00
542 70 48 000 Repairs & Maintenance	1,000.00
542 70 49 000 Total Other Services & Charge	500.00
070 Roadside	31,500.00
542 90 10 000 Salaries & Wages	151,750.00
542 90 12 000 Overtime	6,000.00
542 90 20 001 Personnel Benefits	72,250.00
542 90 21 000 Uniforms	0.00
542 90 31 000 Office & Operating Supplies	10,000.00
542 90 32 000 Fuel Consumed	6,000.00
542 90 35 000 Small Tools & Minor Equipment	750.00
542 90 41 000 Professional Services	6,000.00
542 90 42 000 Communications	3,500.00
542 90 43 000 Travel	0.00
542 90 44 000 External Taxes	100.00
542 90 45 000 Operating Rentals & Leases	200.00
542 90 46 000 Insurance	16,500.00
542 90 47 000 Public Utility Services	30,000.00
542 90 48 000 Repairs & Maintenance	7,600.00
542 90 49 000 Miscellaneous	2,500.00
542 90 51 000 Intergov't Professional Servic	0.00
090 Administration & Overhead	313,150.00
542 Streets - Maintenance	504,950.00

#### 543 Streets Admin & Overhead

543 30 10 000 Salaries & Wages	22,500.00
543 30 12 000 Overtime	0.00
543 30 20 001 Total Personnel Benefits	10,000.00
543 30 21 000 Uniforms	0.00
543 30 31 102 Office & Operating Supplies	200.00
543 30 35 000 Small Tools & Minor Equipment	0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 17

102 Street Fund

01/01/2016 To: 12/31/2016

### EXPENDITURES

#### 543 Streets Admin & Overhead

543 30 41 000 Professional Services	0.00
543 30 41 102 Professional Services	0.00
543 30 42 102 Communication	1,300.00
543 30 43 000 Travel	100.00
543 30 44 000 External Taxes	0.00
543 30 44 102 External Taxes	0.00
543 30 45 102 Operating Rentals & Leases	0.00
543 30 46 000 Insurance	0.00
543 30 46 102 Insurance	4,500.00
543 30 47 000 Public Utility Services	0.00
543 30 48 000 Repairs & Maintenance	0.00
543 30 48 102 Repairs & Maintenance	2,500.00
543 30 49 000 Miscellaneous	1,350.00
543 30 51 000 Intergov't Professional Servic	0.00

543 Streets Admin & Overhead 42,450.00

**540 Transportation 547,400.00**

#### 580 Non Revenue

##### 580 Non Expenditures

586 00 02 102 Unclaimed Property	0.00
589 10 00 102 Warrants Payable	0.00

580 Non Expenditures 0.00

**580 Non Revenue 0.00**

#### 590 Debt Service

##### 591 Debt Service - Principal Repayment

591 95 78 000 Intergov't Loans	6,035.00
591 95 78 305 Redemption Of Long Term Debt - ESCO	19,600.00
592 95 83 102 Interest on Long-Term External	440.00
592 95 83 305 Interest On Long- Term External-ESCO	14,000.00

591 Debt Service - Principal Repayment 40,075.00

**590 Debt Service 40,075.00**

#### 594 Capital Outlay

##### 594 Capital Expenditures

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 18

102 Street Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

594 Capital Expenditures

595 34 64 102 Machinery & Equipment

0.00

594 Capital Expenditures

0.00

**594 Capital Outlay**

**0.00**

**Fund Expenditures:**

**721,870.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 19

103 Transportation Benefit Distric

01/01/2016 To: 12/31/2016

### REVENUES

#### 308 Beginning Balances

308 10 00 103 Beginning Fund Balance	766.00
308 Beginning Balances	766.00

#### 330 Intergovernmental Revenues

337 07 00 000 Interlocal Grants	0.00
330 Intergovernmental Revenues	0.00

#### 340 Charges For Goods & Services

341 43 00 000 Budgeting & Accounting Service	0.00
344 10 00 000 Street Maintenance and Repair	0.00
344 70 00 000 TBD License Fees	190,000.00
340 Charges For Goods & Services	190,000.00

#### **Fund Revenues:**

**190,766.00**

### EXPENDITURES

#### 542 Streets - Maintenance

542 30 31 103 Supplies	0.00
542 30 41 103 Professional Service	0.00
542 30 51 103 Intergov't Professional Servic	75,000.00
542 70 31 103 Supplies	0.00
542 70 41 103 Professional Service	110,766.00
542 Streets - Maintenance	185,766.00

#### 543 Streets Admin & Overhead

543 30 31 103 Supplies	250.00
543 30 41 103 Professional Service	0.00
543 30 42 103 Communications	200.00
543 30 44 103 External Taxes	0.00
543 30 45 103 Rental & Lease	50.00
543 30 46 103 Insurance	4,000.00
543 30 48 103 Repairs & Maintenance	500.00
543 30 51 103 Road & Street Administration & Overhead - Intergovernmental Pro	0.00
543 Streets Admin & Overhead	5,000.00

#### 597 Interfund Transfers

597 00 00 703 TBD Admin Pmts to City	0.00
597 Interfund Transfers	0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 20

103 Transportation Benefit Distric

01/01/2016 To: 12/31/2016

EXPENDITURES

999 Ending Balance

508 10 00 103 Ending Fund Balance

0.00

999 Ending Balance

0.00

**Fund Expenditures:**

**190,766.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 21

105 General Fund Small Projects Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 105 Estimated Beginning Balance 0.00

**308 Beginning Balances 0.00**

330 Intergovernmental Revenues

---

331 10 76 105 Federal Direct Grant From The Department Of Agriculture. 0.00

**330 Intergovernmental Revenues 0.00**

360 Interest & Other Earnings

---

361 10 00 105 Investment Interest 0.00

367 10 00 105 Interest & Other Earnings 0.00

**360 Interest & Other Earnings 0.00**

**Fund Revenues: 0.00**

EXPENDITURES

594 Capital Expenditures

---

594 21 64 105 Capital Expenditures/Expenses - Machinery & Equipment 0.00

595 63 41 000 Roads/Streets Const. & Other Infrastructure - Professional Services 0.00

595 63 63 000 Roads/Streets Const. & Other Infrastructure - Other Improvements 0.00

**594 Capital Expenditures 0.00**

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 22

110 Arterial Street Fund 01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 110 Beginning Fund Balance	132,625.00
308 Beginning Balances	132,625.00

330 Intergovernmental Revenues

334 03 80 000 Transportation Improvement Brd	0.00
336 00 87 000 Motor Veh Fuel Tax - St Impr	0.00
330 Intergovernmental Revenues	0.00

360 Interest & Other Earnings

361 10 00 110 Investment Interest	500.00
361 30 00 110 Gains (Losses) On Investments	0.00
369 90 00 110 Other Miscellaneous Revenue	0.00
360 Interest & Other Earnings	500.00

380 Non Revenues

381 20 00 110 Loan Repayment Received	0.00
380 Non Revenues	0.00

<b>Fund Revenues:</b>	<b>133,125.00</b>
-----------------------	-------------------

EXPENDITURES

594 Capital Expenditures

595 30 63 110 Roadway	133,125.00
595 30 65 110 Construction Projects	0.00
594 Capital Expenditures	133,125.00

999 Ending Balance

508 80 00 110 Ending Fund Balance	0.00
999 Ending Balance	0.00

<b>Fund Expenditures:</b>	<b>133,125.00</b>
---------------------------	-------------------

<b>Excess/Deficit:</b>	<b>0.00</b>
------------------------	-------------

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 23

111 Municipal Capital Improvement 01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 111 Beginning Balance 173,484.00

308 Beginning Balances 173,484.00

310 Taxes

318 35 00 000 REET - 2nd Quarter % 27,500.00

310 Taxes 27,500.00

330 Intergovernmental Revenues

334 00 00 000 Rural Counties Capital Projects 400,000.00

330 Intergovernmental Revenues 400,000.00

360 Interest & Other Earnings

361 10 00 111 Investment Interest 100.00

361 30 00 111 Gains (Losses) On Investments 0.00

369 90 00 111 Other Miscellaneous Revenue 0.00

360 Interest & Other Earnings 100.00

380 Non Revenues

381 20 00 111 Loan Repayment Received 0.00

380 Non Revenues 0.00

**Fund Revenues:** **601,084.00**

EXPENDITURES

594 Capital Expenditures

594 75 41 111 Professional Services 0.00

594 75 43 111 Travel & Training 0.00

594 75 49 111 Miscellaneous 0.00

594 75 62 111 Buildings & Structures 0.00

594 75 63 111 Improvements Other Than Bldgs-Pool 0.00

595 34 63 111 Roads/Streets Const. & Other Infrastructure - Other Improvements 575,084.00

594 Capital Expenditures 575,084.00

999 Ending Balance

508 10 00 111 Ending Fund Balance 0.00

999 Ending Balance 0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 24

111 Municipal Capital Improvement

01/01/2016 To: 12/31/2016

EXPENDITURES

## 597 Other Financing Uses

597 Interfund Transfers

597 00 00 004 Transfers-Out 26,000.00

597 Interfund Transfers 26,000.00

**597 Other Financing Uses 26,000.00**

**Fund Expenditures: 601,084.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 25

115 General Fund Reserve 01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 115 Beginning Fund Balance 240,416.00

308 Beginning Balances 240,416.00

360 Interest & Other Earnings

361 10 00 115 Investment Interest 500.00

361 30 00 115 Gains (Losses) On Investments 0.00

369 90 00 115 Other Miscellaneous Revenue 0.00

360 Interest & Other Earnings 500.00

397 Interfund Transfers

397 00 00 001 Transfer In 91,685.00

397 Interfund Transfers 91,685.00

**Fund Revenues:**

**332,601.00**

EXPENDITURES

514 Financial, Recording & Elections

514 78 49 000 Payments made to Claimants 0.00

514 Financial, Recording & Elections 0.00

518 Centralized Services

518 90 49 115 Payments made to Claimants 0.00

518 Centralized Services 0.00

580 Non Expenditures

581 10 00 115 Loans Issued to Other Funds 0.00

580 Non Expenditures 0.00

594 Capital Expenditures

594 76 64 115 Capital Expenditures/Expenses - Machinery & Equipment 332,601.00

594 Capital Expenditures 332,601.00

999 Ending Balance

508 80 00 115 Ending Fund Balance 0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 26

