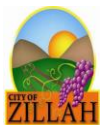


2014 Final Budget







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# About Zillah

The City of Zillah was incorporated in January 5, 1911 and operates as a second class Code City with a Mayor/Council form of government. City Council is comprised of five members elected by the citizens of Zillah. They are elected officials who exercise the legislative powers of the City and determine matters of policy. The Mayor has administrative authority including veto power. He chairs meetings, authenticates documents and serves as the head of the City. The Council is supported by several advisory boards and commissions. Zillah has four department heads. They administrate Police, Fire, Public Works and Administration.

The City provides a full range of municipal services including:

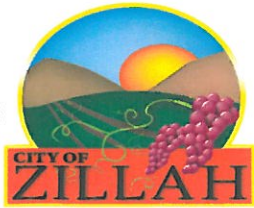
- Police Protection
- Fire Protection
- Building Inspection
- Parks and Recreation
- Public Works
- Planning
- Cemetery
- General Administrative Services

The City had 22 full-time employees during 2013, excluding seasonal workers. Bargaining Units represent all full-time non-administrative City Employees.

## Zillah at a Glance

Population .....	3,115
Elevation .....	820 feet
Land Area .....	1,085 Acres
Average Temperature .....	54.8 degrees
Average Annual Precipitation.....	2.24 inches
Miles of City Streets .....	19
Residential Dwellings .....	1025
City Retail Sales Tax .....	7.9%
City Employee (Full-Time Equivalents) .....	22
Assessed Valuation (2014 Tax Roll) .....	\$177,714,231
City Property Tax Rate .....	\$2.414 per \$1,000
Hardness of Water .....	18 grain

The City's name, Zillah, originated in honor of Miss Zillah Oakes, daughter of the president of the Northern Pacific Railroad, Thomas Oakes.



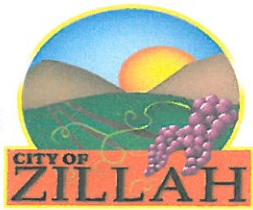
## 2014 BUDGET

### City Mission Statement

*"With our eyes on the future, ears on the past and feet in the present, the Mission of the City of Zillah is to promote and maintain a desirable community for all."*

Positive Budget:	To provide a strong fiscal leadership/management. To support high quality public services and infrastructure.
Infrastructure:	To develop and maintain an infrastructure that will support a diverse economy and high quality of life and promote sustainable growth.
Diversified Economy:	To promote and maintain a diversified economy that will enhance the greater community of Zillah.
Quality Rural Lifestyle:	To provide and maintain a quality rural lifestyle where everyone can have a feeling of safety, community and community ownership.
Quality Public Service:	To promote and maintain the highest quality of public services.
Good Partnership with Schools:	To strengthen the partnership with the school district. To continue and expand the educational and recreational activities.
Expanded Youth Activities:	To provide opportunities for constructive and positive activities for our youth.
Partner with Sr. Citizens:	To provide and maintain a supportive and healthy environment for our senior citizens.
Reduce the Crime Rate:	To decrease crime through education and community involvement.
Promote Tourism:	To develop services to promote tourism.
Enhance Communication:	To promote effective communications with the community at large.
Ordinance Review:	To establish and streamline the policies for the protection of the community.
Commerce:	To promote economic development.





# CITY VISION STATEMENT

The following statement has been adopted by the Zillah City Council as an official expression of City Policy regarding the desired future for the community:

***With our eyes toward the future, our ears on the past, and our feet in the present, our vision for the City of Zillah is to remain a small, rural, family-oriented town where everyone can enjoy a feeling of safety and community ownership.***

*This will be accomplished by:*

- ✓ *Providing strong fiscal leadership and management;*
- ✓ *Developing and maintaining the infrastructure and public services necessary to support a diverse economy and that will enhance our high quality of life;*
- ✓ *Strengthening the partnership between the City and the Zillah School District to expand educational and recreational activities in the community;*
- ✓ *Providing opportunities for constructive and positive activities for our youth;*
- ✓ *Maintaining a supportive and healthy environment for our senior citizens;*
- ✓ *Actively supporting winery and fruit related tourism and business development opportunities; and*
- ✓ *Promoting effective communications within the community.*

# 2014 BUDGET

## GOALS AND PRIORITIES STATEMENT

TO: City of Zillah Department Heads  
FROM: Mayor Clark  
SUBJECT: Goals and Priorities for 2014

The purpose of this statement is to advise everyone connected with the budget process of the overall plan for this community and of the priorities we have set to achieve our common goals.

The economic downswing had an effect globally and locally in the past few years. It reached many areas including jobs, businesses and development. We watched building activity and retail sales decrease at that time but the good news is that, while we realized some of the effects, they were minimal in comparison to other areas. It helps that we have people in place who have dealt wisely with the budget during times of bounty.

Staff continues to monitor spending closely. Revenues are always projected conservatively which means there is a greater likelihood that line items will come in higher than anticipated. I believe if the City continues to “stay the course” in keeping a watchful eye on spending the City will continue to have resources available in order to purchase some of the equipment and supplies that are needed.

Building permit revenues actually exceeded the budget during 2013. Construction has continued consistently the past few years even with the global downswing of the housing market. Zillah continues to be a bedroom community where people want to live and raise their families.

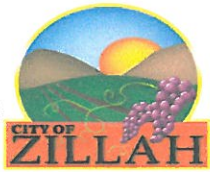
Salaries and benefits are established through contract negotiations and hours are carefully monitored in order to run programs within their budget. Based on limited revenues, we should not expect to expand operating programs or hire additional personnel unless expenses are cut elsewhere or compensating revenue is generated.

It has been our intention to build up and maintain a moderate fund balance in order to provide working capital to meet our expenditures during the entire year, without resorting to borrowing. Zillah continues to stay on a steady course of conservative spending. The Finance Committee meets periodically to review the budget with the City Clerk/Treasurer in order to monitor financial activity.

In light of these objectives and constraints, we are requesting departments to again submit their 2014 budgets based upon current staffing levels and current levels of other budget items. These budget requests should only be increased over the 2013 budgets to take into account anticipated inflationary increases. If you feel strongly that, adjustments to your current budget allocations should be made for 2014, a separate supplemental budget request may be submitted. We would caution you to submit as supplemental budget requests, only those items which you feel are absolutely necessary for the effectiveness of your operation, and which can be cost-benefit justified where feasible. We are also requesting each department to scrutinize its operation for ways to reduce costs without significantly affecting operational performance.

Note: It is the intention of this letter to provide Department heads responsible for budget submissions with guidance concerning the policies and priorities of the Council.





# CITY OF ZILLAH

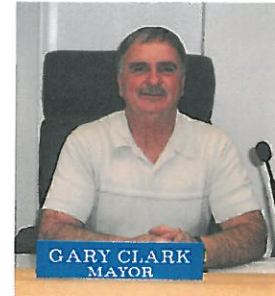
## 2014 BUDGET CALENDAR

8/5	City Clerk/Treasurer distributes Call Letter
8/5 to 8/19	Mayor meets with Department Heads to discuss budget
8/23	Departments submit Budget Estimates to City Clerk/Treasurer
8/23 to 10/11	Mayor and/or City Clerk meet with each Department Head
TBA	Mayor and City Clerk/Treasurer meets with Finance/Budget Committee
10/21	City Clerk/Treasurer submits operational budget and program Enhancement requests to Mayor and Council.
10/21	Preliminary Budget documents available to the Council and Public.
10/21	Council Review of Preliminary Budget.
11/4	Public Hearing Council adopts Ad-Valorem Tax Ordinance / 7:00 p.m.
11/4	Public Hearing on Proposed Budget / 7:00 p.m.
11/18	Public Hearing on Proposed Budget / 7:00 p.m.
12/2	Public Hearing on Final Budget/Adopt 2014 Budget

# 2014 BUDGET

December 31, 2013

Honorable City Council and Citizens  
City of Zillah  
503 First Avenue  
Zillah WA 98953



**Gary Clark,  
Mayor**

***RE: Transmittal of the 2014 Budget***

Dear Zillah City Council and Citizens of Zillah:

I hereby submit to you the 2014 Budget document for the City of Zillah, Washington. This budget preparation and submittal is in accordance with Washington State statutes requiring that the Mayor, under a Mayor/Council form of government, submit to the City Council the annual budget for approval. This document encapsulates the city's financial revenues for the next twelve months providing a "road map" for guiding the operations of the city through the next year. Decisions are revenue driven with the paramount thought centered to providing service and safety for citizens in the upcoming year.

Unlike private enterprise, the City is required to meet un-funded mandates by state and federal statutes, as well as meeting the needs of the citizens, which are in the best interest of the entire community. The budget for the City of Zillah is structured as required by law in fund basis accounting. This means revenue cannot be transferred between funds. In other words, enterprise funds cannot support tax-based funds and vice-versa. Enterprise funds within the city budget include water, sewer, and cemetery. Those funds generate revenue from the consumer through rates, which are used to cover costs of service, maintenance and necessary improvements within those departments.

Some of the other funds within the City budget are tax-supported funds. Those funds are limited to the tax dollars available through property tax and sales tax, which are the two main sources of tax revenue. Tax revenue supports Street Department and Current expense i.e. Legislative, Municipal Court, Administrative/Finance, Legal, Government Agency Fees, Police, Fire, Protective Services, Planning, and Parks.

This year, as previous years, the budget team includes the City Council, City Staff, Department Directors, and most importantly, considerations from the citizens of our community. I commend this team for their dedication in continuing to provide the community with a budget document that provides accountability, full disclosure and strong vision. We continue to strive diligently toward providing our citizen's courteous, informed, efficient, and accountable services. As Mayor, this gives me the opportunity to facilitate a process with a team that is diverse and dedicated to our community.

Today the citizens of Zillah are able to see progress throughout the City. This is in part due to the dedication and enthusiasm of our Department Directors, who continue to work with me in a cooperative effort toward sound fiscal management. The City is fortunate to have a staff of well qualified, conscientious Directors working as a team for the betterment of our citizens. I wish to express sincere thanks to the Administrative Staff and the City Council.



Some of the main Current Expense taxes for 2013 and 2014 are as follows.

	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Estimate</b>
• General Fund Property Taxes	\$315,415	\$333,838
• Retail Sales Tax	\$324,301	\$310,000
• Utility Tax (Water/Sewer/Garb)	\$336,277	\$342,000
• Utility Tax – Electric	\$151,885	\$150,000
• Utility Tax – Gas	\$21,423	\$26,000
• Utility Tax – Telephone	\$75,077	\$80,000

Respectfully Submitted,

Gary Clark,  
Mayor



**BUDGET  
APPROPRIATIONS**







**ORDINANCE NO. 1344**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF ZILLAH, WASHINGTON FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014.**

WHEREAS, the City of Zillah, Washington in meetings on November 4, 2013 and November 18, 2013 held hearings to consider the 2014 preliminary budget; and

WHEREAS, the City of Zillah, Washington in a meeting on December 2, 2013 held a public hearing to consider the 2014 Final Budget; and

WHEREAS, the Mayor of the City of Zillah, Washington completed and placed on file with the City Clerk/Treasurer a proposed budget and estimate of the amount of monies required to meet the public expenses, reserve funds and expenses of government of said City for the fiscal year ending December 31, 2014, and a notice was published on October 10<sup>th</sup>, October 17<sup>th</sup>, October 24<sup>th</sup>, and October 31<sup>st</sup> and November 21<sup>st</sup> 2013 that the Council of said City would meet on November 4<sup>th</sup>, November 18<sup>th</sup>, and December 2<sup>nd</sup>, 2013 at the hour of 7:00 p.m., in the Council chambers, to hold public hearings on the preliminary and final budget for said fiscal year and giving taxpayers within the limits of said City an opportunity to be heard upon said budget; and

WHEREAS, the City Council did meet at said time and place and did then consider the matter of said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Zillah for the purposes set forth in this budget, and the estimated expenditures set forth in said budget are all necessary to carry on the government of said City for said year and are sufficient to meet the various needs of said City during said period;

NOW, THEREFORE, the City Council of the City of Zillah, Washington do ordain as follows,

**Section 1.** The budget for the City of Zillah, Washington, for the year 2014 hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Zillah 2014 Budget, three (3) copies of which are on file in the Office of the City Clerk/Treasurer.

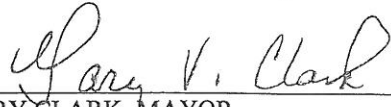
**Section 2.** Estimated resources, including fund balances for each separate fund of the City of Zillah, and aggregated totals for all such funds combined, for the year 2014 are set forth in summary form below, and are hereby appropriated for expenditures during the year 2014 set forth below.

<b>FUNDS</b>		<b>APPROPRIATIONS</b>
001	CURRENT EXPENSE FUND	\$2,105,602.55
101	STREET UTILITY FUND	\$253,133.06
102	EMERGENCY MEDICAL SVCS FUND	\$30,228.31
104	PARK & POOL RESERVE FUND	\$2,000.00
105	HOTEL/MOTEL TAX FUND	\$14,945.00
106	CRIME PREVENTION FUND	\$5,000.00
203	2009 LTGO Bond Fund	\$12,500.00
204	SIED LOAN FUND	\$34,783.28
206	Debt Service-SIED-YC-VVMC-08	\$18,313.57
209	SIED YC-TD-11 (Teapot) Loan Fund	\$11,485.22
210	SIED YC-HS-11 (Hamilton) Loan Fund	\$6,203.38
301	CAPITAL PROJECTS FUND	\$199,300.00
302	CAPITAL STREET PROJECTS FUND	\$684,910.00
304	REAL ESTATE EXCISE TAX FUND	\$11,485.22
402	WATER FUND	\$652,318.00
403	SEWER FUND	\$533,052.50
405	CEMETERY FUND	\$114,608.00
420	WATER RESERVE FUND	\$236,453.00
422	UTILITY DEPOSIT FUND	\$25,000.00
430	SEWER PLANT RESERVE FUND	\$323,468.81
501	CITY HALL MAINTENANCE FUND	\$29,175.00
633	TREASURER'S AGENCY FUND	\$389,100.00
701	CEMETERY ENDOWMENT FUND	\$1,562.50
		<b>\$5,694,627.40</b>

**Section 3.** The City Clerk/Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor.

**Section 4.** This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

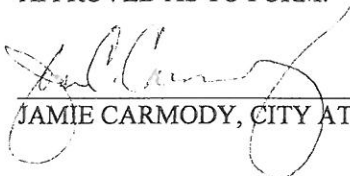
PASSED BY THE CITY COUNCIL FOR THE CITY OF ZILLAH, WASHINGTON,  
this 2<sup>nd</sup> day of December 2013.

  
\_\_\_\_\_  
GARY CLARK, MAYOR

ATTEST:

  
\_\_\_\_\_  
SHARON BOUNDS, CITY CLERK/TREASURER

APPROVED AS TO FORM:

  
\_\_\_\_\_  
JAMIE CARMODY, CITY ATTORNEY

## 2014 BUDGET

# 2014 BUDGET APPROPRIATIONS

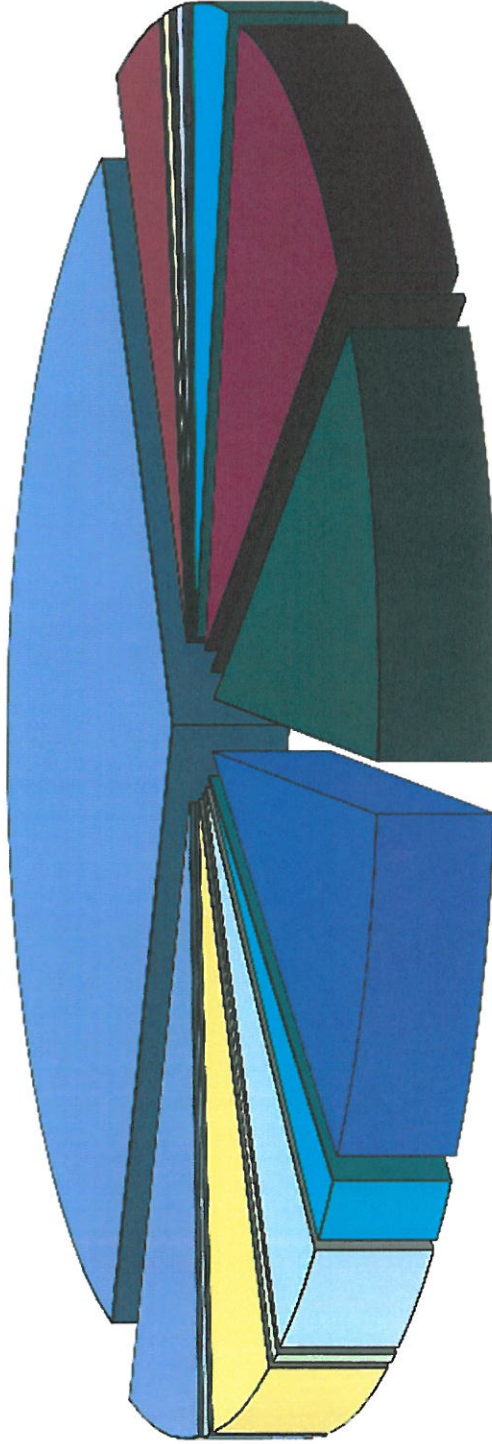
	<u>FUND DESCRIPTION</u>	<u>REVENUE</u>	<u>EXPENDITURE</u>
001	Current Expense	2,105,988.00	2,105,602.55
101	Streets	266,306.00	253,133.06
102	Emergency Medical Services	35,215.00	30,228.31
104	Parks	4,480.00	2,000.00
105	Hotel/Motel Tax	12,100.00	14,945.00
106	Crime Prevention Fund	9,155.00	5,000.00
203	Limited Tax GO Bond, 2009	12,500.00	12,500.00
204	SIED Loan Fund	34,783.28	34,783.28
206	Debt Service-SIED YC-VVMC-08	17,293.85	18,313.57
209	SIED YC-TD-11 (Teapot) Loan Fund	11,485.22	11,485.22
210	SIED YC-HS-11 (Hamilton) Loan Fund	6,203.38	6,203.38
301	Capital Projects Fund	547,504.00	199,300.00
302	Capital Street Projects Fund	139,910.00	684,910.00
304	Real Estate Excise Tax	30,500.00	11,485.22
402	Water	613,700.00	652,318.00
403	Sewer	545,300.00	533,052.50
405	Cemetery	115,510.00	114,608.00
420	Water Reserve Fund	175,075.00	236,453.00
422	Water Deposit Fund	25,200.00	25,000.00
430	Sewer Reserve	199,500.00	323,468.81
501	PD/City Hall Maintenance	29,175.00	29,175.00
633	Treasurers Clearing	389,100.00	389,100.00
635	TBD Agency Fund	0.00	0.00
701	Cemetery Endowment Fund	25,725.00	1,562.50
	<b>BUDGET</b>	<b>\$ 5,351,733.01</b>	<b>\$ 5,694,627.40</b>



## 2014 Estimated Revenues \$5,351,733.01

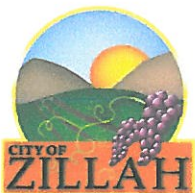


## 2014 Estimated Expense \$5,694,627.40



001 Current Expense	\$2,105,602.55
102 Emergency Medical Services	\$30,228.31
105 Hotel/Motel Tax	\$14,945.00
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302 Capital Street Projects Fund	\$684,910.00
402 Water	\$652,318.00
405 Cemetery	\$114,608.00
422 Water Deposit Fund	\$25,000.00
501 PD/City Hall Maintenance	\$29,175.00
101 Streets	\$253,133.06
104 Parks	\$2,000.00
106 Crime Prevention Fund	\$5,000.00
204 SEID Loan Fund	\$34,783.28
209 SIED YC-TD-11 (Teapot) Loan Fund	\$11,485.22
301 Capital Projects Fund	\$199,300.00
304 Real Estate Excise Tax	\$11,485.22
403 Sewer	\$533,052.50
420 Water Reserve Fund	\$236,453.00
430 Sewer Reserve	\$323,468.81
633 Treasurers Clearing	\$389,100.00





# The City Of Zillah

## THE HEART OF WINE COUNTRY

### NOTES TO THE 2014 FINAL BUDGET

1. Expense projections are similar to the 2013 budget with increases being minimal due to what cannot be controlled, ie: increases from other agencies, memberships, cost of conducting business, etc.
2. **Building Revenues:** Based on 17 new structures for 2014. That projection affects line items in multiple funds including Current Expense, Street, Water, Sewer and Parks Funds.
3. **Liquor Board Profits:** and Excise Tax line items have changed but overall, revenues are similar to prior years because of re-allocation of the funds.
4. **Salaries:** Salaries and wages will increase by 3.5% as per union contracts. Benefits are increasing minimally which takes the premium over the cap by \$20.37. The city agreed to increase the cap by that amount so that no out of pocket cost is incurred by the employee.
5. **Water and Sewer Rates:** Council approved Ordinances which minimally increase water charges by 2% and sewer charges by 3% per year. The Ordinances are effective through 2015. The water operating fund will be reviewed and discussed this coming year in order to assure it's sustainability in the future.
6. **Irrigation:** Discussion was held in prior years about the need to increase the irrigation fees each year by 5% in addition to the pass through cost imposed by SVID in order to meet the increased cost of conducting business.
7. **Supplemental Requests:** Items that are requested by department heads that are "in addition to" the regular budget requests are considered Supplemental Requests and will be considered by council after year end when fund balances are determined.
8. **Financial Policy:** The finance committee has been discussing the need for a financial policy. It will provide guidance in the following areas:
  - Fund balance carry-over
  - Guidelines related to budget amendment requests
  - Accounting and Financial practices
  - Revenue and collection
  - Capital Facilities Planning
  - Debt and Investment Management
  - Financial Management and Organizational Review
- **Cost Allocation Plan**
  - One of the most recent focus areas of SAO relates to cost allocation. In the past, certain salaries, supplies, and other items were distributed between departments and funds as deemed appropriate. Since general funds within the cities tend to be struggling more all of the time to stay in the black, some cities resorted to allocation of more and more expenses to water and sewer funds in order to act as a supplement to the general fund expenses.

Because of that, the SAO started looking closer at expenditure allocations being done and have issued findings associated with unjustified allocations. SAO is now strongly recommending that cities adopt a cost allocation plan which provides guidelines and methodology related to allocations we make. Last year you approved an allocation spreadsheet for 2013, as part of the budget. This year we will do the same as well as add a section in the financial policy relating to cost allocation. The cost allocation plan for 2014 is attached.
9. **Parks Planning:** The Parks Committee met recently in order to discuss projects for 2014. The 2014 Parks Plan is included within the budget document.
10. **Parks and Recreation Program:** The Parks and Recreation Program Plan is included within the budget document
11. **Pool Program:** The pool is planned to be open during 2014 but a committee is currently discussing the pool program and whether to keep it open and if so, how long. The Pool Program Plan is included within the budget document.
12. **ADA Transition Plan:** As you know, the city is required to adopt an ADA Transition Plan. That plan includes policies relating how it will comply with ADA requirements in areas throughout the city. The plan includes a calendar of improvements to public facilities. The draft plan was reviewed during the budget process and will be approved by Council. Improvements that are being discussed for 2014 include replacement of the Civic Center entrance door (the seniors received a grant of \$2,500 from the tribe to supplement the improvement), and very minor improvements to the pool area and to the library. These improvements amount to apx. \$12,600 and are not yet funded in the budget but will be considered after year end when fund balances are determined.





**2014 City of Zillah  
Insurance FINAL PREMIUM based on 2013 Budget DATA**

Fund Department	BARS Number	Budget	Liability	Boiler		Property		Bond		Vehicle		Total Premium	TOTAL PREMIUM
				Value	Premium	Value	Premium	Emp	Premium	Value	Premium		
General Fund	001 518.30.46	2,428,779	27,083.50	122.06	112.76	2,788,855.00	6,244.41	17.00	164.82	641,493.00	3,335.58	36,941.07	\$36,940
Street	101 542.90.46	336,536	3,752.74	122.06	112.75	70,720.00	158.35	2.00	19.39	75,400.00	392.06	4,435.29	\$4,440
EMS	102 522.20.46	87,453	975.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	975.20	\$980
Water	402 534.10.46	1,224,534	13,654.87	122.06	112.75 *	1,632,850.00	3,656.05	2.00	19.39	117,804.00	612.55	18,055.61	\$18,060
Sewer	403 535.10.46	819,357	9,136.71	122.06	112.75 *	2,701,500.00	6,048.82	2.00	19.39	123,739.00	643.41	15,961.08	\$15,960
Cemetery	405 536.20.46	141,151	1,573.98	0.00	0.00	128,350.00	287.38	0.00	0.00	2,000.00	10.40	1,871.76	\$1,870
TOTAL		5,037,810	56,177.00	488.24	451.00	7,322,275.00	16,395.00	23.00	223.00	960,436.00	4,994.00	78,240.00	\$78,240

**2014 BUDGET**  
**501 FUND ALLOCATION**

A-Administration F-Facilities	A F	2014 BUDGET
501..518.10.10	A	\$2,700.00
501..518.10.20.01	A	\$1,825.00
501..518.10.41.01		
501..518.10.42.02		
501..518.10.46	F	
501..518.10.47.10	F	\$4,500.00
501..518.10.47.20	F	\$1,700.00
501..518.10.47.30	F	\$800.00
501..518.10.47.40	F	\$800.00
501..518.10.47.63	F	\$800.00
501..518.10.48	F	\$2,500.00
501..518.10.49.9	A	\$500.00
501..518.10.63 s/b 501..518.10.35	F	\$500.00
501..518.30.31 BA \$10K 3/17/14	A	\$11,200.00
501..518.30.41	F	\$1,250.00
<b>TOTAL</b>		<b>\$29,075.00</b>
City Hall		
501..518.10.31.30		\$1,000.00
501..518.10.47.50		\$6,000.00
501..518.10.48.70		\$1,100.00
<b>TOTAL</b>		<b>\$8,100.00</b>
501..518.10.31.01		\$500.00
501..518.10.48.01		\$1,500.00
<b>TOTAL</b>		<b>\$2,000.00</b>
<b>TOTAL ALL</b>		<b>\$39,175.00</b>

**FOR CITY HALL CALCULATION PERCENTAGES TO RIGHT**

FUND	EST EXP	% of Budget estimate
001	\$2,428,779.15	52%
402	\$1,224,533.59	28%
403	\$819,356.88	17%
405	\$141,150.83	3%
<b>Total</b>	<b>\$4,613,820.45</b>	<b>100%</b>

**3.04.082 Police department maintenance fund.**

The police department maintenance fund is hereby created. Said fund shall be established to account for all maintenance expenditures applicable to the police department. (Ord. 976 § 2, 2002)

**3.04.160 City Hall maintenance fund.**

The City Hall maintenance fund is created. The fund shall be established to account for all maintenance expenditures applicable to the City Hall building. (Ord. 787 § 1, 1994)

**2014 BUDGET**

**BARS Changes**

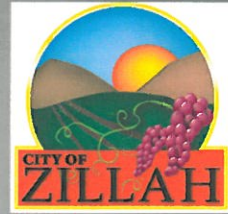
	POLICE DEPT.	%	IN	POLICE DEPT.	%	OUT
Council	501..397.00.01	10%	2,907.50	001..511.60.45.03	10%	2,907.50
Court	501..397.00.02	10%	2,907.50	001..512.50.45.03	10%	2,907.50
Mayor	501..397.00.03	0%	0.00		0%	0.00
ZPD/Admin	501..397.00.05	22%	6,396.50	001..521.10.45.03	22%	6,396.50
ZPD Facilities	501..397.00.05	44%	12,793.00	001..521.10.45.03	44%	12,793.00
Planning Com.	501..397.00.13	4%	1,163.00	001..558.60.45.03	4%	1,163.00
Fire	501..397.00.07	10%	2,907.50	001..522.20.45.03	10%	2,907.50
<b>ENTER TOTAL AMT OFF REPORT</b>		<b>100% →</b>	<b>\$29,075.00</b>		<b>100%</b>	<b>\$29,075.00</b>
<b>FINANCE</b>						
Finance	501..397.00.04	52%	4,212.00	001..514.23.45.03	52%	4,212.00
Water	501..397.00.09	28%	2,349.00	402..534.10.45.03	28%	2,349.00
Sewer	501..397.00.10	17%	1,296.00	403..535.10.45.03	17%	1,296.00
Cemetery	501..397.00.11	3%	243.00	405..536.20.45.03	3%	243.00
<b>ENTER TOTAL AMT OFF REPORT</b>		<b>100% →</b>	<b>8,100.00</b>		<b>100%</b>	<b>8,100.00</b>
<b>FIRE</b>						
Fire	501..397.00.07	50%	1,000.00	001..522.20.45.03	50%	1,000.00
Building	501..397.00.08	50%	1,000.00	001..524.20.45.03	50%	1,000.00
<b>ENTER TOTAL AMT OFF REPORT</b>		<b>100% →</b>	<b>2,000.00</b>		<b>100%</b>	<b>2,000.00</b>
<b>TOTAL</b>			<b>39,175.00</b>			<b>39,175.00</b>

**Worksheet**

	2013	%
Admin	6,225.00	33%
Facilities	12,850.00	67%
<b>TOTAL</b>	<b>19,075.00</b>	<b>100%</b>
<b>This is the police calc section</b>		
	BARS Above	6,332.54
	BARS Above	12,856.96
<b>Total</b>	<b>BARS Above Ttl.</b>	<b>19,189.50</b>
<b>FOR ABOVE %</b>		
Admin	\$6,396.50 / \$29,075 = 22%	
Facilities	\$12,793.00 / \$29,075 = 44%	
<b>TOTAL %</b>	<b>66%</b>	



# 2014 BUDGET

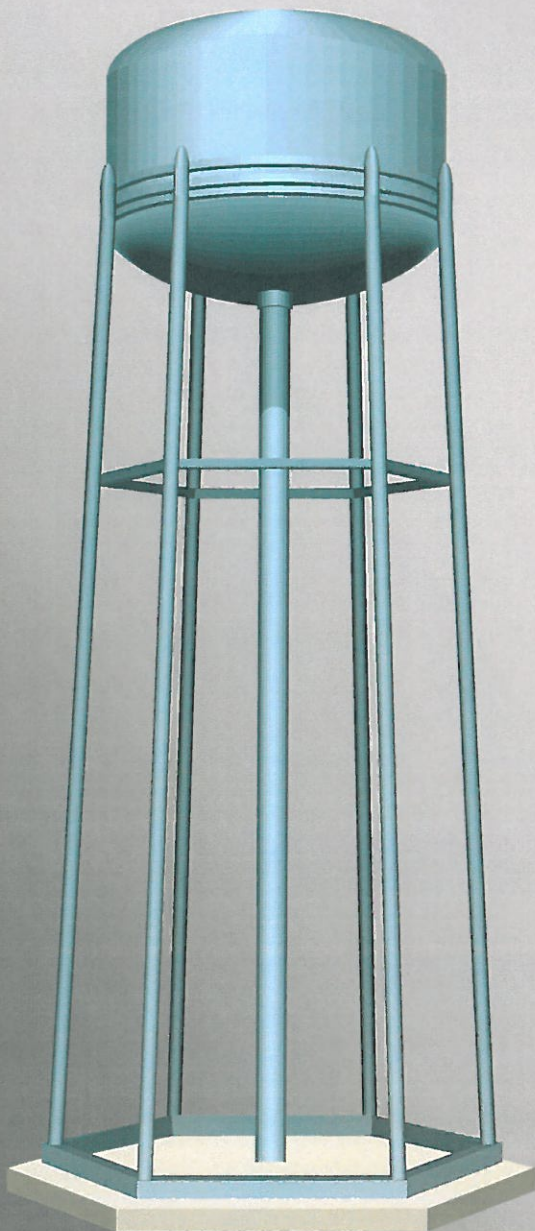


## Water

<i>Water Fund</i>	402
<i>Water Reserve Fund</i>	420

## Sewer

<i>Sewer Fund</i>	403
<i>Sewer Reserve Fund</i>	430



Including  
Capital  
Facility Plan  
Improvements

*To:  
Mayor  
and  
City Council*

*From:  
Finance Dept.*

City of Zillah





## FINANCE REPORT

### GENERAL INFORMATION

Time was spent again recently analyzing the water and sewer funds. This is now being done annually because it is necessary to stay on top of the revenue and expenses in order to make sure that the City “stays the course” with it’s spending. During this time we take a look at the fund to see what monies can be used the following year to fund Capital Improvements that are listed in the most recently adopted/revised Capital Facilities Plan. It’s important that the water and sewer funds are reviewed closely and often enough to ensure that the City maintains reserve funds at levels that will provide sufficient revenue for loan payments on the Capital Projects. We also strive to keep our operating funds running in the black.

There are several loan payments that will be made out of the reserve funds in the next twenty (20) years. The water and sewer improvement fees that went into place in years past have been a key factor in enabling the City to make the debt service payments on the WWTP Upgrade and Reservoir loans. The figures have been run through the year 2034.

## WATER FUNDS

### **Water Fund (402) Operating Fund**

The main sources of revenue for this fund are from water and irrigation sales, water hook-up fees (\$600-\$780) per new connection depending on the size), penalties, fines, investment interest and water tower leases. Investment interest used to also be a significant contributor until interest rates declined.

The main expenses in the fund are to water and irrigation salaries and benefits, supplies, repairs and maintenance, equipment, and all of the operating costs associated with operating the water system in our city.

2014 IRRIGATION PROPOSAL	2012	% Incr.	2013	% Incr.	Proposed
SVID Assessment to City	\$93.00	4.30%	\$97.00	4.80%	\$101.75
City % Increase	\$4.50	5.00%	\$4.85	3.90%	\$4.00
<b>Total 2014 Increase</b>	<b>\$97.50</b>	<b>9.30%</b>	<b>\$101.85</b>	<b>8.70%</b>	<b>\$105.75</b>

### ***Fund Comments***

**Revenue:** During the last review of rate increases, it was determined that water sales revenues needed to increase by five percent (5%) each year so City Council approved Ordinance 1284 in 2012 which increased water rates by 2% each year through 2015. It was felt that growth was expected to provide the remaining 3% in revenues needed to sustain the fund. At this point, expenses are higher than revenues and the operating fund needs to be re-evaluated for sustainability. It can be supplemented for now, but not long term.

### **Water Reserve Fund (420) Capital Expenditures and debt service**

The main sources of Revenue for this fund are the water connection fees (\$2,000) collected at the time that a new connection is made to water service, water improvement fees (\$9.00) that are collected each month from water customers, and investment interest. Expenses to the fund cover current debt service payment on the loans and capital improvements/projects. Cost Recovery fees were also established in 2008 in order to provide revenue needed for future Capital Improvements.

#### **2014 Capital Facility Plan (CFP) Improvements**

Misc. Projects, parts, pipes, etc.	\$30,000	420..534.10.31
Meter Replacement Program	\$10,000	420..534.10.31
Bailey Road Irrigation Improvements	<u>\$4,000</u>	420..534.10.31
<b>TOTAL</b>	<b>\$44,000</b>	

### ***Fund Comments***

Current Revenue is sufficient to fund the Capital Facility Improvements shown on the attached plan, to meet the current debt service needs, and to keep the fund balance at a sufficient level.

# EXHIBIT A

## CAPITAL FACILITIES PLAN CAPITAL FACILITIES PLAN FOR WATER

Capital Imp. Projects			2012	2013	2014	2015	2016	2017	2018
Water Rights Applications									
Vibration Monitoring on Source Wells									
Glen Drive & First Ave itertie									
Misc. Projects, parts, pipes, etc.			\$30,000	30,000.00	30,000.00				
Cross connection Control			\$1,000	1,000.00					
Schoentrup Drive to Reo Drive Loop						171,688.00			
Construct New Source Well									369,167.00
S. 1st Ave. to miles Dr. Loop						131,230.00			
Meade St. to 1st Ave. Loop						43,705.00			
Pollock Ave. Watermain Upsize							122,568.00		
5th S Watermain upsize, Glenwood to 3rd Ave							113,451.00		
1-inch tap at Rainier well									
Middle School Service Relocation									
Meter Replacement Program			\$10,000	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Leak Detection/Equipment									
Conservation Education			\$1,000						
Connection Charge Study									
Joseph Well Acquisition									
new Valves, pipes & Accessories			\$10,000	10,000.00					
Booster Pump Station									
Zone 2 Booster Pump & piping imp.									
Comp Water Plan				75,000.00					
Rate Study									
Capital Facilities Plan			\$15,000						
Bailey Road Irrigation Improvements					4,000.00				
<b>TOTAL</b>			<b>\$67,000</b>	<b>126,000.00</b>	<b>44,000.00</b>	<b>356,623.00</b>	<b>246,019.00</b>	<b>10,000.00</b>	<b>379,167.00</b>
Total Actual Expenditures									

## SEWER FUNDS

**Sewer Fund (403) Sewer Operating Fund**

The main sources of revenue for this fund are from sewer sales and sewer hook-up fees (\$300). Investment interest used to also be a significant contributor until interest rates declined. The main expenses in the fund are to sewer salaries and benefits, supplies, repairs and maintenance, equipment, and all of the operating costs associated with operating the sewer system in our town.

***Fund Comments***

**Revenue:** In order to sustain the fund the water sales revenues need to increase by five percent (5%) per year. City Council approved Ordinance 1285 in 2012 which increases sewer rates by 3% each year through 2015. Growth is expected to provide the remaining 2% revenue needed to sustain the fund.

**Sewer Reserve Fund (430) Capital Expenditures and debt service**

The main sources of Revenue for this fund is the sewer connection fees (\$2,700) we collect at the time that a new building connects to water service and water improvement fees (\$7.00) that are collected each month from our water customers.

The main expenses in the fund are debt service for the loans secured for capital projects.

**2014 CFP Improvements**

Misc. Projects, parts, piping, manholes, etc.	\$12,000	430..535.10.31
Sewer line under Canal/Zone 2	\$28,254	430..589.00.00.00
Pipe Cleaning and Maintenance Program	\$1,000	430..535.10.31
Property Purchase from DNR	<u>\$100,000</u>	430..594.35.41.03-25.000
		430..594.35.61-75.000
<b>TOTAL</b>	<b>\$141,254</b>	

***Fund Comments***

Current Revenue is sufficient to fund the Capital Facility Improvements shown on the attached plan and above, to meet the current debt service needs, and to keep the fund balance at a sufficient level.

## EXHIBIT B

# CAPITAL FACILITIES PLAN FOR SEWER

# CAPITAL FACILITIES PLAN FOR SEWER

[illegible]





## **FUND REPORTS**







**The City of Zillah**  
THE HEART OF WINE COUNTRY

**2014 BUDGET**

**OBJECTIVE: 2014 BALANCED BUDGET**

FUND		ESTIMATED REVENUES	REQUESTED EXPENSES	ENDING BALANCE TO CARRY OVER
001	CURRENT EXPENSE FUND	\$2,105,988.00	\$2,105,602.55	\$385.45
101	STREET UTILITY FUND	\$266,306.00	\$253,133.06	\$13,172.94
102	EMERGENCY MEDICAL SVCS FUND	\$35,215.00	\$30,228.31	\$4,986.69
104	PARK & POOL RESERVE FUND	\$4,480.00	\$2,000.00	\$2,480.00
105	HOTEL/MOTEL TAX FUND	\$12,100.00	\$14,945.00	(\$2,845.00)
106	CRIME PREVENTION FUND	\$9,155.00	\$5,000.00	\$4,155.00
203	2009 LTGO Bond Fund	\$12,500.00	\$12,500.00	\$0.00
204	SIED LOAN FUND	\$34,783.28	\$34,783.28	\$0.00
206	Debt Service-SIED-YC-VVMC-08	\$17,318.13	\$18,313.57	(\$995.44)
209	SIED YC-TD-11 (Teapot) Loan Fund	\$11,485.22	\$11,485.22	\$0.00
210	SIED YC-HS-11 (Hamilton) Loan Fund	\$6,203.38	\$6,203.38	\$0.00
301	CAPITAL PROJECTS FUND	\$547,504.00	\$199,300.00	\$348,204.00
302	CAPITAL STREET PROJECTS FUND	\$139,910.00	\$684,910.00	(\$545,000.00)
304	REAL ESTATE EXCISE TAX FUND	\$30,500.00	\$11,485.22	\$19,014.78
402	WATER FUND	\$613,700.00	\$652,318.00	(\$38,618.00)
403	SEWER FUND	\$545,300.00	\$533,052.50	\$12,247.50
405	CEMETERY FUND	\$115,510.00	\$114,608.00	\$902.00
420	WATER RESERVE FUND	\$175,075.00	\$236,453.00	(\$61,378.00)
422	UTILITY DEPOSIT FUND	\$25,200.00	\$25,000.00	\$200.00
430	SEWER PLANT RESERVE FUND	\$199,500.00	\$323,468.81	(\$123,968.81)
501	CITY HALL MAINTENANCE FUND	\$29,175.00	\$29,175.00	\$0.00
633	TREASURER'S AGENCY FUND	\$389,100.00	\$389,100.00	\$0.00
701	CEMETERY ENDOWMENT FUND	\$25,725.00	\$1,562.50	\$24,162.50
		<b>\$5,351,733.01</b>	<b>\$5,694,627.40</b>	

**NOTES:**

- 105 Council approved expenditures to exceed revenues using \$2,845 of reserves
- 402 Revenues are lower than Expenditures. This fund will be reviewed for sustainability.
- 420 Council approved expenditures to exceed revenues because of Water improvements selected for 2014.
- 430 Council approved expenditures to exceed revenues because of Sewer improvements selected for 2014.

# Cash and Investment Activity

Period: 2013 - December

Fund	Beginning Cash	Beginning Investments	Activity In	Activity Out	Ending Cash	Ending Investments	Ending Balance
001 General Fund	\$143,970.90	\$275,568.25	\$2,247,584.65	\$2,169,287.14	\$221,265.18	\$276,591.94	\$497,857.12
101 City Street Fund	\$32,915.42	\$51,952.42	\$368,455.29	\$308,785.23	\$91,564.97	\$53,015.78	\$144,580.75
102 Emergency Medical Service	\$20,646.86	\$33,806.53	\$54,302.40	\$48,278.05	\$26,528.63	\$33,949.38	\$60,478.01
104 Parks & Pool Reserve Fund	\$2,413.72	\$12,743.44	\$13,318.35	\$7,252.90	\$2,743.65	\$18,489.60	\$21,233.25
105 Hotel/Motel Tax Fund	\$7,357.19	\$13,281.30	\$19,648.19	\$21,124.89	\$5,824.53	\$13,337.37	\$19,161.90
106 Crime Prevention-PD Fund	\$13,136.74	\$7.52	\$3,245.71	\$7,498.85	\$8,883.60	\$7.53	\$8,891.13
203 Limited Tax GO Bond, 2009	\$0.00	\$0.00	\$12,449.88	\$12,449.88	\$0.00	\$0.00	\$0.00
204 SIED Loan	\$13.45	(\$11.90)	\$34,783.28	\$34,783.28	\$13.45	(\$11.90)	\$1.55
206 Debt Service-SIED-YC-VVMC-08	\$5,131.82	\$0.00	\$17,293.85	\$18,313.57	\$4,112.10	\$0.00	\$4,112.10
209 SIED YC-TD-11 (Teapot) Loan Fund	\$0.00	\$0.00	\$11,485.22	\$11,485.22	\$0.00	\$0.00	\$0.00
301 Capital Projects Fund	\$251,450.96	\$421.21	\$521,100.34	\$227,922.24	\$544,629.06	\$421.55	\$545,050.61
302 Capital Street Projects Fund	\$855.21	(\$19,000.00)	\$1,726,252.06	\$1,311,740.29	\$396,366.98	\$0.00	\$396,366.98
304 Real Estate Excise Tax Fund	\$171,515.74	\$111,627.84	\$114,174.87	\$83,637.25	\$201,583.49	\$112,098.60	\$313,682.09
402 Water Fund	(\$132,524.44)	\$557,458.03	\$1,209,261.00	\$1,033,944.45	\$40,080.60	\$560,189.67	\$600,270.27
403 Sewer Fund	\$24,160.60	\$264,646.28	\$729,816.61	\$693,046.50	\$59,818.07	\$265,761.01	\$325,579.08
405 Cemetery Fund	\$29,052.21	\$1,588.62	\$112,044.36	\$109,497.16	\$31,592.78	\$1,595.25	\$33,188.03
420 Water Reserve Fund	\$145,869.64	\$384,080.46	\$359,593.86	\$387,070.20	\$117,181.13	\$385,294.92	\$502,476.05
422 Water Deposit Fund	\$2,498.69	\$33,502.77	\$41,054.85	\$40,820.03	\$2,592.35	\$33,644.22	\$36,236.57
430 Sewer Plant Reserve	\$79,425.86	\$497,273.08	\$493,477.53	\$925,582.17	(\$354,788.37)	\$499,386.63	\$144,598.26
501 Maintenance Fund	\$0.00	\$0.00	\$24,546.05	\$24,546.05	\$0.00	\$0.00	\$0.00
631 Claims Clearing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632 Payroll Clearing Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633 Treasurer's Agency Fund	\$21,829.29	\$0.00	\$350,617.60	\$351,874.18	\$20,572.71	\$0.00	\$20,572.71
635 Agency Fund - TBD	\$7,993.01	\$0.00	\$38,907.00	\$455.26	\$46,444.75	\$0.00	\$46,444.75
701 Cemetery Endowment Fund	\$173,763.67	\$358,683.73	\$252,946.87	\$233,252.42	\$192,466.06	\$359,678.63	\$552,144.69
	<b>\$1,001,476.54</b>	<b>\$2,577,629.58</b>	<b>\$8,756,359.82</b>	<b>\$8,062,647.21</b>	<b>\$1,659,475.72</b>	<b>\$2,613,450.18</b>	<b>\$4,272,925.90</b>



CITY OF ZILLAH 2014 ESTIMATED Year End Balance					
FUND	Beginning Balance 1/1/2014	ESTIMATED Revenues 2014	ESTIMATED Expenditures 2014	EST Ending Balance 12/31/2014	
001 CURRENT EXPENSE FUND	\$497,857.12	\$2,105,988.00	\$2,105,602.55	\$498,242.57	
101 STREET UTILITY FUND	\$144,580.75	\$286,306.00	\$253,133.06	\$157,753.69	
102 EMERGENCY MEDICAL SVCS FUND	\$60,478.01	\$35,215.00	\$30,228.31	\$65,464.70	
104 PARK & POOL RESERVE FUND	\$21,233.25	\$4,480.00	\$2,000.00	\$23,713.25	
105 HOTEL/MOTEL TAX FUND	\$19,161.90	\$12,100.00	\$14,945.00	\$16,316.90	
106 CRIME PREVENTION FUND	\$8,891.13	\$9,155.00	\$5,000.00	\$13,046.13	
203 LTGO BOND, 2009 FUND	\$0.00	\$12,500.00	\$12,500.00	\$0.00	
204 SIED LOAN FUND	\$1.55	\$34,783.28	\$34,783.28	\$1.55	
206 DEBT SERVICE-SIED-YC-VVMC-08	\$4,112.10	\$17,318.13	\$18,313.57	\$3,116.66	
209 SIED YC-TD-11 (Teapot) Loan Fund	\$0.00	\$11,485.22	\$11,485.22	\$0.00	
210 SIED YC-HS-11 (Hamilton) Loan Fund	\$0.00	\$6,203.38	\$6,203.38	\$0.00	
301 CAPITAL PROJECTS FUND	\$545,050.61	\$547,504.00	\$199,300.00	\$893,254.61	
302 CAPITAL STREET PROJECTS FUND	\$396,366.98	\$139,910.00	\$684,910.00	(\$148,633.02)	
304 REAL ESTATE EXCISE TAX FUND	\$313,682.09	\$30,500.00	\$11,485.22	\$332,696.87	
402 WATER FUND	\$600,270.27	\$613,700.00	\$652,318.00	\$561,652.27	
403 SEWER FUND	\$325,579.08	\$545,300.00	\$533,052.50	\$337,826.58	
405 CEMETERY FUND	\$33,188.03	\$115,510.00	\$114,608.00	\$34,090.03	
420 WATER RESERVE FUND	\$502,476.05	\$175,075.00	\$236,453.00	\$441,098.05	
422 UTILITY DEPOSIT FUND	\$36,236.57	\$25,200.00	\$25,000.00	\$36,436.57	
430 SEWER PLANT RESERVE FUND	\$144,598.26	\$199,500.00	\$323,468.81	\$20,629.45	
501 CITY HALL MAINTENANCE FUND	\$0.00	\$29,175.00	\$29,175.00	\$0.00	
633 TREASURER'S AGENCY FUND	\$20,572.71	\$389,100.00	\$389,100.00	\$20,572.71	
635 TBD Agency Fund	\$46,444.75	\$0.00	\$0.00	\$46,444.75	
701 Cemetery Endowment Fund	\$552,144.69	\$25,725.00	\$1,562.50	\$576,307.19	
TOTALS	\$4,272,925.90	\$5,351,733.01	\$5,694,627.40	\$3,930,031.51	



## **DEPARTMENT INFORMATION**







# 2014 BUDGET

## The Organization of the City of Zillah



Mayor		Term Expires	Position No.
Gary Clark	Re-elected 11/2013	12/31/2017	Mayor
<b>City Council Members</b>			
Brian Williams	Elected 11/2013	12/31/2017	1
Jeff Miles	Re-elected 11/2013	12/31/2017	2
Doug Stewart	Re-elected 12/31/11	12/31/2015	3
Janice Gonzales	Re-elected 12/31/11	12/31/2015	4
Skyler Bower	Appointed 11/2013	12/31/2015	5

# CITY COUNCIL COMMITTEE ASSIGNMENTS AND BOARDS & COMMISSIONS

## MAYOR PRO-TEM

Brian Williams

## YVCOG

Janice Gonzales, Representative  
Doug Stewart, Alternate  
Ardele Steele, Voting Proxy

## RC&D BOARD

Tim Tilley

## PARKS COMMITTEE

Jeff Miles, Chairman  
Skyler Bower  
Tim Tilley  
Ardele Steele

## FINANCE & BUDGET COMMITTEE

Jeff Miles, Chairman  
Brian Williams

## PERSONNEL/UNION NEGOTIATIONS COMMITTEE

Brian Williams, Chairman  
Janice Gonzales

## PUBLIC WORKS COMMITTEE

*(Engineer Scoring)*  
Doug Stewart, Chairman  
Jeff Miles

## CIVIL SERVICE COMMISSION

Jim Andrews, Chairman  
John Hill, Vice-Chairman  
Adam Diaz, Commissioner

## PLANNING COMMISSION

Jay Spurlock, Chairman  
Russ Redfield, Vice Chairman  
Jim Koerner  
Arnie Schoenmoser  
Carol Wane  
Judy Boekholder  
Javier Lopez

## CEMETERY IMPROVEMENT COMMITTEE

Gary Clark  
Jeff Miles  
Brian Williams  
Tim Tilley  
Sharon Bounds

## PUBLIC FACILITIES COMMITTEE

*(Joint Facilities)*  
Gary Clark  
Skyler Bower  
Jeff Miles  
Dan Hargroves  
Sharon Bounds  
Tim Tilley  
Dave Simmons

## MID VALLEY CABLE REGULATION BOARD

Tim Tilley  
Janice Gonzales

## COUNTYWIDE PLANNING POLICY COMMITTEE

**Rep:** Janice Gonzales    **Alt:** Doug Stewart  
**Staff:** Ardele Steele

# 2014 BUDGET

## PLANNING COMMISSION



Jay Spurlock  
Chairman



Russ Redfield



Arnold Schoenmoser



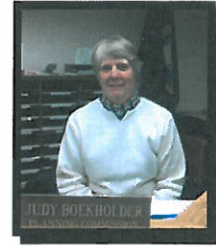
Jim Koerner



Carol Wane



Javier Lopez



Judy Bockholder

### City Staff:

Bill Hordan – Hearing Examiner    Ardele Steele – Associate Planner

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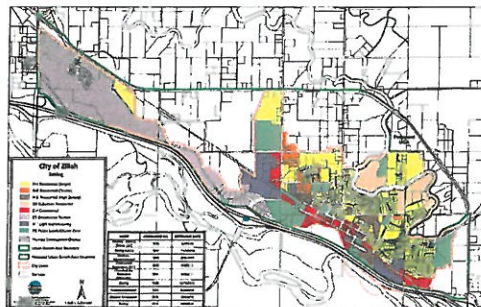
### Portions of the Zillah Municipal Code, Chapter 2.48 Pertaining to the Planning Commission

**2.48.010 Establishment-Membership.** From the effective date of the ordinance codified in this chapter, there shall be a planning commission consisting of five members. The seven members shall be appointed by the mayor and their appointment shall be confirmed by the city council. Members of the planning commission shall be residents of the city of Zillah. Members of the city council shall not be eligible to be members of the planning commission.

**2.48.020 Terms of office.** The terms of office of the seven members of the planning commission shall be for a period of six years, commencing with the date of confirmation.

**2.48.030 Vacancies.** Vacancies shall be filled through appointment by the mayor and confirmed by the city council. Any vacancies filled shall begin a new six-year term.

**2.48.060 Powers and duties.** The planning commission shall have all powers and perform the duties specified in RCW 35.63.060, which is incorporated into this chapter by reference. In addition, the planning commission shall have all powers and perform other duties designated by the city council.





# 2014 BUDGET



**Sharon Bounds**  
City Clerk/Treasurer



**Dan Hargroves**  
Fire Chief



**Dave Simmons**  
Police Chief



**Tim Tilley**  
Public Works Director

## City Departments

The City of Zillah is a Second Class city with a strong Mayor form of government. Departmental decisions are made by each department head.

The Administrative Staff meets periodically in order to keep up on current issues. Department heads are responsible to make sure that city services such as city finance, police, safety, public health and welfare, fire, parks streets, water, sewer and recreation are provided. Each Department works to develop a sound budget plan and adhere to it.





## ORDINANCE NO. 1343

AN ORDINANCE REPEALING ORDINANCE NO. 1317 AND SETTING WAGES FOR OFFICERS AND CITY PERSONNEL TO BE EFFECTIVE AS OF JANUARY 1, 2014.

BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF ZILLAH, WASHINGTON, AS FOLLOWS:

**Section 1. Statement of Purpose:** City Council previously set wages on Ordinance No. 1317. This Ordinance sets wages for officers and City personnel to be effective January 1, 2014 as set forth in Section 2 herein below and as shown on the attached Appendixes A, B and C.

### **Section 2. Wages:**

<u>POSITION</u>	<u>MONTHLY AMT</u>	<u>HOURLY AMT</u>
Mayor	\$1,000.00	
Council Member	\$ 60.00 per mtg. Max. \$240	
Planning Commission Chair	\$ 40.00	
Planning Commission Member	\$ 25.00	
City Clerk / Treasurer	\$5,533.45	
Associate Planner		See Attached Appendix "A"
Deputy Clerk		See Attached Appendix "A"
Deputy Treasurer		See Attached Appendix "A"
Accounting Clerk II		See Attached Appendix "A"
Public Works Director	\$5,533.45	
Waste Treatment Operator		See Attached Appendix "B"
Lead Man/Maintenance		See Attached Appendix "B"
Mechanic		See Attached Appendix "B"
Cemetery Sexton		See Attached Appendix "B"
Maintenance Worker		See Attached Appendix "B"
Fire Chief/Building Inspector	\$5,533.45	
Part-time Fire/Building Worker		\$12.48
Police Chief	\$5,533.45	
Police Sergeant		See Attached Appendix "C"
Police Officer		See Attached Appendix "C"
Communication Officer/Police Clerk		See Attached Appendix "A"

# APPENDIX "A"

## Article 1A-WAGE - WAGE RATES - OTHER PROVISIONS

The following salary schedule for City CLERKS Dept. employees shall be effective January 1, 2011 with wage openers in 2013 and 2014:

	Current	2011 (1-1-11)	2012 (1-1-12)	2013 (1-1-13)	2014 (1-1-14)
<b>Deputy Treasurer:</b>		0% Inc.	2% Inc.	2.5% Inc.	3.5% Inc.
Step 1 (0-12 Months)	\$14.19	\$14.19	\$14.47	\$14.83	\$15.35
Step 2 (13-24 Months)	\$14.76	\$14.76	\$15.06	\$15.44	\$15.98
Step 3 (25-36 Months)	\$15.33	\$15.33	\$15.64	\$16.03	\$16.59
Step 4 (37-60 Months)	\$15.90	\$15.90	\$16.22	\$16.63	\$17.21
Step 5 (61+ Months)	\$15.95	\$15.95	\$16.27	\$16.68	\$17.26
<b>Accounting Clerk II:</b>					
Step 1 (0-12 Months)	\$14.19	\$14.19	\$14.47	\$14.83	\$15.35
Step 2 (13-24 Months)	\$14.76	\$14.76	\$15.06	\$15.44	\$15.98
Step 3 (25-36 Months)	\$15.33	\$15.33	\$15.64	\$16.03	\$16.59
Step 4 (37-60 Months)	\$15.90	\$15.90	\$16.22	\$16.63	\$17.21
Step 5 (61+ Months)	\$15.95	\$15.95	\$16.27	\$16.68	\$17.26
<b>Deputy Clerk</b>					
Step 1 (0-12 Months)	\$14.19	\$14.19	\$14.47	\$14.83	\$15.35
Step 2 (13-24 Months)	\$14.76	\$14.76	\$15.06	\$15.44	\$15.97
Step 3 (25-36 Months)	\$15.33	\$15.33	\$15.64	\$16.03	\$16.59
Step 4 (37-60 Months)	\$15.90	\$15.90	\$16.22	\$16.63	\$17.21
Step 5 (61+ Months)	\$15.95	\$15.95	\$16.27	\$16.68	\$17.26
<b>Court Administrator:</b>					
Step 1 (0-12 Months)	\$15.58	\$15.58	\$15.89	\$16.29	\$16.86
Step 2 (13-24 Months)	\$16.10	\$16.10	\$16.42	\$16.83	\$17.42
Step 3 (25-36 Months)	\$16.63	\$16.63	\$16.96	\$17.38	\$17.99
Step 4 (37-60 Months)	\$17.19	\$17.19	\$17.53	\$17.97	\$18.60
Step 5 (61+ Months)	\$18.16	\$18.16	\$18.52	\$18.98	\$19.64
<b>Communications Officer:</b>					
Step 1 (0-12 Months)	\$11.78	\$11.78	\$12.02	\$12.32	\$12.75
Step 2 (13-24 Months)	\$12.32	\$12.32	\$12.57	\$12.88	\$13.33
Step 3 (25-36 Months)	\$12.85	\$12.85	\$13.11	\$13.44	\$13.91
Step 4 (37-60 Months)	\$13.86	\$13.86	\$14.14	\$14.49	\$15.00
Step 5 (61+ Months)	\$15.56	\$15.56	\$15.87	\$16.27	\$16.84
<b>Associate Planner:</b>					
W/O BA Degree in Planning					
Step 1 (0-12 Months)	\$15.58	\$15.58	\$15.89	\$16.29	\$16.86
Step 2 (13-24 Months)	\$16.10	\$16.10	\$16.42	\$16.83	\$17.42
Step 3 (25-36 Months)	\$16.63	\$16.63	\$16.96	\$17.38	\$17.99
Step 4 (37-60 Months)	\$17.19	\$17.19	\$17.53	\$17.97	\$18.60
Step 5 (61+ Months)	\$18.16	\$18.16	\$18.52	\$18.98	\$19.64
<b>Associate Planner:</b>					
With BA Degree in Planning					
Step 1 (0-12 Months)	\$22.39	\$22.39	\$22.84	\$23.41	\$24.23

## APPENDIX "B"

### ARTICLE 1A -WAGE - WAGE RATES - OTHER PROVISIONS

1.A.1 The following salary schedule for **Public Works & Parks Department** employees was effective January 1, 2012:

	2012 (1/1/12) 0%	2013 (1/1/13) 2.5%	2014 (1/1/14) 3.5%
Waste Treatment Operator (Step 4):	22.64	23.21	24.02
Waste Treatment Operator (Step 3):	19.53	20.02	20.72
Waste Treatment Operator (Step 2):	16.53	16.94	17.53
Waste Treatment Operator (Step 1):	14.34	14.70	15.21
Lead Man/Maintenance:	21.05	21.58	22.34
Mechanic:	22.01	22.56	23.35
Maintenance Worker (Step 1) (0-12 mos)	18.00	18.45	19.10
Maintenance Worker (Step 2) (13-24 mos)	18.36	18.82	19.48
Maintenance Worker (Step 3) (25-36 mos)	18.72	19.19	19.86
Maintenance Worker (Step 4) (37-60 mos)	18.98	19.45	20.13
Maintenance Worker (Step 5) (61 + mos)	19.34	19.82	20.51
Lab Technician	12.43	12.74	13.19

## APPENDIX "C"

### ARTICLE 1A - DEFINITION OF LINE/PATROL

#### OFFICERS

1.A.1 A Commissioned Officer is one who is working and engaged in, limited to, activity

which requires work outside the Zillah Police facility. He shall be a commissioned line officer.

### ARTICLE 2A - CLASSIFICATIONS - WAGE RATES

The following salary schedule for Sergeants and Line/Patrol Officers shall be effective as follows with wage openers in 2013 and 2014:

		2011 (1-1-11)	2012 (1-1-12)	2013 (1-1-13)	2014 (1-1-14)
	Current	0% Inc.	2% Inc.	2.5% Inc.	3.5% Inc.
<b><u>Sergeant</u></b>					
Step 2(over 12 month)	\$25.19	\$25.19	\$25.69	\$26.33	\$27.25
Step 1 ( 0-12 month)	\$23.03	\$23.03	\$23.49	\$24.08	\$24.92
<b><u>Police Officer</u></b>					
Step 5 (Over 60 mo)	\$22.37	\$22.37	\$22.82	\$23.39	\$24.21
Step 4 (37-60 mo)	\$21.93	\$21.93	\$22.37	\$22.93	\$23.73
Step 3 (25-36 mo)	\$20.91	\$20.91	\$21.33	\$21.86	\$22.63
Step 2 (13-24 mo)	\$19.27	\$19.27	\$19.66	\$20.15	\$20.86
Step 1 (0-12 mo)	\$17.81	\$17.81	\$18.17	\$18.62	\$19.27



# 2014 BUDGET

## CITY HALL

**Sharon Bounds, City Clerk-Treasurer**  
**Lynn Kelly, Deputy Clerk**  
**Shelli Quantrell, Acct. Clerk II**  
**Barbara Downs, Deputy Treasurer**  
**Ardele Steele, Associate Planner**

### WELCOME TO ZILLAH

This information is provided to help give information about the City of Zillah and services provided by other sources. City Hall office hours are from 8:00 a.m. to 5:00 p.m. Monday - Friday. For your convenience there is a night drop box to leave utility payments after hours. We ask that patrons do not leave cash payments in the drop box.

### UTILITY INFORMATION FOR ZILLAH

Water meters are read on approximately the 15th of each month. Utility bills are printed and mailed during the last week of the month. Current monthly utility charges are:

WATER: \$10.08 for usage of up to 300 cu. ft., SEWER: \$27.10,  
GARBAGE: \$13.90, WATER IMPROVEMENT: \$9.00  
SEWER IMPROVEMENT: \$7.00, SEWER PUMP FEE: \$16.00

**UTILITY TAX: 32% of Water, Sewer and Garbage**

The sewer charge is a flat rate for residential customers. Commercial customers pay a base rate plus an additional amount based on water usage. Extra garbage cans can be added for a charge of \$2.75 per can per month. Please place your house numbers on your garbage cans to help eliminate problems with being charged for extra garbage, if someone places either sacks or bags by your garbage cart. Extra garbage is billed at \$2.75 per item over the cart minimum. Garbage pickup can be early in the morning so we recommend that the cans be placed out the night before pick-up. Certain sections of town have Thursday pick-up while others are scheduled to Monday. Contact City Hall to find out which day your address is scheduled. If you are a low-income senior over the age of 65 or low-income disabled, you may qualify for a 25% discount on the utility tax. See City Hall.

### PAYMENT

Payment is due before 5:00 p.m. on the 15th of each month. If the 15th falls on a holiday or weekend, payment is due by 5:00 on the first workday following the holiday or weekend. A \$15.00 penalty is added to the bill if payment is not made by the due date. A pink slip is mailed and will state the disconnected date. An additional charge of \$25.00 is added to the bill if your water service is disconnected for nonpayment. All charges must be paid in full before water service will be reconnected.

### UTILITY DEPOSIT

A Utility Deposit of \$100.00 is required before opening an account unless you have previously established a good credit standing for a period of 12 months with the City of Zillah. This deposit will be kept by the city and returned upon timely payment for a period of 12 consecutive months. If you move out of the city before the 12-month period ends, the deposit will be used to pay the closing bill and any balance remaining will be mailed to your forwarding address.



### YARDWASTE

For those of you who do gardening and don't quite know what to do with the extra waste, you can order a Yard Waste container. A one-time fee of \$21.00 is imposed and then Yakima Waste will dump it twice a month. A fee of \$8.50 will be added to your monthly utility bill. For details contact City Hall.

### LEASH LAW

The City of Zillah has a Leash Law and requires all dogs, 6 months and older to have a dog tag. Proof of current rabies vaccine is required when purchasing the dog tag. Inquire at City Hall for prices. Renewal date each year is January 1st. You will incur late fees after March 31st.

### YARD SALE

During nice weather Yard Sales are a popular event. You can purchase a Yard Sale Permit at City Hall for \$5.00. You may purchase up to three permits per lot per year.

### BUSINESS LICENSE

Anyone conducting business within the City of Zillah needs to purchase a Business License. Applications can be accessed online at [www.cityofzillah.us](http://www.cityofzillah.us) or contact City Hall.

### BUILDING PERMIT

Building Permits are required for certain projects you do around the house. If you are doing construction of any kind you should make an appointment with our building inspector at City Hall and he will help you determine if you need a permit for the work you are doing.

### COUNCIL MEETINGS

Study Session and Council Meetings are held the 1st & 3rd Monday of every month at 6:00 p.m. We also have mail in (only) voter registration packets at City Hall.

Even though we have a drive-through window, it's always nice to have you come in and pay us a visit. Just remember we are here to serve you. If you have any questions, feel free to ask us.



# **2014 BUDGET**

## **2014 BUDGET REVENUE AND EXPENDITURE**

### **----- DESCRIPTIONS AND LINE ITEM DETAILS**









2014

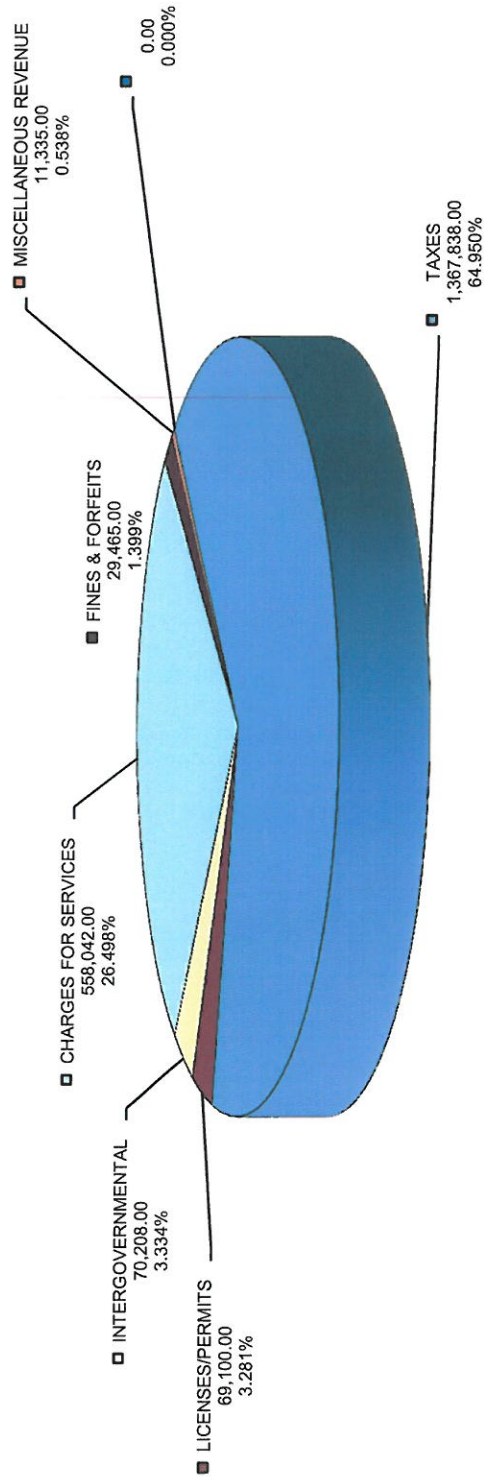


<b>REVENUE</b>	<b>2013</b>	<b>2014</b>
TAXES	1,358,590.45	1,367,838.00
LICENSES/PERMITS	76,222.32	69,100.00
INTERGOVERNMENTAL	63,027.19	70,208.00
CHARGES FOR SERV.	515,737.53	558,042.00
FINES & FORFEITS	28,961.50	29,465.00
MISCELLANEOUS REV.	11,789.02	11,335.00
<b>BUDGET</b>	<b>2,054,328.01</b>	<b>2,105,988.00</b>

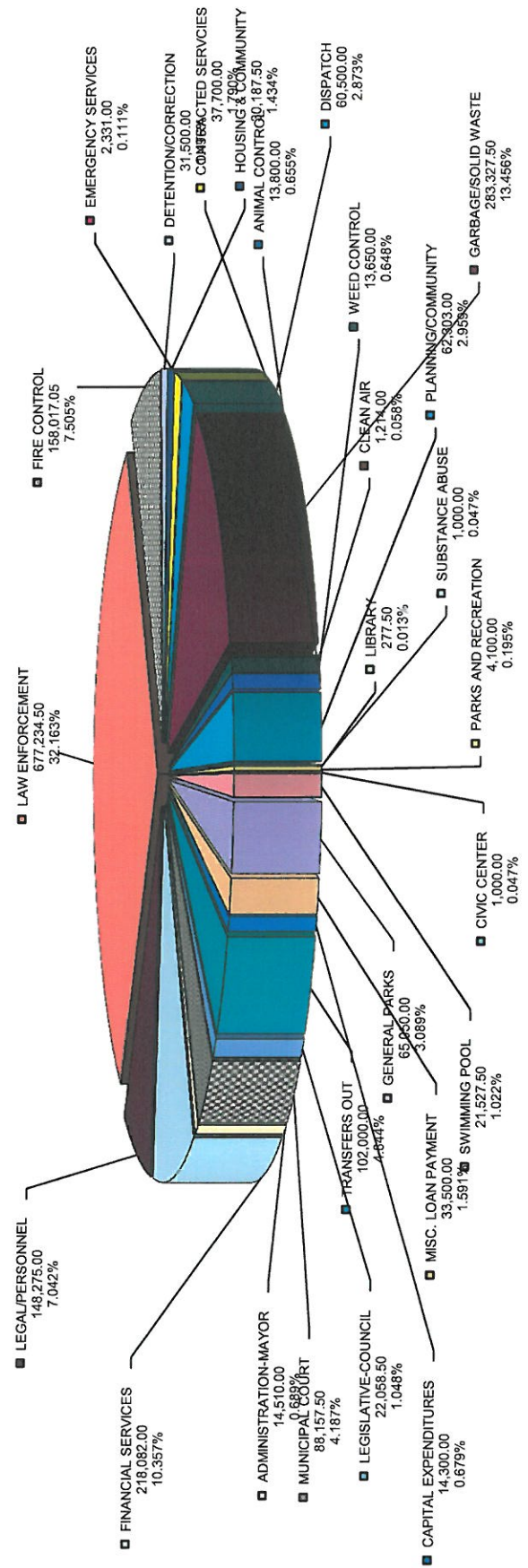
EXPENSE	2013	2014
LEGISLATIVE-COUNCIL	16,330.46	22,058.50
MUNICIPAL COURT	80,224.87	88,157.50
ADMINISTRATION-MAYOR	13,767.81	14,510.00
FINANCIAL SERVICES	159,473.72	218,082.00
LEGAL/PERSONNEL	144,978.91	148,275.00
LAW ENFORCEMENT	660,942.62	677,234.50
FIRE CONTROL	142,821.27	158,017.05
DETENT/CORRECTION	22,896.72	31,500.00
HOUSING & COMMUNITY	23,592.02	30,187.50
EMERGENCY SERVICES	2,216.00	2,331.00
CONTRACTED SERVICES	42,292.89	37,700.00
DISPATCH	59,266.85	60,500.00
GARBAGE/SOLID WASTE	280,549.87	283,327.50
CLEAN AIR	1,200.00	1,214.00
WEED CONTROL	9,768.16	13,650.00
ANIMAL CONTROL	12,950.30	13,800.00
PLANNING & COMMUNITY DEV	61,988.61	62,303.00
SUBSTANCE ABUSE	550.78	1,000.00
LIBRARY	45.63	277.50
PARKS AND RECREATION	5,288.03	4,100.00
CIVIC CENTER	2,099.14	1,000.00
SWIMMING POOL	21,239.98	21,527.50
GENERAL PARKS	58,402.25	65,050.00
MISC. LOAN PAYMENT	33,046.04	33,500.00
CAPITAL EXPENDITURES	9,306.16	14,300.00
TRANSFERS OUT	110,385.75	102,000.00
BUDGET	1,976,010.04	2,105,602.55

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## 2014 - Fund 001 Estimated Revenue \$2,105,988.00



## 2014 - Fund 001 Estimated Expense \$2,105,602.55



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Yakima County	14.71	16.22	14.71	14.98	14.71	14.94	14.71	15.84	17.49	17.65
Yakima County Flood Control	.85	.94	.85	.87	.85	.87	.85	.89	.90	.91
Juvenile Justice Bond	.49	.72	.49	.63	.49	.53	.49	.00	.00	.00
County EMS	2.15	2.37	2.15	2.19	2.15	2.18	2.15	2.24	2.26	2.50
Zillah City	23.01	28.60	23.01	25.38	23.01	23.91	23.01	24.45	23.70	24.15
Zillah School M&O	20.55	20.92	20.55	19.83	20.55	21.63	20.55	21.20	22.16	21.12
Zillah School Bonds	20.63	25.38	20.63	21.81	20.63	21.40	20.63	21.32	21.14	20.11
State School Levy	22.09	25.03	22.09	20.27	22.09	20.92	22.09	23.98	25.11	26.15
Yakima Library	4.53	4.75	4.53	4.62	4.53	4.60	4.53	4.72	4.76	4.81
<b>TOTAL</b>	<b>109.01</b>	<b>124.93</b>	<b>109.01</b>	<b>110.58</b>	<b>109.01</b>	<b>110.98</b>	<b>109.01</b>	<b>114.64</b>	<b>117.51</b>	<b>117.40</b>

## Property Tax

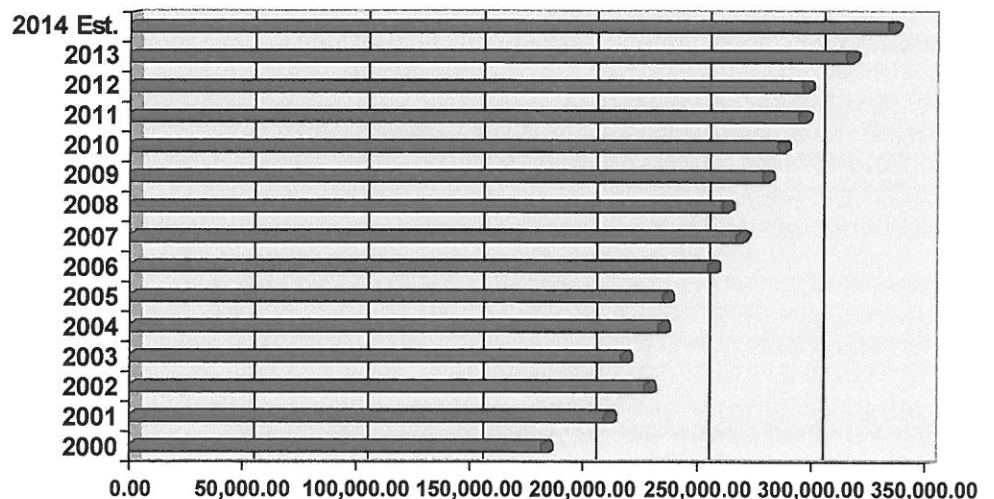
Property tax is imposed on persons because of their ownership or possession of property and is measured by the market value of the property. In Washington State, all real and personal property is subject to tax unless specifically exempted by law. Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, municipalities, libraries, and parks and recreation.

80% of our property tax goes into the current expense fund. In 2013 that property tax accounted for 15% of our current expense revenues. The City's regular levy rate in 2013 was \$2.370 per \$1,000 to the levy rate for 2014 at \$2.415 per \$1,000.

80% of the Property Tax we receive goes into the General Fund, minus \$12,500 which goes into the LTGO Fund (203) which is used for payment on the Gilmore property. 20% of the Property Tax goes into the Street (101) Fund.

Assessed Valuation		General Fund Property Tax Received	Rate Per \$1,000
2000	91,588,592	180,861.64	\$2.770
2001	97,746,559	208,766.63	\$2.301
2002	100,542,809	226,530.33	\$2.884
2003	102,793,719	216,131.80	\$2.844
2004	103,916,594	232,867.12	\$2.860
2005	110,572,519	234,316.06	\$2.301
2006	121,652,484	254,986.71	\$2.860
2007	121,957,790	267,330.22	\$2.301
2008	133,812,436	261,063.27	\$2.538
2009	153,035,839	285,437.00	\$2.301
2010	154,894,546	285,005.23	\$2.391
2011	164,768,349	294,411.45	\$2.445
2012	159,103,190	295,832.83	\$2.445
2013	168,784,176	315,415.29	\$2.370
2014 Est.	178,765,864	333,838.00	\$2.415

## PROPERTY TAX RECEIVED



Property Tax Comparisons	
	Rate
<b>Zillah</b>	<b>2.415</b>
Mabton	3.375
Granger	2.516
Wapato	3.119
Moxee	1.543



## Sales Tax

	L & O Tax Rev.	%
2000	\$100,981.26	8%
2001	\$121,156.46	10%
2002	\$103,618.32	7%
2003	\$107,023.13	10%
2004	\$91,147.12	8%
2005	\$121,038.00	9%
2006	\$221,695.87	14%
2007	\$260,423.86	17%
2008	\$195,615.56	13%
2009	\$214,092.04	13%
2010	\$267,691.28	15%
2011	\$258,485.63	15%
2012	\$304,667.01	15%
2013	\$324,301.57	15%
2014 Est.	\$310,000.00	15%

## License & Occupation Taxes

The City Imposes a utility tax on telephone business including land lines and cellular telephones pagers, telegraph, electrical energy, manufactured or natural gas, brokered natural gas, cable and television at the rate of 6 percent.

These tax revenues go into our Current Expense Fund and provide a percentage of the total Revenues as shown below:

## Electrical L & O Tax

2000	\$71,017.47
2001	\$75,338.40
2002	\$68,912.04
2003	\$70,003.64
2004	\$44,086.04
2005	\$66,110.11
2006	\$154,752.83
2007	\$185,035.85
2008	\$112,485.69
2009	\$125,943.97
2010	\$124,912.98
2011	\$132,817.18
2012	\$145,463.96
2013	\$151,884.70
2014 Est.	\$150,000.00

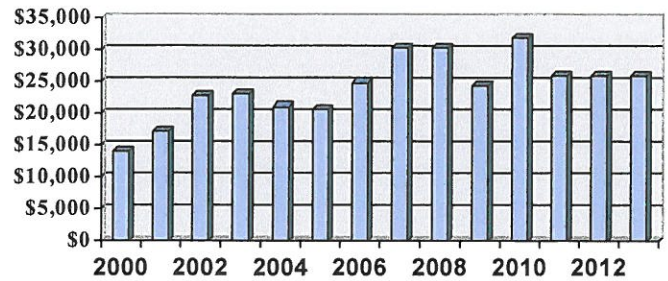
## Gas L & O Tax

2000	\$14,013.09
2001	\$17,121.08
2002	\$22,854.05
2003	\$23,127.98
2004	\$21,103.72
2005	\$20,679.47
2006	\$24,841.88
2007	\$30,221.14
2008	\$30,213.64
2009	\$24,492.70
2010	\$31,803.66
2011	\$25,972.53
2012	\$25,873.20
2013	\$21,422.85
2014 Est.	\$26,000.00

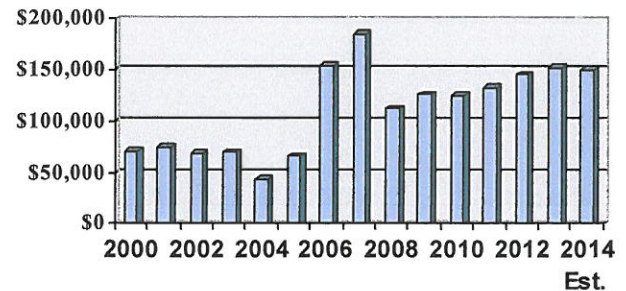
## Telephone L & O Tax

2000	\$15,950.70
2001	\$28,696.98
2002	\$11,852.23
2003	\$13,891.51
2004	\$25,957.36
2005	\$34,248.42
2006	\$42,101.16
2007	\$45,166.87
2008	\$52,916.23
2009	\$63,655.37
2010	\$67,833.95
2011	\$73,385.21
2012	\$78,301.45
2013	\$75,076.82
2014 Est.	\$80,000.00

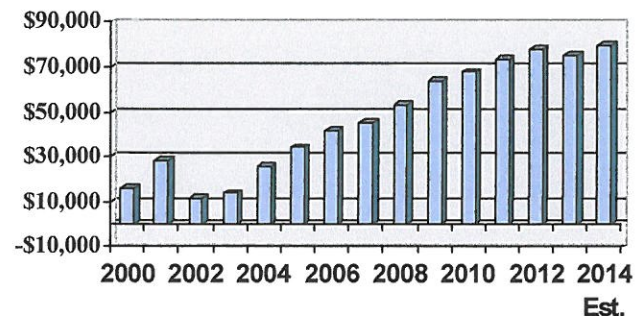
## GAS L & O TAX



## PACIFIC POWER L & O TAX



## TELEPHONE L & O TAX



## Utilities Revenue Surcharge

2004	\$131,710.33
2005	\$268,572.94
2006	\$232,375.07
2007	\$229,759.86
2008	\$233,142.06
2009	\$256,391.82
2010	\$265,150.79
2011	\$336,509.84
2012	\$330,085.27
2013	\$336,275.36
2014 Est.	\$342,000.00

## Utilities Revenue Surcharge

In 2004 the City of Zillah levied a 35% Utility Tax on revenues derived from water and sewer charges and garbage collection fees not including non-domestic water supplied from Sunnyside Valley Irrigation District. The tax decreased to 30% in 2006 then increased to 32% in January 2011. The tax is reviewed periodically by the finance Committee.



# 2014 BUDGET

## 001-311.10.00 REAL AND PERSONAL PROPERTY TAXES

YEAR	ACTUAL REVENUE
2014 Est	333,838.00
2013	315,415.29
2012	295,832.83
2011	294,411.45
2010	285,005.23
2009	278,035.22
2008	261,063.27
2007	267,330.22
2006	254,986.71
2005	234,316.06
2004	236,335.96
2003	216,131.80
2002	226,530.33
2001	208,762.26
2000	180,858.64

## 001-313.11.00 LOCAL RETAIL SALES AND USE TAX

YEAR	ACTUAL REVENUE
2014 Est.	310,000.00
2013	324,301.57
2012	304,667.01
2011	258,485.63
2010	267,691.28
2009	266,215.77
2008	245,263.95
2007	277,741.46
2006	298,271.79
2005	202,981.19
2004	178,823.00
2003	167,236.68
2002	181,702.27
2001	188,306.88
2000	170,490.19

## 001-316.41.00 B&O ELECTRIC

YEAR	ACTUAL REVENUE
2014 Est.	150,000.00
2013	151,884.70
2012	145,463.96
2011	132,817.18
2010	124,912.98
2009	125,943.97
2008	112,485.69
2007	185,035.85
2006	154,752.83
2005	66,110.11
2004	44,086.04
2003	70,003.64
2002	68,912.04
2001	75,338.40
2000	71,017.47
1999	73,501.79
1998	72,547.25

# 2014 BUDGET

## 001-316.70.00.00 UTILITY TAX - WATER/SEWER 30%

YEAR	ACTUAL REVENUE	001-316.45.00.03 402-316.42.00.01 403-316.44.00.01
2014 Est.	342,000.00	
2013	336,275.36	
2012	330,085.27	
2011	336,509.84	
2010	262,604.24	
2009	256,391.82	
2008	233,142.06	
2007	229,759.86	
2006	232,375.27	
2005	268,572.94	

## 001-316.43.00 B&O GAS

YEAR	ACTUAL REVENUE
2014 Est.	26,000.00
2013	21,422.85
2012	25,873.20
2011	25,972.53
2010	31,803.66
2009	24,492.70
2008	30,213.64
2007	30,221.14
2006	24,841.88
2005	20,679.47
2004	21,103.72
2003	23,127.98
2002	22,854.05
2001	17,121.08
2000	14,013.09
1999	12,103.27

## 001-316.47.00 B&O TELEPHONE

YEAR	ACTUAL REVENUE
2014 Est.	80,000.00
2013	75,076.82
2012	78,301.45
2011	73,385.21
2010	67,833.95
2009	63,655.37
2008	52,916.23
2007	45,166.87
2006	42,101.16
2005	34,248.42
2004	25,957.36
2003	13,891.51
2002	11,852.23
2001	28,696.98
2000	15,950.70

## 2014 BUDGET

### 001-322.10.00 BUILDING PERMITS

YEAR	ACTUAL REVENUE
2014 Est.	44,500.00
2013	50,895.32
2012	32,619.39
2011	31,141.01
2010	31,239.92
2009	32,139.16
2008	64,038.50
2007	46,344.14
2006	64,079.61
2005	43,371.43
2004	30,471.86
2003	22,887.05
2002	13,980.85
2001	9,039.75
2000	17,688.10

### 001-336.06.95 LIQUOR BOARD PROFITS

YEAR	ACTUAL REVENUE
2014 Est.	27,700.00
2013	27,677.72
2012	29,943.82
2011	20,659.90
2010	22,205.74
2009	18,716.75
2008	17,978.53
2007	19,276.18
2006	17,012.08
2005	17,909.07
2004	18,085.16
2003	15,430.25
2002	13,518.28
2001	12,285.13
2000	14,534.92
1999	12,728.01
1998	16,868.49

### 001-343.70.00 SOLID WASTE FEES

YEAR	ACTUAL REVENUE
2014 Est.	317,000.00
2013	310,772.87
2012	311,901.67
2011	280,000.00
2010	289,863.04
2009	273,950.72
2008	218,425.25
2007	210,146.42
2006	204,822.67
2005	197,844.21
2004	202,551.99
2003	190,604.79
2002	154,337.05
2001	147,769.89
2000	152,369.79
1999	149,903.61
1998	148,197.95

# 2014 BUDGET

## 001-336.00.98 CITY-COUNTY ASSIST/EESB 6050

YEAR	ACTUAL REVENUE
2014 Est.	30,000.00
2013	28,962.71
2012	22,814.27
2011	17,297.95
2010	43,108.55
2009	42,041.88
2008	32,225.67
2007	41,280.45
2006	46,349.06
2005	23,039.38
2004	3,100.00
2003	4,600.00
2002	17,473.00
2001	132,937.00
2000	110,989.00

## 001-353.10, 001-353.10.02 & 001-353.10.03 TRAFFIC PENALTIES

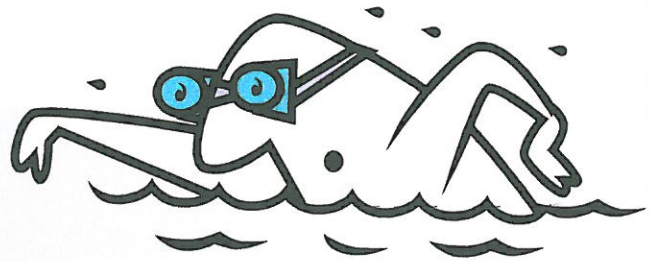
YEAR	ACTUAL REVENUE
2014 Est.	16,325.00
2013	15,772.04
2012	19,137.08
2011	17,761.95
2010	17,657.33
2009	20,416.25
2008	27,129.43
2007	29,760.11
2006	19,100.69
2005	14,081.87
2004	19,449.76
2003	18,212.44
2002	17,315.63
2001	18,815.14
2000	18,624.14
1999	7,628.79
1998	10,464.45
1997	15,856.02

## 001-313.15.00.00 PUBLIC SAFETY/ 3/10% TAX

YEAR	ACTUAL REVENUE
2014 Est.	64,000.00
2013	69,838.82
2012	63,399.80
2011	68,500.00
2010	58,480.02
2009	57,938.42
2008	60,420.76
2007	56,867.78
2006	54,069.42



# 2014 POOL



The 2013 pool season went very well. The pool opened on June 10th and closed on August 16th. Staff included a Pool Supervisor and four lifeguards. For 2014, the plan is to stay status quo with the current program. The supervisor is required to work most of the hours that the pool is open. The salary line item increased to include some minor public works time spent at the pool.