---

115 General Fund Reserve

---

01/01/2016 To: 12/31/2016

EXPENDITURES

---

999 Ending Balance

---

999 Ending Balance 0.00

---

**Fund Expenditures: 332,601.00**

---

**Excess/Deficit: 0.00**

---

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 27

116 City Facilities Reserve Fund

01/01/2016 To: 12/31/2016

## REVENUES

308 Beginning Balances

308 80 00 116 Beginning Fund Balance 25,305.00

308 Beginning Balances 25,305.00

330 Intergovernmental Revenues

334 02 71 116 Interagency Com Outdoor Rec 0.00

330 Intergovernmental Revenues 0.00

360 Interest & Other Earnings

361 10 00 116 Investment Interest 500.00

361 30 00 116 Gains (Losses) On Investments 0.00

369 90 00 116 Other Miscellaneous Revenue 0.00

360 Interest & Other Earnings 500.00

390 Other Financing Sources

391 10 00 116 GO Bond Proceeds 0.00

390 Other Financing Sources 0.00

### Fund Revenues:

25,805.00

## EXPENDITURES

594 Capital Expenditures

594 75 41 000 Professional Services 0.00

594 75 43 000 Travel & Training 0.00

594 75 49 000 Miscellaneous 0.00

594 75 62 000 Buildings & Structures 0.00

594 75 63 000 Improvements Other Than Bldgs 25,805.00

594 75 64 000 Machinery & Equipment 0.00

594 75 83 000 Issuance Discount LT Debt 0.00

594 Capital Expenditures 25,805.00

999 Ending Balance

508 80 00 116 Ending Fund Balance 0.00

999 Ending Balance 0.00

### Fund Expenditures:

25,805.00

### Excess/Deficit:

0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 28

117 Employee Benefits Security

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 117 Beginning Fund Balance 27,908.00

**308 Beginning Balances 27,908.00**

360 Interest & Other Earnings

---

361 10 00 117 Investment Interest 500.00

361 30 00 117 Gains (Losses) On Investments 0.00

369 90 00 117 Other Miscellaneous Revenue 0.00

**360 Interest & Other Earnings 500.00**

397 Interfund Transfers

---

397 00 00 002 Transfer In 50,000.00

**397 Interfund Transfers 50,000.00**

**Fund Revenues:**

**78,408.00**

EXPENDITURES

517 Employee Benefit Programs

---

517 91 10 000 Salaries & Wages 0.00

517 91 20 001 Personnel Benefits 78,408.00

**517 Employee Benefit Programs 78,408.00**

999 Ending Balance

---

508 80 00 117 Ending Fund Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**78,408.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 29

118 General Fund Capital Reserve

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 118 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

361 10 00 000 Investment Interest 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues: 0.00**

EXPENDITURES

999 Ending Balance

508 10 00 118 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 30

119 Parks Reserve Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 119 Beginning Cash Balance 5,000.00

308 Beginning Balances 5,000.00

360 Interest & Other Earnings

---

361 10 00 119 Investment Interest 0.00

361 30 00 119 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

---

**Fund Revenues:** **5,000.00**

EXPENDITURES

999 Ending Balance

---

508 80 00 119 Ending Cash Balance 5,000.00

999 Ending Balance 5,000.00

---

**Fund Expenditures:** **5,000.00**

---

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 31

130 Hotel/Motel Tax Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 130 Beginning Fund Balance	51,000.00
308 Beginning Balances	51,000.00

310 Taxes

313 31 00 000 Hotel/Motel Transient Tax	47,500.00
313 31 01 000 Hotel/Motel Special Tax	47,500.00
310 Taxes	95,000.00

360 Interest & Other Earnings

361 10 00 130 Investment Interest	150.00
361 30 00 130 Gains (Losses) On Investments	0.00
369 90 00 130 Other Miscellaneous Revenue	0.00
360 Interest & Other Earnings	150.00

**Fund Revenues:**

**146,150.00**

EXPENDITURES

573 Cultural & Community Activities

573 90 12 000 Overtime	0.00
573 90 31 000 Supplies	0.00
573 90 41 000 Professional Services - Chamb	111,000.00
573 90 41 001 Professional Services - Balloon Rally	4,000.00
573 90 49 000 Miscellaneous	0.00
573 91 41 000 Professional Services - Legal	1,000.00
573 Cultural & Community Activities	116,000.00

999 Ending Balance

508 10 00 130 Ending Fund Balance	30,150.00
999 Ending Balance	30,150.00

**Fund Expenditures:**

**146,150.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 32

131 Tourism Promotion Area Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 131 Beginning Fund Balance 11,039.00

**308 Beginning Balances 11,039.00**

340 Charges For Goods & Services

---

345 60 00 000 Tourism Promotion Services 20,000.00

**340 Charges For Goods & Services 20,000.00**

360 Interest & Other Earnings

---

361 10 00 131 Investment Interest 50.00

361 14 00 000 Other Interest 50.00

361 30 00 131 Gains (Losses) On Investments 0.00

**360 Interest & Other Earnings 100.00**

**Fund Revenues: 31,139.00**

EXPENDITURES

573 Cultural & Community Activities

---

573 90 41 131 Professional Services 22,000.00

**573 Cultural & Community Activities 22,000.00**

999 Ending Balance

---

508 10 00 131 Ending Fund Balance 9,139.00

**999 Ending Balance 9,139.00**

**Fund Expenditures: 31,139.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 33

144 PS Enhancement Fund 01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 144 Beginning Fund Balance 36,838.00

308 Beginning Balances 36,838.00

330 Intergovernmental Revenues

336 06 95 000 Liquor Board Profits (20.23%) 10,450.00

330 Intergovernmental Revenues 10,450.00

360 Interest & Other Earnings

361 10 00 144 Investment Interest 50.00

361 30 00 144 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 50.00

380 Non Revenues

381 20 00 144 Loan Repayment Received 0.00

380 Non Revenues 0.00

**Fund Revenues:**

**47,338.00**

EXPENDITURES

518 Centralized Services

518 90 49 000 Payments made to Claimants 0.00

518 Centralized Services 0.00

521 Law Enforcement

521 20 31 144 Law Enforcement - Office & Operating Supplies 47,338.00

521 Law Enforcement 47,338.00

580 Non Expenditures

581 10 00 144 Interfund Loan Disbursements 0.00

580 Non Expenditures 0.00

999 Ending Balance

508 10 00 144 Ending Fund Balance 0.00

999 Ending Balance 0.00

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 34

---

144 PS Enhancement Fund

---

01/01/2016 To: 12/31/2016

EXPENDITURES

**Fund Expenditures:**

---

**47,338.00**

---

**Excess/Deficit:**

---

**0.00**

---

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 35

146 Drug Enforcement Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 146 Beginning Fund Balance 12,751.00

**308 Beginning Balances 12,751.00**

350 Fines & Penalties

---

356 52 00 000 Drug Fund Assessments 0.00

**350 Fines & Penalties 0.00**

360 Interest & Other Earnings

---

361 10 00 146 Investment Interest 50.00

361 30 00 146 Gains (Losses) On Investments 0.00

367 10 00 146 Contributions & Donations 0.00

369 30 00 146 Confiscated & Forfeited Prop 0.00

369 40 00 146 Judgments And Settlements 0.00

369 90 00 146 Other Miscellaneous Revenue 0.00

**360 Interest & Other Earnings 50.00**

**Fund Revenues: 12,801.00**

EXPENDITURES

521 Law Enforcement

---

521 20 49 146 Miscellaneous 0.00

521 21 31 146 Office & Operating Supplies 12,801.00

521 21 41 146 Professional Services 0.00

**521 Law Enforcement 12,801.00**

999 Ending Balance

---

508 10 00 146 Ending Fund Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures: 12,801.00**

**Excess/Deficit: 0.00**

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 36

147 Police Investigative Fund

01/01/2016 To: 12/31/2016

## REVENUES

308 Beginning Balances

308 10 00 147 Beginning Fund Balance 45,263.00

308 Beginning Balances 45,263.00

350 Fines & Penalties

356 51 00 000 Investigative Fund Assessments 200.00

350 Fines & Penalties 200.00

360 Interest & Other Earnings

361 10 00 147 Investment Interest 150.00

361 30 00 147 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 150.00

## Fund Revenues:

45,613.00

## EXPENDITURES

521 Law Enforcement

521 21 10 147 Salaries & Wages 0.00

521 21 20 001 Personnel Benefits 0.00

521 21 31 147 Office & Operating Supplies 0.00

521 21 41 147 Professional Services 0.00

521 21 43 147 Travel & Training 0.00

521 21 49 147 Miscellaneous 45,613.00

521 Law Enforcement 45,613.00

594 Capital Expenditures

594 21 64 147 Machinery & Equipment 0.00

594 Capital Expenditures 0.00

999 Ending Balance

508 10 00 147 Ending Fund Balance 0.00

999 Ending Balance 0.00

## Fund Expenditures:

45,613.00

## Excess/Deficit:

0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 37

148 Criminal Justice Fund 01/01/2016 To: 12/31/2016

### REVENUES

#### 308 Beginning Balances

308 10 00 148 Beginning Fund Balance	969,250.00
308 Beginning Balances	969,250.00

#### 310 Taxes

313 71 00 000 Sales Tax - Criminal Justice	100,000.00
310 Taxes	100,000.00

#### 330 Intergovernmental Revenues

336 06 21 000 Mot Veh Excise Tax - Pop	1,650.00
336 06 26 000 Criminal Just - Special Prog	7,400.00
330 Intergovernmental Revenues	9,050.00

#### 360 Interest & Other Earnings

361 10 00 148 Investment Interest	3,000.00
361 30 00 148 Gains (Losses) On Investments	0.00
362 50 00 148 Space And Facilities Leases (Long-term)	5,400.00
367 10 00 148 Contributions & Donations	0.00
360 Interest & Other Earnings	8,400.00

#### 380 Non Revenues

381 20 00 148 Interfund Loan repymt Principa	0.00
389 90 00 148 Leasehold Tax	700.00
380 Non Revenues	700.00

#### 390 Other Financing Sources

391 90 00 148 Interfund Loan repymt interest	0.00
390 Other Financing Sources	0.00

#### 397 Interfund Transfers

397 00 00 005 Transfer In	30,000.00
397 Interfund Transfers	30,000.00

<b>Fund Revenues:</b>	<b>1,117,400.00</b>
-----------------------	---------------------

### EXPENDITURES

521 Law Enforcement

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 38

148 Criminal Justice Fund

---

01/01/2016 To: 12/31/2016

EXPENDITURES

521 Law Enforcement

---

521 20 10 148 Salaries & Wages	0.00
521 20 12 148 Overtime	0.00
521 20 21 148 Uniforms & Equipment	0.00
521 20 31 148 Office & Operating Supplies	0.00
521 20 35 148 Small Tools & Minor Equipment	0.00
521 20 41 148 Professional Services	0.00
521 20 43 148 Travel & Training	0.00
521 20 44 148 Leasehold Tax	700.00
521 20 48 148 Repairs & Maintenance	0.00
521 20 49 148 Miscellaneous	1,000.00
521 20 51 148 Intergov't Professional Servic	0.00
<hr/>	
521 Law Enforcement	1,700.00

580 Non Expenditures

---

581 10 00 148 Interfund Loan Payment	0.00
<hr/>	
580 Non Expenditures	0.00

594 Capital Expenditures

---

594 21 41 148 Capital Expenditures/Expenses - Professional Services	1,030,700.00
594 21 61 000 Land Acquisition	0.00
594 21 64 000 Capital Outlay	85,000.00
<hr/>	
594 Capital Expenditures	1,115,700.00