As you know, the program was not intended to be a money-maker but has been considered a great investment in the kids of our community.

The city sought sponsors this year who paid for all of the Friday's during the season.

## THE FUTURE OF THE SWIMMING POOL

The ADA established regulations that public pools our size need to have a chair lift and/or a sloped entry in place by January 2013. The only way to delay that compliance is for Council to approve an ADA Transition Plan which shows how and when the city plans to come into compliance. Staff is currently working on a city-wide plan which will be reviewed by council during the upcoming budget process. A tour of the facility brought to light that other significant improvements are needed at the pool as well and that it may not be realistic to think that the city will be able to afford to make those improvements in the near future. Minor improvements will be included in the beginning years of the transition plan with the major improvements being near the end. When that time comes, the issue will be reevaluated and a decision will be made about how to move forward.

### Some of the main pool deficiencies include:

- paint a handicapped parking space
- Construct a sidewalk leading to pool interest
- Gated entrance needs to be widened
- Repair some of the concrete pads inside the pool area
- Install/construct chair lift/sloped entry
- Pool house doorways (4) and halls need to be widened and the restrooms need to be remodeled, etc.

	2013 Actual	2014 Budget
<b>REVENUE</b>		
Pool Receipts	3,068.65	3,200.00
Pool Rental	2,038.96	2,000.00
<b>TOTAL</b>	<b>5,107.61</b>	<b>5,200.00</b>
<b>EXPENSES</b>		
Salaries	11,667.50	13,000.00
Benefits	2,801.38	3,200.00
Supplies	6,279.64	4,400.00
Professional Svcs.	0	100.00
Communication	243.96	200.00
Advertising	0	0
Repair & Maint	0	0
Miscellaneous	0	350.00
Property Taxes	247.50	277.50
<b>TOTAL</b>	<b>21,239.98</b>	<b>21,527.50</b>
<b>Profit/Loss</b>	<b>(16,132.37)</b>	<b>(16,327.50)</b>



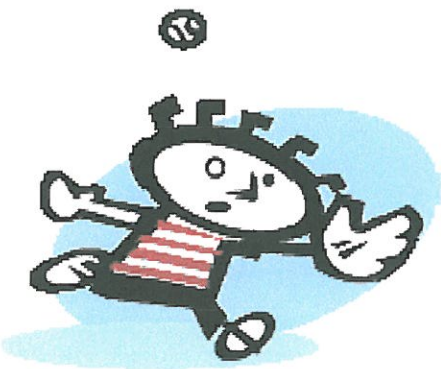
# 2014 PARKS & RECREATION PROGRAM



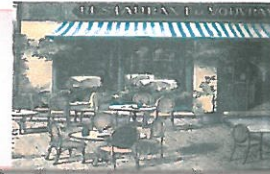
The 2013 Parks and Recreation Season was a successful one. Attendance was up slightly from the prior year. The program included t-ball, t-ball for tots, coach-pitch and softball. Over 125 children participated in the program. It wouldn't have been possible without the help from all of the volunteers.

A part-time coordinator position is part of the program. As you know, the program is not a money maker it has been considered a great investment in the children of our community.

REVENUE	2013 ACTUAL	2014 ESTIMATED
T-ball	1,131.00	1,200.00
Coach Pitch	453.00	500.00
Softball	111.00	200.00
TOTAL	1,695.00	1,900.00
EXPENSE		
Salaries	1,875.00	1,900.00
Benefits	188.99	200.00
Supplies	3,224.04	2,000.00
TOTAL	5,288.03	4,100.00
Profit/Loss	(3,593.03)	(2,200.00)







## 001 CURRENT EXPENSE FUND NARRATIVE

### Current Expense Fund (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

## REVENUES

### Taxes

#### Property Tax

Property Tax revenue is projected to increase by 1%. Additional revenue also includes annexation and new construction. 80% of the property tax we receive goes into the General fund, minus \$12,500 which goes into the LTGO Fund (203) which is used for payment on the Gilmore property purchase. 20% of the property tax goes into the Street Fund (101).

#### Sales Tax

Sales and Use Tax continue to come in consistently. An increase of 9% is estimated for 2014.

#### Public Safety 3/10's Tax

This tax was formerly included in the Public Safety Fund (107) but it's now budgeted for in the Current Expense Fund (001). It is directly tied to sales tax so the same minimal increase is projected.

#### Electric/Gas/Phone

Gas and Electric proposed rate increases to the utilities commission for 2014 so that was estimated for in the budget.

#### Utility Tax (32%)

In 2004 the City of Zillah levied a 35% utility tax on revenues derived from water, sewer and garbage charges. The tax was decreased to 30% in 2006 and then was increased to 32% in January 2011. The tax is reviewed periodically by the finance committee. In the past, all of the revenues have been collected in the General Fund. Now it is necessary to collect the revenues in the funds in which they apply, ie: the utility tax that is collected on

water is now collected in the water fund, etc. The tax is then transferred out to the General Fund.

#### Licenses and Permits

Business licenses revenues are projected to be the same as 2013.

#### Building Permits

Building permits are estimated at \$44,500 for 2014. 17 new homes have been estimated along with other permits which include fencing, signage, roofs, etc.

#### Animal Licenses

Animal License revenues are estimated at the same level as 2013.

## OTHER REVENUES

#### Liquor Excise Tax (001..336.06.94)

Liquor excise tax is based "per-capita." 2014 per-capita is projected at  $1.19 \times 3115$  (population) = \$3,708.

#### Liquor Board Profits (001..336.06.95)

Liquor Board Profits are based per-capita. 2014 per-capita is projected at  $8.89 \times 3115$  (population) = \$27,693.

#### Solid Waste Fees

Solid waste are estimated at \$317,000 for 2014.

## **EXPENSES**

### **Legislative - Council**

The items in this department include the following:

The costs of Ordinance publication, City Council salaries, benefits, supplies, professional services, communication, travel, operating rentals, insurance, repair and maintenance, miscellaneous expenses, and the costs associated with the City share of elections.

### **Judicial - Municipal Court**

The items in this department include the following costs associated with the Municipal Court:

Salaries, benefits, supplies, professional services, Prosecutor cost, Defense Attorney, communication, travel, operating rentals, insurance, and miscellaneous expenses.

### **Executive - Mayor**

The items in this department include the following costs associated with the Mayor:

Salaries, benefits, supplies, professional services, communication, travel, insurance, and miscellaneous expenses.

### **Financial and Records Services**

The items in this department include the following costs associated with the Finance Department: Percentages of the salary and benefits for the Admin Staff, supplies and professional services, computer maintenance, annual costs for updating the municipal code, travel, operating rentals, insurance and miscellaneous. Salaries are cost allocated based on the Department Head evaluation done during the budget process. The Public Works Director evaluates time spent by their employees in each department and project what they will work during the next year and budget accordingly. Other items in this department are cost allocated by percentage of budget into the following funds: General Fund, Water and Sewer operating funds, and Water and Sewer Reserve funds as per the cost allocation spreadsheet included in the budget packet.

### **Legal**

The items in this department include attorney costs and insurance.

### **Personnel Services**

This was a new department in 2013. Items in this department include costs associated with the payroll function of the city. Items in this department are cost allocated by percentage of budget into the following funds: General Fund, Water and Sewer operating funds, and Water and Sewer Reserve funds.

### **Other Governmental Services**

The items in this department include annual dues and memberships to other governmental agencies.

### **Law Enforcement**

The items in this department include the following costs associated with the Police Department:

Salaries, benefits, supplies, fuel, professional services, communication, travel, advertising, operating rentals, insurance, utilities, repairs and maintenance, miscellaneous expenses, dispatch services, property taxes, and machinery and equipment.

### **Dispatch**

The items in this department include salaries, benefits, and supply costs associated the dispatch. The dispatcher works 8 to 5 - five days a week. The City pays the Sheriffs Department for the dispatching done the balance of the time.

### **Fire Control**

The items in this department pay for a percentage of the salaries and benefits for the Fire Chief, the volunteer salaries and benefits, supplies, PPE, fuel, professional services, communication, travel, advertising, operating rental, rent for the fire station, miscellaneous expenses, fire dispatch, and machinery and equipment.

### **Detention and/or Correction**

This item is to account for costs associated with the care of prisoners

### **Emergency Services Fee/YVOEM**

This line item is for the costs of emergency services with YVOEM



**Communication, Alarm, and Dispatch**

This line item is used to pay for the CATV Contract.

**Weed**

The items in this department include the following costs associated with weed control: Salaries, benefits, supplies, fuel, repairs and maintenance, and miscellaneous costs.

**Pollution Control**

This line item is for the annual assessment the City pays to Yakima Regional Clean Air Authority.

**Garbage**

The items in this department include a percentage of the Admin Staff salary and benefits. A great deal of their time is spent working with customers on issues relating to garbage service and the billing for it. Other expenditures associated with garbage service are professional services which includes the fee the city pays to Yakima Waste as per contract, communication (postage) and miscellaneous expenses.

**Animal Control**

The items in this department are costs associated with animal control as follows: salaries, benefits, supplies, and allocated costs associated with computer software/hardware/programming.

**Planning & Community Development**

The city continues to work in coordination with the various community groups in an effort to make Zillah a safer and more beautiful place to live. We continue to make improvements one small project at a time. The Mayor, Council, Planning Commission and Staff are mindful of ways to enhance our community.

The Planning Department continues to be busy. State and Federal mandates require the city to continually work on compliance with planning issues relating to planning and economic development. The office continues to consistently receive and process land use applications. Development increased slightly in 2013. Growth continued in the Zillah Lakes Addition during 2013 and is expected to continue in 2014. Construction in other

developments is also projected to increase slightly during 2014

Costs associated with the planning department include: salaries and benefits for Planning Commission and a percentage for planning staff, supplies, professional services such as our planning consultants, communication, travel, advertising, operating rentals, repairs and maintenance, miscellaneous expenses, and education opportunities.

**Housing and Community Development**

These line items pay for a percentage of the salaries and benefits for the building inspector. It's also used to purchase supplies, fuel, professional services, communication, travel, utilities, repairs and maintenance, miscellaneous expenses and property taxes.

**Substance Abuse**

This line item is for costs associated with the substance abuse program.

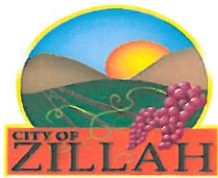
**Library**

The items in this department include repairs and maintenance, and property taxes associated with the Library.

**General Parks**

The items in this department include costs associated with the parks such as percentages of some salaries and benefits, supplies, fuel, professional services, utilities, miscellaneous expenses, property taxes and other improvements.

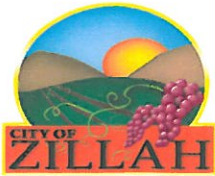




## 2014 Estimated Revenue

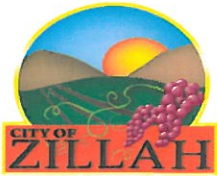
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>General Fund</b>						
001-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$32,268.70
001-000-000-308-80-00-00	Beginning Bal - Unreserved	\$463,383.25	\$463,383.25	\$419,539.15	\$419,539.15	\$465,588.42
<b>Taxes</b>						
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$300,000.00	\$295,832.83	\$310,000.00	\$315,415.29	\$333,838.00
001-000-000-313-10-00-00	Local Retail Sales & Use Tax	\$255,000.00	\$304,667.01	\$0.00	\$0.00	\$0.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	\$0.00	\$0.00	\$290,000.00	\$324,301.57	\$310,000.00
001-000-000-313-15-00-00	Public Safety - 3/10% CO Crim JS	\$0.00	\$0.00	\$61,000.00	\$69,838.82	\$64,000.00
001-000-000-313-71-00-00	Local Criminal Justice	\$30,000.00	\$34,448.82	\$32,000.00	\$37,949.41	\$35,000.00
001-000-000-313-73-00-00	Public Safety - 3/10% CO Crim JS	\$60,000.00	\$63,399.80	\$0.00	\$0.00	\$0.00
001-000-000-316-41-00-00	Utility Tax - Electric	\$135,000.00	\$145,463.96	\$140,000.00	\$151,884.70	\$150,000.00
001-000-000-316-43-00-00	Utility Tax - Gas	\$30,000.00	\$25,873.20	\$26,000.00	\$21,422.85	\$26,000.00
001-000-000-316-45-00-03	Utility Tax - 32% Garbage	\$0.00	\$0.00	\$105,000.00	\$106,978.58	\$107,000.00
001-000-000-316-46-00-00	Utility Tax - TV/Cable	\$28,000.00	\$19,209.17	\$26,000.00	\$24,451.89	\$26,000.00
001-000-000-316-47-00-00	Utility Tax - Telephone	\$73,000.00	\$78,301.45	\$79,000.00	\$75,076.82	\$80,000.00
001-000-000-316-48-00-01	Trans IN from 402-32% Util Tax-Wtr	\$0.00	\$0.00	\$110,000.00	\$102,821.68	\$110,000.00
001-000-000-316-48-00-02	Trans IN from 403-32% Util Tax-Swr	\$0.00	\$0.00	\$125,000.00	\$126,476.54	\$125,000.00
001-000-000-316-70-00-00	Utility Tax - Water & Sewer 32% **	\$335,000.00	\$330,085.27	\$0.00	\$0.00	\$0.00
001-000-000-316-81-00-00	Gamb Tax - Punch Boards/Pull Tabs	\$0.00	\$0.00	\$1,000.00	\$1,972.30	\$1,000.00
001-000-000-317-51-00-00	Gamb Tax - Punch Boards/Pull	\$1,000.00	\$1,026.70	\$0.00	\$0.00	\$0.00
001-000-000-317-54-00-00	Gamb Tax - Card Games	\$3,600.00	\$1,800.00	\$0.00	\$0.00	\$0.00
<b>Total Taxes</b>		<b>\$1,250,600.00</b>	<b>\$1,300,108.21</b>	<b>\$1,305,000.00</b>	<b>\$1,358,590.45</b>	<b>\$1,367,838.00</b>
<b>Licenses and Permits</b>						
001-000-000-321-70-00-00	Amusements - Banquet Permit	\$300.00	\$345.00	\$500.00	\$255.00	\$500.00
001-000-000-321-80-00-00	Penalties on Business Licenses	\$200.00	\$175.00	\$0.00	\$0.00	\$0.00
001-000-000-321-80-00-02	Penalties on Residential Rental Unit	\$50.00	\$5.00	\$0.00	\$0.00	\$0.00
001-000-000-321-90-00-00	Business Licenses**	\$12,000.00	\$11,888.00	\$0.00	\$0.00	\$0.00
001-000-000-321-90-00-01	Residential Rental Unit Licenses**	\$2,000.00	\$1,939.65	\$0.00	\$0.00	\$0.00
001-000-000-321-99-00-01	Business Licenses	\$0.00	\$0.00	\$13,000.00	\$14,180.00	\$13,000.00
001-000-000-321-99-00-02	Bus Lic-Res Rental Unit	\$0.00	\$0.00	\$2,000.00	\$2,105.00	\$2,000.00
001-000-000-322-10-00-00	Building Permits	\$30,000.00	\$32,619.39	\$26,200.00	\$50,895.32	\$44,500.00
001-000-000-322-30-00-00	Animal License	\$7,200.00	\$6,921.33	\$7,200.00	\$6,861.00	\$7,200.00
001-000-000-322-90-00-00	Gun Permits	\$700.00	\$489.00	\$700.00	\$756.00	\$700.00
001-000-000-322-90-20-00	Yard Sale Permits	\$900.00	\$1,350.00	\$1,200.00	\$1,170.00	\$1,200.00
<b>Total Licenses and Permits</b>		<b>\$53,350.00</b>	<b>\$55,732.37</b>	<b>\$50,800.00</b>	<b>\$76,222.32</b>	<b>\$69,100.00</b>
<b>Direct Federal Grants</b>						
001-000-000-331-21-00-00	Bulletproof Vest Program	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
<b>Total Direct Federal Grants</b>		<b>\$600.00</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$600.00</b>
<b>Indirect Federal Grants</b>						
001-000-000-333-01-80-00	FEMA Grant - Fire Equipment	\$0.00	\$0.00	\$9,900.00	\$0.00	\$0.00
<b>Total Indirect Federal Grants</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Grants</b>						
001-000-000-334-03-51-00	TSC/WASPC - Equipment	\$1,000.00	\$1,729.95	\$1,000.00	\$0.00	\$2,000.00
001-000-000-334-03-52-00	TSC - Mini Grants	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-334-03-53-00	TSC - School Zone Grants	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
<b>Total State Grants</b>		<b>\$3,000.00</b>	<b>\$1,729.95</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>
<b>State Entitlements, Impact Payments</b>						
001-000-000-336-00-98-00	City - County Assist / ESB 6050	\$30,000.00	\$22,814.27	\$20,000.00	\$28,962.71	\$30,000.00
001-000-000-336-06-20-00	Criminal Justice - High Crime	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-336-06-21-00	Criminal Justice - Violent/pop	\$750.00	\$1,000.00	\$750.00	\$1,000.00	\$750.00
001-000-000-336-06-26-00	Criminal Justice Special Programs	\$2,260.00	\$2,543.64	\$2,701.00	\$2,756.66	\$2,700.00
001-000-000-336-06-51-00	DUI Cities	\$700.00	\$561.15	\$789.00	\$559.43	\$750.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$15,100.00	\$11,049.55	\$2,550.00	\$2,070.67	\$3,708.00
001-000-000-336-06-95-00	Liquor Board Profits	\$18,600.00	\$29,943.82	\$27,224.00	\$27,677.72	\$27,700.00
<b>Total State Entitlements, Impact</b>		<b>\$73,410.00</b>	<b>\$67,912.43</b>	<b>\$54,014.00</b>	<b>\$63,027.19</b>	<b>\$65,608.00</b>
<b>Charges for Goods and Services</b>						
001-000-000-341-32-00-00	Municipal Court Record Service	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-341-32-02-00	Municipal Court Record Services	\$0.00	\$0.00	\$20.00	\$6.88	\$20.00
001-000-000-341-33-02-00	District/Municipal Court - Warrants	\$800.00	\$1,573.91	\$1,200.00	\$1,075.37	\$1,200.00
001-000-000-341-33-03-00	District/Municipal Court - Deferred	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-341-33-06-00	District/Municipal Court - ITP-Time	\$400.00	\$467.82	\$400.00	\$458.61	\$400.00





## 2014 Estimated Revenue

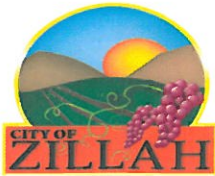
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-341-35-00-00	Other Statutory Certifying Fee	\$0.00	\$8.10	\$10.00	\$11.38	\$25.00
001-000-000-341-43-00-00	Fees: NSF Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-341-43-00-01	TRANS IN from 402 - Admin Costs	\$0.00	\$0.00	\$91,075.00	\$68,255.00	\$89,803.00
001-000-000-341-43-00-02	TRANS IN from 420 - Admin Costs	\$0.00	\$0.00	\$7,534.00	\$5,121.00	\$6,898.00
001-000-000-341-43-00-03	TRANS IN from 403 - Admin Costs	\$0.00	\$0.00	\$55,081.00	\$45,067.00	\$59,359.00
001-000-000-341-43-00-04	TRANS IN from 430 - Admin Costs	\$0.00	\$0.00	\$8,164.00	\$5,513.00	\$7,626.00
001-000-000-341-75-00-00	Sale of Maps & Publications - 08	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00
001-000-000-341-91-00-00	Election Candidate Filing	\$0.00	\$0.00	\$0.00	\$240.00	\$0.00
001-000-000-342-10-00-00	Law Enforcement Services	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
001-000-000-342-20-00-00	Fire Protection Svcs.-School	\$1,526.00	\$1,362.00	\$0.00	\$0.00	\$0.00
001-000-000-342-21-00-00	Fire Protection Svcs. - School	\$0.00	\$0.00	\$1,362.00	\$1,301.00	\$1,301.00
001-000-000-342-33-07-00	SNTNC Completion Fee	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
001-000-000-342-36-00-00	Board & Room of Prisoners	\$1,500.00	\$1,172.00	\$1,500.00	\$1,390.10	\$1,500.00
001-000-000-342-36-03-00	Electronic Monitoring-DUI	\$0.00	\$1,950.00	\$500.00	\$0.00	\$500.00
001-000-000-342-38-01-00	Pre-Trial Supervision Costs	\$0.00	\$2,675.00	\$2,000.00	\$2,175.00	\$2,500.00
001-000-000-342-50-00-00	DUI Emergency Response - ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-342-90-00-01	Criminal Convict Fees - DUI	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-342-90-00-02	Criminal Convict Fees - Traffic	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-342-90-00-03	Criminal Convict Fees - Non Traffic	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-342-90-01-00	Convict Filing Fees - CDF/DUI**	\$10.00	\$4.22	\$10.00	\$0.00	\$10.00
001-000-000-342-90-02-00	Convict Filing Fees - CFT/CRM Traf	\$200.00	\$329.00	\$200.00	\$0.00	\$50.00
001-000-000-342-90-03-00	Criminal Conviction Fees	\$200.00	\$37.40	\$50.00	\$0.00	\$10.00
001-000-000-343-70-00-00	Solid Waste Fees	\$305,000.00	\$311,901.67	\$310,000.00	\$310,772.87	\$317,000.00
001-000-000-343-70-01-00	Yard Waste Fees	\$26,000.00	\$20,896.42	\$20,000.00	\$28,779.86	\$20,000.00
001-000-000-343-70-01-10	Yard Waste Tote Delivery Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-343-93-00-00	Animal Control - Harrah Impound	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-345-23-00-00	Animal Control - Harrah Impound	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-345-23-00-01	Animal Control - Traps	\$0.00	\$0.00	\$0.00	\$10.00	\$50.00
001-000-000-345-81-10-00	Long and Short Plats Fees	\$1,500.00	\$0.00	\$1,200.00	\$700.00	\$1,200.00
001-000-000-345-81-20-00	Zone Change - Amendments Fees	\$1,000.00	\$975.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-345-81-30-00	Land Use Apps/CU/SSE/Lot Ln/etc	\$2,000.00	\$7,511.00	\$1,200.00	\$5,424.00	\$3,000.00
001-000-000-345-83-00-00	Plan Checking Fees	\$19,000.00	\$15,174.04	\$17,000.00	\$22,066.09	\$29,000.00
001-000-000-345-85-00-01	Development Fees - Fire	\$4,300.00	\$4,909.45	\$3,900.00	\$9,542.76	\$7,100.00
001-000-000-345-89-00-00	Sepa Checklist/Nonsignificance	\$450.00	\$300.00	\$300.00	\$1,000.00	\$450.00
001-000-000-347-30-00-00	Swim Pool Fees - Admission	\$3,500.00	\$2,863.16	\$3,500.00	\$3,068.65	\$3,200.00
001-000-000-347-32-00-00	Swimming Pool Fees - Rental	\$1,000.00	\$1,529.22	\$1,500.00	\$2,038.96	\$2,000.00
001-000-000-347-60-00-01	T-Ball Program Fees	\$1,000.00	\$993.00	\$1,000.00	\$1,131.00	\$1,200.00
001-000-000-347-60-00-02	Coach Pitch Program Fees	\$750.00	\$393.00	\$500.00	\$453.00	\$500.00
001-000-000-347-60-00-03	Softball Program Fees	\$300.00	\$69.00	\$300.00	\$111.00	\$200.00
<b>Total Charges for Goods and Services</b>		<b>\$371,396.00</b>	<b>\$377,169.41</b>	<b>\$531,446.00</b>	<b>\$515,737.53</b>	<b>\$558,042.00</b>
<b>Fines and Penalties</b>						
001-000-000-352-30-00-00	Mandatory Insurance Admin Cost	\$0.00	\$229.75	\$300.00	\$73.67	\$200.00
001-000-000-353-10-00-00	Traffic Infraction Penalties	\$250.00	\$4.63	\$50.00	\$0.00	\$25.00
001-000-000-353-10-02-00	Traffic Infraction 7-03	\$1,000.00	\$207.82	\$300.00	\$632.68	\$300.00
001-000-000-353-10-03-00	Traffic Infraction - Penalties 4-07	\$16,000.00	\$18,924.63	\$17,500.00	\$15,139.36	\$16,000.00
001-000-000-353-10-04-00	Legislative Assessment	\$600.00	\$1,632.15	\$1,000.00	\$1,103.76	\$1,000.00
001-000-000-353-70-02-00	Other Infraction 7-03	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
001-000-000-353-70-04-00	NTIF Costs (4-30-07)	\$1,000.00	\$603.71	\$500.00	\$952.61	\$500.00
001-000-000-354-00-00-00	Parking Infraction Penalties	\$200.00	\$65.00	\$100.00	\$20.00	\$60.00
001-000-000-354-00-01-00	Parking - Handicapped	\$50.00	\$50.00	\$0.00	\$120.00	\$250.00
001-000-000-354-00-03-00	Parking Infraction - LOC	\$100.00	\$20.00	\$100.00	\$20.00	\$50.00
001-000-000-354-00-07-00	Park/Ind Dis Zone	\$700.00	\$611.16	\$750.00	\$500.03	\$250.00
001-000-000-355-20-00-00	Driving Under Influence (DUI) Fines	\$800.00	\$479.01	\$800.00	\$1,435.51	\$1,600.00
001-000-000-355-20-01-00	DUI-DP Acct. Fee (7-22-11)	\$0.00	\$26.43	\$0.00	\$44.02	\$50.00
001-000-000-355-20-03-00	Criminal Convict Fees-DUI (NEW)	\$0.00	\$0.00	\$0.00	\$21.55	\$0.00
001-000-000-355-80-00-00	Other Criminal Traffic Penalty	\$400.00	\$24.73	\$100.00	\$94.22	\$100.00
001-000-000-355-80-01-00	Criminal Traffic Misdemeanor 7-03	\$4,000.00	\$4,683.31	\$5,000.00	\$3,290.66	\$4,000.00
001-000-000-355-80-02-00	Other Criminal Traffic Penalties	\$0.00	\$0.00	\$0.00	\$206.46	\$100.00
001-000-000-356-90-00-00	Other Criminal Non-Traffic Fines	\$200.00	\$0.00	\$50.00	\$124.65	\$100.00
001-000-000-356-90-02-00	City Dog Violation - Impound Fees	\$600.00	\$600.00	\$800.00	\$430.00	\$700.00
001-000-000-356-90-04-00	Other Non Traffic 7-03	\$3,000.00	\$1,480.18	\$1,500.00	\$2,204.50	\$2,000.00
001-000-000-356-90-06-00	City Crime Dog ZPD Fine/Fees	\$100.00	\$11.06	\$25.00	\$0.00	\$0.00
001-000-000-356-90-08-00	DV Pen Assess	\$0.00	\$0.00	\$0.00	\$9.62	\$25.00
001-000-000-356-90-14-00	Cri Conv Fee	\$0.00	\$0.00	\$0.00	\$219.64	\$0.00
001-000-000-357-22-00-00	Court-Witness Cost	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
001-000-000-357-25-00-00	Court-Interpreter Costs	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00



## 2014 Estimated Revenue

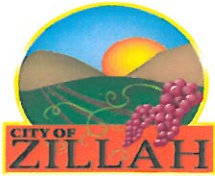
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-357-32-00-00	Court Witness Cost	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-357-33-00-00	Court Public Defense Costs - District	\$2,500.00	\$2,479.51	\$2,800.00	\$1,523.56	\$1,000.00
001-000-000-357-35-00-00	Court Interpreter Costs	\$200.00	\$221.54	\$0.00	\$0.00	\$0.00
001-000-000-359-00-00-01	Penalties on Business Licenses	\$0.00	\$0.00	\$500.00	\$130.00	\$500.00
001-000-000-359-00-00-02	Penalties on Bus Lic-Res Rental Unit	\$0.00	\$0.00	\$20.00	\$160.00	\$100.00
001-000-000-359-00-00-03	Penalty / Building Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-359-90-00-00	Non Court Fines - Penalties	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00
001-000-000-359-90-00-01	Non Court Fines/Penalties-Code	\$0.00	\$0.00	\$50.00	\$30.00	\$0.00
001-000-000-359-90-01-00	Miscellaneous Code Violations	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-359-90-02-00	Fees: NSF City Hall	\$0.00	\$0.00	\$400.00	\$475.00	\$500.00
001-000-000-359-90-91-00	Animal Fines	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Fines and Penalties</b>		<b>\$31,865.00</b>	<b>\$32,354.62</b>	<b>\$32,810.00</b>	<b>\$28,961.50</b>	<b>\$29,465.00</b>
<b>Miscellaneous Revenues</b>						
001-000-000-361-11-00-00	Investment Interest	\$300.00	\$391.87	\$1,000.00	\$898.64	\$1,000.00
001-000-000-361-11-00-02	Interest - Developer Fees**	\$10.00	\$15.52	\$0.00	\$0.00	\$0.00
001-000-000-361-11-01-00	City Rental Deposit Interest	\$10.00	\$0.83	\$0.00	\$0.00	\$0.00
001-000-000-361-19-00-00	Bank Charges - Municipal Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$66.28	\$0.00
001-000-000-361-40-00-00	Interest - V. Valley / Taxes **	\$200.00	\$132.51	\$0.00	\$0.00	\$0.00
001-000-000-361-40-00-01	Interest - Developer Fees	\$0.00	\$0.00	\$10.00	\$17.74	\$25.00
001-000-000-361-40-01-00	Court Current Expense	\$200.00	\$89.02	\$100.00	\$298.80	\$100.00
001-000-000-361-40-03-00	Court - Current Expense (2007)	\$200.00	\$89.02	\$100.00	\$298.80	\$100.00
001-000-000-361-40-43-00	Court - Current Expense	\$100.00	\$0.00	\$100.00	\$0.00	\$50.00
001-000-000-361-41-00-00	City Rentals Deposit Interest	\$0.00	\$0.00	\$10.00	\$0.62	\$10.00
001-000-000-361-42-00-00	Interest - V. Valley / Taxes	\$0.00	\$0.00	\$200.00	\$72.98	\$100.00
001-000-000-362-60-00-00	Housing Rentals & Leases	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00
001-000-000-367-11-00-01	Yakama Legends Donation - Z. Fire	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
001-000-000-367-11-00-03	Donations - Parks and Recreation	\$600.00	\$100.00	\$500.00	\$0.00	\$500.00
001-000-000-367-12-00-01	Donation - Legends	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
001-000-000-369-10-00-00	Sale of Scrap & Junk	\$100.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-369-40-00-00	Judgments - Revenue	\$0.00	\$271.48	\$0.00	\$10.48	\$0.00
001-000-000-369-81-00-00	Cashier's Overages-Shortages	\$0.00	(\$45.25)	\$0.00	\$143.68	\$0.00
001-000-000-369-90-00-00	Other Miscellaneous Revenue	\$1,000.00	\$3,779.13	\$1,000.00	\$2,779.99	\$1,000.00
001-000-000-369-90-01-00	Small Overpayment	\$0.00	\$3.00	\$0.00	\$1.01	\$0.00
001-000-000-369-90-03-00	NSF Revenue	\$400.00	\$275.00	\$0.00	\$0.00	\$0.00
001-000-000-369-90-04-00	WCIA Reimbursement	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00
<b>Total Miscellaneous Revenues</b>		<b>\$20,320.00</b>	<b>\$12,302.13</b>	<b>\$21,470.00</b>	<b>\$11,789.02</b>	<b>\$13,835.00</b>
<b>Total Revenues</b>		<b>\$1,804,541.00</b>	<b>\$1,847,309.12</b>	<b>\$2,009,040.00</b>	<b>\$2,054,328.01</b>	<b>\$2,108,488.00</b>
001-000-000-386-83-33-00	Leg Ass/LGA 1-1-11	\$0.00	\$5.66	\$0.00	\$0.00	\$0.00
<b>Other Financing Sources</b>						
001-000-000-391-80-00-00	Loan Proceeds/ZPD Vehicles-Equip	\$156,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-391-90-00-00	LOCAL Loan Proceeds	\$0.00	\$144,429.02	\$0.00	\$0.00	\$0.00
001-000-000-392-00-00-00	Premium on LOCAL Loan	\$0.00	\$12,685.43	\$0.00	\$0.00	\$0.00
001-000-000-395-10-00-01	Proceeds - Sales of ZPD Surplus	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00
001-000-000-397-00-00-04	Operating Trans IN From 422	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
001-000-000-397-21-00-01	Operating Transfers #104	\$4,029.50	\$1,184.16	\$0.00	\$0.00	\$0.00
001-000-000-397-34-10-01	TRANS IN from 420 - Admin Costs**	\$3,700.00	\$3,508.00	\$0.00	\$0.00	\$0.00
001-000-000-397-35-20-01	TRANS IN from 430 - Admin Costs**	\$3,900.00	\$3,804.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources</b>		<b>\$176,629.50</b>	<b>\$174,610.61</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total General Fund</b>		<b>\$2,444,553.75</b>	<b>\$2,485,308.64</b>	<b>\$2,428,779.15</b>	<b>\$2,473,867.16</b>	<b>\$2,606,345.12</b>





## 2014 Estimated Expenditure

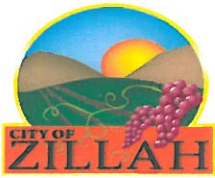
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>General Fund</b>						
001-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$32,268.70	\$0.00
001-000-000-508-80-00-00	Ending Bal - Unreserved	\$300,238.68	\$419,539.15	\$362,535.51	\$465,588.42	\$404,255.57
<b>Legislative</b>						
001-000-000-511-30-41-00	Official Publication Ser - Council	\$0.00	\$0.00	\$3,000.00	\$1,104.43	\$2,000.00
001-000-000-511-30-49-00	Official Publication Ser - Council**	\$1,000.00	\$1,242.60	\$0.00	\$0.00	\$0.00
001-000-000-511-60-10-00	Salaries - Council	\$10,000.00	\$6,253.99	\$11,000.00	\$8,280.00	\$11,000.00
001-000-000-511-60-20-00	Benefits - Council	\$900.00	\$513.19	\$1,000.00	\$655.86	\$1,000.00
001-000-000-511-60-31-00	Supplies - Council	\$100.00	\$44.13	\$100.00	\$16.19	\$100.00
001-000-000-511-60-31-02	Ipap Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00
001-000-000-511-60-41-01	Software	\$110.00	\$109.10	\$0.00	\$0.00	\$0.00
001-000-000-511-60-41-02	IPad Care Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00
001-000-000-511-60-43-00	Travel - Council	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-511-60-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00
001-000-000-511-60-45-03	TRANS OUT - Interfund Rent -	\$250.00	\$0.00	\$1,925.00	\$1,753.44	\$2,907.50
001-000-000-511-60-46-00	Insurance - Council**	\$400.00	\$387.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-48-00	Repair & Maintenance - Council**	\$100.00	\$1,128.77	\$0.00	\$0.00	\$0.00
001-000-000-511-60-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
001-000-000-511-60-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.10	\$110.00
001-000-000-511-60-49-00	Miscellaneous - Council	\$200.00	\$50.37	\$200.00	\$0.00	\$200.00
001-000-000-511-60-49-01	Legislative - AWC Dues	\$0.00	\$0.00	\$1,495.00	\$1,495.00	\$1,541.00
001-000-000-511-60-51-00	Elections Services	\$0.00	\$0.00	\$2,500.00	\$2,916.44	\$4,810.00
001-000-000-511-60-99-00	Interfund Rent - Council**	\$880.00	\$823.40	\$0.00	\$0.00	\$0.00
001-000-000-511-80-51-00	Intergov't - Election Service**	\$4,350.00	\$4,335.61	\$0.00	\$0.00	\$0.00
<b>Total Legislative</b>		<b>\$18,490.00</b>	<b>\$14,888.16</b>	<b>\$23,180.00</b>	<b>\$16,330.46</b>	<b>\$25,768.50</b>
<b>Municipal Court</b>						
001-000-000-512-50-10-00	Salaries - Municipal Court	\$49,800.00	\$53,627.21	\$51,500.00	\$52,222.86	\$53,350.00
001-000-000-512-50-20-00	Benefits - Municipal Court	\$23,720.00	\$21,523.42	\$24,500.00	\$22,610.56	\$25,000.00
001-000-000-512-50-31-00	Supplies - Municipal Court	\$850.00	\$696.00	\$1,050.00	\$410.41	\$1,050.00
001-000-000-512-50-35-00	Small Equipment	\$1,000.00	\$1,410.24	\$500.00	\$0.00	\$500.00
001-000-000-512-50-41-00	Prof Services - Municipal Court	\$3,000.00	\$2,437.58	\$3,000.00	\$2,450.05	\$3,000.00
001-000-000-512-50-41-01	Professional Svcs./Colby	\$8,000.00	\$9,750.00	\$0.00	\$0.00	\$0.00
001-000-000-512-50-42-00	Communication - Municipal Court**	\$1,600.00	\$1,784.16	\$0.00	\$0.00	\$0.00
001-000-000-512-50-42-01	Communications - Telephone	\$0.00	\$0.00	\$800.00	\$1,087.77	\$800.00
001-000-000-512-50-42-02	Communications - Cell/Pager/Other	\$0.00	\$0.00	\$800.00	\$675.00	\$800.00
001-000-000-512-50-42-03	Interfund Rent - Postage	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00
001-000-000-512-50-43-00	Travel - Municipal Court	\$500.00	\$15.54	\$500.00	\$18.08	\$500.00
001-000-000-512-50-45-00	Operating Rentals - Municipal Court	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
001-000-000-512-50-45-03	TRANS OUT - Interfund Rent - Court	\$0.00	\$0.00	\$1,925.00	\$1,753.44	\$2,907.50
001-000-000-512-50-46-00	Insurance - Municipal Court**	\$800.00	\$774.00	\$0.00	\$0.00	\$0.00
001-000-000-512-50-49-00	Miscellaneous - Municipal Court	\$800.00	\$504.50	\$1,000.00	\$581.50	\$1,000.00
001-000-000-512-50-49-01	Misc-Mun Court Bank Balance	\$0.00	\$1,198.99	\$0.00	(\$1,584.80)	\$0.00
001-000-000-512-50-92-00	Interfund Rent - Postage**	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-512-50-99-00	Interfund Rent - Municipal Court**	\$3,080.00	\$2,881.83	\$0.00	\$0.00	\$0.00
<b>Total Municipal Court</b>		<b>\$94,200.00</b>	<b>\$96,603.47</b>	<b>\$86,625.00</b>	<b>\$80,224.87</b>	<b>\$89,157.50</b>
<b>Administration</b>						
001-000-000-513-10-10-00	Salaries - Mayor	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
001-000-000-513-10-20-00	Benefits - Mayor	\$955.00	\$928.32	\$950.00	\$924.96	\$950.00
001-000-000-513-10-31-00	Supplies - Mayor	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
001-000-000-513-10-41-01	Software	\$110.00	\$109.09	\$0.00	\$0.00	\$0.00
001-000-000-513-10-42-00	Communication - Mayor**	\$1,400.00	\$1,172.91	\$0.00	\$0.00	\$0.00
001-000-000-513-10-42-01	Communications - Telephone	\$0.00	\$0.00	\$700.00	\$405.46	\$700.00
001-000-000-513-10-42-02	Communications - Cell Mayor	\$0.00	\$0.00	\$400.00	\$328.30	\$500.00
001-000-000-513-10-43-00	Travel - Mayor	\$100.00	\$36.00	\$100.00	\$0.00	\$100.00
001-000-000-513-10-46-00	Insurance - Mayor**	\$400.00	\$387.00	\$0.00	\$0.00	\$0.00
001-000-000-513-10-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-513-10-49-00	Miscellaneous - Mayor	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-513-10-99-00	Interfund Rent - Mayor**	\$880.00	\$823.39	\$0.00	\$0.00	\$0.00
<b>Total Administration</b>		<b>\$15,995.00</b>	<b>\$15,456.71</b>	<b>\$14,410.00</b>	<b>\$13,767.81</b>	<b>\$14,510.00</b>
<b>Financial and Records Services</b>						
<b>Financial Services</b>						
001-000-000-514-23-10-00	Salaries - City Hall	\$45,000.00	\$45,667.98	\$65,000.00	\$64,970.27	\$68,000.00
001-000-000-514-23-20-00	Benefits - City Hall	\$22,000.00	\$20,289.75	\$26,000.00	\$27,738.55	\$28,000.00
001-000-000-514-23-31-00	Supplies - City Hall	\$4,900.00	\$2,888.75	\$9,900.00	\$4,850.45	\$10,000.00



## 2014 Estimated Expenditure

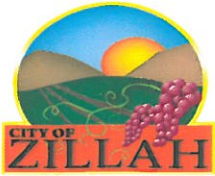
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-514-23-31-01	City Hall (ADA) Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
001-000-000-514-23-32-00	Fuel - City Hall	\$400.00	\$566.29	\$800.00	\$422.19	\$800.00
001-000-000-514-23-41-00	Professional Svcs - City Hall	\$15,000.00	\$3,408.00	\$20,000.00	\$1,070.00	\$33,000.00
001-000-000-514-23-41-01	Professional Svcs/Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
001-000-000-514-23-41-02	Vision Programming - Software	\$0.00	\$0.00	\$4,800.00	\$4,213.12	\$4,600.00
001-000-000-514-23-41-03	Professional Services-Online costs	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
001-000-000-514-23-41-10	Municipal Code Update - City Hall**	\$11,000.00	\$6,659.72	\$0.00	\$0.00	\$0.00
001-000-000-514-23-41-30	Professional Svcs - City Hall	\$3,500.00	\$664.15	\$1,000.00	\$0.00	\$1,000.00
001-000-000-514-23-41-40	Software	\$1,800.00	\$1,776.32	\$0.00	\$0.00	\$0.00
001-000-000-514-23-42-00	Communication - City Hall**	\$1,250.00	\$1,402.53	\$0.00	\$0.00	\$0.00
001-000-000-514-23-42-01	Communications - Telephone	\$0.00	\$0.00	\$800.00	\$405.46	\$800.00
001-000-000-514-23-42-02	Communications - Cell City Hall	\$0.00	\$0.00	\$300.00	\$468.08	\$350.00
001-000-000-514-23-42-03	Communications - Postage	\$0.00	\$0.00	\$1,000.00	\$1,966.85	\$2,200.00
001-000-000-514-23-43-00	Travel - City Hall	\$500.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-514-23-44-00	Advertising - City Hall**	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00
001-000-000-514-23-44-01	Property Tax - City Hall	\$0.00	\$0.00	\$150.00	\$110.00	\$110.00
001-000-000-514-23-45-00	Operating Rentals - C. H. Copier**	\$600.00	\$799.76	\$0.00	\$0.00	\$0.00
001-000-000-514-23-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$1,200.00	\$746.66	\$1,200.00
001-000-000-514-23-45-03	TRANS OUT - Interfund Rent -	\$0.00	\$0.00	\$4,160.00	\$3,611.65	\$4,212.00
001-000-000-514-23-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$280.85	\$325.00
001-000-000-514-23-46-00	Insurance - City Hall**	\$1,700.00	\$1,598.00	\$0.00	\$0.00	\$0.00
001-000-000-514-23-48-00	Repairs & Maintenance - City Hall	\$4,150.00	\$5,281.59	\$0.00	\$0.00	\$700.00
001-000-000-514-23-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$1,200.00	\$1,971.43	\$1,800.00
001-000-000-514-23-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$3,050.00	\$2,623.16	\$4,650.00
001-000-000-514-23-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-514-23-49-00	Miscellaneous - City Hall	\$2,500.00	\$2,647.69	\$5,250.00	\$5,209.75	\$3,500.00
001-000-000-514-23-49-02	Misc. Bank Svc. Charges	\$3,000.00	\$3,470.01	\$3,000.00	\$4,159.83	\$4,000.00
001-000-000-514-23-49-03	Work Order Program - PWKS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,300.00
001-000-000-514-23-99-00	Interfund Rent - City Hall**	\$3,237.58	\$2,385.98	\$0.00	\$0.00	\$0.00
<b>Total Financial Services</b>		<b>\$120,537.58</b>	<b>\$99,526.52</b>	<b>\$148,020.00</b>	<b>\$124,927.39</b>	<b>\$176,307.00</b>
<b>Records Services - Clerks</b>						
001-000-000-514-30-10-00	Salaries - Rec. Services	\$0.00	\$0.00	\$14,000.00	\$13,005.90	\$13,700.00
001-000-000-514-30-20-00	Benefits - Rec. Services	\$0.00	\$0.00	\$5,800.00	\$5,883.31	\$5,000.00
001-000-000-514-30-31-00	Supplies - Rec. Services	\$0.00	\$0.00	\$5,000.00	\$2,241.29	\$6,200.00
001-000-000-514-30-41-00	Professional Svcs	\$0.00	\$0.00	\$2,000.00	\$343.32	\$2,000.00
001-000-000-514-30-41-10	Municipal Code Update	\$0.00	\$0.00	\$9,000.00	\$3,321.57	\$6,000.00
001-000-000-514-30-42-03	Communication / Postage	\$0.00	\$0.00	\$700.00	\$620.29	\$600.00
001-000-000-514-30-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$1,300.00	\$1,243.08	\$1,300.00
001-000-000-514-30-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$77.04	\$200.00
001-000-000-514-30-48-00	Repairs & Maintenance - Rec.	\$0.00	\$224.43	\$2,000.00	\$3,300.76	\$3,000.00
001-000-000-514-30-49-00	Miscellaneous - Rec. Services	\$0.00	\$0.00	\$800.00	\$240.00	\$800.00
<b>Total Records Services - Clerks</b>		<b>\$0.00</b>	<b>\$224.43</b>	<b>\$40,600.00</b>	<b>\$30,276.56</b>	<b>\$38,800.00</b>
<b>Licensing</b>						
001-000-000-514-81-31-00	Supplies - Licensing	\$0.00	\$0.00	\$0.00	\$162.30	\$500.00
001-000-000-514-81-42-03	Communications - Licensing	\$0.00	\$0.00	\$300.00	\$2,148.92	\$2,800.00
001-000-000-514-81-45-00	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$300.00	\$249.51	\$300.00
001-000-000-514-81-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$360.61	\$425.00
001-000-000-514-81-48-00	Repairs & Maintenance - Licensing	\$0.00	\$0.00	\$800.00	\$1,348.43	\$1,500.00
001-000-000-514-81-48-05	Repairs & Maintenance - Assyst	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
<b>Total Licensing</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,400.00</b>	<b>\$4,269.77</b>	<b>\$6,425.00</b>
<b>Total Financial and Records Services</b>		<b>\$120,537.58</b>	<b>\$99,750.95</b>	<b>\$190,020.00</b>	<b>\$159,473.72</b>	<b>\$221,532.00</b>
<b>Legal Services</b>						
001-000-000-515-20-41-06	City Attorney - Carmody**	\$25,000.00	\$33,160.75	\$0.00	\$0.00	\$0.00
001-000-000-515-20-46-00	Insurance - Legal**	\$2,800.00	\$2,709.00	\$0.00	\$0.00	\$0.00
001-000-000-515-21-10-00	Salaries - Prosecuting Attorney**	\$7,910.00	\$7,829.04	\$0.00	\$0.00	\$0.00
001-000-000-515-21-20-00	Benefits - Prosecuting Attorney**	\$675.00	\$640.32	\$0.00	\$0.00	\$0.00
001-000-000-515-21-31-00	Supplies - Prosecuting Attorney**	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-515-30-41-06	Legal Services - City Attorney	\$0.00	\$0.00	\$35,000.00	\$37,156.06	\$30,000.00
001-000-000-515-31-10-00	Legal Services - Salaries: Pros. Atty.	\$0.00	\$0.00	\$8,000.00	\$8,024.88	\$8,300.00
001-000-000-515-31-20-00	Legal Services - Benefits: Pros. Atty.	\$0.00	\$0.00	\$700.00	\$647.52	\$725.00
001-000-000-515-31-31-00	Legal Services - Supplies: Pros.	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-515-91-41-00	Indigent Defense Cost	\$0.00	\$0.00	\$8,000.00	\$10,400.00	\$10,000.00
001-000-000-515-91-41-02	Indigent Defense/Conflict Attorneys	\$0.00	\$0.00	\$0.00	\$450.00	\$1,500.00
<b>Total Legal Services</b>		<b>\$36,585.00</b>	<b>\$44,339.11</b>	<b>\$51,900.00</b>	<b>\$56,678.46</b>	<b>\$50,725.00</b>





## 2014 Estimated Expenditure

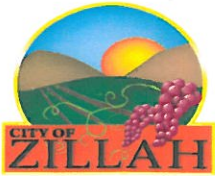
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Risk Management</b>						
001-000-000-517-60-46-00	Workers Comp Svcs - AWC Retro	\$0.00	\$0.00	\$3,500.00	\$4,093.97	\$4,100.00
<b>Total Risk Management</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>\$4,093.97</b>	<b>\$4,100.00</b>
<b>Personnel Services</b>						
001-000-000-518-10-10-00	Salaries - Personnel Svcs.	\$0.00	\$0.00	\$13,000.00	\$12,027.90	\$13,000.00
001-000-000-518-10-20-00	Benefits - Personnel Svcs.	\$0.00	\$0.00	\$5,700.00	\$5,831.11	\$6,500.00
001-000-000-518-10-31-00	Supplies - Personnel Services	\$0.00	\$0.00	\$5,000.00	\$1,694.73	\$5,000.00
001-000-000-518-10-41-02	Prof Svcs - Vision	\$0.00	\$0.00	\$1,600.00	\$1,404.38	\$1,600.00
001-000-000-518-10-42-03	Communications - Licensing	\$0.00	\$0.00	\$300.00	\$1,048.19	\$1,350.00
001-000-000-518-10-43-00	Travel - Personnel Svcs.	\$0.00	\$0.00	\$200.00	\$28.82	\$200.00
001-000-000-518-10-45-00	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$300.00	\$249.50	\$300.00
001-000-000-518-10-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$172.32	\$200.00
001-000-000-518-10-48-00	Repairs & Maintenance**	\$1,050.00	\$1,016.42	\$0.00	\$0.00	\$0.00
001-000-000-518-10-48-03	Repairs & Maintenance - Vision &	\$0.00	\$0.00	\$1,500.00	\$1,379.94	\$1,600.00
001-000-000-518-10-49-00	Miscellaneous - Personnel Svcs.	\$0.00	\$0.00	\$200.00	\$190.00	\$200.00
001-000-000-518-30-46-00	Insurance Premium	\$0.00	\$0.00	\$37,000.00	\$35,993.00	\$37,500.00
001-000-000-518-30-48-00	R&M Gilmore Rental**	\$500.00	\$34.62	\$0.00	\$0.00	\$0.00
001-000-000-518-90-42-00	CATV Contract	\$0.00	\$0.00	\$26,000.00	\$24,186.59	\$26,000.00
<b>Total Personnel Services</b>		<b>\$1,550.00</b>	<b>\$1,051.04</b>	<b>\$90,800.00</b>	<b>\$84,206.48</b>	<b>\$93,450.00</b>
001-000-000-519-90-49-00	Dues AWC - Gen. Gov. Services**	\$1,477.00	\$1,477.00	\$0.00	\$0.00	\$0.00
001-000-000-519-90-49-10	Dues New Vision - Gen. Gov. Srv.**	\$1,320.00	\$1,320.00	\$0.00	\$0.00	\$0.00
001-000-000-519-90-49-20	Dues YVCOG - Gen. Gov. Service**	\$2,703.00	\$2,703.00	\$0.00	\$0.00	\$0.00
001-000-000-519-90-49-40	Dues - AWC Retro Prog-Gen Gov	\$3,200.00	\$3,822.36	\$0.00	\$0.00	\$0.00
001-000-000-519-90-49-50	Dues - DRYVE**	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00
<b>Public Safety</b>						
<b>Law Enforcement</b>						
001-000-000-521-10-10-00	Salaries - ZPD	\$61,983.00	\$67,277.16	\$66,000.00	\$67,431.81	\$68,350.00
001-000-000-521-10-20-00	Benefits - ZPD	\$24,578.00	\$23,332.74	\$25,000.00	\$24,703.48	\$25,750.00
001-000-000-521-10-31-00	Supplies Office / Operating - ZPD	\$4,000.00	\$3,144.08	\$4,000.00	\$2,887.65	\$3,500.00
001-000-000-521-10-31-10	Supplies - Uniforms - ZPD	\$500.00	\$1,204.21	\$500.00	\$474.95	\$500.00
001-000-000-521-10-31-20	Supplies - Civil Service Board - ZPD	\$250.00	\$0.00	\$250.00	\$0.00	\$500.00
001-000-000-521-10-32-00	Fuel	\$0.00	\$0.00	\$3,500.00	\$4,774.59	\$3,500.00
001-000-000-521-10-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$4,500.00	\$672.58	\$4,500.00
001-000-000-521-10-41-00	Professional Services - ZPD	\$2,500.00	\$2,436.31	\$2,650.00	\$3,789.32	\$4,000.00
001-000-000-521-10-41-10	Bloodborn Path/Flu/Medical - ZPD	\$500.00	\$14.97	\$500.00	\$0.00	\$500.00
001-000-000-521-10-41-30	Software Prog/Website - ZPD**	\$110.00	\$109.09	\$0.00	\$0.00	\$0.00
001-000-000-521-10-42-00	Communications - ZPD**	\$5,000.00	\$5,004.32	\$0.00	\$0.00	\$0.00
001-000-000-521-10-42-01	Communications - Telephone	\$0.00	\$0.00	\$4,000.00	\$3,426.21	\$4,000.00
001-000-000-521-10-42-02	Communications - Cell/Pager/Other	\$0.00	\$0.00	\$2,000.00	\$854.86	\$2,000.00
001-000-000-521-10-44-00	Advertising - ZPD	\$150.00	\$40.38	\$0.00	\$0.00	\$150.00
001-000-000-521-10-44-01	Property Taxes - ZPD	\$0.00	\$0.00	\$100.00	\$82.50	\$85.00
001-000-000-521-10-45-00	Operating Rentals - ZPD	\$800.00	\$0.00	\$3,200.00	\$2,335.54	\$3,500.00
001-000-000-521-10-45-03	TRANS OUT - Interfund Rent - ZPD	\$0.00	\$0.00	\$12,705.00	\$11,572.65	\$19,189.50
001-000-000-521-10-46-00	Insurance - ZPD**	\$11,000.00	\$10,188.00	\$0.00	\$0.00	\$0.00
001-000-000-521-10-48-00	Repairs & Maintenance - ZPD	\$5,500.00	\$7,920.16	\$2,000.00	\$2,337.59	\$2,000.00
001-000-000-521-10-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-521-10-49-00	Miscellaneous - ZPD	\$500.00	\$795.90	\$500.00	\$1,782.49	\$500.00
001-000-000-521-10-49-30	Education Reimb - ZPD	\$3,000.00	\$3,029.70	\$3,500.00	(\$1,514.85)	\$3,500.00
001-000-000-521-10-53-01	Property Taxes - ZPD**	\$67.50	\$82.50	\$0.00	\$0.00	\$0.00
001-000-000-521-10-99-00	Interfund Rent - ZPD**	\$13,200.00	\$11,074.13	\$0.00	\$0.00	\$0.00
<b>Total Law Enforcement</b>		<b>\$133,638.50</b>	<b>\$135,653.65</b>	<b>\$135,015.00</b>	<b>\$125,720.46</b>	<b>\$146,134.50</b>
001-000-000-521-20-10-00	Salaries - ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-20-10-10	Salaries - ZPD Repairs**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-20-20-10	Benefits - ZPD Repairs**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Investigations</b>						
001-000-000-521-21-10-00	Salaries - Investigations - ZPD	\$48,560.00	\$50,836.83	\$52,000.00	\$52,803.24	\$53,800.00
001-000-000-521-21-10-10	Overtime - Salary - Investigations -	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-21-20-00	Benefits - Investigations - ZPD	\$24,000.00	\$23,154.93	\$24,000.00	\$23,167.36	\$24,500.00
001-000-000-521-21-31-00	Supplies - Office - Operating - Invest	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00
001-000-000-521-21-31-10	Supplies - Uniforms - Invest - ZPD	\$500.00	\$88.48	\$500.00	\$503.64	\$500.00
001-000-000-521-21-32-00	Fuel - Investigations - ZPD	\$0.00	\$0.00	\$1,500.00	\$1,918.85	\$1,500.00
001-000-000-521-21-35-00	Small Tools & Equipment - ZPD	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-521-21-41-00	Professional Services - Invest - ZPD	\$500.00	\$240.00	\$500.00	\$68.15	\$500.00



## 2014 Estimated Expenditure

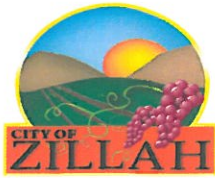
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-521-21-42-00	Communications - Cellular - Invest -	\$600.00	\$747.68	\$600.00	\$605.21	\$600.00
001-000-000-521-21-43-00	Travel - Investigations - ZPD	\$500.00	\$61.04	\$500.00	\$0.00	\$500.00
001-000-000-521-21-49-00	Miscellaneous - Investigations - ZPD	\$500.00	\$573.44	\$500.00	\$722.25	\$500.00
<b>Total Investigations</b>		<b>\$77,660.00</b>	<b>\$76,202.40</b>	<b>\$81,600.00</b>	<b>\$79,788.70</b>	<b>\$83,900.00</b>
<b>Patrol</b>						
001-000-000-521-22-10-00	Salaries - Patrol - ZPD	\$248,000.00	\$261,862.36	\$264,500.00	\$285,689.05	\$269,200.00
001-000-000-521-22-10-01	Overtime - Salaries - Patrol - ZPD**	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-22-10-10	Salaries - Reserves - Patrol - ZPD	\$15,000.00	\$15,971.50	\$15,000.00	\$7,780.30	\$15,000.00
001-000-000-521-22-20-00	Benefits - Patrol - ZPD	\$118,450.00	\$116,669.09	\$123,000.00	\$122,101.98	\$122,000.00
001-000-000-521-22-20-10	Benefits - Reserves - Patrol - ZPD	\$2,600.00	\$2,737.29	\$2,600.00	\$1,725.10	\$2,800.00
001-000-000-521-22-31-00	Supplies - Office & Oper - Patrol -	\$500.00	\$612.95	\$500.00	\$170.55	\$500.00
001-000-000-521-22-31-10	Supplies - Uniforms - Patrol - ZPD	\$6,200.00	\$4,950.50	\$6,000.00	\$8,969.23	\$6,000.00
001-000-000-521-22-32-00	Fuel - Patrol - ZPD	\$17,500.00	\$22,426.56	\$13,000.00	\$11,990.47	\$13,000.00
001-000-000-521-22-35-00	Equipment - Patrol - ZPD	\$3,000.00	\$2,953.96	\$6,000.00	\$4,583.87	\$3,000.00
001-000-000-521-22-35-01	TSC School Zone Grant - Patrol	\$1,500.00	\$0.00	\$1,500.00	\$997.71	\$1,500.00
001-000-000-521-22-35-02	DOJ Ballis Vest Grant - Patrol - ZPD	\$600.00	\$537.80	\$600.00	\$600.00	\$600.00
001-000-000-521-22-35-03	TSC Mini Grant - Patrol - ZPD	\$500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-521-22-35-04	WASPC Traf Sfty EQ Grant -	\$1,000.00	\$1,787.62	\$0.00	\$0.00	\$0.00
001-000-000-521-22-41-00	Professional Services - Patrol -	\$2,000.00	\$534.00	\$0.00	\$0.00	\$2,000.00
001-000-000-521-22-42-00	Communication/Cellular - Patrol -	\$2,800.00	\$3,903.62	\$0.00	\$0.00	\$0.00
001-000-000-521-22-42-02	Communications - Cell/Pager/Other	\$0.00	\$0.00	\$3,000.00	\$3,006.85	\$3,000.00
001-000-000-521-22-49-00	Miscellaneous - Patrol - ZPD	\$500.00	\$350.00	\$500.00	\$575.00	\$500.00
001-000-000-521-22-49-01	WASPC Traf Sfty Eq Grnt - Patrol	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-521-22-49-51	TSC Mini Grant - Patrol - ZPD	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
<b>Total Patrol</b>		<b>\$426,650.00</b>	<b>\$435,297.25</b>	<b>\$439,200.00</b>	<b>\$448,190.11</b>	<b>\$442,100.00</b>
<b>Training</b>						
001-000-000-521-40-31-00	Supplies ZPD Training	\$2,000.00	\$2,597.91	\$3,500.00	\$3,849.69	\$4,000.00
001-000-000-521-40-35-00	Small Tools & Equipment - ZPD	\$0.00	\$0.00	\$800.00	\$406.34	\$1,200.00
001-000-000-521-40-35-01	Small Tools & Equip/ZPD	\$0.00	\$0.00	\$1,000.00	\$312.42	\$0.00
001-000-000-521-40-35-02	Small Tools & Equipment - ZPD	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
001-000-000-521-40-35-03	Small Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
001-000-000-521-40-43-00	Travel - Lodging/Meals - ZPD	\$2,000.00	\$572.33	\$2,500.00	\$1,398.30	\$2,500.00
001-000-000-521-40-48-00	Repairs & Maintenance - ZPD	\$2,000.00	\$740.19	\$1,000.00	\$1,276.60	\$0.00
001-000-000-521-40-49-00	Miscellaneous - ZPD Training	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
001-000-000-521-40-64-00	Machinery & Equipment - ZPD	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Training</b>		<b>\$7,000.00</b>	<b>\$3,910.43</b>	<b>\$10,800.00</b>	<b>\$7,243.35</b>	<b>\$11,700.00</b>
<b>Interfund</b>						
001-000-000-521-50-99-00	Interfund Rent - Facilities - ZPD**	\$1,320.00	\$2,540.39	\$0.00	\$0.00	\$0.00
<b>Total Interfund</b>		<b>\$1,320.00</b>	<b>\$2,540.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Public Safety</b>		<b>\$646,268.50</b>	<b>\$653,604.12</b>	<b>\$666,615.00</b>	<b>\$660,942.62</b>	<b>\$683,834.50</b>
<b>Fire Suppression</b>						
001-000-000-522-20-10-00	Salaries - Chief - Fire	\$53,000.00	\$56,574.21	\$59,000.00	\$58,384.54	\$61,500.00
001-000-000-522-20-10-10	Salaries - Volunteer Fire	\$14,000.00	\$13,920.59	\$15,000.00	\$15,195.00	\$15,000.00
001-000-000-522-20-10-20	Salaries - Part Timer Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200.00
001-000-000-522-20-20-00	Benefits - Chief - Fire	\$22,000.00	\$22,462.88	\$22,800.00	\$22,549.90	\$22,500.00
001-000-000-522-20-20-20	Benefits - Part Timer Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
001-000-000-522-20-21-00	Benefits - Volunteers - Fire	\$3,310.00	\$3,042.80	\$3,310.00	\$3,352.78	\$3,400.00
001-000-000-522-20-31-00	Supplies - Fire	\$1,500.00	\$3,447.16	\$1,600.00	\$954.04	\$1,600.00
001-000-000-522-20-31-10	PPE - Fire	\$2,500.00	\$850.60	\$3,500.00	\$7,070.59	\$4,000.00
001-000-000-522-20-32-00	Fuel - Fire	\$900.00	\$1,712.09	\$1,800.00	\$1,671.47	\$1,800.00
001-000-000-522-20-35-00	Small Tools & Equipment - Fire	\$3,000.00	\$0.00	\$6,500.00	\$3,751.47	\$3,000.00
001-000-000-522-20-41-00	Professional Services	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
001-000-000-522-20-41-02	Software	\$110.00	\$109.09	\$0.00	\$0.00	\$0.00
001-000-000-522-20-42-00	Communications - Fire	\$6,000.00	\$6,191.31	\$5,000.00	\$2,193.52	\$5,000.00
001-000-000-522-20-43-00	Travel - Fire	\$0.00	\$0.00	\$0.00	\$28.17	\$0.00
001-000-000-522-20-45-03	TRANS OUT - Interfund Rent - Fire	\$0.00	\$0.00	\$2,925.00	\$1,753.45	\$3,907.50
001-000-000-522-20-45-10	Y.C.F.D. Station Rent - Fire	\$14,950.00	\$14,119.27	\$15,354.00	\$15,353.46	\$15,629.85
001-000-000-522-20-46-00	Insurance - Fire**	\$8,000.00	\$7,602.00	\$0.00	\$0.00	\$0.00
001-000-000-522-20-47-00	Utilities - Fire**	\$1,300.00	\$1,527.39	\$0.00	\$0.00	\$0.00
001-000-000-522-20-47-01	Utilities - W/S/G	\$0.00	\$0.00	\$1,300.00	\$1,282.44	\$1,300.00
001-000-000-522-20-48-00	Repairs & Maintenance - Fire	\$3,000.00	\$2,090.40	\$3,000.00	\$3,530.15	\$3,000.00
001-000-000-522-20-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-522-20-49-00	Miscellaneous - Fire	\$300.00	\$120.00	\$400.00	\$0.00	\$400.00





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-522-20-49-01	School Assessment - Fire	\$8,031.70	\$0.00	\$9,214.70	\$0.00	\$10,469.70
001-000-000-522-20-49-10	Misc./Fire Training - Fire	\$1,270.00	\$25.00	\$1,270.00	\$25.00	\$1,300.00
001-000-000-522-20-49-20	Yakama Legends Donation - Fire	\$10,287.94	\$0.00	\$10,287.94	\$0.00	\$0.00
001-000-000-522-20-51-00	Dispatch - Fire	\$4,500.00	\$4,610.37	\$4,500.00	\$5,616.20	\$4,500.00
001-000-000-522-20-99-00	Interfund Rent - Fire**	\$3,200.00	\$2,420.08	\$0.00	\$0.00	\$0.00
<b>Total Fire Suppression</b>		<b>\$161,759.64</b>	<b>\$140,825.24</b>	<b>\$167,471.64</b>	<b>\$142,821.27</b>	<b>\$165,417.05</b>
<b>Electric Monitoring</b>						
001-000-000-523-20-51-00	Prof Svcs Electr. Monitoring - ZPD-	\$1,000.00	\$1,165.25	\$1,000.00	\$10.60	\$1,000.00
<b>Total Electric Monitoring</b>		<b>\$1,000.00</b>	<b>\$1,165.25</b>	<b>\$1,000.00</b>	<b>\$10.60</b>	<b>\$1,000.00</b>
<b>Care And Custody Of Prisoners</b>						
001-000-000-523-60-31-00	Care of Prisoners - Inmate Meals	\$5,500.00	\$4,968.04	\$5,500.00	\$5,596.34	\$5,500.00
001-000-000-523-60-41-00	Prof Svcs Medical - ZPD-Det/Corr	\$5,000.00	\$4.01	\$5,000.00	\$712.25	\$5,000.00
001-000-000-523-60-51-00	Care of Prisoners -ZPD-Det/Corr	\$20,000.00	\$13,122.38	\$20,000.00	\$16,577.53	\$20,000.00
<b>Total Care And Custody Of Prisoners</b>		<b>\$30,500.00</b>	<b>\$18,094.43</b>	<b>\$30,500.00</b>	<b>\$22,886.12</b>	<b>\$30,500.00</b>
<b>Housing and Community</b>						
001-000-000-524-20-10-00	Salaries - Bldg Insp. - Community	\$9,500.00	\$9,983.67	\$13,000.00	\$12,917.48	\$13,500.00
001-000-000-524-20-10-20	Salaries - PT Bldg Insp. -	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200.00
001-000-000-524-20-20-00	Benefits - Bldg Insp. - Community	\$3,900.00	\$3,963.92	\$5,200.00	\$5,161.30	\$5,200.00
001-000-000-524-20-20-20	Benefits - PT Bldg Insp. - Community	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
001-000-000-524-20-31-00	Supplies - Community Dev.	\$1,400.00	\$354.35	\$1,400.00	\$774.38	\$600.00
001-000-000-524-20-32-00	Fuel - Community Dev.	\$1,000.00	\$1,240.95	\$1,000.00	\$1,040.04	\$1,400.00
001-000-000-524-20-35-00	Machinery & Equipment	\$3,000.00	\$0.00	\$3,000.00	\$545.16	\$2,000.00
001-000-000-524-20-41-00	Professional Services	\$3,400.00	\$5,143.75	\$2,100.00	\$410.02	\$2,100.00
001-000-000-524-20-41-02	Software	\$1,110.00	\$1,155.34	\$0.00	\$0.00	\$0.00
001-000-000-524-20-42-00	Communications - Community Dev.	\$2,500.00	\$2,933.55	\$2,500.00	\$1,502.60	\$1,800.00
001-000-000-524-20-43-00	Travel - Community Dev.	\$200.00	\$0.00	\$200.00	\$0.00	\$100.00
001-000-000-524-20-44-01	Property Taxes - Community Dev.	\$22.50	\$27.50	\$27.50	\$0.00	\$27.50
001-000-000-524-20-45-00	Insurance - Community Dev.**	\$3,400.00	\$3,312.00	\$0.00	\$0.00	\$0.00
001-000-000-524-20-45-03	TRANS OUT - Interfund Rent - Bldg.	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-524-20-47-00	Utilities - Community Dev.	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-524-20-48-00	Repairs & Maintenance - Community	\$2,200.00	\$1,645.47	\$550.00	\$70.70	\$550.00
001-000-000-524-20-48-05	Repairs & Maintenance - Assyst	\$0.00	\$0.00	\$1,200.00	\$786.25	\$1,200.00
001-000-000-524-20-48-06	Repairs & Maintenance - MVTU	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-524-20-49-00	Miscellaneous - Community Dev.	\$400.00	\$340.00	\$400.00	\$275.00	\$400.00
001-000-000-524-20-99-00	Interfund Rent - Community Dev**	\$1,000.00	\$375.98	\$0.00	\$0.00	\$0.00
<b>Total Housing and Community</b>		<b>\$33,232.50</b>	<b>\$30,476.48</b>	<b>\$31,887.50</b>	<b>\$23,592.02</b>	<b>\$36,587.50</b>
<b>Emergency Preparedness</b>						
001-000-000-525-60-49-00	Emerg Svces Fee/YVOEM - Comm	\$0.00	\$0.00	\$2,216.00	\$2,216.00	\$2,331.00
001-000-000-525-60-51-00	Emerg Svces Fee/YVOEM - Comm**	\$2,057.00	\$2,057.00	\$0.00	\$0.00	\$0.00
<b>Total Emergency Preparedness</b>		<b>\$2,057.00</b>	<b>\$2,057.00</b>	<b>\$2,216.00</b>	<b>\$2,216.00</b>	<b>\$2,331.00</b>
<b>Operations - Contracted Services</b>						
001-000-000-528-60-51-00	CATV Contract**	\$28,000.00	\$23,817.03	\$0.00	\$0.00	\$0.00
001-000-000-528-60-51-01	Prof Svcs-Dispatch Contract-ZPD	\$31,000.00	\$35,278.25	\$27,600.00	\$41,538.44	\$28,500.00
001-000-000-528-60-51-02	Communications - Cell/Pager/Other	\$0.00	\$0.00	\$800.00	\$220.45	\$0.00
001-000-000-528-60-51-03	Professional Services-YACORP	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
001-000-000-528-60-51-04	Professional	\$0.00	\$0.00	\$0.00	\$534.00	\$2,200.00
<b>Total Operations - Contracted Services</b>		<b>\$59,000.00</b>	<b>\$59,095.28</b>	<b>\$28,400.00</b>	<b>\$42,292.89</b>	<b>\$37,700.00</b>
<b>Dispatch</b>						
001-000-000-528-80-10-00	Salaries-Dispatch	\$33,100.00	\$33,781.77	\$34,000.00	\$35,867.84	\$35,400.00
001-000-000-528-80-20-00	Benefits-Dispatch	\$20,400.00	\$19,421.04	\$21,200.00	\$20,891.21	\$21,200.00
001-000-000-528-80-31-00	Supplies - Office/Oper-Dispatch	\$250.00	\$433.80	\$250.00	\$303.20	\$250.00
001-000-000-528-80-31-10	Supplies - Uniforms Dispatch	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
001-000-000-528-80-42-00	Communications - Dispatch	\$0.00	\$0.00	\$3,000.00	\$2,204.60	\$3,400.00
<b>Total Dispatch</b>		<b>\$54,000.00</b>	<b>\$53,636.61</b>	<b>\$58,700.00</b>	<b>\$59,266.85</b>	<b>\$60,500.00</b>
001-000-000-531-60-10-00	Salaries - Weed Control**	\$6,500.00	\$6,115.81	\$0.00	\$0.00	\$0.00
001-000-000-531-60-20-00	Benefits - Weed Control**	\$3,750.00	\$3,071.72	\$0.00	\$0.00	\$0.00
001-000-000-531-60-31-00	Supplies - Weed Control**	\$3,000.00	\$2,596.54	\$0.00	\$0.00	\$0.00
001-000-000-531-60-32-00	Fuel - Weed Control**	\$1,000.00	\$402.31	\$0.00	\$0.00	\$0.00
001-000-000-531-60-46-00	Insurance - Weed Control**	\$400.00	\$387.00	\$0.00	\$0.00	\$0.00
001-000-000-531-60-48-00	Repair & Maint. - Weed Control**	\$350.00	\$11.17	\$0.00	\$0.00	\$0.00



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-531-60-49-00	Miscellaneous - Weed Control**	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-531-70-51-00	Clean Air Auth.-Assess-Pollution**	\$1,186.00	\$1,625.00	\$0.00	\$0.00	\$0.00
<b>Garbage and Solid Waste Utilities</b>						
001-000-000-537-10-10-00	Salaries - Garbage/Solid Waste	\$10,500.00	\$10,608.25	\$20,000.00	\$19,640.85	\$20,500.00
001-000-000-537-10-20-00	Benefits - Garbage/Solid Waste	\$6,300.00	\$5,894.25	\$12,000.00	\$11,546.92	\$12,300.00
001-000-000-537-10-31-00	Supplies - Garbage/Solid Waste	\$1,577.00	\$1,295.23	\$200.00	\$233.95	\$300.00
001-000-000-537-10-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-537-10-41-00	Prof. Serv.-Yak Waste - Garbage	\$225,973.00	\$240,252.44	\$226,000.00	\$227,244.42	\$230,000.00
001-000-000-537-10-41-02	Vision Programming - Software	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00
001-000-000-537-10-41-10	Prof Services - Garbage	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
001-000-000-537-10-41-20	Software	\$2,850.00	\$2,985.34	\$0.00	\$0.00	\$0.00
001-000-000-537-10-42-00	Communication-Garbage/Solid	\$1,800.00	\$2,225.10	\$0.00	\$0.00	\$0.00
001-000-000-537-10-42-03	Communications - Postage	\$0.00	\$0.00	\$800.00	\$3,193.45	\$4,100.00
001-000-000-537-10-44-00	Property Taxes - Garbage/Solid	\$0.00	\$0.00	\$27.50	\$0.00	\$27.50
001-000-000-537-10-44-01	St. of WA Exc. Tax Comb - B&O	\$0.00	\$0.00	\$14,000.00	\$18,156.82	\$14,000.00
001-000-000-537-10-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-537-10-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$533.46	\$600.00
001-000-000-537-10-46-00	Insurance - Garbage/Solid Waste**	\$800.00	\$774.00	\$0.00	\$0.00	\$0.00
001-000-000-537-10-48-00	Repair & Maint.-Garbage/Solid	\$250.00	\$451.51	\$0.00	\$0.00	\$0.00
001-000-000-537-10-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-537-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
001-000-000-537-10-53-00	Property Taxes-Garbage/Solid	\$22.50	\$27.50	\$0.00	\$0.00	\$0.00
001-000-000-537-10-53-01	St. of WA Exc. Tax Comb - B&O**	\$14,000.00	\$16,703.76	\$0.00	\$0.00	\$0.00
001-000-000-537-10-64-00	Machinery & Equip. - Garbage/Solid	\$1,550.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Garbage and Solid Waste Utilities</b>		<b>\$265,622.50</b>	<b>\$281,217.38</b>	<b>\$281,127.50</b>	<b>\$280,549.87</b>	<b>\$283,327.50</b>
001-000-000-539-30-10-00	Salaries - Animal Control**	\$5,500.00	\$5,110.91	\$0.00	\$0.00	\$0.00
001-000-000-539-30-20-00	Benefits - Animal Control**	\$3,200.00	\$2,592.91	\$0.00	\$0.00	\$0.00
001-000-000-539-30-31-00	Supplies - Animal Control**	\$5,450.00	\$5,374.08	\$0.00	\$0.00	\$0.00
001-000-000-539-30-41-01	Software	\$1,260.00	\$1,317.50	\$0.00	\$0.00	\$0.00
001-000-000-539-30-46-00	Insurance - Animal Control**	\$800.00	\$774.00	\$0.00	\$0.00	\$0.00
<b>Weed Control</b>						
001-000-000-553-60-10-00	Salaries - Weed Control	\$0.00	\$0.00	\$5,500.00	\$4,809.83	\$5,500.00
001-000-000-553-60-20-00	Benefits - Weed Control	\$0.00	\$0.00	\$2,700.00	\$2,363.07	\$2,700.00
001-000-000-553-60-31-00	Supplies - Weed Control	\$0.00	\$0.00	\$2,000.00	\$1,683.33	\$3,000.00
001-000-000-553-60-32-00	Fuel - Weed Control	\$0.00	\$0.00	\$1,000.00	\$911.93	\$1,000.00
001-000-000-553-60-48-00	Repairs & Maintenance - Weed	\$0.00	\$0.00	\$350.00	\$0.00	\$1,350.00
001-000-000-553-60-49-00	Miscellaneous - Weed Control	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
<b>Total Weed Control</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,650.00</b>	<b>\$9,768.16</b>	<b>\$13,650.00</b>
<b>Assess - Pollution</b>						
001-000-000-553-70-49-00	Clean Air Auth. - Assess - Pollution	\$0.00	\$0.00	\$1,700.00	\$1,200.00	\$1,214.00
<b>Total Assess - Pollution</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$1,200.00</b>	<b>\$1,214.00</b>
<b>Animal Control</b>						
001-000-000-554-30-10-00	Salaries - Animal Control	\$0.00	\$0.00	\$7,000.00	\$6,087.70	\$7,000.00
001-000-000-554-30-20-00	Benefits - Animal Control	\$0.00	\$0.00	\$3,500.00	\$3,070.61	\$3,500.00
001-000-000-554-30-31-00	Supplies - Animal Control	\$0.00	\$0.00	\$3,500.00	\$1,923.24	\$1,500.00
001-000-000-554-30-41-00	Prof Svcs	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-554-30-41-01	Software Programming/Maintenance	\$0.00	\$0.00	\$1,300.00	\$0.00	\$0.00
001-000-000-554-30-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$26.00
001-000-000-554-30-48-05	Repairs & Maintenance - Assyst	\$0.00	\$0.00	\$1,400.00	\$1,868.75	\$1,500.00
<b>Total Animal Control</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,000.00</b>	<b>\$12,950.30</b>	<b>\$13,826.00</b>
<b>Planning and Community Development</b>						
001-000-000-558-10-10-00	Salaries - Office Planner**	\$30,000.00	\$29,677.79	\$0.00	\$0.00	\$0.00
001-000-000-558-10-10-10	Salaries-Planning Comm.-Planning**	\$2,300.00	\$3,741.01	\$0.00	\$0.00	\$0.00
001-000-000-558-10-20-00	Benefits - Office Planner**	\$14,000.00	\$13,100.46	\$0.00	\$0.00	\$0.00
001-000-000-558-10-20-10	Benefits-Planning Comm.-Planning**	\$250.00	\$356.44	\$0.00	\$0.00	\$0.00
001-000-000-558-10-31-00	Supplies - Planning**	\$1,450.00	\$847.08	\$0.00	\$0.00	\$0.00
001-000-000-558-10-32-00	Fuel - Planning**	\$200.00	\$392.35	\$0.00	\$0.00	\$0.00
001-000-000-558-10-35-00	Equipment - Planning**	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-41-10	Professional Services - Other**	\$200.00	\$180.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-41-20	Professional Services - Hordan**	\$1,000.00	\$797.50	\$0.00	\$0.00	\$0.00
001-000-000-558-10-41-40	Prof Services - Huibregtse**	\$2,000.00	\$2,139.50	\$0.00	\$0.00	\$0.00
001-000-000-558-10-41-60	Professional Services - Other**	\$2,500.00	\$1,270.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-41-70	Software	\$1,110.00	\$1,155.34	\$0.00	\$0.00	\$0.00

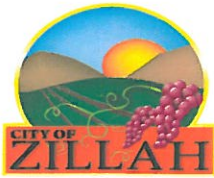




## 2014 Estimated Expenditure

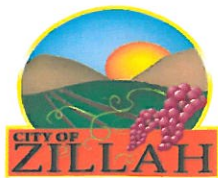
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-558-10-41-80	Prof Svcs. Hearing Examiner**	\$5,000.00	\$1,782.50	\$0.00	\$0.00	\$0.00
001-000-000-558-10-42-00	Communication - Planning**	\$1,200.00	\$1,282.65	\$0.00	\$0.00	\$0.00
001-000-000-558-10-43-00	Travel - Planning**	\$750.00	\$185.87	\$0.00	\$0.00	\$0.00
001-000-000-558-10-44-00	Advertising - Planning**	\$1,000.00	\$2,399.10	\$0.00	\$0.00	\$0.00
001-000-000-558-10-45-00	Operating Rentals - C. H. Copier**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-46-00	Insurance - Planning**	\$3,200.00	\$3,096.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-47-00	Utilities**	\$1,000.00	\$257.56	\$0.00	\$0.00	\$0.00
001-000-000-558-10-48-00	Repairs & Maintenance**	\$500.00	\$451.51	\$0.00	\$0.00	\$0.00
001-000-000-558-10-49-00	Miscellaneous - Planning**	\$2,000.00	\$2,107.53	\$0.00	\$0.00	\$0.00
001-000-000-558-10-49-01	Teapot Tank Expenses**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-49-02	Teapot Expense**	\$594.35	\$357.83	\$0.00	\$0.00	\$0.00
001-000-000-558-10-53-00	Taxes - Assessments**	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-10-99-00	Interfund Rent - Planning	\$1,365.00	\$957.94	\$0.00	\$0.00	\$0.00
001-000-000-558-60-10-00	Salaries - Office Planner	\$0.00	\$0.00	\$22,000.00	\$20,913.62	\$23,000.00
001-000-000-558-60-10-10	Salaries - Planning Comm. -	\$0.00	\$0.00	\$2,100.00	\$2,345.00	\$2,300.00
001-000-000-558-60-20-00	Benefits - Office Planner	\$0.00	\$0.00	\$9,500.00	\$9,295.46	\$10,500.00
001-000-000-558-60-20-10	Benefits - Planning Comm. -	\$0.00	\$0.00	\$250.00	\$221.82	\$250.00
001-000-000-558-60-31-00	Supplies - Planning	\$0.00	\$0.00	\$500.00	\$441.39	\$500.00
001-000-000-558-60-32-00	Fuel - Planning	\$0.00	\$0.00	\$400.00	\$199.55	\$500.00
001-000-000-558-60-35-00	Equipment - Planning	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
001-000-000-558-60-41-00	Advertising - Planning	\$0.00	\$0.00	\$2,000.00	\$2,353.54	\$2,000.00
001-000-000-558-60-41-10	Professional Services - Other	\$0.00	\$0.00	\$200.00	\$1,331.26	\$200.00
001-000-000-558-60-41-40	Professional Services - Huibregtse	\$0.00	\$0.00	\$2,000.00	\$5,626.64	\$2,000.00
001-000-000-558-60-41-80	Prof. Svcs. Hearing Examiner	\$0.00	\$0.00	\$5,000.00	\$9,923.75	\$5,000.00
001-000-000-558-60-42-01	Communications - Telephone	\$0.00	\$0.00	\$650.00	\$405.46	\$600.00
001-000-000-558-60-42-02	Communications - Cell Planning	\$0.00	\$0.00	\$550.00	\$1,152.38	\$650.00
001-000-000-558-60-43-00	Travel - Planning	\$0.00	\$0.00	\$750.00	\$443.77	\$500.00
001-000-000-558-60-44-00	Taxes - Assessments	\$0.00	\$0.00	\$30.00	\$0.00	\$30.00
001-000-000-558-60-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
001-000-000-558-60-45-03	TRANS OUT - Interfund Rent - Plan.	\$0.00	\$0.00	\$770.00	\$701.38	\$1,163.00
001-000-000-558-60-47-02	Utilities - Electricity	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00
001-000-000-558-60-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00
001-000-000-558-60-48-05	Repairs & Maintenance - Assyst	\$0.00	\$0.00	\$1,100.00	\$708.75	\$1,200.00
001-000-000-558-60-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
001-000-000-558-60-49-00	Miscellaneous - Planning	\$0.00	\$0.00	\$2,000.00	\$380.75	\$2,000.00
001-000-000-558-70-49-01	Economic Dev. - Dues New Vision	\$0.00	\$0.00	\$1,320.00	\$1,320.00	\$1,450.00
001-000-000-558-70-49-02	Economic Dev. - Dues YVCOG	\$0.00	\$0.00	\$2,240.00	\$2,240.00	\$3,375.00
001-000-000-558-70-49-03	Economic Dev. - Dues DRYVE	\$0.00	\$0.00	\$375.00	\$375.00	\$375.00
<b>Total Planning and Community</b>		<b>\$72,699.35</b>	<b>\$66,535.96</b>	<b>\$58,045.00</b>	<b>\$60,488.61</b>	<b>\$59,703.00</b>
001-000-000-559-10-10-00	Salaries - Bldg Insp. - Community	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-559-10-20-00	Benefits - Bldg Insp.-Community	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Community Development Services</b>						
001-000-000-559-30-41-00	Professional Svcs./Teapot Property	\$0.00	\$0.00	\$5,000.00	\$1,500.00	\$3,000.00
<b>Total Community Development</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$1,500.00</b>	<b>\$3,000.00</b>
<b>Substance Abuse</b>						
001-000-000-566-00-50-00	Alcohol Program - Substance	\$1,000.00	\$780.44	\$0.00	\$0.00	\$0.00
001-000-000-566-10-51-00	Alcohol Program - Substance Abuse	\$0.00	\$0.00	\$1,000.00	\$550.78	\$1,000.00
<b>Total Substance Abuse</b>		<b>\$1,000.00</b>	<b>\$780.44</b>	<b>\$1,000.00</b>	<b>\$550.78</b>	<b>\$1,000.00</b>
<b>Parks &amp; Recreation Program</b>						
001-000-000-571-20-10-00	Salaries - P&R Program	\$0.00	\$0.00	\$1,900.00	\$1,875.00	\$1,900.00
001-000-000-571-20-20-00	Benefits - P&R Program	\$0.00	\$0.00	\$400.00	\$188.99	\$200.00
001-000-000-571-20-31-00	Supplies - P&R Program	\$0.00	\$0.00	\$4,000.00	\$3,224.04	\$2,000.00
<b>Total Parks &amp; Recreation Program</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,300.00</b>	<b>\$5,288.03</b>	<b>\$4,100.00</b>
<b>Library Services</b>						
001-000-000-572-20-31-00	Supplies - Library	\$0.00	\$0.00	\$250.00	\$18.13	\$250.00
001-000-000-572-20-31-02	Library (ADA) Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
001-000-000-572-20-44-00	Property Taxes - Library	\$0.00	\$0.00	\$27.50	\$27.50	\$27.50
001-000-000-572-20-48-00	Repairs & Maintenance - Library**	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-572-20-53-00	Property Taxes - Library**	\$22.50	\$27.50	\$0.00	\$0.00	\$0.00
<b>Total Library Services</b>		<b>\$272.50</b>	<b>\$27.50</b>	<b>\$277.50</b>	<b>\$45.63</b>	<b>\$527.50</b>
001-000-000-574-20-10-00	Salaries - P&R Program**	\$1,900.00	\$1,875.00	\$0.00	\$0.00	\$0.00