999 Ending Balance

---

508 10 00 148 Ending Fund Balance	0.00
<hr/>	
999 Ending Balance	0.00

---

<b>Fund Expenditures:</b>	<b>1,117,400.00</b>
---------------------------	---------------------

---

<b>Excess/Deficit:</b>	<b>0.00</b>
------------------------	-------------

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 39

149 Public Safety Sales Tax Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 149 Beginning Balance 22,383.00

308 Beginning Balances 22,383.00

310 Taxes

313 15 00 000 Public Safety Sales Tax 185,000.00

310 Taxes 185,000.00

360 Interest & Other Earnings

361 10 00 149 Investment Interest 100.00

360 Interest & Other Earnings 100.00

**Fund Revenues:**

**207,483.00**

EXPENDITURES

521 Law Enforcement

521 20 10 149 Law Enforcement - Salaries & Wages 96,550.00

521 20 12 149 Overtime 4,500.00

521 20 21 149 Law Enforcement -Uniform 0.00

521 20 31 149 Law Enforcement - Office & Operating Supplies 0.00

521 20 35 149 Law Enforcement - Small Tools And Minor Equipment 21,500.00

521 20 41 149 Law Enforcement - Miscellaneous 0.00

521 20 49 149 Law Enforcement - Miscellaneous 0.00

521 22 20 001 Law Enforcement - Personnel Benefits 41,250.00

521 Law Enforcement 163,800.00

597 Interfund Transfers

597 00 00 005 Transfers-Out 30,000.00

597 Interfund Transfers 30,000.00

999 Ending Balance

508 10 00 149 Ending Balance 13,683.00

999 Ending Balance 13,683.00

**Fund Expenditures:**

**207,483.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 40

150 Forfeitures & Seizures Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 150 Estimated Beginning Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

361 10 00 150 Investment Interest 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues: 0.00**

EXPENDITURES

999 Ending Balance

508 10 00 150 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

# 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 41

151 Drug Free Community Grant

01/01/2016 To: 12/31/2016

## REVENUES

308 Beginning Balances

308 10 00 151 Beginning Balance 0.00

308 Beginning Balances 0.00

330 Intergovernmental Revenues

331 16 00 151 Federal Direct Grant From The Department Of Justice. 125,000.00

330 Intergovernmental Revenues 125,000.00

360 Interest & Other Earnings

361 10 00 151 Investment Interest 0.00

361 30 00 151 Gains (Losses) On Investments 0.00

367 10 00 000 Contributions And Donations 125,000.00

360 Interest & Other Earnings 125,000.00

## Fund Revenues:

250,000.00

## EXPENDITURES

521 Law Enforcement

566 00 31 000 Law Enforcement - Office & Operating Supplies 2,043.00

566 00 35 000 Law Enforcement - Small Tools And Minor Equipment 0.00

566 00 41 000 Law Enforcement - Professional Services 108,245.00

566 00 42 000 Law Enforcement - Communications 0.00

566 00 45 000 Law Enforcement - Operating Rentals & Leases 0.00

566 00 49 000 Law Enforcement - Miscellaneous 139,712.00

521 Law Enforcement 250,000.00

999 Ending Balance

508 10 00 151 Ending Balance 0.00

999 Ending Balance 0.00

## Fund Expenditures:

250,000.00

## Excess/Deficit:

0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 42

152 Infrastructure Develop Reserve

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 152 Beginning Fund Balance 498,500.00

308 Beginning Balances 498,500.00

330 Intergovernmental Revenues

---

337 07 01 000 Benton Franklin STP Funds 0.00

330 Intergovernmental Revenues 0.00

360 Interest & Other Earnings

---

361 10 00 152 Investment Interest 1,500.00

361 30 00 152 Gains (Losses) On Investments 0.00

367 11 00 152 Gifts, Pledges & Grants - Priv 0.00

360 Interest & Other Earnings 1,500.00

**Fund Revenues:**

**500,000.00**

EXPENDITURES

542 Streets - Maintenance

---

542 10 41 000 Professional Services 0.00

542 Streets - Maintenance 0.00

594 Capital Expenditures

---

595 30 63 000 Improvements Other Than Bldgs 500,000.00

595 30 65 152 Construction Projects 0.00

594 Capital Expenditures 500,000.00

999 Ending Balance

---

508 80 00 152 Ending Fund Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**500,000.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 43

153 Community Involvement & Action Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 153 Beginning Balance 0.00

**308 Beginning Balances 0.00**

330 Intergovernmental Revenues

333 93 30 000 CDC Tobacco Prevention 1,900.00

333 93 75 000 PHBG CBP Tobacco PPHF 1,700.00

334 00 00 153 Community Wellness Initiative 110,000.00

334 04 93 000 Youth Tobacco Prevention 400.00

**330 Intergovernmental Revenues 114,000.00**

**Fund Revenues:**

**114,000.00**

EXPENDITURES

566 Substance Abuse

566 00 41 153 Chemical Dependency - Professional Services 113,636.00

566 00 49 153 Chemical Dependency - Miscellaneous 364.00

**566 Substance Abuse 114,000.00**

999 Ending Balance

508 10 00 153 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**114,000.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 44

221 LID Guarantee Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 221 Beginning Balance 56,100.00

308 Beginning Balances 56,100.00

360 Interest & Other Earnings

361 10 00 221 Investment Interest 250.00

360 Interest & Other Earnings 250.00

**Fund Revenues:** **56,350.00**

EXPENDITURES

999 Ending Balance

508 10 00 221 Ending Balance 56,350.00

999 Ending Balance 56,350.00

**Fund Expenditures:** **56,350.00**

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 45

229 1996 GO Bond - Fire Station

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 229 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

310 Taxes

---

311 10 00 229 Property Taxes 0.00

310 Taxes 0.00

360 Interest & Other Earnings

---

361 10 00 229 Investment Interest 0.00

361 30 00 229 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:** **0.00**

EXPENDITURES

591 Debt Service - Principal Repayment

---

591 22 71 000 1996 GO Bonds 0.00

592 22 83 000 Interest On Long-Term External 0.00

591 Debt Service - Principal Repayment 0.00

999 Ending Balance

---

508 10 00 229 Ending Fund Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:** **0.00**

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 46

233 2011 GO Bond - Pool

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 233 Beginning Fund Balance 2,303.00

**308 Beginning Balances 2,303.00**

360 Interest & Other Earnings

---

361 10 00 233 Investment Interest 75.00

361 30 00 233 Gains (Losses) On Investments 0.00

**360 Interest & Other Earnings 75.00**

397 Interfund Transfers

---

397 00 00 003 Transfer In 100,000.00

397 00 00 006 Transfer In 27,000.00

**397 Interfund Transfers 127,000.00**

**Fund Revenues:**

**129,378.00**

EXPENDITURES

591 Debt Service - Principal Repayment

---

591 75 71 000 2011 Limited Tax GO Bonds 50,000.00

592 75 83 000 Interest on Long-Term External 76,350.00

592 75 85 000 Bond Admin Fees 500.00

**591 Debt Service - Principal Repayment 126,850.00**

999 Ending Balance

---

508 10 00 233 Ending Fund Balance 2,528.00

**999 Ending Balance 2,528.00**

**Fund Expenditures:**

**129,378.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 47

234 Local Improvement Dist. 10-23

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 234 Beginning Fund Balance	4,350.00
308 Beginning Balances	4,350.00

360 Interest & Other Earnings

361 10 00 234 Investment Interest	0.00
361 30 00 234 Gains (Losses) On Investments	0.00
361 41 00 000 Assesment Interest	0.00
361 42 00 000 Assesment Penalty	0.00
368 10 00 000 Assesment Principal	1,700.00
360 Interest & Other Earnings	1,700.00

390 Other Financing Sources

391 30 00 234 Special Assesment Bond Proceed	0.00
390 Other Financing Sources	0.00

**Fund Revenues: 6,050.00**

EXPENDITURES

591 Debt Service - Principal Repayment

591 48 73 000 Special Assesment Bonds	1,050.00
592 48 83 000 Interest on Long-Term External	650.00
591 Debt Service - Principal Repayment	1,700.00

999 Ending Balance

508 10 00 234 Ending Fund Balance	4,350.00
999 Ending Balance	4,350.00

**Fund Expenditures: 6,050.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 48

301 REET - First Quarter %

01/01/2016 To: 12/31/2016

### REVENUES

308 Beginning Balances

308 10 00 301 Beginning Fund Balance 11,797.00

308 Beginning Balances 11,797.00

310 Taxes

318 34 00 000 REET 1 27,500.00

310 Taxes 27,500.00

360 Interest & Other Earnings

361 10 00 301 Investment Interest 100.00

361 30 00 301 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 100.00

**Fund Revenues:**

**39,397.00**

### EXPENDITURES

597 Interfund Transfers

597 00 00 006 Transfers-Out 27,000.00

597 Interfund Transfers 27,000.00

999 Ending Balance

508 10 00 301 Ending Fund Balance 12,397.00

999 Ending Balance 12,397.00

**Fund Expenditures:**

**39,397.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 49

302 OIE Improvement Project Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 302 Beginning Balance 0.00

308 Beginning Balances 0.00

330 Intergovernmental Revenues

---

333 20 20 302 WSDOT LA 8286 105,950.00

330 Intergovernmental Revenues 105,950.00

360 Interest & Other Earnings

---

361 10 00 302 Investment Interest 0.00

361 30 00 302 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:**

**105,950.00**

EXPENDITURES

594 Capital Expenditures

---

595 10 41 302 Roads/Streets Const. & Other Infrastructure - Professional Services 0.00

595 10 60 000 Engineering 105,950.00

594 Capital Expenditures 105,950.00

999 Ending Balance

---

508 10 00 302 Ending Cash Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**105,950.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 50

303 7th Street ADA Sidewalk Ramp Improvement Projec

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 000 Estimated Beginning Balance 0.00

308 Beginning Balances 0.00

330 Intergovernmental Revenues

333 20 20 000 Federal Direct Grant From The Department Of Transportation. 7,270.00

330 Intergovernmental Revenues 7,270.00

360 Interest & Other Earnings

361 10 00 303 Investment Interest 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:**

**7,270.00**

EXPENDITURES

594 Capital Expenditures

595 10 41 000 Roads/Streets Const. & Other Infrastructure - Professional Services 7,270.00

594 Capital Expenditures 7,270.00

999 Ending Balance

508 00 00 303 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**7,270.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 51

304 OIE Highway Improvements - Phase 2 Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 304 Estimated Beginning Balance 0.00

**308 Beginning Balances 0.00**

330 Intergovernmental Revenues

333 20 20 304 WSDOT - OIE Phase 2 70,550.00

**330 Intergovernmental Revenues 70,550.00**

360 Interest & Other Earnings

361 10 00 304 Investment Interest 0.00

367 10 00 304 Interest & Other Earnings 0.00

**360 Interest & Other Earnings 0.00**

**Fund Revenues:**

**70,550.00**

EXPENDITURES

594 Capital Expenditures

595 10 41 304 Roads/Streets Const. & Other Infrastructure - Professional Services 70,550.00