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-574-20-20-00	Benefits - P&R Program**	\$300.00	\$290.46	\$0.00	\$0.00	\$0.00
001-000-000-574-20-31-00	Supplies - P&R Program**	\$2,000.00	\$867.90	\$0.00	\$0.00	\$0.00
<b>Civic Center</b>						
001-000-000-575-50-31-00	Supplies - Civic Center	\$0.00	\$0.00	\$1,000.00	\$1,957.79	\$500.00
001-000-000-575-50-31-02	Civic Center (ADA) Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00
001-000-000-575-50-41-00	Civic Center-Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-575-50-46-00	Insurance - Civic Center**	\$800.00	\$774.00	\$0.00	\$0.00	\$0.00
001-000-000-575-50-48-00	Repairs & Maintenance - Civic	\$1,000.00	\$499.58	\$1,400.00	\$141.35	\$12,100.00
<b>Total Civic Center</b>		<b>\$1,800.00</b>	<b>\$1,273.58</b>	<b>\$2,400.00</b>	<b>\$2,099.14</b>	<b>\$13,400.00</b>
<b>Swimming Pools</b>						
001-000-000-576-20-10-00	Salaries - Swimming Pool	\$8,500.00	\$7,926.87	\$13,000.00	\$11,667.50	\$13,000.00
001-000-000-576-20-20-00	Benefits - Swimming Pool	\$2,400.00	\$1,967.24	\$4,000.00	\$2,801.38	\$3,200.00
001-000-000-576-20-31-00	Supplies - Swimming Pool	\$800.00	\$873.60	\$4,400.00	\$6,279.64	\$4,400.00
001-000-000-576-20-31-01	Pool (ADA) Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$1,540.00
001-000-000-576-20-41-00	Advertising - Pool	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-576-20-42-00	Communications - Telephone Pool	\$200.00	\$0.00	\$200.00	\$243.96	\$200.00
001-000-000-576-20-42-02	Communications - Cell Swimming	\$0.00	\$0.00	\$0.00	\$0.00	\$84.00
001-000-000-576-20-44-00	Advertising - Swimming Pool**	\$300.00	\$34.40	\$0.00	\$0.00	\$0.00
001-000-000-576-20-44-01	Property Taxes - General Parks	\$0.00	\$0.00	\$277.50	\$247.50	\$277.50
001-000-000-576-20-46-00	Insurance - Swimming Pool**	\$4,000.00	\$3,870.00	\$0.00	\$0.00	\$0.00
001-000-000-576-20-47-00	Utilities - Swimming Pool**	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-20-48-00	Repairs & Maintenance - Pool**	\$3,500.00	\$2,226.58	\$0.00	\$0.00	\$0.00
001-000-000-576-20-49-00	Miscellaneous - Swimming Pool	\$300.00	\$409.00	\$350.00	\$0.00	\$350.00
001-000-000-576-20-53-00	Property Taxes - Swimming Pool**	\$240.00	\$277.50	\$0.00	\$0.00	\$0.00
<b>Total Swimming Pools</b>		<b>\$20,440.00</b>	<b>\$17,585.19</b>	<b>\$22,327.50</b>	<b>\$21,239.98</b>	<b>\$23,151.50</b>
<b>General Parks</b>						
001-000-000-576-80-10-00	Salaries - General Parks	\$7,200.00	\$6,887.51	\$16,000.00	\$15,300.33	\$16,500.00
001-000-000-576-80-20-00	Benefits - General Parks	\$4,200.00	\$3,542.22	\$7,500.00	\$6,888.60	\$7,500.00
001-000-000-576-80-31-00	Supplies - General Parks	\$2,200.00	\$4,353.35	\$7,500.00	\$9,780.36	\$7,500.00
001-000-000-576-80-31-01	Supplies-General Parks-Plan**	\$3,100.00	\$1,184.16	\$0.00	\$0.00	\$0.00
001-000-000-576-80-31-02	Supplies - Dev. Fees	\$929.50	\$0.00	\$0.00	\$0.00	\$9,400.00
001-000-000-576-80-31-03	Supplies - Gilmore house	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-576-80-32-00	Fuel - General Parks	\$1,000.00	\$1,097.21	\$1,000.00	\$991.32	\$1,000.00
001-000-000-576-80-35-00	Small Tools & Equipment - Parks	\$700.00	\$385.71	\$700.00	\$614.49	\$700.00
001-000-000-576-80-41-00	Professional Services - General	\$0.00	\$0.00	\$0.00	\$1,183.73	\$0.00
001-000-000-576-80-42-01	Communications - Teapot Internet	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-576-80-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$227.00
001-000-000-576-80-44-01	Property Taxes - General Parks	\$0.00	\$0.00	\$441.00	\$539.40	\$550.00
001-000-000-576-80-46-00	Insurance - General Parks**	\$1,650.00	\$1,548.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-00	Utilities - General Parks**	\$23,000.00	\$20,447.43	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-01	Utilities - W/S/G	\$0.00	\$0.00	\$9,000.00	\$11,186.61	\$9,000.00
001-000-000-576-80-47-02	Utilities - Electricity	\$0.00	\$0.00	\$16,000.00	\$11,297.56	\$10,000.00
001-000-000-576-80-47-03	Utilities - Irrigation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-48-00	Repairs & Maint. - General Parks	\$6,250.00	\$4,297.82	\$0.00	\$0.00	\$0.00
001-000-000-576-80-49-00	Miscellaneous - General Parks	\$900.00	(\$320.47)	\$900.00	\$619.85	\$900.00
001-000-000-576-80-53-00	Property Taxes - General Parks**	\$405.00	\$441.00	\$0.00	\$0.00	\$0.00
<b>Total General Parks</b>		<b>\$51,534.50</b>	<b>\$43,863.94</b>	<b>\$61,041.00</b>	<b>\$58,402.25</b>	<b>\$65,277.00</b>
<b>Total Operating Expenditures</b>		<b>\$1,734,315.07</b>	<b>\$1,684,437.51</b>	<b>\$1,915,093.64</b>	<b>\$1,822,886.89</b>	<b>\$1,999,289.55</b>
<b>Agency Type Disbursements</b>						
001-000-000-586-00-00-00	Agency Type Disbursements	\$0.00	\$0.00	\$0.00	\$385.20	\$0.00
001-000-000-586-00-00-00	Leasehold Excise Tax - Civic Center	\$1,550.00	\$1,926.00	\$0.00	\$0.00	\$0.00
001-000-000-586-00-00-01	Leasehold Excise Tax - Civic Center	\$0.00	\$0.00	\$1,550.00	\$1,155.60	\$1,550.00
<b>Redemption Of Long-Term Debt -</b>						
001-000-000-591-21-78-00	Principal-Loan Repayment/ZPD	\$31,500.00	\$0.00	\$27,000.00	\$26,907.29	\$27,750.00
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$31,500.00</b>	<b>\$0.00</b>	<b>\$27,000.00</b>	<b>\$26,907.29</b>	<b>\$27,750.00</b>
<b>Interest And Other Debt Service Costs</b>						
001-000-000-592-21-83-00	Interest - Loan Repayment - ZPD	\$0.00	\$0.00	\$5,000.00	\$4,983.15	\$4,200.00
001-000-000-592-21-84-00	DEBT Issue Costs	\$0.00	\$1,115.74	\$0.00	\$0.00	\$0.00
001-000-000-592-22-83-00	Interest-Loan Repayment/ZPD	\$1,500.00	\$1,914.00	\$0.00	\$0.00	\$0.00
<b>Total Interest And Other Debt Service</b>		<b>\$1,500.00</b>	<b>\$3,029.74</b>	<b>\$5,000.00</b>	<b>\$4,983.15</b>	<b>\$4,200.00</b>
<b>Capital Expenditures</b>						
001-000-000-594-11-64-00	Ipad	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
001-000-000-594-14-64-00	Capital Purchase - Finance/Vision	\$9,000.00	\$8,996.59	\$0.00	\$0.00	\$0.00



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-594-14-64-01	Capital Purchase - Finance Visions	\$650.00	\$0.00	\$14,000.00	\$9,306.16	\$2,300.00
001-000-000-594-21-64-00	ZPD Vehicles/Equipment Purchase**	\$156,000.00	\$156,236.63	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-01	ZPD Vehicle Purchase**	\$9,000.00	\$5,339.16	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-02	Radios - ZPD	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
001-000-000-594-22-64-01	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
001-000-000-594-22-64-02	Capital Exp-Developer Fees-Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00
001-000-000-594-34-64-00	Machinery & Equipment-Backhoe**	\$100,000.00	\$101,951.18	\$0.00	\$0.00	\$0.00
001-000-000-594-37-64-00	Capital Purchase - Garbage/Vision	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00
001-000-000-594-59-64-00	M&E - Bldg hardware/software**	\$4,800.00	\$4,827.10	\$0.00	\$0.00	\$0.00
<b>Total Capital Expenditures</b>		<b>\$279,450.00</b>	<b>\$277,350.66</b>	<b>\$15,600.00</b>	<b>\$9,306.16</b>	<b>\$67,300.00</b>
001-000-000-597-00-00-00	Transfer 302 Fund Correction	\$0.00	\$0.00	\$0.00	\$9,500.00	\$0.00
001-000-000-597-00-00-01	Oper Trans/101/(30% of 32% Utility)	\$96,000.00	\$99,025.58	\$102,000.00	\$100,885.75	\$102,000.00
<b>Total General Fund</b>		<b>\$2,444,553.75</b>	<b>\$2,485,308.64</b>	<b>\$2,428,779.15</b>	<b>\$2,473,867.16</b>	<b>\$2,606,345.12</b>
<b>Total Operating Expenditures</b>						







## FUND 101 - STREET UTILITY FUND

REVENUE	2013	2014
TAXES	86,362.13	83,460.00
INTERGOV REVENUE	63,969.53	63,546.00
TRANSPORTATION	23,402.59	17,000.00
MISCELLANEOUS	196.56	300.00
TRANSERS	123,211.75	102,000.00
BUDGET	297,142.56	266,306.00

EXPENSE	2013	2014
ROADWAY	108,060.95	105,200.00
STREET LIGHTS	37,042.11	36,000.00
TRAFFIC CONTROL	2,952.55	3,700.00
SNOW & ICE REMOVAL	9,556.74	12,600.00
STREET CLEANING	3,509.57	6,050.00
MAINTENANCE ADMIN	48,082.71	72,910.00
NONEXPENDITURES	2,000.00	0.00
TRANSFERS OUT	26,225.02	16,673.06
BUDGET	237,429.65	253,133.06

NET LOSS/GAIN	13,172.94
2013 Year End Balance	144,580.75

### ABOUT THE FUND:

The Street Utility Fund is a special revenue fund that is legally restricted and designated to finance street operations of the City.

### REVENUE SOURCES:

#### **Property Tax**

Twenty percent (20%) of the property tax revenue is currently going into the Street Fund. The estimated Revenue for 20% of property tax for 2014 is \$83,460.

#### **City Street tax (Gas Tax)**

This tax is based per-capita, times the population. Rate 20.40 x 3115 (population) = est. of \$63,546.

### Transfers:

#### **Utility Tax**

Thirty percent (30%) of the 32% Utility Tax Revenue that is collected in the Current Expense fund will be transferred to the Street Fund. The estimated appropriation for 2014 is \$102,000.

### EXPENSES:

#### **Roadway**

Items in this department include the following:

Percentages of Salaries and benefits, supplies, fuel, repairs and maintenance, street striping, and paving.

#### **Street Lighting**

The line item in this department is to pay for the utility bill for the street lights.

#### **Traffic Control**

This line item is for supplies associated with traffic control.

#### **Snow and Ice Control/Maintenance Admin & Overhead**

Costs associated with these departments include percentages of salaries and benefits, supplies, Christmas decorations, small tools, professional services advertising, operating rentals and miscellaneous expenses.

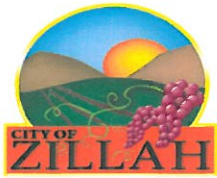
# 2014 BUDGET

## 101-311.10.00 PROPERTY TAXES

YEAR	ACTUAL REVENUE
2014 Est.	83,460.00
2013	86,362.13
2012	77,053.94
2011	75,831.37
2010	74,363.82
2009	70,027.52
2008	65,265.87
2007	66,832.60
2006	63,746.71
2005	59,407.57
2004	59,295.64
2003	61,751.93
2002	64,283.76
2001	67,480.43
2000	55,551.25
1999	89,084.50
1998	82,874.24
1997	80,413.13

## 101-336.00.87 CITY STREET TAX/MVFT

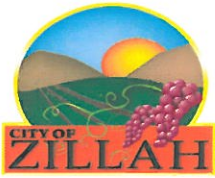
YEAR	ACTUAL REVENUE
2014 Est.	63,546.00
2013	62,643.00
2012	61,340.05
2011	61,586.82
2010	60,127.48
2009	59,172.47
2008	60,903.89
2007	63,847.30
2006	60,940.94
2005	43,064.13
2004	35,011.47
2003	34,907.85
2002	36,626.34
2001	33,544.55
2000	37,758.54
1999	36,476.40
1998	36,215.90
1997	35,912.90



## 2014 Estimated Revenue

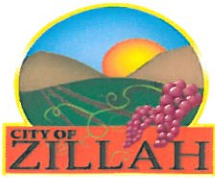
Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>City Street Fund</b>						
101-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$25,883.49
101-000-000-308-80-00-00	Beginning Bal - Unreserved	\$104,394.61	\$104,394.61	\$84,867.84	\$84,867.84	\$118,697.26
<b>Taxes</b>						
101-000-000-311-10-00-00	Real and Personal Property	\$78,500.00	\$77,053.94	\$77,500.00	\$86,362.13	\$83,460.00
<b>Total Taxes</b>		<b>\$78,500.00</b>	<b>\$77,053.94</b>	<b>\$77,500.00</b>	<b>\$86,362.13</b>	<b>\$83,460.00</b>
<b>Licenses and Permits</b>						
101-000-000-322-90-00-00	Other Non-Business Licenses and	\$0.00	\$0.00	\$0.00	\$302.00	\$0.00
<b>Total Licenses and Permits</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$302.00</b>	<b>\$0.00</b>
<b>State Entitlements, Impact Payments</b>						
101-000-000-336-00-87-00	City Street Tax	\$63,500.00	\$61,340.05	\$62,643.00	\$63,667.53	\$63,546.00
<b>Total State Entitlements, Impact</b>		<b>\$63,500.00</b>	<b>\$61,340.05</b>	<b>\$62,643.00</b>	<b>\$63,667.53</b>	<b>\$63,546.00</b>
101-000-000-344-10-00-01	M&R charges	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
<b>Planning and Development Services</b>						
101-000-000-345-85-00-01	Dev Fees - Streets	\$10,350.00	\$11,063.33	\$9,250.00	\$22,902.59	\$17,000.00
<b>Total Planning and Development</b>		<b>\$10,350.00</b>	<b>\$11,063.33</b>	<b>\$9,250.00</b>	<b>\$22,902.59</b>	<b>\$17,000.00</b>
<b>Miscellaneous Revenues</b>						
101-000-000-361-11-00-00	Investment Interest	\$100.00	\$64.57	\$200.00	\$148.09	\$200.00
101-000-000-361-11-00-02	Interest - Developer Fees	\$25.00	\$37.22	\$0.00	\$0.00	\$0.00
101-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$5.92	\$0.00
101-000-000-361-43-00-00	Interest - Developer Fees	\$0.00	\$0.00	\$25.00	\$42.55	\$50.00
101-000-000-369-90-00-00	Miscellaneous Revenue	\$0.00	\$79.75	\$50.00	\$0.00	\$50.00
<b>Total Miscellaneous Revenues</b>		<b>\$125.00</b>	<b>\$181.54</b>	<b>\$275.00</b>	<b>\$196.56</b>	<b>\$300.00</b>
<b>Total Revenues</b>		<b>\$152,475.00</b>	<b>\$149,638.86</b>	<b>\$149,668.00</b>	<b>\$173,930.81</b>	<b>\$164,306.00</b>
101-000-000-389-90-00-00	Z.L. Bond	\$0.00	\$0.00	\$0.00	\$22,326.00	\$0.00
<b>Other Financing Sources</b>						
101-000-000-397-00-00-01	Operating Transfers-In 304 REET	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-397-00-00-03	Oper Trans 001/(30% of 32% Uti	\$96,000.00	\$99,025.58	\$102,000.00	\$100,885.75	\$102,000.00
<b>Total Other Financing Sources</b>		<b>\$146,000.00</b>	<b>\$99,025.58</b>	<b>\$102,000.00</b>	<b>\$100,885.75</b>	<b>\$102,000.00</b>
<b>Total City Street Fund</b>		<b>\$402,869.61</b>	<b>\$353,059.05</b>	<b>\$336,535.84</b>	<b>\$382,010.40</b>	<b>\$410,886.75</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>City Street Fund</b>						
101-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$25,883.49	\$0.00
101-000-000-508-80-00-00	Ending Bal - Unreserved	\$105,584.61	\$84,867.84	\$96,225.84	\$118,697.26	\$155,064.69
<b>Roadway</b>						
101-000-000-542-30-10-00	Salaries - Roadway	\$54,550.00	\$55,862.42	\$44,000.00	\$40,449.22	\$45,000.00
101-000-000-542-30-20-00	Benefits - Roadway	\$29,500.00	\$27,158.95	\$23,000.00	\$20,295.79	\$22,500.00
101-000-000-542-30-31-00	Supplies - Roadway	\$9,000.00	\$12,362.94	\$2,500.00	\$5,668.22	\$2,500.00
101-000-000-542-30-31-01	Supplies - Roadway	\$0.00	\$0.00	\$13,000.00	\$9,126.23	\$13,000.00
101-000-000-542-30-32-00	Fuel - Roadway	\$10,000.00	\$13,342.76	\$10,000.00	\$11,479.55	\$10,000.00
101-000-000-542-30-35-00	Small Tools & Equipment - Roadway	\$0.00	\$0.00	\$1,000.00	\$156.76	\$1,000.00
101-000-000-542-30-41-00	Engineering - Roadway	\$5,000.00	\$5,813.50	\$5,200.00	\$14,835.76	\$6,000.00
101-000-000-542-30-42-00	Communications - Roadway	\$750.00	\$143.31	\$500.00	\$0.00	\$0.00
101-000-000-542-30-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$546.00
101-000-000-542-30-43-00	Travel - Roadway	\$0.00	\$0.00	\$200.00	\$89.88	\$200.00
101-000-000-542-30-44-00	Advertising - Roadway**	\$200.00	\$167.89	\$0.00	\$0.00	\$0.00
101-000-000-542-30-48-00	Repairs & Maintenance - Roadway	\$13,000.00	\$12,084.57	\$0.00	\$2,076.66	\$0.00
101-000-000-542-30-48-01	Striping - Roadway	\$0.00	\$0.00	\$4,000.00	\$3,386.84	\$4,000.00
101-000-000-542-30-49-00	Miscellaneous - Roadway	\$1,000.00	\$703.96	\$1,000.00	\$496.04	\$1,000.00
101-000-000-542-30-51-00	Striping - Roadway**	\$4,000.00	\$2,163.96	\$0.00	\$0.00	\$0.00
<b>Total Roadway</b>		<b>\$127,000.00</b>	<b>\$129,804.26</b>	<b>\$104,400.00</b>	<b>\$108,060.95</b>	<b>\$105,746.00</b>
<b>Street Lighting</b>						
101-000-000-542-63-47-00	Utilities - Street Lights**	\$41,000.00	\$32,651.69	\$0.00	\$0.00	\$0.00
101-000-000-542-63-47-02	Utilities - Electricity	\$0.00	\$0.00	\$39,000.00	\$37,042.11	\$36,000.00
<b>Total Street Lighting</b>		<b>\$41,000.00</b>	<b>\$32,651.69</b>	<b>\$39,000.00</b>	<b>\$37,042.11</b>	<b>\$36,000.00</b>
<b>Traffic Control Devices</b>						
101-000-000-542-64-31-00	Supplies - Traffic Control Devices	\$1,500.00	\$227.73	\$1,500.00	\$1,439.44	\$1,500.00
101-000-000-542-64-48-00	Repairs & Maintenance - Traffic	\$2,000.00	\$682.18	\$2,000.00	\$1,513.11	\$2,200.00
<b>Total Traffic Control Devices</b>		<b>\$3,500.00</b>	<b>\$909.91</b>	<b>\$3,500.00</b>	<b>\$2,952.55</b>	<b>\$3,700.00</b>
<b>Snow And Ice Control</b>						
101-000-000-542-66-10-00	Salaries - Snow/Ice	\$6,300.00	\$7,429.43	\$6,500.00	\$5,782.52	\$6,600.00
101-000-000-542-66-20-00	Benefits - Snow/Ice	\$3,300.00	\$3,188.13	\$3,200.00	\$2,861.55	\$3,500.00
101-000-000-542-66-31-00	Supplies - Snow/Ice	\$1,000.00	\$1,120.18	\$2,500.00	\$912.67	\$2,500.00
101-000-000-542-66-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$101.00
101-000-000-542-66-48-00	Repairs & Maint. - Snow/Ice**	\$1,500.00	\$108.00	\$0.00	\$0.00	\$0.00
<b>Total Snow And Ice Control</b>		<b>\$12,100.00</b>	<b>\$11,845.74</b>	<b>\$12,200.00</b>	<b>\$9,556.74</b>	<b>\$12,701.00</b>
<b>Street Cleaning</b>						
101-000-000-542-67-10-00	Salaries - Street Cleaning	\$1,400.00	\$1,310.04	\$2,400.00	\$2,363.15	\$2,500.00
101-000-000-542-67-20-00	Benefits - Street Cleaning	\$800.00	\$706.22	\$1,300.00	\$1,146.42	\$1,300.00
101-000-000-542-67-31-00	Supplies - Street Cleaning	\$500.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
101-000-000-542-67-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$42.00
101-000-000-542-67-48-00	Repairs & Maint. - Street Cleaning**	\$1,000.00	\$2,172.37	\$0.00	\$0.00	\$0.00
101-000-000-542-67-49-00	Miscellaneous - Street Cleaning	\$250.00	\$199.95	\$250.00	\$0.00	\$250.00
<b>Total Street Cleaning</b>		<b>\$3,950.00</b>	<b>\$4,388.58</b>	<b>\$5,950.00</b>	<b>\$3,509.57</b>	<b>\$6,092.00</b>
<b>Maintenance Admin and Overhead</b>						
101-000-000-542-90-10-00	Salaries - Maint. Admin	\$22,000.00	\$22,830.82	\$27,000.00	\$27,463.12	\$43,000.00
101-000-000-542-90-20-00	Benefits - Maint. Admin	\$9,800.00	\$9,543.67	\$12,000.00	\$11,240.75	\$18,000.00
101-000-000-542-90-31-00	Supplies - Maint. Admin	\$1,000.00	\$203.44	\$2,350.00	\$0.00	\$2,000.00
101-000-000-542-90-31-10	Christmas Dec. - Maint. Admin	\$1,000.00	\$424.50	\$1,000.00	\$524.15	\$1,000.00
101-000-000-542-90-41-00	Professional Ser. - Maint. Admin	\$300.00	\$0.00	\$300.00	\$1,603.76	\$300.00
101-000-000-542-90-41-20	Software	\$110.00	\$109.09	\$0.00	\$0.00	\$0.00
101-000-000-542-90-42-00	Communication - Maint. Admin**	\$2,100.00	\$2,320.97	\$0.00	\$0.00	\$0.00
101-000-000-542-90-42-01	Communications - Telephone	\$0.00	\$0.00	\$1,100.00	\$1,136.60	\$1,100.00
101-000-000-542-90-42-02	Communications - Cell Maint. Admin	\$0.00	\$0.00	\$800.00	\$603.24	\$800.00
101-000-000-542-90-42-03	Communications - Postage	\$0.00	\$0.00	\$600.00	\$128.00	\$600.00
101-000-000-542-90-43-00	Travel - Maint. Admin	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-90-45-00	Operating Rentals - C. H. Copier**	\$700.00	\$561.22	\$0.00	\$0.00	\$0.00
101-000-000-542-90-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
101-000-000-542-90-46-00	Insurance - Maint. Admin	\$4,400.00	\$4,282.00	\$5,500.00	\$5,070.00	\$5,000.00
101-000-000-542-90-48-00	Repairs & Maint. - Maint. Admin	\$1,250.00	\$451.51	\$0.00	\$0.00	\$0.00
101-000-000-542-90-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
101-000-000-542-90-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
101-000-000-542-90-49-00	Miscellaneous - Maint. Admin	\$250.00	\$0.00	\$250.00	\$0.00	\$200.00



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
101-000-000-542-90-49-10	Misc. - Drug & Alcohol - Maint.	\$100.00	\$184.00	\$200.00	\$204.00	\$300.00
101-000-000-542-90-99-00	Interfund Rent - Maint. Admin**	\$925.00	\$675.54	\$0.00	\$0.00	\$0.00
<b>Total Maintenance Admin and</b>		<b>\$44,435.00</b>	<b>\$41,586.76</b>	<b>\$52,710.00</b>	<b>\$48,082.71</b>	<b>\$72,910.00</b>
<b>Total Operating Expenditures</b>		<b>\$231,985.00</b>	<b>\$221,186.94</b>	<b>\$217,760.00</b>	<b>\$209,204.63</b>	<b>\$237,149.00</b>
<b>Interfund Loan Disbursements</b>						
101-000-000-581-20-00-00	Interfund Loan to 402	\$3,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
<b>Total Interfund Loan Disbursements</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
<b>Interest And Other Debt Service Costs</b>						
101-000-000-589-90-00-00	Z. L. Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-592-00-82-00	Interfund Loan Interest (to 430)	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
101-000-000-592-00-82-01	Interfund Loan interest	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
101-000-000-592-42-82-00	Interest/Interfund Loan	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00
<b>Total Interest And Other Debt Service</b>		<b>\$0.00</b>	<b>\$800.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
<b>Roads/Streets Construction &amp; Other</b>						
101-000-000-595-30-41-00	Dev. Fees Exp./SIED City Contrib	\$12,300.00	\$0.00	\$12,550.00	\$12,535.43	\$12,673.06
101-000-000-595-30-63-00	Paving - Roadway**	\$50,000.00	\$33,809.82	\$0.00	\$0.00	\$0.00
101-000-000-595-30-64-01	Machinery and Equipment	\$0.00	\$0.00	\$4,000.00	\$4,189.59	\$4,000.00
<b>Total Roads/Streets Construction &amp;</b>		<b>\$62,300.00</b>	<b>\$33,809.82</b>	<b>\$16,550.00</b>	<b>\$16,725.02</b>	<b>\$16,673.06</b>
101-000-000-597-00-00-00	TRANS OUT to 206/SIED	\$0.00	\$12,394.45	\$0.00	\$9,500.00	\$0.00
<b>Total City Street Fund</b>		<b>\$402,869.61</b>	<b>\$353,059.05</b>	<b>\$336,535.84</b>	<b>\$382,010.40</b>	<b>\$410,886.75</b>







## FUND 102 - EMS

REVENUE	2013	2014
TAXES	31,064.81	33,900.00
MISCELLANEOUS	1,351.20	1,315.00
BUDGET	32,416.01	35,215.00

EXPENSE	2013	2014
OPERATING EXP.	26,391.39	30,228.31
BUDGET	26,391.39	30,228.31
NET LOSS/GAIN		4,986.69
2013 Year End Balance		60,478.01

### ABOUT THE FUND:

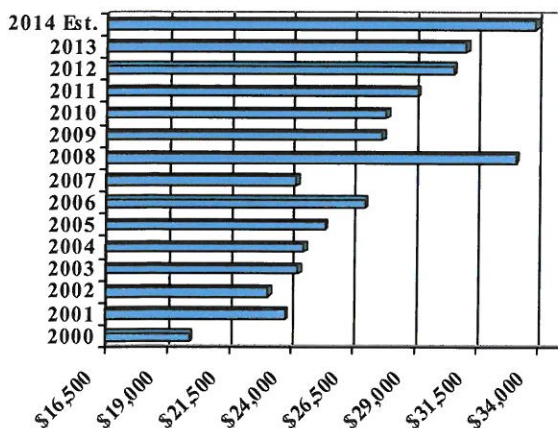
The EMS Fund is a Special Revenue Fund which was established in 1994 for Emergency Medical Services provided by the Fire Department. The fund is available for deposit of funds that are received by way of State or County tax monies and any funds received by way of donations and contributions.

Revenue in the Emergency Services Funds may be used to pay for costs associated with emergency medical services, including related personnel costs, training for such personnel, and related and necessary equipment, supplies, vehicles, and housing, as needed for emergency medical care and/or emergency medical services.

### Main Revenue Sources:

The majority of revenue in this fund comes from an assessment on property tax. There is a prehospital participation grant that is received each year and is used for EMS equipment.

**Expenses:** These expenses include a portion of the salaries and benefits for the volunteer firefighters, supplies, fuel, communication, travel, rent for the fire station, insurance, repair and maintenance, miscellaneous expenses, dispatch services, and machinery, and office equipment.

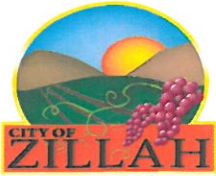


EMS Property Tax	
2000	\$19,903.06
2001	\$23,777.46
2002	\$23,090.35
2003	\$24,315.84
2004	\$24,526.86
2005	\$25,373.94
2006	\$26,992.78
2007	\$25,697.24
2008	\$27,167.99
2009	\$25,672.35
2010	\$27,825.53
2011	\$29,094.07
2012	\$30,562.01
2013	\$31,064.81
2014 Est.	\$33,900.00

# 2014 BUDGET

## 102-311.10.00 TAXES-EMS

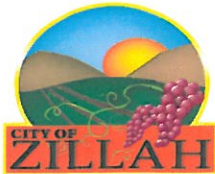
YEAR	ACTUAL REVENUE
2014 Est.	33,900.00
2013	31,064.81
2012	30,562.01
2011	29,094.07
2010	26,687.83
2009	25,672.35
2008	27,167.99
2007	25,697.24
2006	26,992.78
2005	25,373.94
2004	24,526.86
2003	24,315.84
2002	23,090.35
2001	23,777.46
2000	19,903.06
1999	17,249.30
1998	17,192.13
1997	17,415.23



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Emergency Medical Service</b>						
102-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$60,478.01
102-000-000-308-80-00-00	Beginning Bal - Unreserved	\$47,327.11	\$47,327.11	\$54,453.39	\$54,453.39	\$0.00
<b>Taxes</b>						
102-000-000-311-10-00-00	EMS (prop Tax)	\$30,750.00	\$30,562.01	\$30,750.00	\$31,064.81	\$33,900.00
<b>Total Taxes</b>		<b>\$30,750.00</b>	<b>\$30,562.01</b>	<b>\$30,750.00</b>	<b>\$31,064.81</b>	<b>\$33,900.00</b>
<b>State Grants</b>						
102-000-000-334-04-90-00	Prehospital Part Grant	\$2,100.00	\$1,534.00	\$2,100.00	\$1,208.00	\$1,165.00
<b>Total State Grants</b>		<b>\$2,100.00</b>	<b>\$1,534.00</b>	<b>\$2,100.00</b>	<b>\$1,208.00</b>	<b>\$1,165.00</b>
<b>Miscellaneous Revenues</b>						
102-000-000-361-11-00-00	Investment Interest	\$25.00	\$60.05	\$150.00	\$137.70	\$150.00
102-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$5.50	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$25.00</b>	<b>\$60.05</b>	<b>\$150.00</b>	<b>\$143.20</b>	<b>\$150.00</b>
<b>Total Revenues</b>		<b>\$32,875.00</b>	<b>\$32,156.06</b>	<b>\$33,000.00</b>	<b>\$32,416.01</b>	<b>\$35,215.00</b>
<b>Total Emergency Medical Service</b>		<b>\$80,202.11</b>	<b>\$79,483.17</b>	<b>\$87,453.39</b>	<b>\$86,869.40</b>	<b>\$95,693.01</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Emergency Medical Service</b>						
102-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$60,478.01	\$0.00
102-000-000-508-80-00-00	Ending Bal - Unreserved	\$47,100.97	\$54,453.39	\$54,868.08	\$0.00	\$35,464.70
<b>Rescue And Emergency Aid</b>						
102-000-000-522-20-10-10	Volunteer Salary - EMS	\$0.00	\$0.00	\$10,500.00	\$10,638.05	\$10,500.00
102-000-000-522-20-20-20	Volunteer Benefits - EMS	\$0.00	\$0.00	\$1,200.00	\$835.09	\$1,200.00
102-000-000-522-20-31-00	Supplies - EMS	\$0.00	\$0.00	\$800.00	\$364.92	\$800.00
102-000-000-522-20-31-10	Supp From Hospital Grant - EMS	\$0.00	\$0.00	\$6,517.31	\$3,016.10	\$3,468.36
102-000-000-522-20-32-00	Fuel - EMS	\$0.00	\$196.62	\$800.00	\$727.14	\$800.00
102-000-000-522-20-42-00	Communications - EMS	\$0.00	\$0.00	\$400.00	\$695.24	\$400.00
102-000-000-522-20-43-00	Travel - EMS	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
102-000-000-522-20-45-10	YCFD Station Rent - EMS	\$0.00	\$0.00	\$5,118.00	\$5,117.82	\$5,209.95
102-000-000-522-20-46-00	Insurance - EMS	\$0.00	\$0.00	\$900.00	\$870.00	\$1,000.00
102-000-000-522-20-48-00	Repairs & Maintenance - EMS	\$0.00	\$0.00	\$500.00	\$440.08	\$500.00
102-000-000-522-20-49-00	Miscellaneous - EMS	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
102-000-000-522-20-49-10	Miscellaneous/Training - EMS	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
102-000-000-522-20-51-10	Dispatch - EMS	\$0.00	\$0.00	\$4,000.00	\$3,686.95	\$4,000.00
102-000-000-522-70-35-00	Machinery & Equipment - EMS	\$0.00	\$0.00	\$500.00	\$0.00	\$1,000.00
102-000-000-522-70-35-10	Machinery & Equipment Office -	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
<b>Total Rescue And Emergency Aid</b>		<b>\$0.00</b>	<b>\$196.62</b>	<b>\$32,585.31</b>	<b>\$26,391.39</b>	<b>\$30,228.31</b>
<b>EMS Services</b>						
102-000-000-526-20-48-00	Repair & Maintenance - EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-526-20-48-00	Repair & Maintenance - EMS**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total EMS Services</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
102-000-000-526-80-10-10	Volunteer Salary - EMS**	\$10,500.00	\$10,805.57	\$0.00	\$0.00	\$0.00
102-000-000-526-80-20-20	Volunteer Benefits - EMS**	\$1,200.00	\$848.23	\$0.00	\$0.00	\$0.00
102-000-000-526-80-31-00	Supplies - EMS**	\$800.00	\$28.22	\$0.00	\$0.00	\$0.00
102-000-000-526-80-31-10	Supp From Hospital Grant - EMS**	\$6,566.14	\$1,888.68	\$0.00	\$0.00	\$0.00
102-000-000-526-80-32-00	Fuel - EMS**	\$800.00	\$895.15	\$0.00	\$0.00	\$0.00
102-000-000-526-80-42-00	Communication - EMS**	\$800.00	\$222.89	\$0.00	\$0.00	\$0.00
102-000-000-526-80-43-00	Travel - EMS**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-526-80-45-10	YCFD Station Rent - EMS**	\$4,985.00	\$5,813.81	\$0.00	\$0.00	\$0.00
102-000-000-526-80-46-00	Insurance - EMS**	\$800.00	\$814.50	\$0.00	\$0.00	\$0.00
102-000-000-526-80-48-00	Repair & Maintenance - EMS**	\$500.00	\$834.99	\$0.00	\$0.00	\$0.00
102-000-000-526-80-49-00	Miscellaneous - EMS**	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-526-80-49-10	Miscellaneous/Training - EMS**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-526-80-51-10	Dispatch - EMS**	\$4,000.00	\$2,681.12	\$0.00	\$0.00	\$0.00
102-000-000-526-80-64-00	Machinery & Equipment**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-526-80-64-10	Machinery & Equipment Office-	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenditures</b>		<b>\$33,101.14</b>	<b>\$25,029.78</b>	<b>\$32,585.31</b>	<b>\$26,391.39</b>	<b>\$30,228.31</b>
102-000-000-594-22-64-00	Capital Expenditure-EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
<b>Total Emergency Medical Service</b>		<b>\$80,202.11</b>	<b>\$79,483.17</b>	<b>\$87,453.39</b>	<b>\$86,869.40</b>	<b>\$95,693.01</b>



## FUND 104 - Park & Pool Reserve Fund

REVENUE	2013	2014
MISCELLANEOUS	6,076.09	4,480.00
TRANSFER IN		
BUDGET	6,076.09	4,480.00

EXPENSE	2013	2014
SUPPLIES	0.00	2,000.00
BUDGET	0.00	2,000.00
NET LOSS/GAIN		2,480.00
2013 Year End Balance		21,233.25

### ABOUT THE FUND:

The Park and Pool Reserve Fund is a Special Revenue Fund that accounts for revenues that are legally designated to finance Park and Pool activities in the City.

### Main Revenue Sources:

Development fees were adopted in 2008. These new fees take the place of the prior impact fee of \$250 per lot. The amount collected is .65 per square foot of which 15% goes towards park improvements.

### EXPENSES

### Other Financing Uses

Monies appropriated in this fund may be transferred to the parks line item in the CE fund. Those monies budgeted will be spent on Parks.



Adams Park



Shelley Park



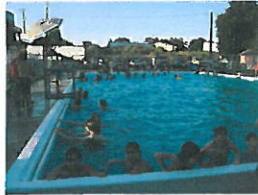
Loges Park



Kreiger Park



Pond Park



City Pool

The Parks Committee drafted the 2014 Parks Budget outlining Projects to be completed next year.

The Plan is attached.