**594 Capital Expenditures 70,550.00**

999 Ending Balance

508 00 00 000 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**70,550.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 52

305 Energy Efficiency Improvement Project

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 305 Estimated Beginning Balance 0.00

308 Beginning Balances 0.00

330 Intergovernmental Revenues

334 04 20 305 State Direct/Indirect Grant From Department Of Commerce 0.00

330 Intergovernmental Revenues 0.00

360 Interest & Other Earnings

361 10 00 305 Investment Interest 0.00

361 30 00 305 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

390 Other Financing Sources

391 80 00 305 WA Treasurer Loan 0.00

390 Other Financing Sources 0.00

**Fund Revenues:**

**0.00**

EXPENDITURES

594 Capital Expenditures

595 63 41 305 Roads/Streets Const. & Other Infrastructure - Professional Services 0.00

595 63 63 305 Roads/Streets Const. & Other Infrastructure - Other Improvements 0.00

594 Capital Expenditures 0.00

999 Ending Balance

508 10 00 305 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**0.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 53

306 WCR Crosswalk Project

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 306 Estimated Beginning Balance 0.00

**308 Beginning Balances 0.00**

360 Interest & Other Earnings

---

361 10 00 306 Investment Interest 0.00

361 30 00 306 Gains (Losses) On Investments 0.00

367 10 00 306 Contributions & Donations 30,000.00

**360 Interest & Other Earnings 30,000.00**

**Fund Revenues:**

**30,000.00**

EXPENDITURES

594 Capital Expenditures

---

595 64 41 306 Roads/Streets Const. & Other Infrastructure - Professional Services 0.00

595 64 63 306 Roads/Streets Const. & Other Infrastructure - Other Improvements 30,000.00

595 64 64 306 Roads/Streets Const. & Other Infrastructure - Machinery & Equipm 0.00

**594 Capital Expenditures 30,000.00**

999 Ending Balance

---

508 10 00 306 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**30,000.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 54

307 City Park Restroom Imporvement

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 307 Estimated Beginning Balance 0.00

**308 Beginning Balances 0.00**

330 Intergovernmental Revenues

333 10 76 307 USDA Funding 70,200.00

334 04 20 307 RCO Funding 87,800.00

**330 Intergovernmental Revenues 158,000.00**

360 Interest & Other Earnings

361 10 00 307 Investment Interest 0.00

361 30 00 307 Gains (Losses) On Investments 0.00

369 90 00 307 In-Kind Donation 17,600.00

**360 Interest & Other Earnings 17,600.00**

**Fund Revenues:**

**175,600.00**

EXPENDITURES

594 Capital Expenditures

594 76 41 307 Capital Expenditures/Expenses - Professional Services 0.00

594 76 63 307 Capital Expenditures/Expenses - Other Improvements 175,600.00

**594 Capital Expenditures 175,600.00**

999 Ending Balance

508 10 00 307 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**175,600.00**

**Excess/Deficit:**

**0.00**

## 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
2015 Water Revenue Bond	\$217,750	\$3,075,000	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
<b>Total Water Fund Debt</b>	<b>\$657,858</b>	<b>\$9,831,302</b>	

## CAPTIAL OUTLAYS AND PROJECTS

There are no capital projects budgeted for 2016.

Status	Request #	Description	Amount
Funded	2016.15	Water Truck	\$ 35,000.00
Deferred	2016.17	Paint 3m Reservoir	\$ 80,000.00
Funded	2016.18	Bob Cat SkidSter	\$ 48,000.00

Funded	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

Utility	Residential	ELI	Office	Restaurant	Winery	Industry
Water 3% (Base)	\$1.45	\$0.73	\$1.45	\$5.80	\$15.50	\$92.83
Sewer 2% (Base)	\$0.90	\$0.45	\$1.06	\$3.18	\$6.35	\$310.73
Irrigation 2%	\$0.24	\$0.24	\$0.00	\$0.00	\$0.65	\$0.00
Garbage 0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$2.59</b>	<b>\$1.42</b>	<b>\$2.51</b>	<b>\$8.98</b>	<b>\$22.50</b>	<b>\$403.56</b>

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 55

403 Water Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 403 Beginning Fund Balance 714,627.00

**308 Beginning Balances 714,627.00**

330 Intergovernmental Revenues

---

331 10 71 000 USDA Loan 0.00

**330 Intergovernmental Revenues 0.00**

340 Charges For Goods & Services

---

342 40 00 403 Water Inspections 5,000.00

343 41 00 000 Water Revenues 2,058,000.00

343 42 00 000 Connection Fees 15,000.00

343 43 00 000 Bulk Water Application Fee 0.00

343 90 00 000 Irrigation Fees & Charges 340,000.00

**340 Charges For Goods & Services 2,418,000.00**

350 Fines & Penalties

---

359 90 00 403 NSF Penalties 500.00

359 90 01 403 Late Fees & Shut Offs 32,000.00

**350 Fines & Penalties 32,500.00**

360 Interest & Other Earnings

---

361 10 00 403 Investment Interest 0.00

361 30 00 403 Gains (Losses) On Investments 0.00

362 50 00 403 Space & Facilities Lease (Long 0.00

367 10 00 403 Contributions & Donations 0.00

369 10 00 403 Sale Of Scrap & Junk 0.00

369 20 00 403 Unclaimed Property 0.00

369 40 00 403 Judgments And Settlements 0.00

369 90 00 403 Other Miscellaneous Revenue 0.00

**360 Interest & Other Earnings 0.00**

380 Non Revenues

---

389 00 00 403 USDA North Prosser Loan 0.00

389 00 01 000 North Prosser - City Reimburse 0.00

**380 Non Revenues 0.00**

390 Other Financing Sources

---

391 80 00 403 DWSRF 0.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 56

403 Water Fund

01/01/2016 To: 12/31/2016

REVENUES

390 Other Financing Sources

391 90 00 403 USDA North Prosser 0.00

390 Other Financing Sources 0.00

**Fund Revenues:**

**3,165,127.00**

EXPENDITURES

534 Water Utilities

534 80 10 000 Salaries & Wages 320,500.00

534 80 12 000 Overtime 9,000.00

534 80 20 001 Personnel Benefits 152,000.00

534 80 21 000 Uniforms & Clothing 0.00

534 80 31 000 Office & Operating Supplies 60,000.00

534 80 32 000 Fuel Consumed 6,000.00

534 80 35 000 Small Tools & Minor Equipment 10,000.00

534 80 41 000 Professional Services 50,000.00

534 80 42 000 Communications 6,000.00

534 80 43 000 Travel 4,000.00

534 80 44 000 External Taxes 525,000.00

534 80 45 000 Operating Rentals & Leases 1,500.00

534 80 46 000 Insurance 55,500.00

534 80 47 000 Public Utility Services 180,000.00

534 80 48 000 Repairs & Maintenance 34,000.00

534 80 49 000 Miscellaneous 13,200.00

534 80 51 000 Intergov'T Professional Servic 22,000.00

534 Water Utilities 1,448,700.00

539 Irrigation And Reclamation

539 20 10 000 Salaries & Wages 63,750.00

539 20 12 000 Overtime 1,500.00

539 20 20 001 Personnel Benefits 30,250.00

539 20 31 000 Office & Operating Supplies 7,000.00

539 20 32 000 Fuel Consumed 6,000.00

539 20 35 000 Small Tools & Minor Equipment 0.00

539 20 41 000 Professional Services 8,000.00

539 20 42 000 Communications 2,000.00

539 20 43 000 Travel & Training 150.00

539 20 44 000 External Taxes 7.00

539 20 45 000 Operating Rentals & Leases 350.00

539 20 46 000 Insurance 3,200.00

539 20 47 000 Public Utility Services 168,000.00

539 20 48 000 Repairs & Maintenance 6,000.00

539 20 49 000 Miscellaneous 2,000.00

539 20 51 000 Intergov't Professional Servic 50,000.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 57

403 Water Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

539 Irrigation And Reclamation

539 Irrigation And Reclamation 348,207.00

580 Non Expenditures

581 10 00 403 Interfund Loan Disbursements	0.00
582 34 78 000 Intergovernmental Loans	0.00
582 34 83 403 Interest on Long Term External	0.00
586 00 02 403 Unclaimed Property Disbursemnt	0.00
589 00 01 000 North Prosser - City Reimb	0.00
589 10 00 403 Warrants Payable	0.00

580 Non Expenditures 0.00

591 Debt Service - Principal Repayment

591 34 78 001 CERB T-2001-060 Principal	6,035.00
591 34 78 002 CTED C1999-128 Principal	5,875.00
591 34 78 003 Well 4B Principal	45,745.00
591 34 78 004 Water Disinfection And Filtration (DWSRF) Principal	100,000.00
591 34 78 005 Zone 2.5 Water Improvement-Principal	31,100.00
591 34 78 006 ESCO Principal	15,500.00
592 34 83 001 CERB T-2001-060 Interest	440.00
592 34 83 002 CTED C1999-128 Interest	605.00
592 34 83 003 Well 4B Interest	4,805.00
592 34 83 004 Water Disinfection And Filtration (DWSRF) Interest	28,500.00
592 34 83 005 Zone 2.5 Water Improvement-Interest	13,500.00
592 34 83 006 ESCO Interest	11,000.00

591 Debt Service - Principal Repayment 263,105.00

594 Capital Expenditures

594 34 41 002 Capital Professional Services-DWSRF	0.00
594 34 41 003 Capital Professional Services-North Prosser	0.00
594 34 41 004 Capital Professional Services - Water Plan	0.00
594 34 41 005 Capital Expenditures/Expenses - Professional Services	0.00
594 34 43 000 Travel & Training	0.00
594 34 44 000 PWTF 05-691-PRE-115 Ads	0.00
594 34 51 000 Intergov't Professional Servic	0.00
594 34 61 000 PWTF 05-691-PRE-115 Land	0.00
594 34 63 002 Capital Other Improvements-DWSRF	0.00
594 34 63 003 Capital Other Improvements-North Prosser	0.00
594 34 63 004 Capital Expenditures/Expenses - Other Improvements	0.00
594 34 64 001 Machinery & Equipment	130,000.00
594 34 64 002 Machinery & Equipment	35,000.00
594 34 64 003 Machinery & Equipment	48,000.00

594 Capital Expenditures 213,000.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 58

403 Water Fund

---

01/01/2016 To: 12/31/2016

EXPENDITURES

597 Interfund Transfers

---

597 00 00 007 Transfers-Out	50,000.00
597 00 00 008 Transfers-Out	35,000.00
597 00 00 009 Transfers-Out	235,500.00
	<hr/>
597 Interfund Transfers	320,500.00

999 Ending Balance

---

508 80 00 403 Ending Fund Balance	571,615.00
	<hr/>
999 Ending Balance	571,615.00

<b>Fund Expenditures:</b>	<b>3,165,127.00</b>
	<hr/>

<b>Excess/Deficit:</b>	<b>0.00</b>
	<hr/>

## 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
2015 Sewer Revenue Bond	\$81,050	\$1,230,000	Dec-39
<b>Total Sewer Fund Debt</b>	<b>\$387,515</b>	<b>\$4,506,625</b>	

## 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
Funded	2016.03	Trickle Filter Pump	\$ 25,000.00
Funded	2016.05	Crane	\$ 17,000.00
Funded	2016.06	Sewer Worker 1	\$ 76,108.00
Funded	2016.1	Sewer Truck	\$ 32,000.00
Funded	2016.16	New Windows in	\$ 5,000.00

		the Lab	
--	--	---------	--

**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**

Utility	Residential	ELI	Office	Restaurant	Winery	Industry
Water 3% (Base)	\$1.45	\$0.73	\$1.45	\$5.80	\$15.50	\$92.83
Sewer 2% (Base)	\$0.90	\$0.45	\$1.06	\$3.18	\$6.35	\$310.73
Irrigation 2%	\$0.24	\$0.24	\$0.00	\$0.00	\$0.65	\$0.00
Garbage 0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$2.59</b>	<b>\$1.42</b>	<b>\$2.51</b>	<b>\$8.98</b>	<b>\$22.50</b>	<b>\$403.56</b>

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 59

407 Sewer Fund

01/01/2016 To: 12/31/2016

### REVENUES

#### 308 Beginning Balances

308 80 00 407 Beginning Fund Balance	929,507.00
308 Beginning Balances	929,507.00

#### 340 Charges For Goods & Services

342 40 00 407 Sewer Inspections	2,500.00
343 60 00 000 Sewer Revenues	2,350,000.00
343 61 00 000 Connection Fees	13,000.00
340 Charges For Goods & Services	2,365,500.00

#### 350 Fines & Penalties

359 90 00 407 Miscellaneous Penalties	0.00
359 90 01 407 Late Fee	10,000.00
350 Fines & Penalties	10,000.00

#### 360 Interest & Other Earnings

361 10 00 407 Investment Interest	0.00
361 30 00 407 Gains (Losses) On Investments	0.00
362 50 00 000 Space & Facilities Lease (Long	900.00
367 10 00 407 Contributions & Donations	0.00
369 10 00 000 Sale Of Scrap & Junk	0.00
369 20 00 407 Unclaimed Property	0.00
369 40 00 000 Judgments And Settlements	0.00
369 90 00 407 Other Miscellaneous Revenue	0.00
360 Interest & Other Earnings	900.00

#### **Fund Revenues:**

**3,305,907.00**

### EXPENDITURES

#### 535 Sewer

535 80 10 000 Salaries & Wages	369,750.00
535 80 12 000 Overtime	29,000.00
535 80 20 001 Personnel Benefits	185,000.00
535 80 21 000 Uniforms & Equipment	0.00
535 80 31 000 Office & Operating Supplies	74,000.00
535 80 32 000 Fuel Consumed	10,000.00
535 80 35 000 Small Tools & Minor Equipment	20,000.00
535 80 41 000 Professional Services	95,000.00
535 80 42 000 Communications	5,500.00
535 80 43 000 Travel	1,500.00
535 80 44 000 External Taxes	500,000.00
535 80 45 000 Operating Rentals & Leases	4,000.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 60

407 Sewer Fund

01/01/2016 To: 12/31/2016

EXPENDITURES

535 Sewer

535 80 46 000 Insurance	118,500.00
535 80 47 000 Public Utility Services	250,000.00
535 80 48 000 Repairs & Maintenance	44,000.00
535 80 49 000 Miscellaneous	14,200.00
535 80 51 000 Intergov'T Professional Servic	63,000.00
<hr/>	
535 Sewer	1,783,450.00

580 Non Expenditures

586 00 02 407 Unclaimed Property Disbursemnt	0.00
588 80 00 407 Prior Period Adjustments	0.00
589 10 00 407 Warrants Payable	0.00
<hr/>	
580 Non Expenditures	0.00

591 Debt Service - Principal Repayment

591 35 78 001 WWTP Upgrade DOE L0100025 Principal	50,715.00
591 35 78 002 WWTP Imporvements PW01691052 Principal	17,040.00
591 35 78 003 WW Facility Improvement Principal	199,500.00
591 35 78 004 Cerb T-2001-060 Prinicipal	6,035.00
591 35 78 005 CTED C1999-128 Principal	5,872.00
592 35 83 001 WWTP Upgrade DOE L0100025 Interest	5,390.00
592 35 83 002 WWTP Improvements PW01691052 Interest	520.00
592 35 83 003 WW Facility Improvment Interest	20,900.00
592 35 83 004 CERB T-2001-060 Interest	435.00
592 35 83 005 CTEC C199-128 Interest	602.00
<hr/>	
591 Debt Service - Principal Repayment	307,009.00

594 Capital Expenditures

594 35 41 407 PWTF 05-691-PRE-115 Prof Serv	0.00
594 35 44 000 PWTF 05-691-PRE-115 Ads	0.00
594 35 61 407 PWTF 05-691-PRE-115 Land	0.00
594 35 63 407 Other Improvements	0.00
594 35 64 001 Machinery & Equipment	17,000.00
594 35 64 002 Capital Expenditures/Expenses - Machinery & Equipment	32,000.00
594 35 64 003 Capital Expenditures/Expenses - Machinery & Equipment	25,000.00
594 35 64 004 Capital Expenditures/Expenses - Machinery & Equipment	5,000.00
<hr/>	
594 Capital Expenditures	79,000.00

597 Interfund Transfers

597 00 00 010 Transfers-Out	50,000.00
597 00 00 011 Transfers-Out	81,050.00
597 00 00 012 Transfers-Out	130,000.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 61

407 Sewer Fund

---

01/01/2016 To: 12/31/2016

EXPENDITURES

597 Interfund Transfers

---

597 Interfund Transfers	261,050.00
-------------------------	------------

999 Ending Balance

---

508 80 00 407 Ending Fund Balance	875,398.00
-----------------------------------	------------

999 Ending Balance	875,398.00
--------------------	------------

<b>Fund Expenditures:</b>	<b>3,305,907.00</b>
---------------------------	---------------------

<b>Excess/Deficit:</b>	<b>0.00</b>
------------------------	-------------

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 62

420 Zone 2.5 Water Supply Improv

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 420 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

361 10 00 420 Investment Interest 0.00

360 Interest & Other Earnings 0.00

390 Other Financing Sources

391 80 00 420 DWSRF-Zone 2.5 0.00

390 Other Financing Sources 0.00

**Fund Revenues: 0.00**

EXPENDITURES

594 Capital Expenditures

594 34 41 420 Professional Services 0.00

594 34 62 000 Buildings & Structures 0.00

594 34 63 420 Improvements Other than Build 0.00

594 34 64 420 Machinery & Equipment 0.00

594 Capital Expenditures 0.00

999 Ending Balance

508 10 00 420 Ending Cash Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures: 0.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 63

444 1998 Water Revenue Bond Redemp

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 444 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

---

361 10 00 444 Investment Interest 0.00

361 30 00 444 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:**

**0.00**

EXPENDITURES

591 Debt Service - Principal Repayment

---

591 34 72 444 Revenue Bonds 0.00

592 34 83 444 Interest On Long-Term External 0.00

591 Debt Service - Principal Repayment 0.00

999 Ending Balance

---

508 10 00 444 Ending Fund Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**0.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 64

445 1998 Water Revenue Bond Reserv

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 445 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

---

361 10 00 445 Investment Interest 0.00

361 30 00 445 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

---

**Fund Revenues:** **0.00**

EXPENDITURES

999 Ending Balance

---

508 10 00 445 Ending Fund Balance 0.00

999 Ending Balance 0.00

---

**Fund Expenditures:** **0.00**

---

**Excess/Deficit:** **0.00**

## 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.

Utility	Residential	ELI	Office	Restaurant	Winery	Industry
Water 3% (Base)	\$1.45	\$0.73	\$1.45	\$5.80	\$15.50	\$92.83
Sewer 2% (Base)	\$0.90	\$0.45	\$1.06	\$3.18	\$6.35	\$310.73
Irrigation 2%	\$0.24	\$0.24	\$0.00	\$0.00	\$0.65	\$0.00
Garbage 0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>\$2.59</b>	<b>\$1.42</b>	<b>\$2.51</b>	<b>\$8.98</b>	<b>\$22.50</b>	<b>\$403.56</b>

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 65

448 Garbage Fund

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 448 Beginning Fund Balance	410,905.00
308 Beginning Balances	410,905.00

340 Charges For Goods & Services

343 71 00 000 Garbage Service Charges	795,000.00
343 72 00 000 Refuse Tax Collection	50,000.00
343 73 00 000 B&O Tax Collection	0.00
343 74 00 000 Administrative Fee	68,000.00
340 Charges For Goods & Services	913,000.00

350 Fines & Penalties

359 90 00 000 Billing Fee	12,000.00
359 90 01 000 Late Fee	4,000.00
350 Fines & Penalties	16,000.00

360 Interest & Other Earnings

361 10 00 448 Investment Interest	1,500.00
361 30 00 448 Gains (Losses) On Investments	0.00
369 20 00 000 Miscellaneous Revenue	0.00
369 90 00 448 Other Miscellaneous Revenue	0.00
360 Interest & Other Earnings	1,500.00

<b>Fund Revenues:</b>	<b>1,341,405.00</b>
-----------------------	---------------------

EXPENDITURES

537 Garbage & Solid Waste

537 80 10 000 Salaries & Wages	19,750.00
537 80 12 000 Overtime	0.00
537 80 20 001 Personnel Benefits	9,000.00
537 80 21 000 Uniforms	0.00
537 80 31 000 Office & Operating Supplies	600.00
537 80 35 000 Small Tools & Minor Equipment	0.00
537 80 41 000 Professional Services	21,000.00
537 80 42 000 Communications	1,700.00
537 80 43 000 Travel	0.00
537 80 44 000 External Taxes	95,000.00
537 80 45 000 Operating Rentals & Leases	300.00
537 80 46 000 Insurance	200.00
537 80 47 000 Public Utility Services	780,000.00
537 80 48 000 Repairs & Maintenance	2,000.00
537 80 49 000 Miscellaneous	6,000.00

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 66

448 Garbage Fund

01/01/2016 To: 12/31/2016

### EXPENDITURES

537 Garbage & Solid Waste

537 80 51 000 Intergov't Professional Servic 2,000.00

537 Garbage & Solid Waste 937,550.00

580 Non Expenditures

586 00 02 000 Unclaimed Property 0.00

589 10 00 448 Warrants Payable 0.00

580 Non Expenditures 0.00

594 Capital Expenditures

594 37 64 000 Machinery & Equipment 0.00

594 Capital Expenditures 0.00

999 Ending Balance

508 80 00 448 Ending Fund Balance 403,855.00

999 Ending Balance 403,855.00

**Fund Expenditures: 1,341,405.00**

**Excess/Deficit: 0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 67

449 1999 Water Revenue Bond Redemp

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 449 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