## City of Zillah

### General Parks & Open Space Plan

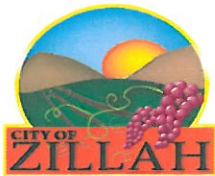
#### Attachment -A

Actions	City Sector Impact	City Location	Estimated Cost Ranges		Type of Dev.	Potential Funding Sources	
			Low	High		Low	High
<b>YEARS 1 THROUGH 5</b>							
Creation of City Zillah Master Parks Plan (required by 2014)	City	City wide	\$2,000	\$5,000	P	City, DOC grant	
Create Bike and Pedestrian Trails Plan	City	City wide	\$2,000	\$3,500	P	City	
Park Redevelopment Plan - Park /Streetslights	City	Kreiger	\$8,000	\$24,000	C	City-Parks, City-REET	
Wine Barrel Trash Cans	City	City wide	\$300.00	\$750.00		City	
Install new park signs/ install roadway directional signage	City	Adams, Stewart, Shelly, Pond	\$2,000	\$3,500	C	City, grants	
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer	
Install ADA accessible drinking fountains	City	City parks	\$20,000	\$22,000	C	City, grants	
Develop 1-2 miles of trail (bike/hike)	City	City wide	\$10,000	\$20,000	P/C	City, grants	
<b>Estimated Total for Year 1 through 5 High Priority Items</b>			<b>\$45,300</b>	<b>\$80,750</b>			

Actions	City Sector Impact	City Location	Estimated Cost Ranges		Type of Dev.	Potential Funding Sources	
			Low	High		Low	High
<b>YEARS 6 THROUGH 10</b>							
Expand recreational opportunities (programs and activities)	City	City wide	\$15,000	\$20,000	P/C	City, grants	
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer	
Develop pro-active park maintenance program	City	City wide	\$5,000	\$7,500	P	City	
Construct new restroom/Development of picnic/rest areas	City	Pond	\$30,000	\$45,000	C	City, grants	
Develop BMX/skateboard/rollerblade park/dog park	City	Unknown	\$20,000	\$40,000	P/C	City, grants	
Develop Splash Park (1,000 to 3,000 sq.ft.)	City	Loges	\$93,000	\$330,000	P/C	City, grants	
Acquire 15 to 20 acres of land for a community park in the northeast area	City	Unknown	\$100,000	\$150,000	P/C	City, grants	
Renovate basketball/ tennis courts	City	Loges	\$10,000	\$20,000	C	City	
<b>Estimated Total for Year 6 through 10 Medium Priority Items</b>			<b>\$270,000</b>	<b>\$614,500</b>			

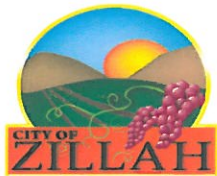
Actions	City Sector Impact	City Location	Estimated Cost Ranges		Type of Dev.	Potential Funding Sources	
			Low	High		Low	High
<b>10 YEARS AND BEYOND</b>							
Develop 2-4 miles of trails	City	City wide	\$20,000	\$30,000	P/C	City, grants	
Tree plantings	City	Right of way	\$1,000	\$2,000	C	City, grants, volunteer	
Install ADA accessible drinking fountains	City	Adams Park	\$10,000	\$12,000	C	City, grants	
Renovate pool for handicap access	City	Loges Park	\$45,000	\$80,000	P/C	City, grants	
<b>Estimated Total for Long Range Priorities</b>			<b>\$76,000</b>	<b>\$124,000</b>			





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Parks &amp; Pool Reserve Fund</b>						
104-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$21,233.25
104-000-000-308-80-00-00	Beginning Bal - Unreserved	\$13,055.75	\$13,055.75	\$15,157.16	\$15,157.16	\$0.00
<b>Planning and Development Services</b>						
104-000-000-345-85-00-01	Dev Fees - Parks	\$2,600.00	\$2,818.72	\$2,300.00	\$5,725.64	\$4,250.00
<b>Total Planning and Development</b>		<b>\$2,600.00</b>	<b>\$2,818.72</b>	<b>\$2,300.00</b>	<b>\$5,725.64</b>	<b>\$4,250.00</b>
<b>Miscellaneous Revenues</b>						
104-000-000-361-11-00-00	Investment Interest	\$10.00	\$4.16	\$20.00	\$9.54	\$20.00
104-000-000-361-11-00-02	Interest - Developer Fees	\$10.00	\$9.29	\$10.00	\$10.62	\$10.00
104-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$0.38	\$0.00
104-000-000-367-10-10-10	Donations - RV Dump	\$0.00	\$453.40	\$200.00	\$329.91	\$200.00
<b>Total Miscellaneous Revenues</b>		<b>\$20.00</b>	<b>\$466.85</b>	<b>\$230.00</b>	<b>\$350.45</b>	<b>\$230.00</b>
<b>Total Revenues</b>		<b>\$2,620.00</b>	<b>\$3,285.57</b>	<b>\$2,530.00</b>	<b>\$6,076.09</b>	<b>\$4,480.00</b>
<b>Other Financing Sources</b>						
104-000-000-397-00-00-01	TRANS IN from 304-Parks Plan	\$0.00	\$0.00	\$14,319.50	\$0.00	\$0.00
<b>Total Other Financing Sources</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,319.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Parks &amp; Pool Reserve Fund</b>		<b>\$15,675.75</b>	<b>\$16,341.32</b>	<b>\$32,006.66</b>	<b>\$21,233.25</b>	<b>\$25,713.25</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Parks &amp; Pool Reserve Fund</b>						
104-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$21,233.25	\$0.00
104-000-000-508-80-00-00	Ending Bal - Unreserved	\$11,646.25	\$15,157.16	\$5,768.16	\$0.00	\$23,713.25
<b>Park Facilities</b>						
104-000-000-576-80-31-00	Supplies - General Parks Plan	\$0.00	\$0.00	\$26,238.50	\$0.00	\$2,000.00
<b>Total Park Facilities</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,238.50</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
<b>Total Operating Expenditures</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,238.50</b>	<b>\$0.00</b>	<b>\$2,000.00</b>
104-000-000-597-00-00-01	Operating Transfers - Out/001**	\$4,029.50	\$1,184.16	\$0.00	\$0.00	\$0.00
<b>Total Parks &amp; Pool Reserve Fund</b>		<b>\$15,675.75</b>	<b>\$16,341.32</b>	<b>\$32,006.66</b>	<b>\$21,233.25</b>	<b>\$25,713.25</b>



## FUND 105 - Hotel/Motel Tax

REVENUE	2013	2014
TAXES	11,002.19	12,000.00
INVESTMENT INTEREST	56.22	100.00
BUDGET	11,058.41	12,100.00

EXPENSE	2013	2014
ADVERTISING	12,535.00	14,945.00
INVESTMENT INTEREST		
BUDGET	12,535.00	14,945.00
NET LOSS/GAIN		(2,845.00)
2013 Year End Balance		19,161.90

### Main Revenue Sources: Hotel/Motel Tax

The money is received from a 2% tax on lodging at the Comfort Inn.

### Main Expenditures:

2014 Approved Expenditures are as follows:

	REQUEST 2014	APPROVED 2014
Associated Clubs	\$3,000	\$3,000
Zillah Chamber	\$3,000	\$2,500
Visitor's Guide/YVVCB	\$1,500	\$1,500
Zillah Lion's Club	\$750	\$750
Spring Fling Festival	\$3,500	\$3,500
Yakima Valley Newspaper Visitor's Guide	\$2,995	\$2,995
City Pins (logo)	<u>\$ 700</u>	<u>\$700</u>
<b>TOTAL</b>	<b>\$15,445</b>	<b>\$14,945</b>

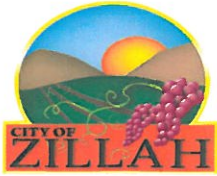


# 2014 BUDGET

## 105-313.30.00.00 HOTEL/MOTEL TAX

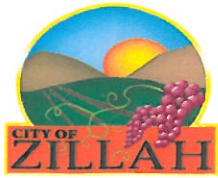
YEAR	ACTUAL REVENUE
2014 Est.	12,000.00
2013	11,002.19
2012	11,709.00
2011	11,465.38
2010	12,427.67
2009	12,783.71
2008	14,604.23
2007	12,074.38
2006	11,893.86
2005	10,614.75
2004	11,742.74
2003	11,811.42





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Hotel/Motel Tax Fund</b>						
105-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$19,161.90
105-000-000-308-80-00-00	Beginning Bal - Unreserved	\$22,900.92	\$22,900.92	\$20,638.49	\$20,638.49	\$0.00
<b>Taxes</b>						
105-000-000-313-30-00-00	Hotel - Motel Tax	\$12,000.00	\$11,709.00	\$0.00	\$0.00	\$0.00
105-000-000-313-31-00-00	Hotel - Motel Tax	\$0.00	\$0.00	\$12,000.00	\$11,002.19	\$12,000.00
<b>Total Taxes</b>		<b>\$12,000.00</b>	<b>\$11,709.00</b>	<b>\$12,000.00</b>	<b>\$11,002.19</b>	<b>\$12,000.00</b>
<b>Miscellaneous Revenues</b>						
105-000-000-361-11-00-00	Investment Interest	\$50.00	\$23.57	\$100.00	\$54.05	\$100.00
105-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$2.17	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$50.00</b>	<b>\$23.57</b>	<b>\$100.00</b>	<b>\$56.22</b>	<b>\$100.00</b>
<b>Total Revenues</b>		<b>\$12,050.00</b>	<b>\$11,732.57</b>	<b>\$12,100.00</b>	<b>\$11,058.41</b>	<b>\$12,100.00</b>
<b>Total Hotel/Motel Tax Fund</b>		<b>\$34,950.92</b>	<b>\$34,633.49</b>	<b>\$32,738.49</b>	<b>\$31,696.90</b>	<b>\$31,261.90</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Hotel/Motel Tax Fund</b>						
105-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$19,161.90	\$0.00
105-000-000-508-80-00-00	Ending Bal - Unreserved	\$19,755.92	\$20,638.49	\$18,843.49	\$0.00	\$16,316.90
<b>Tourism</b>						
105-000-000-557-30-41-00	Advertising - Hotel - Motel Tax	\$0.00	\$0.00	\$13,895.00	\$12,535.00	\$14,945.00
105-000-000-557-30-44-00	Advertising - Hotel-Motel Tax**	\$15,195.00	\$13,995.00	\$0.00	\$0.00	\$0.00
<b>Total Tourism</b>		<b>\$15,195.00</b>	<b>\$13,995.00</b>	<b>\$13,895.00</b>	<b>\$12,535.00</b>	<b>\$14,945.00</b>
<b>Total Operating Expenditures</b>		<b>\$15,195.00</b>	<b>\$13,995.00</b>	<b>\$13,895.00</b>	<b>\$12,535.00</b>	<b>\$14,945.00</b>
<b>Total Hotel/Motel Tax Fund</b>		<b>\$34,950.92</b>	<b>\$34,633.49</b>	<b>\$32,738.49</b>	<b>\$31,696.90</b>	<b>\$31,261.90</b>





## FUND 106 - Crime Prevention

REVENUE	2013	2014
DUI EMERGENCY RESP.	0.00	150.00
GRANTS	0.00	0.00
CRIME PREVENTION	845.95	3,000.00
MISCELLANEOUS	2,399.76	6,005.00
BUDGET	3,245.71	9,155.00

EXPENSE	2013	2014
MISCELLANEOUS	7,498.84	5,000.00
BUDGET	7,498.84	5,000.00
NET LOSS/GAIN		4,155.00
2013 Year End Balance		8,891.13

### Main Revenue Sources:

This fund receives revenue from an assessment placed on those who go through our court system.

### Zillah Municipal Code:

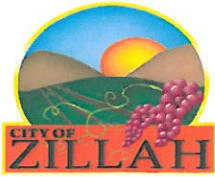
3.04.185 Crime prevention services fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a fund for crime prevention to be provided by the Zillah police department.

B. Crime Prevention Fund. The crime prevention fund is hereby created. Said fund shall be available for deposit of any funds that may be received by way of state/county tax monies and any funds that may be received by way of donations and contributions. (See ZMC [3.04.080](#) for provisions concerning police department crime prevention fund.)

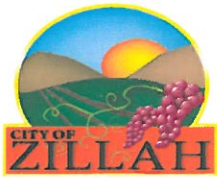
C. Expenditures of Fund. Monies in the crime prevention fund shall be available exclusively for crime prevention activities and materials. (Ord. 1000 §§ 1, 2, 3, 2003)

*The Police Department monitors this fund closely to ensure that monies are spent specifically on allowable costs.*



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Crime Prevention-PD Fund</b>						
106-000-000-308-80-00-00	Beginning Bal - Unreserved	\$14,707.16	\$14,707.16	\$13,144.26	\$13,144.26	\$8,891.13
<b>Public Safety</b>						
106-000-000-342-50-00-00	Recovery Costs/DUI	\$100.00	\$84.07	\$150.00	\$0.00	\$150.00
<b>Total Public Safety</b>		<b>\$100.00</b>	<b>\$84.07</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>
<b>Fines and Penalties</b>						
106-000-000-356-50-03-00	Crime Prevention Assessment	\$3,000.00	\$1,187.15	\$0.00	\$0.00	\$0.00
106-000-000-359-90-00-00	Crime Prevention Assessment	\$0.00	\$0.00	\$3,000.00	\$845.95	\$3,000.00
<b>Total Fines and Penalties</b>		<b>\$3,000.00</b>	<b>\$1,187.15</b>	<b>\$3,000.00</b>	<b>\$845.95</b>	<b>\$3,000.00</b>
<b>Miscellaneous Revenues</b>						
106-000-000-361-11-00-00	Investment Interest	\$5.00	\$0.00	\$5.00	\$0.01	\$5.00
106-000-000-367-11-00-00	Wal-Mart Grant	\$3,000.00	\$2,000.00	\$3,000.00	\$0.00	\$3,000.00
106-000-000-367-11-00-01	Donations	\$3,000.00	\$1,732.00	\$3,000.00	\$2,027.80	\$3,000.00
106-000-000-367-19-00-00	Gun Repayments	\$0.00	\$521.08	\$0.00	\$0.00	\$0.00
106-000-000-369-10-00-00	Sale of Scrap and Junk	\$0.00	\$451.00	\$0.00	\$0.00	\$0.00
106-000-000-369-90-00-00	Miscellaneous Revenue	\$0.00	\$0.00	\$370.00	\$371.95	\$0.00
106-000-000-369-90-01-01	PC DI	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$6,505.00</b>	<b>\$4,704.08</b>	<b>\$6,375.00</b>	<b>\$2,399.76</b>	<b>\$6,005.00</b>
<b>Total Revenues</b>		<b>\$9,605.00</b>	<b>\$5,975.30</b>	<b>\$9,525.00</b>	<b>\$3,245.71</b>	<b>\$9,155.00</b>
<b>Total Crime Prevention-PD Fund</b>		<b>\$24,312.16</b>	<b>\$20,682.46</b>	<b>\$22,669.26</b>	<b>\$16,389.97</b>	<b>\$18,046.13</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Crime Prevention-PD Fund</b>						
106-000-000-508-80-00-00	Ending Bal - Unreserved	\$14,312.16	\$13,144.26	\$14,669.26	\$8,891.13	\$13,046.13
106-000-000-521-20-49-10	Misc-Crime Prevention**	\$10,000.00	\$7,538.20	\$0.00	\$0.00	\$0.00
<b>Miscellaneous</b>						
106-000-000-521-30-49-10	Misc. - Crime Prevention	\$0.00	\$0.00	\$8,000.00	\$7,498.84	\$5,000.00
<b>Total Miscellaneous</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$7,498.84</b>	<b>\$5,000.00</b>
<b>Total Operating Expenditures</b>		<b>\$10,000.00</b>	<b>\$7,538.20</b>	<b>\$8,000.00</b>	<b>\$7,498.84</b>	<b>\$5,000.00</b>
<b>Total Crime Prevention-PD Fund</b>		<b>\$24,312.16</b>	<b>\$20,682.46</b>	<b>\$22,669.26</b>	<b>\$16,389.97</b>	<b>\$18,046.13</b>







## FUND 203 - LIMITED TAX GO BOND, 2009

REVENUE	2013	2014
PROPERTY TAX	12,449.88	12,500.00
BUDGET	12,449.88	12,500.00

EXPENSE	2013	2014
DEBT SERVICE	12,449.88	12,500.00
BUDGET	12,449.88	12,500.00
NET LOSS/GAIN		0.00
2013 Year End Balance		0.00

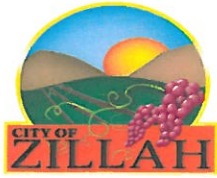
This debt service fund was established in order to make the payment on the Limited Tax General Obligation Bond, 2009 for purchase of the Gilmore property. The terms are monthly payments for 10 years. The interest rate is 4.49% and the monthly payment is \$1,038.00.

### Zillah Municipal Code:

Statement of Purpose. The city council for the city of Zillah, Washington, has approved a limited tax general obligation bond and is required to establish a debt service fund for repayment of the bond.

B. Limited Tax General Obligation Bond 2009 Fund. The limited tax general obligation bond 2009 fund is hereby created. Said fund shall be available for deposit of any interest accrued or funds that are designated or received pertaining to principal and interest for repayment of said bond.

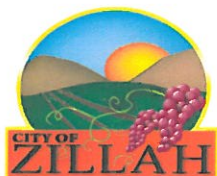
C. Expenditures of Fund. Monies in the limited tax general obligation bond 2009 fund shall be expended exclusively for repayment of debt associated with the bond. (Ord. 1206 §§ 1 – 3, 2009)



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Limited Tax GO Bond, 2009						
Taxes						
203-000-000-311-10-00-00	Property Taxes	\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
	Total Taxes	\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
	Total Revenues	\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00
Total Limited Tax GO Bond, 2009		\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Limited Tax GO Bond, 2009						
Total Operating Expenditures						
Redemption Of Long-Term Debt -						
203-000-000-591-76-71-00	LTGO Tax / Principal	\$9,000.00	\$8,896.23	\$9,350.00	\$9,320.16	\$9,800.00
Total Redemption Of Long-Term Debt -		\$9,000.00	\$8,896.23	\$9,350.00	\$9,320.16	\$9,800.00
Interest And Other Debt Service Costs						
203-000-000-592-76-83-00	LTGO Tax / Interest	\$3,500.00	\$3,553.65	\$3,150.00	\$3,129.72	\$2,700.00
Total Interest And Other Debt Service		\$3,500.00	\$3,553.65	\$3,150.00	\$3,129.72	\$2,700.00
Total Limited Tax GO Bond, 2009		\$12,500.00	\$12,449.88	\$12,500.00	\$12,449.88	\$12,500.00



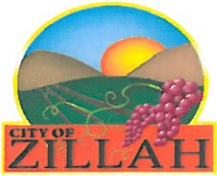


## FUND 204 - SEID LOAN FUND

REVENUE	2013	2014
INVESTMENT INTEREST	0.00	0.00
OPERATING TRANSFER	34,783.28	34,783.28
BUDGET	34,783.28	34,783.28

EXPENSE	2013	2014
DEBT SERVICE	34,783.28	34,783.28
BUDGET	34,783.28	34,783.28
NET LOSS/GAIN		0.00
2013 Year End Balance		1.55

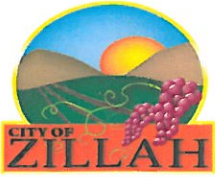
This is a debt service fund that was created to make the repayment on the \$275,000 SIED loan. Five loan payments have been made by the City of Zillah and a reimbursement agreement is in place for repayment by the developers of the Zillah Lakes Project.



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>SIED Loan</b>						
204-000-000-308-80-00-00	Beginning Bal - Unreserved	\$1.55	\$1.55	\$1.55	\$1.55	\$1.55
204-000-000-361-11-00-00	Investment Interest	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$10.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Nonrevenues</b>						
204-000-000-381-20-00-00	Loan Pmt Rec. / Z. Lakes	\$34,783.28	\$0.00	\$0.00	\$0.00	\$0.00
204-000-000-389-00-00-00	Loan Pmt Rec. / Z. Lakes	\$0.00	\$34,783.28	\$34,783.28	\$34,783.28	\$34,783.28
<b>Total Nonrevenues</b>		<b>\$34,783.28</b>	<b>\$34,783.28</b>	<b>\$34,783.28</b>	<b>\$34,783.28</b>	<b>\$34,783.28</b>
<b>Total SIED Loan</b>		<b>\$34,794.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>SIED Loan</b>						
204-000-000-508-80-00-00	Ending Bal - Unreserved	\$11.55	\$1.55	\$1.55	\$1.55	\$1.55
<b>Total Operating Expenditures</b>						
<b>Redemption Of Long-Term Debt -</b>						
204-000-000-591-38-78-00	SIED Loan Principal	\$29,167.92	\$29,167.92	\$30,480.47	\$30,480.47	\$31,852.10
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$29,167.92</b>	<b>\$29,167.92</b>	<b>\$30,480.47</b>	<b>\$30,480.47</b>	<b>\$31,852.10</b>
<b>Interest And Other Debt Service Costs</b>						
204-000-000-592-38-83-00	SIED Loan Interest	\$5,615.36	\$5,615.36	\$4,302.81	\$4,302.81	\$2,931.18
<b>Total Interest And Other Debt Service</b>		<b>\$5,615.36</b>	<b>\$5,615.36</b>	<b>\$4,302.81</b>	<b>\$4,302.81</b>	<b>\$2,931.18</b>
<b>Total SIED Loan</b>		<b>\$34,794.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>	<b>\$34,784.83</b>



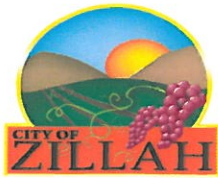


## FUND 206 - SIED-YC-VVMC- 08

REVENUE	2013	2014
CAPITAL CONTRIBUTIONS	17,293.85	17,318.13
<b>BUDGET</b>	<b>17,293.85</b>	<b>17,318.13</b>

EXPENSE	2013	2014
DEBT SERVICE	18,313.57	18,313.57
<b>BUDGET</b>	<b>18,313.57</b>	<b>18,313.57</b>
NET LOSS/GAIN		(995.44)
2013 Year End Balance		4,112.10

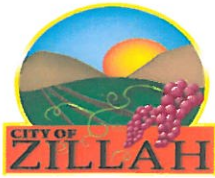
This is for a SIED loan with the City of Zillah in partnership with Zillah Lakes, Yakima Valley Farmworkers Clinic, Vintage Valley Medical Clinic, and Zillah Gateway Development.



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Debt Service-SIED-YC-VVMC-08</b>						
206-000-000-308-80-00-00	Beginning Bal - Unreserved	\$2,364.65	\$2,364.65	\$5,131.82	\$5,131.82	\$4,112.10
<b>Total Revenues</b>						
206-000-000-381-20-00-01	Loan Pmt Rec. / Z. Lakes	\$3,695.96	\$0.00	\$0.00	\$0.00	\$0.00
206-000-000-381-20-00-02	Loan Pmt Rec. / YVFWC	\$739.89	\$0.00	\$0.00	\$0.00	\$0.00
206-000-000-381-20-00-03	Loan Pmt Rec. / Z. Gateway	\$1,044.55	\$0.00	\$0.00	\$0.00	\$0.00
206-000-000-381-20-00-04	Loan Pmt Rec. / VVMC	\$438.67	\$0.00	\$0.00	\$0.00	\$0.00
206-000-000-381-20-00-05	Loan Pmt Rec. / City of Zillah	\$12,394.50	\$0.00	\$0.00	\$0.00	\$0.00
<b>Vintage Valley Medical Clinic - Shared</b>						
206-000-000-389-00-00-01	Loan Pmt Rec. / Z. Lakes	\$0.00	\$3,695.96	\$3,607.93	\$3,607.93	\$3,521.99
206-000-000-389-00-00-02	Loan Pmt Rec. / YVFWC	\$0.00	\$739.89	\$722.27	\$722.27	\$705.06
206-000-000-389-00-00-03	Loan Pmt Rec. / Z. Gateway	\$0.00	\$3,811.77	\$0.00	\$0.00	\$0.00
206-000-000-389-00-00-04	Loan Pmt Rec. / VVMC	\$0.00	\$438.67	\$428.22	\$428.22	\$418.02
206-000-000-389-00-00-05	Loan Pmt Rec. / City of Zillah	\$0.00	\$0.00	\$12,535.43	\$12,535.43	\$12,673.06
<b>Total Vintage Valley Medical Clinic -</b>		<b>\$0.00</b>	<b>\$8,686.29</b>	<b>\$17,293.85</b>	<b>\$17,293.85</b>	<b>\$17,318.13</b>
206-000-000-397-00-00-00	TRANS IN from 101 for SIED pmt	\$0.00	\$12,394.45	\$0.00	\$0.00	\$0.00
<b>Total Debt Service-SIED-YC-VVMC-08</b>		<b>\$20,678.22</b>	<b>\$23,445.39</b>	<b>\$22,425.67</b>	<b>\$22,425.67</b>	<b>\$21,430.23</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Debt Service-SIED-YC-VVMC-08</b>						
206-000-000-508-80-00-00	Ending Bal - Unreserved	\$2,364.65	\$5,131.82	\$4,112.10	\$4,112.10	\$3,116.66
<b>Total Operating Expenditures</b>						
<b>Redemption Of Long-Term Debt -</b>						
206-000-000-591-58-78-00	SEID - Loan Principal	\$0.00	\$0.00	\$15,847.30	\$15,847.30	\$16,233.98
206-000-000-591-95-70-00	SIED - Loan Principal**	\$15,469.84	\$15,469.84	\$0.00	\$0.00	\$0.00
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$15,469.84</b>	<b>\$15,469.84</b>	<b>\$15,847.30</b>	<b>\$15,847.30</b>	<b>\$16,233.98</b>
<b>Interest And Other Debt Service Costs</b>						
206-000-000-592-42-83-00	VVMC SIED Loan Interest**	\$2,843.73	\$2,843.73	\$0.00	\$0.00	\$0.00
206-000-000-592-58-83-00	SIED - Loan Interest	\$0.00	\$0.00	\$2,466.27	\$2,466.27	\$2,079.59
<b>Total Interest And Other Debt Service</b>		<b>\$2,843.73</b>	<b>\$2,843.73</b>	<b>\$2,466.27</b>	<b>\$2,466.27</b>	<b>\$2,079.59</b>
<b>Total Debt Service-SIED-YC-VVMC-08</b>		<b>\$20,678.22</b>	<b>\$23,445.39</b>	<b>\$22,425.67</b>	<b>\$22,425.67</b>	<b>\$21,430.23</b>





## **FUND 209 - SIED YC-TD-11 (TEAPOT) LOAN FUND**

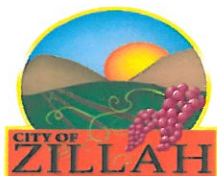
<b>REVENUE</b>	<b>2013</b>	<b>2014</b>
OPERATING TRANS	11,485.22	11,485.22
<b>BUDGET</b>	<b>11,485.22</b>	<b>11,485.22</b>

<b>EXPENSE</b>	<b>2013</b>	<b>2014</b>
DEBT SERVICE	11,485.22	11,485.22
<b>BUDGET</b>	<b>11,485.22</b>	<b>11,485.22</b>
<b>NET LOSS/GAIN</b>		<b>0.00</b>
<b>2013 Year End Balance</b>		<b>0.00</b>

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This is a Debt Service Fund that was created to make the re-payment on the SIED YC-TD-11 (Teapot) Loan.

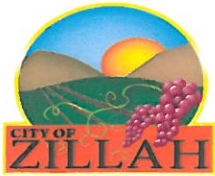
The revenue source of the payment is the Real Estate Excise Tax Fund (304).



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
SIED YC-TD-11 (Teapot) Loan Fund						
Total Revenues						
Other Financing Sources						
209-000-000-397-00-00-00	Teapot Proj. Loan Payment	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
Total Other Financing Sources		\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
Total SIED YC-TD-11 (Teapot) Loan Fund		\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>SIED YC-TD-11 (Teapot) Loan Fund</b>						
<b>Total Operating Expenditures</b>						
<b>Redemption Of Long-Term Debt -</b>						
209-000-000-591-58-78-00	Teapot - SIED - Loan Principal	\$0.00	\$0.00	\$9,245.13	\$9,245.13	\$9,470.71
209-000-000-591-95-71-00	Teapot - SIED - Loan Principal**	\$10,789.84	\$10,789.84	\$0.00	\$0.00	\$0.00
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$10,789.84</b>	<b>\$10,789.84</b>	<b>\$9,245.13</b>	<b>\$9,245.13</b>	<b>\$9,470.71</b>
<b>Interest And Other Debt Service Costs</b>						
209-000-000-592-58-83-00	Teapot - SIED Loan Interest	\$0.00	\$0.00	\$2,240.09	\$2,240.09	\$2,014.51
209-000-000-592-95-83-00	Teapot - SIED Loan Int**	\$695.38	\$695.38	\$0.00	\$0.00	\$0.00
<b>Total Interest And Other Debt Service</b>		<b>\$695.38</b>	<b>\$695.38</b>	<b>\$2,240.09</b>	<b>\$2,240.09</b>	<b>\$2,014.51</b>
<b>Total SIED YC-TD-11 (Teapot) Loan Fund</b>		<b>\$11,485.22</b>	<b>\$11,485.22</b>	<b>\$11,485.22</b>	<b>\$11,485.22</b>	<b>\$11,485.22</b>





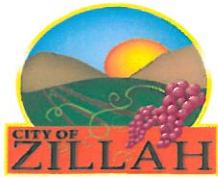
## FUND 210 - SIED YC-HS-11 (Hamilton Square) LOAN FUND

REVENUE	2013	2014
		6,203.38
BUDGET		6,203.38

EXPENSE	2013	2014
DEBT SERVICE		6,203.38
BUDGET		6,203.38
NET LOSS/GAIN		0.00
2013 Year End Balance		0.00

This is a Debt Service Fund that was created to make the repayment on the SIED YC-HS-11 (Hamilton Square) Loan.

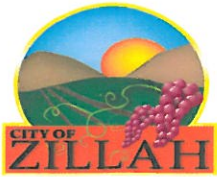
The city partnered with the developer in repaying the loan. The revenue source of the city payment is the Sewer Reserve Fund (430).



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
SIED YC-HS-11 (Hamilton Square) Loan Fund						
Total Revenues						
210-000-000-389-00-00-02	Loan Pmt Rec. / Developer	\$0.00	\$0.00	\$0.00	\$0.00	\$4,714.57
210-000-000-389-00-00-03	Loan Pmt Rec. / City Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$1,488.81
Total SIED YC-HS-11 (Hamilton Square) Loan		\$0.00	\$0.00	\$0.00	\$0.00	\$6,203.38





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
SIED YC-HS-11 (Hamilton Square) Loan Fund						
Total Operating Expenditures						
210-000-000-591-35-78-00	Hamilton Square - SIED - Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$5,413.09
210-000-000-592-35-83-00	Hamilton Square - SIED - Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$790.29
Total SIED YC-HS-11 (Hamilton Square) Loan		\$0.00	\$0.00	\$0.00	\$0.00	\$6,203.38





## FUND 301 - CAPITAL PROJECTS FUND

REVENUE	2013	2014
REVENUES	521,100.34	547,504.00
BUDGET	521,100.34	547,504.00

EXPENSE	2013	2014
Expenditures	227,921.90	199,300.00
BUDGET	227,921.90	199,300.00
NET LOSS/GAIN		348,204.00
2013 Year End Balance		545,050.61

The following Capital projects are planned for 2014:

- Hamilton Square Project (sewer line under the canal)
- SIED-Vintage Valley Parkway Extension (Water and Sewer) Project.

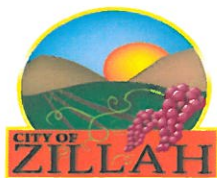
### Zillah Municipal Code:

#### 3.04.210 Capital projects fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a capital projects fund for the monies relating to design and/or construction of infrastructure improvements and other items associated with an approved project.

B. Capital Projects Fund. The capital improvement fund is hereby created. Said fund shall be available for deposit of any monies received from grants, loans or other sources for design and/or construction of infrastructure improvements and other items associated with an approved project.

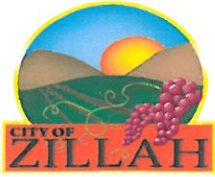
C. Expenditures of Fund. Monies in the capital projects fund shall be expended for design and/or construction of infrastructure improvements and any other expenditure associated with an approved project. (Ord. 1143 §§ 1, 2, 3, 2007)



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Capital Projects Fund</b>						
301-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$545,050.61
301-000-000-308-80-00-00	Beginning Bal - Unreserved	\$44,746.29	\$44,746.29	\$251,872.17	\$251,872.17	\$0.00
<b>Indirect Federal Grants</b>						
301-000-000-333-20-20-56	TE Federal Funds-Teapot Project	\$255,000.00	\$248,472.61	\$0.00	\$2,000.00	\$0.00
<b>Total Indirect Federal Grants</b>		<b>\$255,000.00</b>	<b>\$248,472.61</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
301-000-000-337-00-00-02	SIED Grant/Teapot Project	\$102,600.00	\$102,597.00	\$0.00	\$0.00	\$0.00
301-000-000-337-00-00-03	SIED Grant/Hamilton Project	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
301-000-000-337-00-00-04	SIED Grant/Vintage Valley Ext W/S	\$0.00	\$0.00	\$0.00	\$0.00	\$375,000.00
<b>Miscellaneous Revenues</b>						
301-000-000-361-11-00-01	Teapot Project Retainage Interest	\$0.00	\$0.20	\$0.00	\$0.34	\$0.00
301-000-000-361-11-00-06	Hamilton Project Retainage Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301-000-000-367-12-00-00	Donation-SF to Teapot	\$14,600.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$14,600.00</b>	<b>\$0.20</b>	<b>\$0.00</b>	<b>\$0.34</b>	<b>\$0.00</b>
301-000-000-379-00-00-01	Capital Contribution-Z. Prairie LLC	\$0.00	\$0.00	\$89,100.00	\$89,100.00	\$89,250.00
301-000-000-379-00-00-02	SIED Loan / Hamilton Project	\$0.00	\$0.00	\$55,000.00	\$55,000.00	\$0.00
301-000-000-379-00-00-03	SIED/Vintage Wtr/Swr Line Loan	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$0.00
<b>Total Revenues</b>		<b>\$372,200.00</b>	<b>\$351,069.81</b>	<b>\$519,100.00</b>	<b>\$521,100.34</b>	<b>\$519,250.00</b>
301-000-000-381-10-00-01	Interfnd Loan from 402	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00
301-000-000-382-10-00-00	SIED Loan/Teapot	\$102,600.00	\$102,597.00	\$0.00	\$0.00	\$0.00
301-000-000-389-00-00-01	Hamilton Project/City Contrib from	\$0.00	\$0.00	\$0.00	\$0.00	\$28,254.00
301-000-000-389-00-00-02	Hamilton SVID Project Retainage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Projects Fund</b>		<b>\$719,546.29</b>	<b>\$698,413.10</b>	<b>\$770,972.17</b>	<b>\$772,972.51</b>	<b>\$1,092,554.61</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Capital Projects Fund</b>						
301-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$545,050.61	\$0.00
301-000-000-508-80-00-00	Ending Bal - Unreserved	\$43,136.29	\$251,872.17	\$542,872.17	\$0.00	\$893,254.61
<b>Total Operating Expenditures</b>						
<b>Non-Expenditures</b>						
301-000-000-581-20-00-01	Interfund Loan to 402	\$200,000.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
301-000-000-589-00-00-04	Release of Ret/Teapot Project**	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
301-000-000-589-00-00-05	Release of Retainage-Hamilton	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Non-Expenditures</b>		<b>\$220,000.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>
<b>Debt Service</b>						
301-000-000-594-34-41-05	Prof. Svcs/Water-Vint. Valley Pkwy.	\$0.00	\$0.00	\$5,000.00	\$4,930.60	\$50,400.00
301-000-000-594-35-41-01	Prof. Svcs. Hamilton Project	\$0.00	\$0.00	\$20,100.00	\$19,992.00	\$12,000.00
301-000-000-594-35-41-05	Prof. Svcs/Sewer/Vint. Valley Pkwy.	\$0.00	\$0.00	\$3,000.00	\$2,999.30	\$30,700.00
301-000-000-594-35-63-01	Construction/Hamilton Project	\$0.00	\$0.00	\$0.00	\$0.00	\$106,200.00
301-000-000-595-10-41-00	Teapot Project - Prof Svcs**	\$15,000.00	\$1,884.97	\$0.00	\$0.00	\$0.00
301-000-000-595-10-41-06	Teapot Project-Engineering**	\$50,210.00	\$54,712.32	\$0.00	\$0.00	\$0.00
301-000-000-595-70-63-06	Teapot Project-Construction**	\$186,000.00	\$219,989.00	\$0.00	\$0.00	\$0.00
301-000-000-595-70-63-07	Teapot Proj/SIED-Construction**	\$205,200.00	\$169,954.64	\$0.00	\$0.00	\$0.00
<b>Total Debt Service</b>		<b>\$456,410.00</b>	<b>\$446,540.93</b>	<b>\$28,100.00</b>	<b>\$27,921.90</b>	<b>\$199,300.00</b>
<b>Total Capital Projects Fund</b>		<b>\$719,546.29</b>	<b>\$698,413.10</b>	<b>\$770,972.17</b>	<b>\$772,972.51</b>	<b>\$1,092,554.61</b>





## FUND 302-CAPITAL STREET PROJ. FUND

REVENUE	2013	2014
Revenues	1,670,962.48	139,910.00
BUDGET	1,670,962.48	139,910.00

EXPENSE	2013	2014
Expenditures	1,292,740.29	684,910.00
BUDGET	1,292,740.29	684,910.00
NET LOSS/GAIN		(545,000.00)
2013 Year End Balance		396,366.98

The following Capital Street Projects are planned for 2014:

- DOE/4<sup>th</sup> Avenue Improvements Project.
- Vintage Valley Parkway Extension Project.

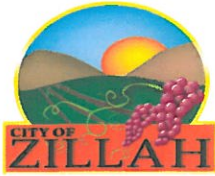
### Zillah Municipal Code:

3.04.260 Capital street projects fund.

A. Statement of Purpose. The city council for the city of Zillah, Washington, has determined that for accounting purposes it would be in the best interest of the city to establish a capital street projects fund for the monies relating to street projects.

B. Capital Street Projects Fund. The capital street projects fund is hereby created. Said fund shall be available for deposit of any monies received from a grant, loan or other sources for design and/or construction of street projects and other items associated with an approved project.

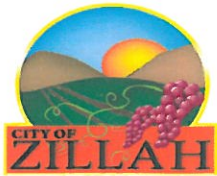
C. Expenditures of Fund. Monies in the capital street projects fund shall be expended for design and/or construction of street projects and other items associated with an approved project. (Ord. 1144 §§ 1, 2, 3, 2007)



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Capital Street Projects Fund</b>						
302-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$396,366.98
302-000-000-308-80-00-00	Beginning Bal - Unreserved	\$190,276.44	\$190,276.44	(\$18,144.79)	(\$18,144.79)	\$0.00
<b>Indirect Federal Grants</b>						
302-000-000-333-20-20-51	STPR - Vintage Valley Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-333-20-20-58	STPR/Carlsonia Project	\$104,233.00	\$25,950.00	\$1,279,600.00	\$1,086,043.91	\$0.00
302-000-000-333-20-20-59	STP Rev-1st Ave-5th to Meade	\$5,000.00	\$0.00	\$0.00	\$26,963.05	\$0.00
<b>Total Indirect Federal Grants</b>		<b>\$109,233.00</b>	<b>\$25,950.00</b>	<b>\$1,279,600.00</b>	<b>\$1,113,006.96</b>	<b>\$0.00</b>
<b>State Grants</b>						
302-000-000-334-03-10-01	DOE - 4th Avenue Project	\$0.00	\$0.00	\$16,400.00	\$0.00	\$139,910.00
302-000-000-334-03-81-00	TIB/1st Ave-Cheyne to 5th Street	\$300,000.00	\$71,434.80	\$0.00	\$0.00	\$0.00
302-000-000-334-03-82-00	TIB-2013 Carlsonia Construction	\$0.00	\$0.00	\$177,100.00	\$168,199.40	\$0.00
302-000-000-334-03-85-00	TIB March/1st Ave-5th to Meade	\$2,500.00	\$0.00	\$0.00	\$7,045.70	\$0.00
<b>Total State Grants</b>		<b>\$302,500.00</b>	<b>\$71,434.80</b>	<b>\$193,500.00</b>	<b>\$175,245.10</b>	<b>\$139,910.00</b>
<b>Miscellaneous Revenues</b>						
302-000-000-361-11-00-03	Retainage Int/2013 Carlsonia Project	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
302-000-000-361-11-04-00	Retainage Int/1st Ave-Cheyne to 5th	\$50.00	\$1.57	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$50.00</b>	<b>\$1.57</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
302-000-000-379-00-00-01	Capital Contribution/Fourth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$411,783.00</b>	<b>\$97,386.37</b>	<b>\$1,473,200.00</b>	<b>\$1,288,252.06</b>	<b>\$139,910.00</b>
<b>Other Nonrevenues</b>						
302-000-000-381-10-00-00	Intrfrnd Loan Rec From 430	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$0.00
302-000-000-381-10-00-01	Interfund Loan 430 to 302	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
<b>Other Nonrevenues</b>						
302-000-000-389-00-00-03	Retainage/2013 Carlsonia Project	\$0.00	\$0.00	\$56,000.00	\$0.00	\$0.00
302-000-000-389-00-00-06	Retainage/1st Ave-Cheyne to 5th St	\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Nonrevenues</b>		<b>\$37,000.00</b>	<b>\$0.00</b>	<b>\$56,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Financing Sources</b>						
302-000-000-397-00-00-00	Operating Transfers - IN	\$0.00	\$0.00	\$0.00	\$19,000.00	\$0.00
302-000-000-397-00-00-06	Oper Trans IN/from 304	\$41,267.00	\$10,530.00	\$50,000.00	\$0.00	\$0.00
<b>Total Other Financing Sources</b>		<b>\$41,267.00</b>	<b>\$10,530.00</b>	<b>\$50,000.00</b>	<b>\$19,000.00</b>	<b>\$0.00</b>
<b>Total Capital Street Projects Fund</b>		<b>\$680,326.44</b>	<b>\$298,192.81</b>	<b>\$1,961,055.21</b>	<b>\$1,689,107.27</b>	<b>\$736,276.98</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Capital Street Projects Fund</b>						
302-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$396,366.98	\$0.00
302-000-000-508-80-00-00	Ending Bal - Unreserved	\$296,826.44	(\$18,144.79)	(\$18,144.79)	\$0.00	(\$148,633.02)
<b>Total Operating Expenditures</b>						
302-000-000-581-20-00-00	Intrfrd LN Repmt to 430	\$200,000.00	\$200,000.00	\$400,000.00	\$0.00	\$0.00
302-000-000-581-20-00-01	Interfund Loan 430 to 302	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
<b>Other Non-Expenditures</b>						
302-000-000-589-00-00-03	Release of Retainage/2013	\$0.00	\$0.00	\$56,100.00	\$0.00	\$0.00
302-000-000-589-00-00-04	Release of Retainage/Cheyne to 5th	\$37,000.00	\$36,886.14	\$0.00	\$0.00	\$0.00
<b>Total Other Non-Expenditures</b>						
		\$37,000.00	\$36,886.14	\$56,100.00	\$0.00	\$0.00
<b>Debt Service</b>						
302-000-000-595-10-41-02	Engineering-2012-2013 Carlsonia	\$120,500.00	\$78,000.00	\$278,000.00	\$169,455.83	\$0.00
302-000-000-595-10-41-03	Engineering-1st Ave-5th to Meade**	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-595-10-41-04	Engineering-1st Ave-Cheyne to 5th**	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-595-10-41-05	Vint. Valley Pkwy. Ext Project	\$0.00	\$0.00	\$65,000.00	\$65,247.84	\$561,400.00
302-000-000-595-30-41-07	Prof. Svcs./Fourth Ave-DOE Project	\$0.00	\$0.00	\$16,400.00	\$14,680.00	\$123,510.00
302-000-000-595-30-63-01	Other Improvements	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
302-000-000-595-30-63-03	Construction-2013 Carlsonia	\$0.00	\$0.00	\$1,113,700.00	\$1,043,356.62	\$0.00
302-000-000-595-30-63-04	Construction/1st Ave-Cheyne to 5th	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
302-000-000-595-30-63-06	Construction-1st Ave-5th to Meade**	\$20,000.00	\$1,451.46	\$0.00	\$0.00	\$0.00
<b>Total Debt Service</b>						
		\$146,500.00	\$79,451.46	\$1,523,100.00	\$1,292,740.29	\$684,910.00
<b>Total Capital Street Projects Fund</b>						
		\$680,326.44	\$298,192.81	\$1,961,055.21	\$1,689,107.27	\$736,276.98





## FUND 304 - REAL ESTATE EXCISE TAX

REVENUE	2013	2014
TAXES	41,511.79	30,000.00
MISCELLANEOUS	471.94	500.00
NONREVENUES		
BUDGET	42,023.73	30,500.00

EXPENSE	2013	2014
OTHER FINANCING USES	0.00	0.00
TRANSFER OUT	11,485.22	11,485.22
BUDGET	11,485.22	11,485.22
NET LOSS/GAIN		19,014.78
2013 Year End Balance		313,682.09

In 1985 the City of Zillah imposed an excise tax on each sale of real property within the corporate limits of the City of Zillah. This tax is imposed upon and collected from those persons from whom the excise tax on real estate sales is collected pursuant to Chapter 82.45 of the Revised Code of Washington. Each time property is sold within City limits of Zillah we collect  $\frac{1}{2}$  of 1% (.005) from the sale. Those dollars are to be used for public works improvements. Yakima County is responsible for collection of this tax. The R.E.E.T. fund is used for local public improvements as approved by City Council. With the decline of home sales this revenue source decreased significantly during 2011 and 2012. Revenues increased slightly during 2013 and are projected slightly higher for 2014.

### Zillah Municipal Code:

#### **3.04.100 Continuation of real estate excise tax fund.**

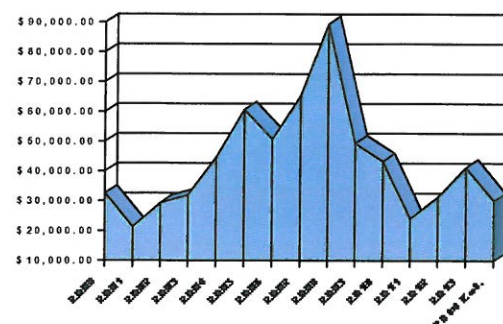
There is hereby continued a real estate excise tax fund for local public works improvements, including those public works improvements described and listed in RCW 35.43.040. The city clerk/treasurer shall deposit such monies in this fund which are received from the imposition of the excise tax on real estate sales imposed by the ordinance codified in this section. Expenditures from said fund shall be authorized by city council as permitted by state law, by motion, resolution, or ordinance describing the amount of funds to be expended and the specific capital public works improvement toward which such funds are to be expended. The city clerk/treasurer shall maintain an accurate accounting of all funds going into and coming out of said fund as required by this section and by law. (Ord. 1140 § 2, 2007; Ord. 738 § 4, 1992; Ord. 688 § 3, 1990)

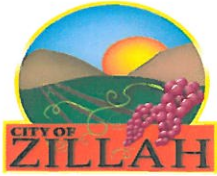
Real Estate Excise Tax Revenue Fund		
YEAR	AMOUNT	GROSS REET
2000	\$32,936.89	7,088,644.00
2001	\$21,186.87	3,907,600.00
2002	\$29,372.24	6,146,406.00
2003	\$32,064.47	7,071,329.00
2004	\$44,391.39	8,741,446.00
2005	\$60,433.04	12,218,333.00
2006	\$50,698.66	9,455,510.00
2007	\$65,436.89	13,713,168.00
2008	\$89,446.03	12,799,792.00
2009	\$49,213.33	10,547,977.00
2010	\$43,147.61	8,500,439.00
2011	\$23,871.38	4,734,300.00
2012	\$31,085.52	
2013	\$41,551.79	8,174,879.00
2014 Est.	\$30,000.00	

### Uses of funds during 2013

- Debt Service Payment on Teapot Loan - \$11,485.22

Real Estate Excise Tax Fund

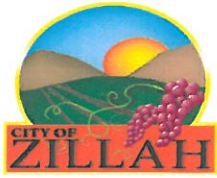




## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Real Estate Excise Tax Fund</b>						
304-000-000-308-10-00-00	Beginning Bal - Reserved	\$273,875.50	\$273,875.50	\$283,143.58	\$283,143.58	\$313,682.09
<b>Taxes</b>						
304-000-000-317-34-00-00	REET 1st Quarter Percent	\$25,000.00	\$31,085.52	\$0.00	\$0.00	\$0.00
304-000-000-318-34-00-00	REET 1st Quarter Percent	\$0.00	\$0.00	\$28,000.00	\$41,551.79	\$30,000.00
<b>Total Taxes</b>		<b>\$25,000.00</b>	<b>\$31,085.52</b>	<b>\$28,000.00</b>	<b>\$41,551.79</b>	<b>\$30,000.00</b>
<b>Miscellaneous Revenues</b>						
304-000-000-361-11-00-00	Investment Interest	\$100.00	\$197.78	\$500.00	\$453.77	\$500.00
304-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$18.17	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$100.00</b>	<b>\$197.78</b>	<b>\$500.00</b>	<b>\$471.94</b>	<b>\$500.00</b>
<b>Total Revenues</b>		<b>\$25,100.00</b>	<b>\$31,283.30</b>	<b>\$28,500.00</b>	<b>\$42,023.73</b>	<b>\$30,500.00</b>
<b>Total Real Estate Excise Tax Fund</b>		<b>\$298,975.50</b>	<b>\$305,158.80</b>	<b>\$311,643.58</b>	<b>\$325,167.31</b>	<b>\$344,182.09</b>





## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Real Estate Excise Tax Fund</b>						
304-000-000-508-10-00-00	Ending Bal - Reserved	\$196,223.28	\$283,143.58	\$235,838.86	\$313,682.09	\$332,696.87
<b>Total Operating Expenditures</b>						
<b>Transfer Out</b>						
304-000-000-597-00-00-00	Operating Transfers-Out/101 ST**	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
304-000-000-597-00-00-01	Trans OUT to 104 (Parks Plan)	\$0.00	\$0.00	\$14,319.50	\$0.00	\$0.00
304-000-000-597-00-00-07	Oper Trans OUT to 302	\$41,267.00	\$10,530.00	\$50,000.00	\$0.00	\$0.00
304-000-000-597-00-00-08	Oper Trans OUT to 209	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22	\$11,485.22
<b>Total Transfer Out</b>		<b>\$102,752.22</b>	<b>\$22,015.22</b>	<b>\$75,804.72</b>	<b>\$11,485.22</b>	<b>\$11,485.22</b>
<b>Total Real Estate Excise Tax Fund</b>		<b>\$298,975.50</b>	<b>\$305,158.80</b>	<b>\$311,643.58</b>	<b>\$325,167.31</b>	<b>\$344,182.09</b>





## FUND 402 - WATER

REVENUE	2013	2014
PHYSICAL ENV/PENALTIES	463,013.63	481,200.00
TAXES	102,824.66	110,000.00
MISCELLANEOUS	23,902.88	22,500.00
NONREVENUES	202,000.00	0.00
BUDGET	791,741.17	613,700.00

EXPENSE	2013	2014
WATER	472,142.92	497,968.00
IRRIGATION	142,219.98	152,350.00
DEBT SVC/CAPITAL EXP	2,041.59	2,000.00
BUDGET	616,404.49	652,318.00
NET LOSS/GAIN		(38,618.00)
2013 Year End Balance		600,270.27

This is an enterprise fund for water.

### Revenue

#### Physical Environment

##### Water Sales:

2014 Estimated revenue from water sales is \$335,000 which includes a 2% water rate increase.

##### Irrigation Sales:

2014 Estimated revenue is estimated at \$89,000 which includes a 4.8% pass-through cost from SVID and a 3.9% city increase for a total increase of 8.7%.

#### Other Utility Fees and Charges

2014 Estimated revenue for water connection charges is \$600 per x 17 new connections = \$10,200.

#### Miscellaneous

Water Tower Leases are with Sprint, Verizon and ATT. Those revenues are estimated at \$19,000.

#### Taxes

The 32% Utility Tax Revenue is now collected in this fund and then transferred out to the General Fund. That revenue is being projected at \$110,000 for 2014

### Expenses

#### Irrigation

Line items include a percentage of employee salaries and benefits, supplies, SVID irrigation assessment, professional services, communication, insurance, utilities, repairs and maintenance, and miscellaneous expenses.

#### Water

Line items include a percentage of employee salaries and benefits, supplies, fuel, small tools, professional services, communication, travel, advertising, operating rental, insurance, utilities, repairs and maintenance, property and excise taxes, machinery and equipment, and miscellaneous expenses.

#### Debt Service

Debt Service payments were removed from this fund and placed in the Water Reserve Fund.

# 2014 BUDGET

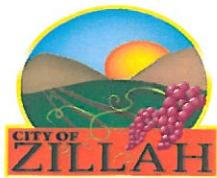
## 402-343.40.00 WATER SALES

YEAR	ACTUAL REVENUE
2014 Est.	335,000.00
2013	327,107.97
2012	325,797.85
2011	341,649.38
2010	277,981.21
2009	266,826.37
2008	263,338.93
2007	259,102.10
2006	264,202.76
2005	271,104.15
2004	270,719.56
2003	289,796.99
2002	244,541.15
2001	254,076.90
2000	250,793.68
1999	250,585.11
1998	237,071.11
1997	224,057.60

## 402-343.40.00.02 IRRIGATION SALES

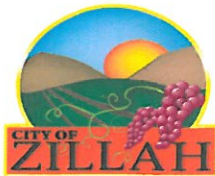
YEAR	ACTUAL REVENUE
2014 Est.	89,000.00
2013	88,112.82
2012	73,615.55
2011	78,567.25
2010	81,115.52
2009	70,474.87
2008	67,479.52
2007	60,058.39
2006	61,353.50
2005	55,497.61
2004	61,274.74
2003	57,387.24
2002	47,963.06
2001	46,033.85
2000	49,855.21
1999	42,352.26
1998	41,118.04
1997	33,490.26





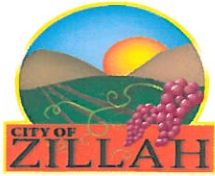
## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Fund</b>						
402-000-000-308-80-00-00	Beginning Bal - Unreserved	\$376,300.02	\$376,300.02	\$424,933.59	\$424,933.59	\$600,270.27
<b>Taxes</b>						
402-000-000-316-42-00-01	Utility Tax - 32% - Water**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Taxes</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Physical Environment</b>						
402-000-000-343-40-00-00	Water Sales	\$320,000.00	\$325,797.85	\$330,000.00	\$327,107.97	\$335,000.00
402-000-000-343-40-00-02	Irrigation Sales	\$81,500.00	\$73,615.55	\$81,000.00	\$88,112.82	\$89,000.00
402-000-000-343-40-00-03	Other Utility Fees & Charges	\$6,000.00	\$6,540.00	\$6,600.00	\$3,240.00	\$10,200.00
402-000-000-343-40-00-04	Irrigation Recovery Fees	\$12,000.00	\$13,947.82	\$13,500.00	\$12,861.00	\$13,000.00
402-000-000-343-40-00-05	Utility Tax - 32% - Water	\$0.00	\$0.00	\$110,000.00	\$102,824.66	\$110,000.00
402-000-000-343-40-00-06	Penalties - Reconnection Fees	\$0.00	\$0.00	\$32,000.00	\$29,773.09	\$32,000.00
402-000-000-343-40-00-07	Penalties - Fines - Irrigation	\$0.00	\$0.00	\$2,000.00	\$1,918.75	\$2,000.00
<b>Total Physical Environment</b>		<b>\$419,500.00</b>	<b>\$419,901.22</b>	<b>\$575,100.00</b>	<b>\$565,838.29</b>	<b>\$591,200.00</b>
<b>Fines and Penalties</b>						
402-000-000-359-90-00-00	Penalties - Reconnect Fees**	\$30,000.00	\$73,490.05	\$0.00	\$0.00	\$0.00
402-000-000-359-90-00-02	Penalties - Fines - Irrigation**	\$2,000.00	\$1,554.00	\$0.00	\$0.00	\$0.00
402-000-000-359-91-00-00	Penalties/Fines-Irrigation**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Fines and Penalties</b>		<b>\$32,000.00</b>	<b>\$75,044.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Miscellaneous Revenues</b>						
402-000-000-361-11-00-00	Investment Interest	\$3,300.00	\$1,160.78	\$3,500.00	\$2,633.59	\$3,500.00
402-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$104.89	\$0.00
402-000-000-361-40-00-00	Interest/Interfund Loan	\$0.00	\$800.00	\$0.00	\$0.00	\$0.00
402-000-000-362-50-00-00	Leases / Water Towers	\$0.00	\$0.00	\$19,000.00	\$20,862.00	\$19,000.00
402-000-000-362-90-00-00	Water Tower Leases**	\$18,720.00	\$22,830.28	\$0.00	\$0.00	\$0.00
402-000-000-369-90-00-00	Miscellaneous Revenue	\$0.00	\$72.00	\$0.00	\$302.40	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$22,020.00</b>	<b>\$24,863.06</b>	<b>\$22,500.00</b>	<b>\$23,902.88</b>	<b>\$22,500.00</b>
<b>Total Revenues</b>		<b>\$473,520.00</b>	<b>\$519,808.33</b>	<b>\$597,600.00</b>	<b>\$589,741.17</b>	<b>\$613,700.00</b>
<b>Nonrevenues</b>						
402-000-000-381-20-00-00	Loan Repaymt Rec from 301/302	\$400,000.00	\$200,000.00	\$202,000.00	\$202,000.00	\$0.00
<b>Total Nonrevenues</b>		<b>\$400,000.00</b>	<b>\$200,000.00</b>	<b>\$202,000.00</b>	<b>\$202,000.00</b>	<b>\$0.00</b>
402-000-000-397-00-00-01	Oper Trans-In/From 420 (PWTF)	\$130,700.00	\$130,669.69	\$0.00	\$0.00	\$0.00
<b>Total Water Fund</b>		<b>\$1,380,520.02</b>	<b>\$1,226,778.04</b>	<b>\$1,224,533.59</b>	<b>\$1,216,674.76</b>	<b>\$1,213,970.27</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Fund</b>						
402-000-000-508-80-00-00	Ending Bal - Unreserved	\$578,220.02	\$424,933.59	\$581,895.09	\$600,270.27	\$560,140.27
402-000-000-531-20-10-00	Salaries - Irrigation**	\$48,000.00	\$48,074.80	\$0.00	\$0.00	\$0.00
402-000-000-531-20-20-00	Benefits - Irrigation**	\$28,000.00	\$24,809.11	\$0.00	\$0.00	\$0.00
402-000-000-531-20-31-00	Supplies - Irrigation**	\$5,500.00	\$4,638.21	\$0.00	\$0.00	\$0.00
402-000-000-531-20-33-00	SVID Assessment - Irrigation**	\$43,000.00	\$42,275.01	\$0.00	\$0.00	\$0.00
402-000-000-531-20-41-00	Prof Services - A.S.P. - Irrigation**	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-531-20-41-01	Software	\$3,850.00	\$1,923.57	\$0.00	\$0.00	\$0.00
402-000-000-531-20-42-00	Communication - Irrigation**	\$250.00	\$198.39	\$0.00	\$0.00	\$0.00
402-000-000-531-20-46-00	Insurance - Irrigation**	\$1,200.00	\$840.00	\$0.00	\$0.00	\$0.00
402-000-000-531-20-47-00	Utilities**	\$6,500.00	\$7,536.39	\$0.00	\$0.00	\$0.00
402-000-000-531-20-48-00	Repairs & Maint. - Irrigation**	\$2,500.00	\$1,165.43	\$0.00	\$0.00	\$0.00
402-000-000-531-20-49-00	Miscellaneous - Irrigation**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Water Utilities</b>						
402-000-000-534-10-10-00	Salaries - Water	\$151,000.00	\$149,563.16	\$127,000.00	\$122,438.81	\$126,000.00
402-000-000-534-10-20-00	Benefits - Water	\$79,000.00	\$71,868.29	\$62,000.00	\$58,674.77	\$59,000.00
402-000-000-534-10-31-00	Supplies - Water	\$6,163.00	\$11,213.51	\$7,000.00	\$7,769.67	\$7,000.00
402-000-000-534-10-32-00	Fuel - Water	\$7,000.00	\$8,547.84	\$6,000.00	\$8,179.09	\$6,000.00
402-000-000-534-10-41-00	Prof. Service H&L - Water	\$5,000.00	\$459.10	\$5,000.00	\$3,624.10	\$5,000.00
402-000-000-534-10-41-02	Vision Programming - Software	\$0.00	\$0.00	\$1,350.00	\$0.00	\$0.00
402-000-000-534-10-41-03	TRANS OUT to 001 - Admin Costs	\$0.00	\$0.00	\$91,075.00	\$68,255.00	\$89,803.00
402-000-000-534-10-41-10	Prof. Services - Other - Water	\$5,000.00	\$5,653.80	\$5,000.00	\$4,207.04	\$5,000.00
402-000-000-534-10-41-40	Software	\$4,337.00	\$2,633.77	\$0.00	\$0.00	\$0.00
402-000-000-534-10-42-00	Communication - Water**	\$4,500.00	\$5,242.89	\$0.00	\$0.00	\$0.00
402-000-000-534-10-42-01	Communications - Telephone	\$0.00	\$0.00	\$1,500.00	\$1,547.28	\$1,500.00
402-000-000-534-10-42-02	Communications - Cell Water	\$0.00	\$0.00	\$700.00	\$777.00	\$1,708.00
402-000-000-534-10-42-03	Communications - Postage	\$0.00	\$0.00	\$1,900.00	\$368.00	\$2,800.00
402-000-000-534-10-43-00	Travel - Water	\$1,000.00	\$569.85	\$1,000.00	\$371.67	\$1,000.00
402-000-000-534-10-44-01	Property Taxes - Water	\$0.00	\$0.00	\$83.50	\$56.00	\$56.00
402-000-000-534-10-44-02	St. of WA Exc Tax & B & O - Water	\$0.00	\$0.00	\$19,000.00	\$19,689.24	\$19,000.00
402-000-000-534-10-44-03	TRANS OUT - 001/Util. TX 32%	\$0.00	\$0.00	\$110,000.00	\$102,821.68	\$110,000.00
402-000-000-534-10-45-00	Operating Rentals - C. H. Copier**	\$1,000.00	\$1,038.32	\$0.00	\$0.00	\$0.00
402-000-000-534-10-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
402-000-000-534-10-45-03	TRANS OUT - Interfund Rent -	\$0.00	\$0.00	\$2,320.00	\$2,014.20	\$2,349.00
402-000-000-534-10-46-00	Insurance - Water	\$12,500.00	\$12,105.00	\$19,500.00	\$19,210.00	\$19,000.00
402-000-000-534-10-47-00	Utilities - Water**	\$28,000.00	\$40,281.51	\$0.00	\$0.00	\$0.00
402-000-000-534-10-47-01	Utilities - W/S/G	\$0.00	\$0.00	\$1,500.00	\$2,196.46	\$1,500.00
402-000-000-534-10-47-02	Utilities - Electricity	\$0.00	\$0.00	\$28,500.00	\$42,040.46	\$40,000.00
402-000-000-534-10-47-03	Utilities - Gas	\$0.00	\$0.00	\$1,100.00	\$1,044.91	\$1,400.00
402-000-000-534-10-48-00	Repairs & Maintenance - Water	\$2,000.00	\$2,977.05	\$0.00	\$6,149.50	\$0.00
402-000-000-534-10-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
402-000-000-534-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
402-000-000-534-10-48-04	Repairs & Maintenance - ASP	\$0.00	\$0.00	\$200.00	\$0.00	\$150.00
402-000-000-534-10-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
402-000-000-534-10-49-00	Miscellaneous - Water	\$500.00	\$136.07	\$500.00	\$598.95	\$500.00
402-000-000-534-10-49-10	Misc. Drug & Alcohol - Water	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
402-000-000-534-10-53-00	Property Taxes - Water**	\$350.00	\$83.50	\$0.00	\$0.00	\$0.00
402-000-000-534-10-53-01	ST of WA Exc Tax & B & O-Water**	\$18,500.00	\$22,444.91	\$0.00	\$0.00	\$0.00
402-000-000-534-10-99-00	Interfund Rent - Water**	\$1,850.00	\$1,523.46	\$0.00	\$0.00	\$0.00
<b>Total Water Utilities</b>		<b>\$327,800.00</b>	<b>\$336,342.03</b>	<b>\$495,138.50</b>	<b>\$472,142.92</b>	<b>\$498,976.00</b>
<b>Irrigation</b>						
402-000-000-539-20-10-00	Salaries - Irrigation	\$0.00	\$0.00	\$57,000.00	\$53,781.93	\$58,500.00
402-000-000-539-20-20-00	Benefits - Irrigation	\$0.00	\$0.00	\$25,000.00	\$28,208.18	\$30,600.00
402-000-000-539-20-31-00	Supplies - Irrigation	\$0.00	\$0.00	\$5,500.00	\$6,079.37	\$5,500.00
402-000-000-539-20-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
402-000-000-539-20-41-01	Software Programming/Maint. -	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
402-000-000-539-20-41-02	Vision Programming - Software	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00
402-000-000-539-20-42-02	Communications - Cell	\$0.00	\$0.00	\$0.00	\$0.00	\$504.00
402-000-000-539-20-42-03	Communications - Postage	\$0.00	\$0.00	\$250.00	\$48.00	\$250.00
402-000-000-539-20-44-00	SVID Assessment - Irrigation	\$0.00	\$0.00	\$45,000.00	\$46,766.61	\$50,000.00
402-000-000-539-20-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
402-000-000-539-20-47-02	Utilities - Electricity	\$0.00	\$0.00	\$5,600.00	\$7,335.89	\$6,000.00
402-000-000-539-20-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$800.00	\$0.00	\$0.00
402-000-000-539-20-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00
402-000-000-539-20-49-00	Miscellaneous - Irrigation	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Total Irrigation</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$143,100.00</b>	<b>\$142,219.98</b>	<b>\$152,854.00</b>
<b>Total Operating Expenditures</b>		<b>\$468,100.00</b>	<b>\$467,802.94</b>	<b>\$638,238.50</b>	<b>\$614,362.90</b>	<b>\$651,830.00</b>
402-000-000-581-10-00-01	Interfund Loan to 301**	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00
402-000-000-582-34-72-00	PWTF Water Tower**	\$122,700.00	\$122,694.54	\$0.00	\$0.00	\$0.00
402-000-000-592-34-83-02	PWTF-Wtr Twr Loan-Int (207)	\$8,000.00	\$7,975.15	\$0.00	\$0.00	\$0.00
<b>Capital Expenditures</b>						
402-000-000-594-34-64-00	Capital Purchase - Water/Vision	\$0.00	\$0.00	\$2,400.00	\$0.00	\$0.00
402-000-000-594-34-64-01	M&E Telemetry Software**	\$3,500.00	\$3,371.82	\$0.00	\$0.00	\$0.00
402-000-000-594-39-64-01	Machinery and Equipment	\$0.00	\$0.00	\$2,000.00	\$2,041.59	\$2,000.00
<b>Total Capital Expenditures</b>		<b>\$3,500.00</b>	<b>\$3,371.82</b>	<b>\$4,400.00</b>	<b>\$2,041.59</b>	<b>\$2,000.00</b>
<b>Total Water Fund</b>		<b>\$1,380,520.02</b>	<b>\$1,226,778.04</b>	<b>\$1,224,533.59</b>	<b>\$1,216,674.76</b>	<b>\$1,213,970.27</b>







## FUND 403 - SEWER FUND

REVENUE	2013	2014
TAXES	126,472.12	125,000.00
PHYSICAL ENVIRO	406,623.42	418,300.00
MISCELLANEOUS	25,116.97	2,000.00
NONREVENUES	0.00	0.00
<b>BUDGET</b>	<b>558,212.51</b>	<b>545,300.00</b>

EXPENSE	2013	2014
SEWER OPERATING EXP	521,440.31	533,052.50
<b>BUDGET</b>	<b>521,440.31</b>	<b>533,052.50</b>
<b>NET LOSS/GAIN</b>		<b>\$12,247.50</b>
<b>2013 Year End Balance</b>		<b>325,579.08</b>

### ABOUT THE FUND:

This is an enterprise fund for sewer.

### Revenue

#### Physical Environment:

#### Sewer Service Charges

2014 service charge revenue is estimated at \$406,000. This includes a 3% rate increase

#### Other Utility Fees and Charges

This is for new sewer connection fees. 2014 estimated revenue is \$300 per x 16 estimated new connections = \$4,800.

### Taxes

The 32% Utility Tax Revenue is now collected in this fund and then transferred out to the General Fund. That revenue is being projected at \$125,000 for 2014

### Expenses

#### Operating Expenditures

Line items in this department include a percentage of salaries and benefits, supplies, fuel, professional services, communication, travel, advertising, operating rental, insurance, utilities, repairs and maintenance, miscellaneous expenses, property and excise taxes, and machinery and equipment.

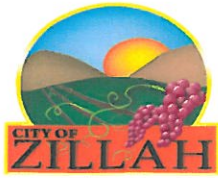
#### Debt Service

Debt Service payments were removed from this fund and placed in the Sewer Reserve Fund.

## 2014 BUDGET

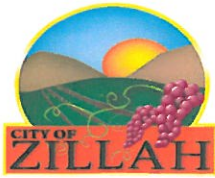
### 403-343.50.00 SEWER SERVICE CHARGES

YEAR	ACTUAL REVENUE
2014 Est.	406,000.00
2013	397,279.58
2012	386,253.43
2011	395,592.10
2010	348,266.86
2009	334,361.58
2008	324,443.12
2007	319,774.15
2006	314,303.37
2005	313,322.38
2004	304,088.06
2003	274,212.02
2002	270,764.29
2001	266,248.56
2000	267,180.91
1999	261,764.77
1998	261,310.24
1997	257,954.46



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Sewer Fund</b>						
403-000-000-308-10-00-00	Beginning Bal - Reserved	\$32,400.00	\$32,400.00	\$0.00	\$0.00	\$0.00
403-000-000-308-80-00-00	Beginning Bal - Unreserved	\$233,132.06	\$233,132.06	\$288,806.88	\$288,806.88	\$325,579.08
<b>Business and Occupation Taxes</b>						
403-000-000-316-44-00-01	Utility Tax-32% - Sewer**	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Business and Occupation Taxes</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Physical Environment</b>						
403-000-000-343-50-00-00	Sewer Service Charges	\$380,000.00	\$386,253.43	\$390,000.00	\$397,279.58	\$406,000.00
403-000-000-343-50-00-05	Sewer Svc Chgs - Pump Stations	\$5,000.00	\$6,003.67	\$6,600.00	\$7,543.84	\$7,500.00
403-000-000-343-50-00-06	Utility Tax - 32% - Sewer	\$0.00	\$0.00	\$125,000.00	\$126,472.12	\$125,000.00
403-000-000-343-50-00-20	Other Utility Fees & Charges	\$3,000.00	\$1,867.11	\$3,300.00	\$1,800.00	\$4,800.00
<b>Total Physical Environment</b>		<b>\$388,000.00</b>	<b>\$394,124.21</b>	<b>\$524,900.00</b>	<b>\$533,095.54</b>	<b>\$543,300.00</b>
<b>Miscellaneous Revenues</b>						
403-000-000-361-11-00-00	Investment Interest	\$1,650.00	\$467.93	\$2,500.00	\$1,073.57	\$2,000.00
403-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$43.96	\$0.00
403-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0.00	\$72.00	\$0.00	\$23,999.44	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$1,650.00</b>	<b>\$539.93</b>	<b>\$2,500.00</b>	<b>\$25,116.97</b>	<b>\$2,000.00</b>
<b>Total Revenues</b>		<b>\$389,650.00</b>	<b>\$394,664.14</b>	<b>\$527,400.00</b>	<b>\$558,212.51</b>	<b>\$545,300.00</b>
<b>Nonrevenues</b>						
403-000-000-386-00-00-00	Agency Type Deposits	\$2,650.00	\$2,632.20	\$2,650.00	\$0.00	\$0.00
<b>Total Nonrevenues</b>		<b>\$2,650.00</b>	<b>\$2,632.20</b>	<b>\$2,650.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Financing Sources</b>						
403-000-000-395-10-00-00	Proceeds of Surplus	\$0.00	\$400.00	\$500.00	\$0.00	\$0.00
403-000-000-397-00-00-02	Operating Trans In/fr 430/PWTF Ln	\$117,500.00	\$117,223.20	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources</b>		<b>\$117,500.00</b>	<b>\$117,623.20</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Sewer Fund</b>		<b>\$775,332.06</b>	<b>\$780,451.60</b>	<b>\$819,356.88</b>	<b>\$847,019.39</b>	<b>\$870,879.08</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Sewer Fund</b>						
403-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$32,400.00	\$0.00	\$0.00	\$0.00
403-000-000-508-80-00-00	Ending Bal - Unreserved	\$262,542.06	\$256,406.88	\$288,820.88	\$325,579.08	\$313,792.58
<b>Sewer Utilities</b>						
403-000-000-535-10-10-00	Salaries - Sewer	\$140,000.00	\$136,255.98	\$122,000.00	\$118,831.20	\$119,700.00
403-000-000-535-10-20-00	Benefits - Sewer	\$72,000.00	\$64,567.13	\$54,500.00	\$60,212.07	\$59,100.00
403-000-000-535-10-31-00	Supplies - Sewer	\$23,600.00	\$21,641.20	\$30,000.00	\$35,229.67	\$30,000.00
403-000-000-535-10-32-00	Fuel - Sewer	\$3,000.00	\$2,506.43	\$3,000.00	\$1,485.82	\$3,000.00
403-000-000-535-10-35-00	Small Tools & Equipment	\$0.00	\$0.00	\$800.00	\$521.99	\$800.00
403-000-000-535-10-41-00	Prof. Services - Other - Sewer	\$8,000.00	\$9,661.14	\$7,000.00	\$9,163.87	\$7,000.00
403-000-000-535-10-41-01	Prof Svcs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
403-000-000-535-10-41-02	Vision Programming - Software	\$0.00	\$0.00	\$1,350.00	\$0.00	\$0.00
403-000-000-535-10-41-04	TRANS OUT to 001 - Admin Costs	\$0.00	\$0.00	\$55,081.00	\$45,067.00	\$59,359.00
403-000-000-535-10-41-10	Prof. Services - Sewer	\$0.00	\$0.00	\$5,000.00	\$2,080.43	\$5,000.00
403-000-000-535-10-41-30	Software	\$4,850.00	\$3,040.85	\$0.00	\$0.00	\$0.00
403-000-000-535-10-42-00	Communication - Sewer**	\$5,200.00	\$6,060.88	\$0.00	\$0.00	\$0.00
403-000-000-535-10-42-01	Communications - Telephone	\$0.00	\$0.00	\$1,700.00	\$2,390.71	\$2,100.00
403-000-000-535-10-42-02	Communications - Cell Sewer	\$0.00	\$0.00	\$700.00	\$722.95	\$1,734.00
403-000-000-535-10-42-03	Communications - Postage	\$0.00	\$0.00	\$1,900.00	\$368.00	\$2,600.00
403-000-000-535-10-43-00	Travel - Sewer	\$500.00	\$508.51	\$500.00	\$417.12	\$500.00
403-000-000-535-10-44-01	Property Taxes - Sewer	\$0.00	\$0.00	\$165.00	\$137.50	\$137.50
403-000-000-535-10-44-02	St of WA Exc & B & O Tax - Sewer	\$0.00	\$0.00	\$15,000.00	\$13,548.14	\$12,000.00
403-000-000-535-10-44-03	TRANS OUT to 001 - Utili. TX 32%	\$0.00	\$0.00	\$125,000.00	\$126,531.92	\$125,000.00
403-000-000-535-10-45-00	Operating Rentals - C. H. Copier**	\$600.00	\$1,038.32	\$0.00	\$0.00	\$0.00
403-000-000-535-10-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
403-000-000-535-10-45-04	Operating Rentals - Postage	\$0.00	\$0.00	\$0.00	\$76.12	\$0.00
403-000-000-535-10-45-05	TRANS OUT - Interfund Rent -	\$0.00	\$0.00	\$1,280.00	\$979.78	\$1,296.00
403-000-000-535-10-45-06	Sewer Prop Lease - DNR	\$0.00	\$0.00	\$7,400.00	\$7,375.14	\$7,400.00
403-000-000-535-10-46-00	Insurance - Sewer	\$20,000.00	\$16,140.00	\$15,500.00	\$14,970.00	\$16,000.00
403-000-000-535-10-47-00	Utilities - Sewer**	\$45,000.00	\$42,277.10	\$0.00	\$0.00	\$0.00
403-000-000-535-10-47-01	Utilities - W/S/G	\$0.00	\$0.00	\$5,000.00	\$5,481.30	\$5,000.00
403-000-000-535-10-47-02	Utilities - Electricity	\$0.00	\$0.00	\$35,000.00	\$41,185.71	\$40,000.00
403-000-000-535-10-47-03	Utilities - Gas	\$0.00	\$0.00	\$800.00	\$304.58	\$600.00
403-000-000-535-10-48-00	Repairs & Maintenance - Sewer	\$11,000.00	\$10,321.73	\$0.00	\$0.00	\$0.00
403-000-000-535-10-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
403-000-000-535-10-48-03	Repairs & Maintenance - Vision	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
403-000-000-535-10-48-04	Repairs & Maintenance - ASP	\$0.00	\$0.00	\$200.00	\$0.00	\$150.00
403-000-000-535-10-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
403-000-000-535-10-49-00	Miscellaneous - Sewer	\$1,000.00	\$731.60	\$1,000.00	\$1,152.61	\$1,000.00
403-000-000-535-10-49-10	Misc. Drug & Alcohol - Sewer	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
403-000-000-535-10-53-00	Property Taxes - Sewer**	\$140.00	\$165.00	\$0.00	\$0.00	\$0.00
403-000-000-535-10-53-01	ST of WA Exc & B & O Tax-Sewer**	\$15,000.00	\$18,041.49	\$0.00	\$0.00	\$0.00
403-000-000-535-10-99-00	Interfund Rent - Sewer**	\$1,850.00	\$1,351.08	\$0.00	\$0.00	\$0.00
<b>Total Sewer Utilities</b>		<b>\$352,840.00</b>	<b>\$334,308.44</b>	<b>\$493,286.00</b>	<b>\$488,342.72</b>	<b>\$500,686.50</b>
<b>Total Operating Expenditures</b>		<b>\$352,840.00</b>	<b>\$334,308.44</b>	<b>\$493,286.00</b>	<b>\$488,342.72</b>	<b>\$500,686.50</b>
403-000-000-582-35-72-02	USDA Swr Loan Prin (202)**	\$11,821.12	\$12,134.43	\$0.00	\$0.00	\$0.00
403-000-000-582-35-72-03	PWTF/WWTP Loan Prin(208)**	\$102,000.00	\$101,933.22	\$0.00	\$0.00	\$0.00
403-000-000-586-00-00-00	Agency Type Disbursements	\$2,650.00	\$337.94	\$2,650.00	\$0.00	\$0.00
403-000-000-592-35-83-02	USDA Swr Loan Int (202)**	\$20,578.88	\$20,265.57	\$0.00	\$0.00	\$0.00
403-000-000-592-35-83-03	PWTF/WWTP Loan Int (208)**	\$15,500.00	\$15,289.98	\$0.00	\$0.00	\$0.00
<b>SIED/Z. Lakes/Sewer</b>						
403-000-000-594-35-64-00	Capital Purchase - Sewer/Vision	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00
403-000-000-594-35-64-01	Machinery and Equipment	\$0.00	\$0.00	\$700.00	\$697.59	\$1,000.00
403-000-000-594-35-64-02	Vactor Truck	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00
403-000-000-594-35-79-00	Sewer Property Lease-DNR**	\$7,400.00	\$7,375.14	\$0.00	\$0.00	\$0.00
<b>Total SIED/Z. Lakes/Sewer</b>		<b>\$7,400.00</b>	<b>\$7,375.14</b>	<b>\$2,200.00</b>	<b>\$697.59</b>	<b>\$24,000.00</b>
<b>Transfer Out</b>						
403-000-000-597-00-00-03	Trans OUT to 430 / USDA	\$0.00	\$0.00	\$32,400.00	\$32,400.00	\$32,400.00
<b>Total Transfer Out</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,400.00</b>	<b>\$32,400.00</b>	<b>\$32,400.00</b>
<b>Total Sewer Fund</b>		<b>\$775,332.06</b>	<b>\$780,451.60</b>	<b>\$819,356.88</b>	<b>\$847,019.39</b>	<b>\$870,879.08</b>





## FUND 405 - CEMETERY FUND

REVENUE	2013	2014
PHYSICAL ENV	109,070.39	110,500.00
MISCELLANEOUS	480.18	10.00
DISPOSITION OF CAPT.	0.00	0.00
BUDGET	109,550.57	115,510.00

EXPENSE	2013	2014
OPERATING EXP	107,003.37	114,608.00
	0	0
	0.00	0.00
BUDGET	107,003.37	114,608.00
NET LOSS/GAIN		902.00
2013 Year End Balance		33,188.03

### ABOUT THE FUND:

This is an enterprise fund for the Cemetery.

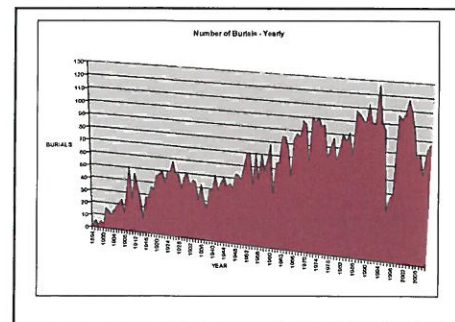
### Revenue

Revenue includes charges collected associated with burials.

### Expenses

Expenses include salaries, benefits, and maintenance associated with running the Cemetery.

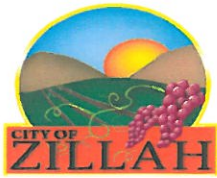
YEAR	REVENUE
2014 est.	115,000.00
2013	109,070.39
2012	109,802.40
2011	108,507.50
2010	119,199.76
2009	100,604.96
2008	103,235.20
2007	89,479.30
2006	95,471.31
2005	102,057.27
2004	111,432.55
2003	123,590.40
2002	110,650.00
2001	117,174.00
2000	109,541.65
1999	119,353.50
1998	103,308.71
1997	96,663.49



## 2014 BUDGET

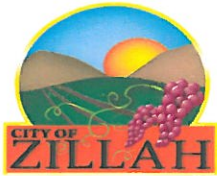
### 405-343.60.00 CEMETERY CHARGES

YEAR	ACTUAL REVENUE
2014 Est.	115,000.00
2013	109,070.39
2012	109,802.40
2011	108,507.50
2010	119,199.76
2009	100,604.96
2008	103,235.20
2007	89,479.30
2006	95,471.31
2005	102,057.27
2004	111,432.55
2003	123,590.40
2002	110,650.00
2001	117,174.00
2000	109,541.65
1999	119,353.50
1998	103,308.71
1997	96,663.49



## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Cemetery Fund</b>						
405-000-000-308-10-00-00	Beginning Bal - Reserved	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
405-000-000-308-80-00-00	Beginning Bal - Unreserved	\$12,412.88	\$12,412.88	\$30,140.83	\$30,140.83	\$32,688.03
<b>Physical Environment</b>						
405-000-000-343-60-00-00	Cemetery Charges	\$110,000.00	\$109,802.40	\$110,000.00	\$109,070.39	\$115,000.00
405-000-000-343-60-00-10	Plaque Setting Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
<b>Total Physical Environment</b>		<b>\$110,500.00</b>	<b>\$109,802.40</b>	<b>\$110,500.00</b>	<b>\$109,070.39</b>	<b>\$115,500.00</b>
<b>Miscellaneous Revenues</b>						
405-000-000-361-11-00-00	Investment Interest	\$10.00	\$2.79	\$10.00	\$6.40	\$10.00
405-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$0.25	\$0.00
405-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0.00	\$18.00	\$0.00	\$473.53	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$10.00</b>	<b>\$20.79</b>	<b>\$10.00</b>	<b>\$480.18</b>	<b>\$10.00</b>
<b>Total Revenues</b>		<b>\$110,510.00</b>	<b>\$109,823.19</b>	<b>\$110,510.00</b>	<b>\$109,550.57</b>	<b>\$115,510.00</b>
<b>Total Cemetery Fund</b>		<b>\$123,422.88</b>	<b>\$122,736.07</b>	<b>\$141,150.83</b>	<b>\$140,191.40</b>	<b>\$148,698.03</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Cemetery Fund</b>						
405-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00
405-000-000-508-80-00-00	Ending Bal - Unreserved	\$15,615.38	\$30,140.83	\$33,645.83	\$32,688.03	\$13,160.03
<b>Cemetery</b>						
405-000-000-536-20-10-00	Salaries - Cemetery	\$46,000.00	\$28,181.53	\$46,000.00	\$45,333.75	\$53,200.00
405-000-000-536-20-20-00	Benefits - Cemetery	\$15,000.00	\$10,237.47	\$17,000.00	\$14,890.62	\$18,700.00
405-000-000-536-20-31-00	Supplies - Cemetery	\$3,102.00	\$3,839.27	\$5,500.00	\$4,247.92	\$5,500.00
405-000-000-536-20-32-00	Fuel - Cemetery	\$3,000.00	\$3,157.33	\$3,000.00	\$4,149.43	\$3,000.00
405-000-000-536-20-34-00	Items Purch. For Inv. - Cemetery	\$7,000.00	\$10,619.50	\$9,000.00	\$13,559.27	\$9,000.00
405-000-000-536-20-35-00	Small Tools & Equip. - Cemetery	\$800.00	\$428.27	\$800.00	\$320.42	\$800.00
405-000-000-536-20-41-00	Professional Svcs - Cemetery	\$1,848.00	\$0.00	\$0.00	\$0.00	\$0.00
405-000-000-536-20-41-01	Cemetery Program Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
405-000-000-536-20-41-02	Vision Programming - Software	\$0.00	\$0.00	\$550.00	\$0.00	\$0.00
405-000-000-536-20-41-20	Software	\$700.00	\$663.78	\$0.00	\$0.00	\$0.00
405-000-000-536-20-42-00	Communication - Cemetery**	\$2,000.00	\$1,925.89	\$0.00	\$0.00	\$0.00
405-000-000-536-20-42-01	Communications - Telephone	\$0.00	\$0.00	\$1,100.00	\$1,136.62	\$1,100.00
405-000-000-536-20-42-02	Communications - Cell Cemetery	\$0.00	\$0.00	\$500.00	\$440.27	\$1,130.00
405-000-000-536-20-42-03	Communications - Postage	\$0.00	\$0.00	\$400.00	\$80.00	\$500.00
405-000-000-536-20-44-01	Property Taxes - Cemetery	\$0.00	\$0.00	\$55.00	\$55.00	\$55.00
405-000-000-536-20-44-02	ST of WA Exc&B&O Tax-Cemetery	\$0.00	\$0.00	\$1,200.00	\$764.96	\$1,200.00
405-000-000-536-20-45-00	Operating Rentals - C. H. Copier**	\$400.00	\$561.10	\$0.00	\$0.00	\$0.00
405-000-000-536-20-45-02	Operating Rentals - C.H. Copier	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
405-000-000-536-20-45-03	TRANS OUT - Interfund Rent -	\$0.00	\$0.00	\$240.00	\$208.38	\$243.00
405-000-000-536-20-46-00	Insurance - Cemetery	\$7,950.00	\$7,914.00	\$1,700.00	\$1,630.00	\$2,000.00
405-000-000-536-20-47-00	Utilities - Cemetery**	\$15,000.00	\$20,202.23	\$0.00	\$0.00	\$0.00
405-000-000-536-20-47-01	Utilities - W/S/G	\$0.00	\$0.00	\$16,500.00	\$17,822.65	\$16,000.00
405-000-000-536-20-47-02	Utilities - Electricity	\$0.00	\$0.00	\$1,400.00	\$1,627.76	\$1,700.00
405-000-000-536-20-47-03	Utilities - Gas	\$0.00	\$0.00	\$450.00	\$385.34	\$500.00
405-000-000-536-20-48-00	Repairs & Maint. - Cemetery	\$3,500.00	\$2,462.64	\$0.00	\$0.00	\$0.00
405-000-000-536-20-48-02	Repairs & Maintenance - C.H.	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
405-000-000-536-20-48-06	Repairs & Maintenance - MVTV	\$0.00	\$0.00	\$110.00	\$109.09	\$110.00
405-000-000-536-20-49-00	Miscellaneous - Cemetery	\$300.00	\$393.67	\$500.00	\$241.89	\$500.00
405-000-000-536-20-53-00	Property Taxes - Cemetery**	\$45.00	\$55.00	\$0.00	\$0.00	\$0.00
405-000-000-536-20-53-01	ST of WA Exc & B & O Tax -	\$700.00	\$1,079.85	\$0.00	\$0.00	\$0.00
405-000-000-536-20-99-00	Interfund Rent - Cemetery**	\$462.50	\$373.71	\$0.00	\$0.00	\$0.00
<b>Total Cemetery</b>		<b>\$107,807.50</b>	<b>\$92,095.24</b>	<b>\$106,405.00</b>	<b>\$107,003.37</b>	<b>\$115,538.00</b>
<b>Total Operating Expenditures</b>		<b>\$107,807.50</b>	<b>\$92,095.24</b>	<b>\$106,405.00</b>	<b>\$107,003.37</b>	<b>\$115,538.00</b>
<b>Capital Expenditures</b>						
405-000-000-594-36-64-00	Capital Purchase - Cemetery/Vision	\$0.00	\$0.00	\$600.00	\$0.00	\$0.00
405-000-000-594-36-64-01	Mower - Cemetery	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
405-000-000-594-36-64-02	Cemetery Program	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
<b>Total Capital Expenditures</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>
<b>Total Cemetery Fund</b>		<b>\$123,422.88</b>	<b>\$122,736.07</b>	<b>\$141,150.83</b>	<b>\$140,191.40</b>	<b>\$148,698.03</b>





## FUND 420 - WATER RESERVE

REVENUE	2013	2014
PROPRIETARY	40,075.00	47,075.00
MISCELLANEOUS	1,217.51	2,000.00
NONREVENUES	0.00	0.00
Capital Contributions	129,637.92	128,000.00
<b>BUDGET</b>	<b>170,930.43</b>	<b>175,075.00</b>

EXPENSE	2013	2014
USES	0.00	0.00
Debt Service	57,370.22	94,000.00
Capital Facilities Plan Exp.	135,913.26	135,555.00
Administrative Costs	5,121.00	6,898.00
<b>BUDGET</b>	<b>198,404.48</b>	<b>236,453.00</b>
<b>NET LOSS/GAIN</b>		<b>(61,378.00)</b>
<b>2013 Year End Balance</b>		<b>502,476.05</b>

### REVENUE

#### Physical Environment:

##### Other Fees and surcharges

The General Facility Charge is charged per new water connection. The cost per 1" connection is \$2,000.