---

361 10 00 449 Investment Interest 0.00

361 30 00 449 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:**

**0.00**

EXPENDITURES

591 Debt Service - Principal Repayment

---

591 34 72 449 Revenue Bonds 0.00

592 34 83 448 Interest On Long-Term External 0.00

592 34 85 000 Bond Registration Costs 0.00

591 Debt Service - Principal Repayment 0.00

999 Ending Balance

---

508 10 00 449 Ending Fund Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**0.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 68

450 1999 Water Revenue Bond Reserv

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 450 Beginning Fund Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

---

361 10 00 450 Investment Interest 0.00

361 30 00 450 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

---

**Fund Revenues:** **0.00**

EXPENDITURES

999 Ending Balance

---

508 10 00 450 Ending Fund Balance 0.00

999 Ending Balance 0.00

---

**Fund Expenditures:** **0.00**

---

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 69

451 Water Facilities Reserve Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 451 Beginning Fund Balance 600,000.00

308 Beginning Balances 600,000.00

360 Interest & Other Earnings

---

361 10 00 451 Investment Interest 0.00

361 30 00 451 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

397 Interfund Transfers

---

397 00 00 007 Transfer In 50,000.00

397 Interfund Transfers 50,000.00

**Fund Revenues:**

**650,000.00**

EXPENDITURES

999 Ending Balance

---

508 80 00 451 Ending Fund Balance 650,000.00

999 Ending Balance 650,000.00

**Fund Expenditures:**

**650,000.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 70

452 Sewer Facilities Reserve Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 80 00 452 Beginning Fund Balance 629,650.00

308 Beginning Balances 629,650.00

360 Interest & Other Earnings

---

361 10 00 452 Investment Interest 2,500.00

361 30 00 452 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 2,500.00

397 Interfund Transfers

---

397 00 00 010 Transfer In 50,000.00

397 Interfund Transfers 50,000.00

**Fund Revenues:**

**682,150.00**

EXPENDITURES

999 Ending Balance

---

508 80 00 452 Ending Fund Balance 682,150.00

999 Ending Balance 682,150.00

**Fund Expenditures:**

**682,150.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 71

453 North Prosser Debt Redemption

01/01/2016 To: 12/31/2016

### REVENUES

308 Beginning Balances

308 10 00 453 Beginning Fund Balance 185,700.00

308 Beginning Balances 185,700.00

360 Interest & Other Earnings

361 10 00 453 Investment Interest 0.00

361 30 00 453 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:**

**185,700.00**

### EXPENDITURES

591 Debt Service - Principal Repayment

591 34 72 000 Revenue Bonds 45,950.00

592 34 83 000 Interest on Long Term External 113,980.00

591 Debt Service - Principal Repayment 159,930.00

999 Ending Balance

508 10 00 453 Ending Fund Balance 25,770.00

999 Ending Balance 25,770.00

**Fund Expenditures:**

**185,700.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 72

454 North Prosser Debt Reserve

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 454 Beginning Fund Balance 191,000.00

308 Beginning Balances 191,000.00

360 Interest & Other Earnings

---

361 10 00 454 Investment Interest 0.00

361 30 00 454 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

**Fund Revenues:** **191,000.00**

EXPENDITURES

999 Ending Balance

---

508 10 00 454 Ending Fund Balance 191,000.00

999 Ending Balance 191,000.00

**Fund Expenditures:** **191,000.00**

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 73

455 Irrigation Reserve Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 455 Estimated Beginning Balance 69,740.00

308 Beginning Balances 69,740.00

360 Interest & Other Earnings

---

361 10 00 455 Investment Interest 100.00

361 30 00 455 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 100.00

397 Interfund Transfers

---

397 00 00 008 Transfer In 35,000.00

397 Interfund Transfers 35,000.00

**Fund Revenues:**

**104,840.00**

EXPENDITURES

999 Ending Balance

---

508 10 00 455 Ending Balance 104,840.00

999 Ending Balance 104,840.00

**Fund Expenditures:**

**104,840.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 74

456 Water Revenue Bond Debt Redemption

01/01/2016 To: 12/31/2016

### REVENUES

308 Beginning Balances

308 80 00 456 Beginning Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

361 10 00 456 Investment Interest 0.00

361 30 00 456 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

397 Interfund Transfers

397 00 00 009 Transfer In 235,500.00

397 Interfund Transfers 235,500.00

**Fund Revenues:**

**235,500.00**

### EXPENDITURES

591 Debt Service - Principal Repayment

591 34 72 456 Redemption Of Long Term Debt - Revenue Bonds 125,000.00

591 34 83 456 Redemption Of Long Term Debt - Interest On Long-Term External 110,500.00

591 Debt Service - Principal Repayment 235,500.00

999 Ending Balance

508 80 00 456 Ending Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:**

**235,500.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 75

457 Water Revenue Bond Reserve

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 457 Beginning Balance 261,500.00

308 Beginning Balances 261,500.00

360 Interest & Other Earnings

---

361 10 00 457 Investment Interest 0.00

361 30 00 457 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

390 Other Financing Sources

---

391 20 00 457 Revenue Bond 0.00

390 Other Financing Sources 0.00

**Fund Revenues:**

**261,500.00**

EXPENDITURES

999 Ending Balance

---

508 10 00 457 Ending Balance 261,500.00

999 Ending Balance 261,500.00

**Fund Expenditures:**

**261,500.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 76

458 Sewer Treatment Plant Debt Redemption

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 80 00 458 Beginning Fund Balance 0.00

**308 Beginning Balances 0.00**

360 Interest & Other Earnings

361 10 00 458 Investment Interest 0.00

361 30 00 458 Gains (Losses) On Investments 0.00

**360 Interest & Other Earnings 0.00**

397 Interfund Transfers

397 00 00 011 Transfer In 81,050.00

**397 Interfund Transfers 81,050.00**

**Fund Revenues:**

**81,050.00**

EXPENDITURES

591 Debt Service - Principal Repayment

591 34 72 458 Redemption Of Long Term Debt - Revenue Bonds 35,000.00

592 34 83 458 Interest And Other Debt Service Costs - Interest On Long-Term Ex 46,050.00

**591 Debt Service - Principal Repayment 81,050.00**

999 Ending Balance

508 80 00 458 Ending Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**81,050.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 77

459 Sewer Treatment Plant Debt Reserve

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 459 Beginning Balance 0.00

308 Beginning Balances 0.00

360 Interest & Other Earnings

361 10 00 459 Investment Interest 0.00

361 30 00 459 Gains (Losses) On Investments 0.00

360 Interest & Other Earnings 0.00

397 Interfund Transfers

397 00 00 012 Transfer In 130,000.00

397 Interfund Transfers 130,000.00

**Fund Revenues:**

**130,000.00**

EXPENDITURES

999 Ending Balance

508 10 00 459 Ending Balance 130,000.00

999 Ending Balance 130,000.00

**Fund Expenditures:**

**130,000.00**

**Excess/Deficit:**

**0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 78

470 Waste Water Treatment Plant Improvement

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

308 10 00 470 Beginning Cash 310,000.00

308 Beginning Balances 310,000.00

330 Intergovernmental Revenues

334 04 20 000 PWTF PC12-951-068 3,495,000.00

330 Intergovernmental Revenues 3,495,000.00

360 Interest & Other Earnings

361 10 00 470 Investment Interest 0.00

360 Interest & Other Earnings 0.00

390 Other Financing Sources

391 20 00 470 Revenue Bonds 1,328,000.00

390 Other Financing Sources 1,328,000.00

**Fund Revenues:** **5,133,000.00**

EXPENDITURES

594 Capital Expenditures

594 35 41 000 Engineering 413,000.00

594 35 61 000 Building & Structures 0.00

594 35 63 000 Improvements 4,720,000.00

594 Capital Expenditures 5,133,000.00

999 Ending Balance

508 10 00 470 Ending Cash Balance 0.00

999 Ending Balance 0.00

**Fund Expenditures:** **5,133,000.00**

**Excess/Deficit:** **0.00**

## 2016 BUDGET TOTALS

City Of Prosser  
MCAG #: 0205

Time: 14:45:40 Date: 12/30/2015  
Page: 79

603 Consumer Utility Deposit Fund

---

01/01/2016 To: 12/31/2016

REVENUES

308 Beginning Balances

---

308 10 00 603 Beginning Fund Balance 0.00

**308 Beginning Balances 0.00**

380 Non Revenues

---

386 00 00 000 Utility Deposits Received 15,000.00

389 10 00 000 Deposits 0.00

**380 Non Revenues 15,000.00**

**Fund Revenues:**

**15,000.00**

EXPENDITURES

580 Non Expenditures

---

586 00 00 000 Utility Deposits Refunded 15,000.00

586 00 01 603 Agency Type Disbursements - 0.00

**580 Non Expenditures 15,000.00**

999 Ending Balance

---

508 10 00 409 Ending Fund Balance 0.00

**999 Ending Balance 0.00**

**Fund Expenditures:**

**15,000.00**

**Excess/Deficit:**

**0.00**

# STAFFING

SALARY BUDGET SUMMARY

175

POSITION AND WAGE SCHEDULE

176

**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
<b>Totals</b>		<b>2,772,047</b>	<b>1,238,442</b>	<b>149,940</b>	<b>32,702</b>	<b>111,637</b>	<b>50.56</b>	<b>4,304,768</b>

	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
	<b>2,772,046</b>	<b>1,238,442</b>	<b>149,940</b>	<b>32,702</b>	<b>111,637</b>	<b>50.28</b>	<b>4,304,767</b>

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
	<b>1,940,241</b>	<b>179,974</b>	<b>394,163</b>	<b>398,582</b>	<b>19,671</b>	<b>100,994</b>	<b>3,033,623</b>
Benefits	773,335	82,025	181,210	184,539	8,795	41,239	1,271,144
Total	<b>2,713,576</b>	<b>261,999</b>	<b>575,373</b>	<b>583,121</b>	<b>28,465</b>	<b>142,232</b>	<b>4,304,768</b>

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

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<b>City Administrator</b>					
Per Contract	per contract	\$0.00	\$0	\$0.00	\$0
<b>Mayor</b>					
Per Ordinance		\$30.87	\$64,200	\$30.87	\$64,200
<b>Finance Director</b>					
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
<b>Public Works Director</b>					
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
<b>Police Chief</b>					
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
<b>Building Official</b>					
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
<b>Planner</b>					
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
<b>City Clerk</b>					
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
<b>Finance Manager</b>					
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
<b>Assistant Finance Manager</b>					
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
<b>* 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).</b>					

**CITY OF PROSSER**  
**2016 Final 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>					
<b>UNION STAFF</b>					
		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<b>Officer</b>					
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
<b>Sergeant/Detective</b>					
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
<b>Police Records Clerk</b>					
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
<b>Senior Admin Secretary</b>					
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
<b>Admin Secretary</b>					
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
<b>Office Clerk (Part-Time 20 hr/wk)</b>					
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
<b>Custodian</b>					
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
<b>Code Enforcement Officer</b>					
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
<b>Waste Water 1</b>					
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
<b>Waste Water 2</b>					
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
<b>Waste Water Supervisor</b>					
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
<b>Utility Worker</b>					
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
<b>Public Works Field Leader</b>					
Public Works Field Leader		\$27.85	\$57,920	\$28.40	\$59,078
<b>Public Works Supervisor - Water Division</b>					
Public Works Supervisor - Water Division		\$30.33	\$63,085	\$30.94	\$64,347
<b>Public Works Supervisor - Streets and Parks Division</b>					
Public Works Supervisor - Streets and Parks Division		\$30.33	\$63,085	\$30.94	\$64,347

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

Position		2015 Rate	2015 Salary	2016 Rate	2016 Salary
<b>Special Compensation</b>					
		<b>2015 rate</b>	<b>2016 rate</b>		
IT Support		3.50 per hour	3.50 per hour	*up to 15 hours a week	
		<b>2015 rate</b>	<b>2016 rate</b>		
Cell Phone Allowance		50.66	51.67		
<b>Education Pay</b>		<b>AA</b>	<b>BA</b>	<b>MA</b>	
OPEIU		25	50	\$50.00	
Non-Union		0	0	\$0.00	
Police		50	75	\$100.00	
Public Work		25	50	\$50.00	
<b>BI-Lingual Pay</b>		<b>2015 rate</b>	<b>2016 rate</b>		
OPEIU		25	25		
Non-Union		25	25		
Police		50	50		
Public Work		25	25		
<b>Uniforms</b>		<b>2015 rate</b>	<b>2016 rate</b>		
Police		0	0		
Public Works		550	550		
WWTP		550	550		
		<b>2015 rate</b>	<b>2016 rate</b>		
Police Training Officers Pay		50	50		
		<b>2015 rate</b>	<b>2016 rate</b>		
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
Funded	2016.02	Building Official Wage Adjustment		1 \$ 9,265.00
Funded	2016.03	Trickle Filter Pump		407 \$ 25,000.00
Deferred	2016.04	Small Ranger		102 \$ 15,000.00
Funded	2016.05	Crane		407 \$ 17,000.00
Funded	2016.06	Sewer Worker 1		407 \$ 76,108.00
Deferred	2016.07	.75 Street and Park Staff	001/102	\$ 58,997.00
Funded	2016.08	5 MDT's		1 \$ 35,000.00
Funded	2016.09	Security System		1 \$ 6,500.00
Funded	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
Funded	2016.15	Water Truck		403 \$ 35,000.00
Funded	2016.16	New Windows in the Lab		407 \$ 5,000.00
Deferred	2016.17	Paint 3m Reservoir		403 \$ 80,000.00
Funded	2016.18	Bob Cat SkidSter		403 \$ 48,000.00
Funded	2016.19	Flush Truck		403 \$ 130,000.00
Deferred	2016.2	7 Fire Hydrants		403 \$ 30,000.00
Funded	2016.21	Exterior Repairs and Painting at Senior Center		1 \$ 13,750.00
Funded	2016.22	Chemical Monitoring at PAC		1 \$ 4,000.00
Deferred	2016.23	Roofing at PAC		1 \$ 14,750.00
Funded	2016.24	Virtual Server		1 \$ 8,700.00
Removed	2016.25	Phone System		1 \$ 21,100.00
Funded	2016.26	Skate Park Repairs		1 \$ 10,000.00

# APPENDIX

FUND SUMMARY AND INFORMATION

184

INFORMATION TECHNOLOGY (IT) APPENDIX

191

BUDGET GLOSSARY

192

BARS CODING QUICK REFERENCE

197

# Fund Summary and Information

<b>Fund #</b>	<b>Fund Name</b>	<b>Description and Information</b>
<b>1</b>	<b>GENERAL FUND</b>	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.
<b>102</b>	<b>STREET FUND</b>	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.
<b>103</b>	<b>TRANSPORTATION BENEFIT DISTRICT</b>	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.
<b>105</b>	<b>GENERAL FUND SMALL PROJECTS FUND</b>	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.
<b>110</b>	<b>ARTERIAL STREET FUND</b>	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.
<b>111</b>	<b>MUNICIPAL CAPITAL IMPROVEMENT</b>	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.
<b>115</b>	<b>GENERAL FUND RESERVE</b>	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)
<b>116</b>	<b>CITY FACILITIES RESERVE FUND</b>	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.
<b>117</b>	<b>EMPLOYEE BENEFITS SECURITY</b>	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.

<b>118</b>	<b>GENERAL FUND CAPITAL RESERVE</b>	The fund was established for the purchase of non proprietary owned capital purchases. Fund was created with Ordinance 06-2564.
<b>119</b>	<b>PARKS RESERVE FUND</b>	This fund was established for the Purpose of reserving Funds for Park and Park Facility Improvements. Fund was created with Ordinance 14-2866.
<b>130</b>	<b>HOTEL/MOTEL TAX FUND</b>	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.
<b>131</b>	<b>TOURISM PROMOTION AREA FUND</b>	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.
<b>144</b>	<b>PS ENHANCEMENT FUND</b>	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.
<b>146</b>	<b>DRUG ENFORCEMENT FUND</b>	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."
<b>147</b>	<b>POLICE INVESTIGATIVE FUND</b>	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.
<b>148</b>	<b>CRIMINAL JUSTICE FUND</b>	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.

<b>149</b>	<b>PUBLIC SAFETY SALES TAX FUND</b>	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.
<b>150</b>	<b>FORFEITURES &amp; SEIZURES</b>	Established by Ordinance 15-2923, the fund was implemented to tract the receipt and expenditure of federal forfeitures and seizures. While the Department does not anticipate regular funding from this source it is important that it remain available in case an allocation is available.
<b>151</b>	<b>DRUG FREE COMMUNITIES GRANT</b>	Established by Ordinance 15-2944, the fund was implemented to tract grant receipts and expenditures associated with the award of federal grant funding for the Drug Free Communities Grant. The City of Prosser contracts with the Prosser CIA to administer the requirements of the grant.
<b>152</b>	<b>INFRASTRUCTURE DEVELOP RESERVE</b>	This fund is used to collect funds received for the improvement of streets.
<b>153</b>	<b>PROSSER COMMUNITY INVOLVEMENT AND ACTION COMMITTEE (CIA)</b>	Established by Ordinance 15-2947, the fund was implemented to tract various grants, state funding, and donations received for substance abuse and prevention in Prosser. The City contracts with Prosser CIA to administer the requirements of the funding sources.
<b>221</b>	<b>LID GUARANTEE FUND</b>	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.
<b>229</b>	<b>1996 GO BOND - FIRE STATION</b>	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.
<b>233</b>	<b>2011 GO BOND - POOL</b>	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).
<b>234</b>	<b>LOCAL IMPROVEMENT DIST. 10-23</b>	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).
<b>301</b>	<b>REET - FIRST QUARTER %</b>	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.
<b>302</b>	<b>OIE IMPROVEMENT PROJECT FUND</b>	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.
<b>303</b>	<b>7TH STREET ADA SIDEWALK RAMP IMPROVEMENT PROJECT FUND</b>	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.
<b>304</b>	<b>OIE HIGHWAY IMPROVEMENTS - PHASE 2 FUND</b>	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.

<b>449</b>	<b>1999 WATER REVENUE BOND REDEMPTION</b>	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.
<b>450</b>	<b>1999 WATER REVENUE BOND RESERVE</b>	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.
<b>451</b>	<b>WATER FACILITIES RESERVE FUND</b>	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)
<b>452</b>	<b>SEWER FACILITIES RESERVE FUND</b>	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)
<b>453</b>	<b>NORTH PROSSER DEBT REDEMPTION</b>	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).
<b>454</b>	<b>NORTH PROSSER DEBT RESERVE</b>	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.
<b>455</b>	<b>IRRIGATION RESERVE FUND</b>	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)
<b>456</b>	<b>2015 WATER REVENUE BOND REDEMPTION FUND</b>	Established by Ordinance 15-2949, this fund was established to collect and remit debt service payments associated with the re-financed 1998 and 1999 Water Revenue Bonds. This debt is anticipated to be paid in full December, 2035.

<b>457</b>	<b>2015 WATER REVENUE BOND RESERVE FUND</b>	Established by Ordinance 15-2949, this fund was established to hold a payment reserve as required by bond covenants. This debt is anticipated to be paid in full December, 2035.
<b>458</b>	<b>2015 SEWER REVENUE BOND REDEMPTION FUND</b>	Established by Ordinance 15-2949, this fund was established to collect and remit debt service payments associated with improvements made to the Sewer Treatment Plant in 2015-2016 This debt is anticipated to be paid in full December, 2039.
<b>459</b>	<b>2015 SEWER REVENUE BOND RESERVE FUND</b>	Established by Ordinance 15-2949, this fund was established to hold a payment reserve as required by bond covenants. This debt is anticipated to be paid in full December, 2039.
<b>470</b>	<b>WASTE WATER TREATMENT PLANT IMPROVEMENT</b>	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.
<b>603</b>	<b>CONSUMER UTILITY DEPOSIT FUND</b>	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.

CITY OF PROSSER  
2016 OPERATING BUDGET

Information Technology Projects & Operations

ITEM DESCRIPTION	#	COMMENTS	Proposed	Adjusted	Adopted
<b>Small Tools &amp; Equipment</b>					
Computer / Laptop Replacement Plan	7	PC / Laptop replacement rotation for 7 units at \$1,200 each	\$8,400	\$8,400	\$8,400
TV Screens for Council Chambers	2	47" TV screens for Council Chambers for presentations	\$4,000	\$4,000	\$4,000
Cannon DR1100 Scanner	1	Desktop Scanner for Clerk's Department	\$4,700	\$4,700	\$4,700
iPads for Council and Mayor (Bought in 2015)	4	Updated/replacement iPads for Council & Mayor <del>(9 reduced to 4)</del>	\$4,500	\$2,500	\$9
Surface Pro 2 Tablet	2	Laptop Replacement	\$2,400	\$2,400	\$2,400
Mobile Data Terminals	5	Replacement MDTs for the Police Department	\$25,000	\$10,000	\$10,000
Equipment and Parts		Miscellaneous anticipated and unanticipated costs	\$2,000	\$2,000	\$2,000
			<b>\$51,000</b>	<b>\$34,000</b>	<b>\$31,500</b>
<b>Office &amp; Operating Supplies</b>					
Cisco Firewall Service Contract		Insight - Smartnet Renewal	\$1,500	\$1,500	\$1,500
Intergraph		Annual GEO Media Renewal	\$80	\$80	\$80
Barracuda		Spam Filter & Archiver	\$3,000	\$3,000	\$3,000
SSL Certificates		Domain Renewal Fee (3 yr renewal at \$300/yr)	\$300	\$300	\$300
Adobe Pro		Cashier Desktop needs Adobe Pro	\$400	\$400	\$400
Supplies		Miscellaneous anticipated and unanticipated costs	\$2,770	\$2,770	\$2,770
			<b>\$8,050</b>	<b>\$8,050</b>	<b>\$8,050</b>
<b>Repairs &amp; Maintenance</b>					
Gov Office - AVENET		Maintenance / Support	\$8,800	\$8,800	\$8,800
Cloudspeaker Software		Annual Renew Fee	\$1,000	\$1,000	\$1,000
Seamless Docs		Annual Renew Fee	\$2,700	\$2,700	\$2,700
Vend Cash Receipting Software		Annual point of sale software for the PAC	\$550	\$550	\$550
BIAS Financial Management Software		Annual Maintenance/Support	\$2,000	\$2,000	\$2,000
Maintenance		Miscellaneous anticipated and unanticipated costs	\$1,000	\$1,000	\$1,000
RedBeam Asset Management Software		Support and Maintenance	\$125	\$125	\$125
iCompass		Records and Agenda Management License and Maintenance	\$3,000	\$3,000	\$3,000
			<b>\$19,175</b>	<b>\$19,175</b>	<b>\$19,175</b>
<b>Communications</b>					
PocketNet (fiber optic connection to PUD)		250/month	\$3,000	\$3,000	\$3,000
Internet (currently Pocketnet)		3 Mbps, 150/month	\$1,800	\$1,800	\$1,800
Verizon Wireless		Building Dept MIFI Care (\$40.01/mo)	\$500	\$500	\$500
			<b>\$5,300</b>	<b>\$5,300</b>	<b>\$5,300</b>
<b>Professional Service and Support</b>					
Benton REA		IT Support Services Contract	\$25,000	\$25,000	\$25,000
IT Support Staff		IT Support Services (Nick Alsbury - 780 hrs)	\$25,100	\$25,100	\$25,100
IT Support Staff Training/Travel		Travel expenses	\$1,000	\$1,000	\$1,000
IT Support Staff Training/Registration		Training registration expense	\$1,500	\$1,500	\$1,500
			<b>\$52,600</b>	<b>\$52,600</b>	<b>\$52,600</b>
<b>Leases</b>					
Phone System		Lease and Maintenance	\$10,600	\$0	\$2,500
			<b>\$10,600</b>	<b>\$0</b>	<b>\$2,500</b>
<b>Machinery</b>					
Video Surveillance System		Camera system for Police Department	\$6,500	\$0	\$0
Virtual Server	1	Replacement of File Server 2003 upgrading to 2012	\$8,200	\$8,200	\$8,200
Windows License	1	Windows 2012 Standard Server License	\$500	\$500	\$500
			<b>\$15,200</b>	<b>\$8,700</b>	<b>\$8,700</b>
<b>Other Funds</b>					
MDT - Public Safety Sales Tax		MDT - Public Safety Sales Tax	\$0	\$15,000	\$15,000
Video Surveillance System		Camera system for Police Department	\$0	\$6,500	\$6,500
Surface Pro 2 Tablet	2	WTP *1 to replace laptop on inventory replacement plan - Sewer	\$2,400	\$2,400	\$2,400
Cloudspeaker Software		Communication App with Notification System - Water	\$250	\$250	\$250
Cloudspeaker Software		Communication App with Notification System - Sewer	\$250	\$250	\$250
Cloudspeaker Software		Communication App with Notification System - Streets	\$250	\$250	\$250
Seamless Docs		Online Forms and Payments Submittals - Water	\$675	\$675	\$675
Seamless Docs		Online Forms and Payments Submittals - Sewer	\$675	\$675	\$675
Seamless Docs		Online Forms and Payments Submittals - Street	\$675	\$675	\$675
Phone System		Phone Upgrade Project - Water	\$2,120	\$0	\$0
Phone System		Phone Upgrade Project - Sewer	\$3,810	\$0	\$0
Phone System		Phone Upgrade Project - Streets	\$3,521	\$0	\$0
Asset Tracking System		Asset Tracking System Service and Maintenance - Water	\$125	\$125	\$125
Asset Tracking System		Asset Tracking System Service and Maintenance - Sewer	\$125	\$125	\$125
Asset Tracking System		Asset Tracking System Service and Maintenance - Streets	\$125	\$125	\$125
iCompass		Records and Agenda Management License and Maintenance - Water	\$3,000	\$3,000	\$3,000
iCompass		Records and Agenda Management License and Maintenance - Sewer	\$3,000	\$3,000	\$3,000
iCompass		Records and Agenda Management License and Maintenance - Streets	\$3,000	\$3,000	\$3,000
			<b>\$25,021</b>	<b>\$36,050</b>	<b>\$36,050</b>
<b>Line Item Summary</b>					
			<b>Charge Per Line</b>	<b>Charge Per Line</b>	<b>Charge Per Line</b>
001-518-518-88-10 & 20 - Personnel			\$ 25,100	\$ 25,100	\$ 25,100
001-518-518-88-31 - Supplies			\$ 8,050	\$ 8,050	\$ 8,050
001-518-518-88-35 - Small Tools & Equipment			\$ 51,000	\$ 34,000	\$ 31,500
001-518-518-88-41 - Professional Svc			\$ 25,000	\$ 25,000	\$ 25,000
001-518-518-88-42 - Communications			\$ 5,300	\$ 5,300	\$ 5,300
001-518-518-88-43 - Travel			\$ 1,000	\$ 1,000	\$ 1,000
001-518-518-88-45 Rental and Leases			\$ 10,600	\$ -	\$ 2,500
001-518-518-88-48 - Repairs			\$ 19,175	\$ 19,175	\$ 19,175
001-518-518-88-49 - Misc (Training Registration)			\$ 1,500	\$ 1,500	\$ 1,500
001-518-518-88-64 - Machinery			\$ 15,200	\$ 8,700	\$ 8,700
<b>General Fund Total</b>			<b>\$ 161,925</b>	<b>\$ 127,825</b>	<b>\$ 127,825</b>
149-521-20-41 - PSST			\$ -	\$ 21,500	\$ 21,500
403-534-80-31 Water Fund			\$ 7,180	\$ 4,050	\$ 4,050
407-535-80-31 - Sewer Fund			\$ 10,260	\$ 6,450	\$ 6,450
102-543-30-31 Street Fund			\$ 7,581	\$ 4,050	\$ 4,050
<b>TOTAL</b>			<b>\$186,946</b>	<b>\$163,875</b>	<b>\$163,875</b>

# 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.

**City of Prosser  
Fund Information**

Fund Name	Department	Expenditure
001 General Fund	511-60 Legislative - Services	-10 Salaries
102 City Street Fund	512-50 Judicial - District Court	-20 Personnel Benefits
103 Transportation Benefit District	513-10 Executive - Administrative	-30 Supplies
105 General Fund Small Projects Funds	514-23 Finance & Administrative - Financial Services	-40 Services
110 Arterial Street Fund	514-30 City Clerk & Records	-50 Intergovernmental/Interfund Services & Taxes
111 Municipal Capital Improvement Fund	514-40 Election Services	-60 Capital Outlays
115 General Fund Reserve Fund	515-30 Legal - Services	-70 Debt Service - Principal
116 City Facilities Reserve Fund	518-10 Central Services - Personnel Services	-80 Debt Service - Interest and Related Costs
117 Employee Benefit Security Fund	518-31 Central Services - Custodial Services	
118 General Fund Capital Reserve	518-88 Central Services - Information Technology	
119 Parks Reserve Fund	521-20 Law Enforcement - Police Operations	
130 Hotel/Motel Tax Fund	522-10 Fire & Emergency Services - Fire Control	
131 Tourism Promotion Area Fund	522-21 Fire & Emergency Services - Dispatch	
144 PS Enhancement Fund	523-60 Detention & Correction -Care and Custody of Prisoners	
146 Drug Enforcement Fund	524-20 Protective Inspection - Inspections & Permits	
147 Police Investigative Fund	534-80 Utilities - Water	
148 Criminal Justice Fund	535-80 Utilities - Sewer	
149 Public Safety Sales Tax Fund	537-80 Utilities - Garbage	
150 Forfeitures and Seizures	539-20 Utilities - Irrigation	
151 Drug Free Communities Grant	542-30 Transportation - Roadway	
152 Infrastructure Development Reserve	542-40 Transportation - Drainage	
153 Prosser Community Involvement & Action	542-50 Transportation - Structures	
221 LID Guarantee Fund	542-61 Transportation - Sidewalks	
229 1996 GO Bond Fund-Fire Station	542-63 Transportation - Street Lighting	
233 2011 GO Bond - Pool	542-64 Transportation - Traffic Control Devices	
234 Local Improvement District 10-23	542-65 Transportation - Parking Facilities	
301 REET- first Quarter %	542-66 Transportation - Snow & Ice Control	
302 OIE Improvement Project Fund	542-67 Transportation - Street Cleaning	
303 7th Street ADA Sidewalk Ramp Improv.	542-70 Transportation - Roadside	
304 OIE Highway Improvements-Phase 2 Fund	542-90 Transportation - Administration	
305 Energy Efficiency Improvement	543-30 Road & Street Administration	
306 WCR Crosswalk Project	558-60 Planning & Community Development - Planning	
307 City Park Restroom Improvement	558-70 Planning & Community Development - Economic Develop	
403 Water Fund	566-00 Social Services - Alcohol & Substance Abuse	
407 Sewer Fund	569-21 Social Services - Aging & Adult Services	
420 Zone 2.5 Water Supply Improvement	571-22 Culture and Rec - Recreation	
444 1998 Water Revenue Bond Redemp	572-20 Library - Library Services	
445 1998 Water Revenue Bond Reserve	572-50 Library - Facilities	
448 Garbage Fund	576-20 Park Facilities - Swimming Pool	
449 1999 Water Revenue Bond Redemp	576-80 Park Facilities - General Parks	
450 1999 Water Revenue Bond Reserve	581-XX Non Expenditures - Interfund Payments	
451 Water Facilities Reserve Fund	586-XX Non Expenditures - Agency Disbursement	
452 Sewer Facilities Reserve Fund	588-XX Non Expenditures - Prior Year Adjustments	
453 N Prosser Water System Debt Redemp	589-XX Non Expenditures - Other Non Expenditures	
454 N Prosser Water System Debt Res	591-XX Debt Service - Redemptions of Debt	
455 Irrigation Reserve Fund	592-XX Debt Service - Interest and Other Debt Costs	
456 15 Water Revenue Bond Redemption	594-XX Capital Expense	
457 15 Water Revenue Bond Reserve	595-10's Projects - Engineering	
458 15 Sewer Revenue Bond Redemption	595-20's Projects - Right of Way	
459 15 Sewer Revenue Bond Reserve	595-30's Projects - Roadway	
470 Waste Water Treatment Plant Improvement	595-90's Projects - Construction Admin	
603 Consumer Utility Fund	597-XX Transfers Out	
		updated 10/7/2015