##### Water Improvement

The rate is \$9.00 per account per month

Capital Cost Recovery fees were approved in 2008 through Ordinance No. 1162 and are charged per new connection as follows:

All Other Areas:	\$ 2,400.00
West Zillah:	\$ 7,425.00
Zone 2:	\$ 1,250.00

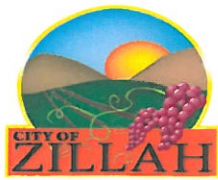
#### Main Sources of Expense

Line items include a debt service costs for the loans related to Water, Capital Facility Improvements and Administrative Costs.

#### 2014 Capital Facility Plan Improvements

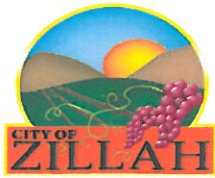
Misc. Projects, parts, pipe, etc.	\$30,000.00	420..534.10.31
Meter Replacement Program	\$10,000.00	420..534.10.31
Bailey Road Improvements (irrigation)	<u>\$4,000.00</u>	420..534.10.31
<b>TOTAL</b>	<b>\$44,000.00</b>	





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Reserve Fund</b>						
420-000-000-308-80-00-00	Beginning Bal - Unreserved	\$597,214.60	\$597,214.60	\$529,950.10	\$529,950.10	\$502,476.05
<b>Physical Environment</b>						
420-000-000-343-40-00-00	Other Fees & Charges/surcharge**	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
<b>Total Physical Environment</b>		<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Miscellaneous Revenues</b>						
420-000-000-361-11-00-00	Investment Interest	\$2,558.00	\$510.23	\$2,500.00	\$1,170.65	\$2,000.00
420-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$46.86	\$0.00
420-000-000-368-00-10-00	Wtr Imp - Ord 906	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420-000-000-368-10-00-00	Wtr Imp - Ord. 906	\$126,250.00	\$101,605.78	\$0.00	\$0.00	\$0.00
420-000-000-368-10-00-01	Cost Recovery - All Other	\$1,600.00	\$800.00	\$0.00	\$0.00	\$0.00
420-000-000-368-10-00-02	Cost Recovery - West Zillah	\$3,300.00	\$6,600.00	\$0.00	\$0.00	\$0.00
420-000-000-368-10-00-03	Cost Recovery - Zone 2	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$136,208.00</b>	<b>\$109,516.01</b>	<b>\$2,500.00</b>	<b>\$1,217.51</b>	<b>\$2,000.00</b>
<b>Proprietary Funds Revenues</b>						
420-000-000-379-00-00-00	Water Imp. - Ord. 906	\$0.00	\$0.00	\$127,500.00	\$129,637.92	\$128,000.00
420-000-000-379-00-00-01	Cost Recovery - All Other	\$0.00	\$0.00	\$1,600.00	\$400.00	\$2,400.00
420-000-000-379-00-00-02	Cost Recovery - West Zillah	\$0.00	\$0.00	\$4,950.00	\$2,475.00	\$7,425.00
420-000-000-379-00-00-03	Cost Recovery - Zone 2	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00
420-000-000-379-00-00-04	Utility Hook up fees-Water	\$0.00	\$0.00	\$22,000.00	\$37,200.00	\$34,000.00
<b>Total Proprietary Funds Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$157,300.00</b>	<b>\$169,712.92</b>	<b>\$173,075.00</b>
<b>Total Revenues</b>		<b>\$156,208.00</b>	<b>\$129,516.01</b>	<b>\$159,800.00</b>	<b>\$170,930.43</b>	<b>\$175,075.00</b>
<b>Total Water Reserve Fund</b>		<b>\$753,422.60</b>	<b>\$726,730.61</b>	<b>\$689,750.10</b>	<b>\$700,880.53</b>	<b>\$677,551.05</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Reserve Fund</b>						
420-000-000-508-80-00-00	Ending Bal - Unreserved	\$533,936.60	\$529,950.10	\$413,258.10	\$502,476.05	\$441,098.05
<b>Water Utilities</b>						
420-000-000-534-10-31-00	Supplies - CFP	\$0.00	\$22.10	\$50,000.00	\$32,263.84	\$44,000.00
420-000-000-534-10-31-01	Telemetry System-Supplies**	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
420-000-000-534-10-31-02	Supplies-Rainier Well	\$0.00	\$0.00	\$4,000.00	\$190.47	\$0.00
420-000-000-534-10-41-00	Prof. Service - HLA-CFP	\$0.00	\$17,900.00	\$76,000.00	\$24,906.02	\$50,000.00
420-000-000-534-10-41-03	Telemetry System-Prof Svcs**	\$4,250.00	\$0.00	\$0.00	\$0.00	\$0.00
420-000-000-534-10-41-04	TRANS OUT to 001 - Admin Costs	\$0.00	\$0.00	\$7,534.00	\$5,121.00	\$6,898.00
420-000-000-534-10-48-01	Telemetry System-R&M**	\$4,250.00	\$4,235.00	\$0.00	\$0.00	\$0.00
420-000-000-534-10-48-02	R&M Rainier Well	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
<b>Total Water Utilities</b>		<b>\$9,500.00</b>	<b>\$22,157.10</b>	<b>\$140,534.00</b>	<b>\$62,481.33</b>	<b>\$100,898.00</b>
<b>Total Operating Expenditures</b>		<b>\$9,500.00</b>	<b>\$22,157.10</b>	<b>\$140,534.00</b>	<b>\$62,481.33</b>	<b>\$100,898.00</b>
420-000-000-582-34-72-00	Telementary Loan PWTF Principal**	\$5,605.00	\$5,604.84	\$0.00	\$0.00	\$0.00
<b>Redemption Of Long-Term Debt -</b>						
420-000-000-591-34-72-00	Telementary Loan PWTF Principal	\$0.00	\$0.00	\$5,605.00	\$5,604.83	\$5,605.00
420-000-000-591-34-72-01	PWTF Wtr Twr Loan - Principal	\$0.00	\$0.00	\$122,700.00	\$122,694.54	\$122,700.00
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128,305.00</b>	<b>\$128,299.37</b>	<b>\$128,305.00</b>
<b>Interest and Other Debt Service Costs</b>						
420-000-000-592-34-83-01	PWTF Telementary Interest	\$281.00	\$280.24	\$253.00	\$252.22	\$250.00
420-000-000-592-34-83-02	PWTF-Wtr Twr Loan-Int (207)	\$0.00	\$0.00	\$7,400.00	\$7,361.67	\$7,000.00
<b>Total Interest and Other Debt Service</b>		<b>\$281.00</b>	<b>\$280.24</b>	<b>\$7,653.00</b>	<b>\$7,613.89</b>	<b>\$7,250.00</b>
<b>Capital Expenditures</b>						
420-000-000-594-34-63-03	6 Year CIP Program**	\$67,000.00	\$32,566.00	\$0.00	\$0.00	\$0.00
420-000-000-594-34-64-03	Telemetry System-M&E**	\$2,700.00	\$1,994.64	\$0.00	\$9.89	\$0.00
<b>Total Capital Expenditures</b>		<b>\$69,700.00</b>	<b>\$34,560.64</b>	<b>\$0.00</b>	<b>\$9.89</b>	<b>\$0.00</b>
420-000-000-597-00-00-00	TRANS OUT to 001/Admin Costs	\$0.00	\$3,508.00	\$0.00	\$0.00	\$0.00
420-000-000-597-00-00-01	Operating Trans Out/402 PWTF**	\$130,700.00	\$130,669.69	\$0.00	\$0.00	\$0.00
<b>Transfer Out</b>						
420-000-000-597-34-10-01	TRANS OUT to 001 - Admin Costs	\$3,700.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Transfer Out</b>		<b>\$3,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Water Reserve Fund</b>		<b>\$753,422.60</b>	<b>\$726,730.61</b>	<b>\$689,750.10</b>	<b>\$700,880.53</b>	<b>\$677,551.05</b>





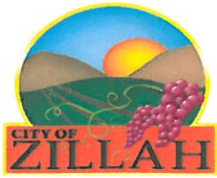
## FUND 422 - UTILITY DEPOSIT FUND

REVENUE	2013	2014
MISCELLANEOUS (Int.)	141.80	200.00
NONREVENUE	19,085.05	25,000.00
BUDGET	19,226.85	25,200.00

EXPENSE	2013	2014
NONEXPENDITURES	18,991.74	25,000.00
OPERATING TRANS (Int.)	0.00	0.00
BUDGET	18,991.74	25,000.00
NET LOSS/GAIN		200.00
2013 Year End Balance		36,236.57

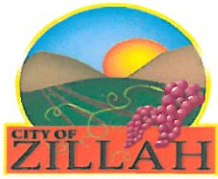
The Utility Deposit Fund is set up to hold the utility deposits that residents pay when they set up a new utility account. The deposit (\$100) is returned when the customer moves or after they have made twelve consecutive on-time payments.





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Deposit Fund</b>						
422-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$36,040.79
422-000-000-308-80-00-00	Beginning Bal - Unreserved	\$31,654.92	\$31,654.92	\$36,001.46	\$36,001.46	\$195.78
<b>Miscellaneous Revenues</b>						
422-000-000-361-11-00-00	Investment Interest	\$50.00	\$59.44	\$200.00	\$136.34	\$200.00
422-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$5.46	\$0.00
<b>Total Miscellaneous Revenues</b>		<b>\$50.00</b>	<b>\$59.44</b>	<b>\$200.00</b>	<b>\$141.80</b>	<b>\$200.00</b>
<b>Total Revenues</b>		<b>\$50.00</b>	<b>\$59.44</b>	<b>\$200.00</b>	<b>\$141.80</b>	<b>\$200.00</b>
<b>Nonrevenues</b>						
422-000-000-386-00-00-00	Water Deposit Fees	\$20,000.00	\$16,900.00	\$25,000.00	\$19,085.05	\$25,000.00
<b>Total Nonrevenues</b>		<b>\$20,000.00</b>	<b>\$16,900.00</b>	<b>\$25,000.00</b>	<b>\$19,085.05</b>	<b>\$25,000.00</b>
<b>Total Water Deposit Fund</b>		<b>\$51,704.92</b>	<b>\$48,614.36</b>	<b>\$61,201.46</b>	<b>\$55,228.31</b>	<b>\$61,436.57</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Water Deposit Fund</b>						
422-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$36,040.79	\$0.00
422-000-000-508-80-00-00	Ending Bal - Unreserved	\$31,704.92	\$36,001.46	\$36,001.46	\$195.78	\$36,436.57
<b>Total Operating Expenditures</b>						
<b>Nonexpenditures</b>						
422-000-000-586-00-00-00	Water Deposit Refunds	\$20,000.00	\$12,612.90	\$25,000.00	\$18,991.74	\$25,000.00
<b>Total Nonexpenditures</b>		<b>\$20,000.00</b>	<b>\$12,612.90</b>	<b>\$25,000.00</b>	<b>\$18,991.74</b>	<b>\$25,000.00</b>
<b>Transfer Out</b>						
422-000-000-597-00-00-00	Operating Trans Out TO 001	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
<b>Total Transfer Out</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Water Deposit Fund</b>		<b>\$51,704.92</b>	<b>\$48,614.36</b>	<b>\$61,201.46</b>	<b>\$55,228.31</b>	<b>\$61,436.57</b>





## FUND 430 - SEWER RESERVE

REVENUE	2013	2014
INTEREST	2,118.87	2,200.00
LEASES	11,700.00	11,700.00
MISCELLANEOUS	11,500.00	12,000.00
PHYSICAL ENVIR.	111,697.20	141,200.00
OTHER FINANCING	32,400.00	32,400.00
<b>BUDGET</b>	<b>169,416.07</b>	<b>199,500.00</b>

EXPENSE	2013	2014
UTILITIES & ENVIRON	38,121.28	33,626.00
LONG TERM DEBT	524,596.90	155,216.81
CAPITAL IMPROVEMENTS	38,798.57	134,626.00
<b>BUDGET</b>	<b>601,516.75</b>	<b>323,468.81</b>
<b>NET LOSS/GAIN</b>		<b>(123,968.81)</b>
<b>2013 Year End Balance</b>		<b>144,598.26</b>

### Revenue

Other Fees and Surcharges:

The cost of the General Facility Charge is \$2,700 per new connection.

Sewer Improvement Charge - \$7.00 per account per month.

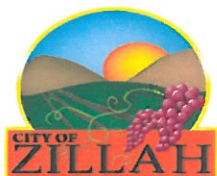
### Expenses

Expense items include the Roza Irrigation assessment on the Sludge Site property which is now reimbursed through a lease agreement on the sludge site property, the debt service costs for the loans related to Wastewater, Capital Facility Improvements and Administrative Costs.

### 2013 Capital Facility Plan Improvements

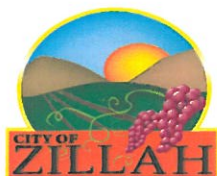
Pipe Cleaning & Maintenance Program	\$1,000	430..535.10.31
Misc. Projects, parts, piping, manholes, etc.	\$12,000	430..535.10.31
Sewer line under Canal/Zone 2	\$28,254	430..589.00.00.00
Property Purchase from DNR	<u>\$100,000</u>	430..594.35.41-25,000
		430..594.35.61-75,000
<b>TOTAL</b>	<b>\$143,000</b>	





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Sewer Plant Reserve</b>						
430-000-000-308-00-00-00	Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$32,400.00	\$32,400.00	\$32,400.00
430-000-000-308-80-00-00	Beginning Bal - Unreserved	\$670,719.06	\$670,719.06	\$544,298.94	\$544,298.94	\$112,198.26
<b>Physical Environment</b>						
430-000-000-343-50-00-10	Sewer Svcs / Connect	\$27,000.00	\$18,900.00	\$0.00	\$0.00	\$0.00
430-000-000-343-50-00-20	Sewer Imp Charge Ord 907	\$95,950.00	\$75,757.68	\$0.00	\$0.00	\$0.00
<b>Total Physical Environment</b>		<b>\$122,950.00</b>	<b>\$94,657.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Interest and Other Earnings</b>						
430-000-000-361-11-00-00	Investment Interest	\$1,000.00	\$887.98	\$2,000.00	\$2,037.27	\$2,200.00
430-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$81.60	\$0.00
430-000-000-361-40-00-00	Interest Interfund Loan (from 101)	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00
430-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
<b>Total Interest and Other Earnings</b>		<b>\$1,000.00</b>	<b>\$887.98</b>	<b>\$6,000.00</b>	<b>\$2,118.87</b>	<b>\$4,200.00</b>
<b>Rents, Leases and Concessions</b>						
430-000-000-362-50-00-00	Lease Pmt on Bailey RD	\$20,500.00	\$20,500.00	\$10,500.00	\$10,500.00	\$10,500.00
430-000-000-362-90-00-00	Vanwyk Easement Pmt./Bailey Road	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
<b>Total Rents, Leases and Concessions</b>		<b>\$21,700.00</b>	<b>\$21,700.00</b>	<b>\$11,700.00</b>	<b>\$11,700.00</b>	<b>\$11,700.00</b>
<b>Other Miscellaneous Revenues</b>						
430-000-000-369-90-00-00	Miscellaneous-Refund of	\$0.00	\$0.00	\$12,600.00	\$11,500.00	\$12,000.00
<b>Total Other Miscellaneous Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,600.00</b>	<b>\$11,500.00</b>	<b>\$12,000.00</b>
<b>Physical Environment</b>						
430-000-000-379-00-00-01	Sewer Svcs / Connect	\$0.00	\$0.00	\$29,700.00	\$16,200.00	\$43,200.00
430-000-000-379-00-00-02	Sewer Imp Charge Ord. 907	\$0.00	\$0.00	\$97,500.00	\$95,497.20	\$98,000.00
<b>Total Physical Environment</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$127,200.00</b>	<b>\$111,697.20</b>	<b>\$141,200.00</b>
<b>Total Revenues</b>		<b>\$145,650.00</b>	<b>\$117,245.66</b>	<b>\$157,500.00</b>	<b>\$137,016.07</b>	<b>\$169,100.00</b>
<b>Other Financing Sources</b>						
430-000-000-381-20-00-00	Repmnt Intrfnd LN (prin)/fr 302	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00
430-000-000-381-20-00-01	Interfund Loan 430 to 302	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
<b>Other Financing Sources</b>						
430-000-000-397-00-00-00	Trans IN from 403/USDA Loan	\$0.00	\$0.00	\$32,400.00	\$32,400.00	\$32,400.00
<b>Total Other Financing Sources</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,400.00</b>	<b>\$32,400.00</b>	<b>\$32,400.00</b>
<b>Total Sewer Plant Reserve</b>		<b>\$816,369.06</b>	<b>\$787,964.72</b>	<b>\$1,166,598.94</b>	<b>\$746,115.01</b>	<b>\$546,098.26</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Sewer Plant Reserve</b>						
430-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$32,400.00	\$32,400.00	\$0.00
430-000-000-508-80-00-00	Ending Bal - Unreserved	\$566,294.06	\$576,698.94	\$366,453.94	\$112,198.26	\$22,629.45
<b>Utilities and Environment</b>						
430-000-000-535-10-31-00	Supplies - CFP	\$0.00	\$0.00	\$36,000.00	\$20,119.28	\$13,000.00
430-000-000-535-10-33-00	Irrigation Assessment - R.I.D.**	\$12,500.00	\$946.00	\$0.00	\$0.00	\$0.00
430-000-000-535-10-41-00	Sewer / Eng. / CIP**	\$42,100.00	\$48,106.89	\$0.00	\$0.00	\$0.00
430-000-000-535-10-41-03	TRANS OUT to 001 - Admin Costs	\$0.00	\$0.00	\$8,164.00	\$5,513.00	\$7,626.00
430-000-000-535-10-44-00	Irrigation Assessment - R.I.D.	\$0.00	\$0.00	\$12,600.00	\$12,489.00	\$13,000.00
<b>Total Utilities and Environment</b>		<b>\$54,600.00</b>	<b>\$49,052.89</b>	<b>\$56,764.00</b>	<b>\$38,121.28</b>	<b>\$33,626.00</b>
<b>Total Operating Expenditures</b>		<b>\$54,600.00</b>	<b>\$49,052.89</b>	<b>\$56,764.00</b>	<b>\$38,121.28</b>	<b>\$33,626.00</b>
<b>Interfund Transfers</b>						
430-000-000-581-10-00-00	Intrfrnd LN TO 302/Carlsonia PR	\$0.00	\$0.00	\$400,000.00	\$400,000.00	\$0.00
430-000-000-581-10-00-01	Interfund Loan 430 to 302	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
430-000-000-582-35-72-01	DOE/WWTP Design Principal**	\$9,825.00	\$9,823.44	\$0.00	\$0.00	\$0.00
430-000-000-589-00-00-03	Hamilton Proj./ City Contrib to 301	\$0.00	\$0.00	\$0.00	\$0.00	\$28,254.00
430-000-000-589-00-00-04	Hamilton Project/City Contrib to 210	\$0.00	\$0.00	\$0.00	\$0.00	\$1,488.81
<b>Redemption Of Long-Term Debt -</b>						
430-000-000-591-35-72-01	DOE/WWTP Design Principal	\$0.00	\$0.00	\$9,980.00	\$9,971.81	\$10,200.00
430-000-000-591-35-72-02	USDA Swr Loan Prin (202)	\$0.00	\$0.00	\$12,353.00	\$12,691.87	\$13,274.00
430-000-000-591-35-72-03	PWTF/WWTP Loan Prin (208)	\$0.00	\$0.00	\$102,000.00	\$101,933.22	\$102,000.00
<b>Total Redemption Of Long-Term Debt -</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,333.00</b>	<b>\$124,596.90</b>	<b>\$125,474.00</b>
<b>Interest And Other Debt Service Costs</b>						
430-000-000-592-35-83-01	DOE/WWTP Design Interest	\$2,250.00	\$2,248.52	\$2,101.00	\$2,100.15	\$2,000.00
430-000-000-592-35-83-02	USDA Swr Loan Int (202)	\$0.00	\$0.00	\$20,047.00	\$19,708.13	\$19,126.00
430-000-000-592-35-83-03	PWTF/WWTP Loan Int (208)	\$0.00	\$0.00	\$14,500.00	\$14,270.65	\$13,500.00
<b>Total Interest And Other Debt Service</b>		<b>\$2,250.00</b>	<b>\$2,248.52</b>	<b>\$36,648.00</b>	<b>\$36,078.93</b>	<b>\$34,626.00</b>
<b>Capital Expenditures</b>						
430-000-000-594-35-41-03	CIP/Sewer Comp Plan	\$0.00	\$0.00	\$35,000.00	\$1,021.76	\$25,000.00
430-000-000-594-35-61-00	Land - CFP	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
430-000-000-594-35-63-03	CIP Capital Improvements	\$62,000.00	\$29,113.73	\$40,000.00	\$1,697.88	\$0.00
<b>Total Capital Expenditures</b>		<b>\$62,000.00</b>	<b>\$29,113.73</b>	<b>\$150,000.00</b>	<b>\$2,719.64</b>	<b>\$100,000.00</b>
<b>Transfer Out</b>						
430-000-000-597-00-00-00	TRANS OUT to 001/Admin Costs	\$0.00	\$3,804.00	\$0.00	\$0.00	\$0.00
430-000-000-597-00-00-02	Oper Trans to 403/PWTF Ln**	\$117,500.00	\$117,223.20	\$0.00	\$0.00	\$0.00
<b>Transfer Out</b>		<b>\$117,500.00</b>	<b>\$121,027.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
430-000-000-597-35-20-00	TRANS OUT to 001-Admin Costs**	\$3,900.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Transfer Out</b>		<b>\$3,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Sewer Plant Reserve</b>		<b>\$816,369.06</b>	<b>\$787,964.72</b>	<b>\$1,166,598.94</b>	<b>\$746,115.01</b>	<b>\$546,098.26</b>





## FUND 501 - CITY HALL MAINT. FUND

REVENUE	2013	2014
MISCELLANEOUS	24,479.87	29,175.00
BUDGET	24,479.87	29,175.00

EXPENSE	2013	2014
MAINTENANCE/POLICE	24,479.87	29,175.00
BUDGET	24,479.87	29,175.00
NET LOSS/GAIN		0.00
2013 Year End Balance		0.00

This is an Internal Service fund that is used by City Hall and the Police Department. Expenses charged to this fund are divided out and allocated to various departments/funds for payment.

### Zillah Municipal Code:

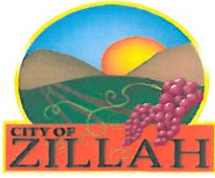
#### 3.04.082 Police department maintenance fund.

The police department maintenance fund is hereby created. Said fund shall be established to account for all maintenance expenditures applicable to the police department. (Ord. 976 § 2, 2002)

#### 3.04.160 City Hall maintenance fund.

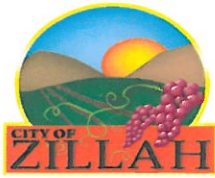
The City Hall maintenance fund is created. The fund shall be established to account for all maintenance expenditures applicable to the City Hall building. (Ord. 787 § 1, 1994)





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Maintenance Fund</b>						
501-000-000-362-50-01-00	TRANS IN - Interfund Rent -	\$0.00	\$0.00	\$1,925.00	\$1,767.15	\$2,907.50
501-000-000-362-50-02-00	TRANS IN - Interfund Rent - Court	\$0.00	\$0.00	\$1,925.00	\$1,753.44	\$2,907.50
501-000-000-362-50-04-00	TRANS IN - Interfund Rent -	\$0.00	\$0.00	\$4,160.00	\$3,611.65	\$4,212.00
501-000-000-362-50-05-00	TRANS IN - Interfund Rent - ZPD	\$0.00	\$0.00	\$12,705.00	\$11,572.65	\$19,189.50
501-000-000-362-50-07-00	TRANS IN - Interfund Rent - Fire	\$0.00	\$0.00	\$2,925.00	\$1,753.45	\$3,907.50
501-000-000-362-50-08-00	TRANS IN - Interfund Rent - Bldg.	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
501-000-000-362-50-09-00	TRANS IN - Interfund Rent - Water	\$0.00	\$0.00	\$2,320.00	\$2,014.20	\$2,349.00
501-000-000-362-50-10-00	TRANS IN - Interfund Rent - Sewer	\$0.00	\$0.00	\$1,280.00	\$1,111.28	\$1,296.00
501-000-000-362-50-11-00	TRANS IN - Interfund Rent -	\$0.00	\$0.00	\$240.00	\$194.67	\$243.00
501-000-000-362-50-13-00	TRANS IN - Interfund Rent - Plan	\$0.00	\$0.00	\$770.00	\$701.38	\$1,163.00
501-000-000-365-50-01-00	Interfund Rent - Legislative	\$880.00	\$823.40	\$0.00	\$0.00	\$0.00
501-000-000-365-50-02-00	Interfund Rent - Court	\$3,080.00	\$2,881.83	\$0.00	\$0.00	\$0.00
501-000-000-365-50-03-00	Interfund Rent - Executive	\$880.00	\$823.39	\$0.00	\$0.00	\$0.00
501-000-000-365-50-04-00	Interfund Rent - Financial	\$3,237.50	\$2,385.98	\$0.00	\$0.00	\$0.00
501-000-000-365-50-05-00	Interfund Rent - ZPD	\$14,520.00	\$13,614.52	\$0.00	\$0.00	\$0.00
501-000-000-365-50-07-00	Interfund Rent - Fire	\$3,200.00	\$2,420.08	\$0.00	\$0.00	\$0.00
501-000-000-365-50-08-00	Interfund Rent - Bldg Dept.	\$1,000.00	\$375.98	\$0.00	\$0.00	\$0.00
501-000-000-365-50-09-00	Interfund Rent - Water	\$1,850.00	\$1,523.46	\$0.00	\$0.00	\$0.00
501-000-000-365-50-10-00	Interfund Rent - Sewer	\$1,850.00	\$1,351.08	\$0.00	\$0.00	\$0.00
501-000-000-365-50-11-00	Interfund Rent - Cemetery	\$462.50	\$373.71	\$0.00	\$0.00	\$0.00
501-000-000-365-50-12-00	Interfund Rent - Streets	\$925.00	\$675.54	\$0.00	\$0.00	\$0.00
501-000-000-365-50-13-00	Interfund Rent - Planning Comm	\$1,365.00	\$957.94	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>		<b>\$33,250.00</b>	<b>\$28,206.91</b>	<b>\$29,250.00</b>	<b>\$24,479.87</b>	<b>\$39,175.00</b>
<b>Total Maintenance Fund</b>		<b>\$33,250.00</b>	<b>\$28,206.91</b>	<b>\$29,250.00</b>	<b>\$24,479.87</b>	<b>\$39,175.00</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Maintenance Fund</b>						
<b>General Government Services</b>						
501-000-000-518-10-10-00	Salaries-Maint/Pwks/ZPD	\$2,500.00	\$4,952.81	\$2,600.00	\$2,409.23	\$2,700.00
501-000-000-518-10-20-00	Benefits-Maint/Pwks/ZPD	\$1,700.00	\$2,127.88	\$1,750.00	\$1,153.61	\$1,825.00
501-000-000-518-10-31-01	Supplies - Maint - Fire	\$500.00	\$723.24	\$500.00	\$0.00	\$500.00
501-000-000-518-10-31-30	Supplies - Maint - City Hall	\$1,000.00	\$55.49	\$1,000.00	\$699.38	\$1,000.00
501-000-000-518-10-35-00	Other Improvements - ZPD	\$0.00	\$0.00	\$900.00	\$927.62	\$500.00
501-000-000-518-10-42-01	Comm. - Postage Court**	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-42-02	Communications - Cell	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-46-00	Insurance-Maint/ZPD**	\$1,600.00	\$1,548.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-46-40	Insurance-City Hall**	\$800.00	\$774.00	\$0.00	\$0.00	\$0.00
<b>Utilities</b>						
501-000-000-518-10-47-10	Utilities/Power-Maint - ZPD	\$5,000.00	\$5,375.79	\$5,000.00	\$5,872.11	\$4,500.00
501-000-000-518-10-47-20	Utilities/Gas-Maint - ZPD	\$1,950.00	\$1,101.08	\$1,850.00	\$883.45	\$1,700.00
501-000-000-518-10-47-30	Utilities/Water-Maint - ZPD	\$1,000.00	\$754.47	\$900.00	\$681.29	\$800.00
501-000-000-518-10-47-40	Utilities/Sewer-Maint - ZPD	\$1,000.00	\$754.39	\$900.00	\$681.27	\$800.00
501-000-000-518-10-47-50	Utilities/All - City Hall	\$5,500.00	\$6,125.11	\$6,000.00	\$5,572.31	\$6,000.00
501-000-000-518-10-47-60	Utilities/Garbage-Maint - ZPD	\$900.00	\$754.39	\$900.00	\$681.26	\$800.00
<b>Total Utilities</b>		<b>\$15,350.00</b>	<b>\$14,865.23</b>	<b>\$15,550.00</b>	<b>\$14,371.69</b>	<b>\$14,600.00</b>
501-000-000-518-10-48-00	Repairs & Maintenance - ZPD	\$2,000.00	\$1,526.82	\$2,000.00	\$2,419.80	\$2,500.00
501-000-000-518-10-48-01	Repairs & Maintenance - Fire	\$1,000.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
501-000-000-518-10-48-70	Repairs & Maintenance - City Hall	\$450.00	\$0.00	\$1,000.00	\$673.82	\$1,100.00
501-000-000-518-10-49-80	Misc. City Hall**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-49-90	Miscellaneous - ZPD	\$1,000.00	\$0.00	\$1,000.00	\$617.51	\$500.00
501-000-000-518-10-63-00	Other Improvements - ZPD**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-63-01	Other Improvements - Fire**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-518-10-63-02	Other Improvements - City Hall**	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total General Government Services</b>		<b>\$31,450.00</b>	<b>\$26,573.47</b>	<b>\$27,800.00</b>	<b>\$23,272.66</b>	<b>\$26,725.00</b>
501-000-000-518-30-31-00	Supplies - Maint. ZPD	\$800.00	\$610.50	\$1,200.00	\$1,207.21	\$11,200.00
501-000-000-518-30-41-00	Prof. Svcs - Janitor-Maint. ZPD	\$1,000.00	\$1,022.94	\$250.00	\$0.00	\$1,250.00
<b>Total Operating Expenditures</b>		<b>\$33,250.00</b>	<b>\$28,206.91</b>	<b>\$29,250.00</b>	<b>\$24,479.87</b>	<b>\$39,175.00</b>
<b>Total Maintenance Fund</b>		<b>\$33,250.00</b>	<b>\$28,206.91</b>	<b>\$29,250.00</b>	<b>\$24,479.87</b>	<b>\$39,175.00</b>





## FUND 633 - TREASURER'S AGENCY FUND

REVENUE	2013	2014
NONREVENUE	350,198.99	389,100.00
BUDGET	350,198.99	389,100.00

EXPENSE	2013	2014
NONEXPENDITURES	372,028.28	389,100.00
BUDGET	372,028.28	389,100.00
NET LOSS/GAIN		0.00
2013 Year End Balance		20,572.71

This is simply a clearing account for money we take in to pay other agencies, (i.e. - sales tax to the Dept. of Revenue and a portion of the court fines that goes to the State of Washington).

### Zillah Municipal Code:

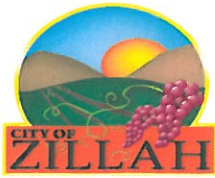
#### 3.04.130 Treasurer's clearing fund.

A. The purpose of this section is to allow direct payment for intergovernmental and/or debt service payments with a treasurer's check.

B. Whenever it is deemed necessary, the city clerk/treasurer is authorized, empowered and directed to pay the claims against the various departments of the city.

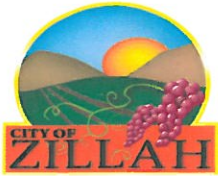
C. The treasurer's clearing fund shall be used and payment therefrom shall be made only for the purpose stated in subsection (A) of this section. (Ord. 674 §§ 1, 2, 3, 1990)





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Treasurer's Agency Fund</b>						
633-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$20,572.71
633-000-000-308-80-00-00	Beginning Bal - Unreserved	\$20,738.09	\$20,738.09	\$21,829.29	\$21,829.29	\$0.00
<b>Total Revenues</b>						
<b>Nonrevenues</b>						
633-000-000-386-00-00-00	Agency Deposits	\$7,000.00	\$4,641.19	\$10,000.00	\$5,070.48	\$10,000.00
633-000-000-386-00-00-10	Building Code Surcharge	\$600.00	\$495.00	\$300.00	\$585.00	\$550.00
633-000-000-386-00-00-15	Federal Payroll Tax	\$300,000.00	\$272,668.49	\$300,000.00	\$312,120.03	\$350,000.00
633-000-000-386-00-00-20	Concealed Weapon Permits	\$600.00	\$495.00	\$500.00	\$810.00	\$500.00
633-000-000-386-00-00-30	Fingerprinting/Pistol Lic. FIB	\$600.00	\$448.25	\$500.00	\$629.75	\$500.00
633-000-000-386-00-00-40	Firearms Dealer License	\$0.00	\$125.00	\$125.00	\$0.00	\$125.00
633-000-000-386-00-00-70	State Firearm Range Account	\$150.00	\$99.00	\$100.00	\$162.00	\$100.00
633-000-000-386-12-00-00	Yakima County Crime Victims	\$700.00	\$612.53	\$600.00	\$521.31	\$500.00
633-000-000-386-83-00-00	Trauma Care Before 7-22-01	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
633-000-000-386-83-03-00	JIS - Trauma 7-22-01 / 4-2-02	\$5.00	\$0.48	\$5.00	\$0.00	\$0.00
633-000-000-386-83-04-00	Trauma Care-02 4-3-02/7-26-03	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
633-000-000-386-83-05-00	JIS - Trauma 7-26-03	\$100.00	\$4.41	\$25.00	\$13.52	\$15.00
633-000-000-386-83-06-00	JIS - Trauma 4-07	\$50.00	\$5.13	\$25.00	\$0.00	\$15.00
633-000-000-386-83-07-00	JIS - Trauma 7-22-07	\$600.00	\$158.53	\$100.00	\$57.45	\$50.00
633-000-000-386-83-08-00	JIS/Trauma/JTR 1-1-11	\$500.00	\$885.36	\$850.00	\$751.41	\$650.00
633-000-000-386-83-31-00	Auto Theft Prevention	\$2,000.00	\$2,284.22	\$2,000.00	\$1,624.74	\$1,500.00
633-000-000-386-83-32-00	Traumatic Brain Injury/7-27-07	\$400.00	\$451.78	\$400.00	\$303.57	\$300.00
633-000-000-386-88-00-00	PSEA - State Share (3)	\$150.00	\$178.79	\$150.00	\$165.98	\$150.00
633-000-000-386-89-09-00	WSP Hwy Acct.	\$0.00	\$50.78	\$25.00	\$84.92	\$50.00
633-000-000-386-89-12-00	Access Comm Acct	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00
633-000-000-386-89-13-00	Multimodal Trans Acct	\$0.00	\$0.00	\$5.00	\$0.00	\$4,500.00
633-000-000-386-89-14-00	Hwy Safety Acct.	\$0.00	\$14.12	\$15.00	\$23.51	\$25.00
633-000-000-386-89-15-00	Death Inv. Acct	\$0.00	\$8.88	\$10.00	\$14.77	\$10.00
633-000-000-386-91-00-00	PSEA - State Share (1)	\$14,000.00	\$7,630.66	\$1,000.00	\$14,040.49	\$11,000.00
633-000-000-386-92-00-00	PSEA - State Share (2)	\$8,000.00	\$17,897.74	\$20,000.00	\$7,967.05	\$3,000.00
633-000-000-386-94-00-00	St. Wildlife Fund Pistol Permit	\$15.00	\$3.00	\$5.00	\$12.00	\$5.00
633-000-000-386-96-03-00	Lab-Bld - Breath Tests	\$100.00	\$79.69	\$100.00	\$9.41	\$750.00
633-000-000-386-97-01-00	JIS Account Before 7-22-01	\$100.00	\$99.11	\$50.00	\$298.86	\$50.00
633-000-000-386-97-03-00	JIS 7-22-01 / 7-26-03	\$25.00	\$1.09	\$10.00	\$0.00	\$5.00
633-000-000-386-97-04-00	Local JIS Acct 7-03 After	\$2,000.00	\$247.57	\$250.00	\$227.51	\$125.00
633-000-000-386-97-05-00	JISA (4-30-2007)	\$2,000.00	\$4,024.75	\$2,800.00	\$2,949.45	\$2,800.00
633-000-000-386-99-00-00	School Zone Safety 7-27-03	\$5.00	\$0.00	\$5.00	\$0.00	\$5.00
633-000-000-386-99-01-00	SC Zone Safety Zone 7-03 After	\$250.00	\$2,444.39	\$1,800.00	\$860.58	\$1,800.00
633-000-000-386-99-02-00	School Zone Safety - Speed	\$500.00	\$0.00	\$100.00	\$895.20	\$10.00
<b>Total Nonrevenues</b>		<b>\$340,460.00</b>	<b>\$316,054.94</b>	<b>\$341,870.00</b>	<b>\$350,198.99</b>	<b>\$389,100.00</b>
<b>Total Treasurer's Agency Fund</b>		<b>\$361,198.09</b>	<b>\$336,793.03</b>	<b>\$363,699.29</b>	<b>\$372,028.28</b>	<b>\$409,672.71</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Treasurer's Agency Fund</b>						
633-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$20,572.71	\$0.00
633-000-000-508-80-00-00	Ending Bal - Unreserved	\$20,738.09	\$21,829.29	\$21,829.29	\$0.00	\$20,572.71
<b>Total Operating Expenditures</b>						
<b>Nonexpenditures</b>						
633-000-000-586-00-00-00	Agency Disbursements	\$7,000.00	\$4,030.92	\$10,000.00	\$5,652.62	\$10,000.00
633-000-000-586-00-00-05	State Building Code Surcharge	\$600.00	\$454.50	\$300.00	\$486.83	\$550.00
633-000-000-586-00-00-15	Federal Payroll Tax	\$300,000.00	\$272,442.04	\$300,000.00	\$309,269.42	\$350,000.00
633-000-000-586-00-00-20	Concealed Weapon Permits	\$600.00	\$597.00	\$500.00	\$984.00	\$500.00
633-000-000-586-00-00-40	Firearms Dealer License	\$0.00	\$125.00	\$125.00	\$0.00	\$125.00
633-000-000-586-00-00-60	Yakima County Crime Victims	\$700.00	\$493.12	\$600.00	\$532.63	\$450.00
633-000-000-586-00-00-70	State Firearm Range Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633-000-000-586-00-00-83	EMS and Trauma Care	\$1,000.00	\$1,147.85	\$0.00	\$1,156.21	\$800.00
633-000-000-586-00-00-88	PSEA State Share (3)	\$150.00	\$178.79	\$150.00	\$173.54	\$150.00
633-000-000-586-00-00-90	JISA Account	\$4,465.00	\$4,269.26	\$2,325.00	\$3,628.06	\$2,325.00
633-000-000-586-00-00-91	PSEA - State Share (1)	\$14,000.00	\$16,089.81	\$1,000.00	\$14,590.18	\$11,000.00
633-000-000-586-00-00-92	PSEA - State Share (2)	\$8,000.00	\$9,438.59	\$20,000.00	\$8,296.17	\$6,000.00
633-000-000-586-00-00-96	Toxicology Lab Blood Tests	\$100.00	\$20.83	\$100.00	\$596.05	\$800.00
633-000-000-586-00-00-97	State Patrol Highway Account	\$90.00	\$118.52	\$45.00	\$99.73	\$50.00
633-000-000-586-00-00-99	School Zone Safety	\$755.00	\$2,444.39	\$1,800.00	\$2,050.18	\$1,800.00
633-000-000-586-30-00-00	Fingerprinting - Pistol License	\$600.00	\$363.00	\$500.00	\$726.00	\$500.00
633-000-000-586-83-00-01	Auto Theft Prevention (7/22/07)	\$2,000.00	\$1,474.73	\$2,000.00	\$1,840.32	\$1,500.00
633-000-000-586-83-00-02	Traumatic Brain Inj. (7/27/07)	\$400.00	\$296.10	\$0.00	\$1,320.08	\$1,800.00
633-000-000-586-83-00-31	Auto Theft Prevention (7/22/07)	\$0.00	\$809.49	\$2,000.00	\$0.00	\$500.00
633-000-000-586-83-00-32	Traumatic Brain Inj (7/27/07)	\$0.00	\$155.68	\$400.00	\$0.00	\$200.00
633-000-000-586-89-00-14	Highway Safety Acct.	\$0.00	\$14.12	\$25.00	\$53.55	\$50.00
<b>Total Nonexpenditures</b>		<b>\$340,460.00</b>	<b>\$314,963.74</b>	<b>\$341,870.00</b>	<b>\$351,455.57</b>	<b>\$389,100.00</b>
<b>Total Treasurer's Agency Fund</b>		<b>\$361,198.09</b>	<b>\$336,793.03</b>	<b>\$363,699.29</b>	<b>\$372,028.28</b>	<b>\$409,672.71</b>





## FUND 635 - TBD AGENCY FUND

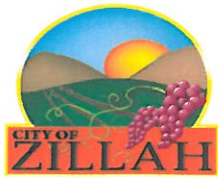
REVENUE	2013	2014
BUDGET		

EXPENSE	2013	2014
BUDGET		
NET LOSS/GAIN		
2013 Year End Balance		

It was discovered after year end that the financial activity for the Zillah Transportation Benefit District (TBD) needed to be included in the city budget. Agency Fund 635 was set up in order to accommodate the requirement.

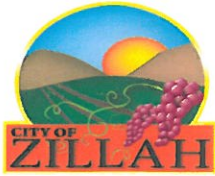
The TBD was set up as a separate entity and the finances are reported separately with the State Auditor's office.





## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Agency Fund - TBD</b>						
635-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$7,993.01	\$0.00	\$7,993.01	\$46,444.75
<b>Total Revenues</b>						
635-000-000-389-42-00-00	TBD Non Revenues	\$0.00	\$0.00	\$0.00	\$38,907.00	\$0.00
<b>Total Agency Fund - TBD</b>		<b>\$0.00</b>	<b>\$7,993.01</b>	<b>\$0.00</b>	<b>\$46,900.01</b>	<b>\$46,444.75</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Agency Fund - TBD</b>						
635-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$46,444.75	\$46,444.75
<b>Total Operating Expenditures</b>						
635-000-000-589-42-00-00	TBD Non Expenditures	\$0.00	\$0.00	\$0.00	\$455.26	\$0.00
<b>Total Agency Fund - TBD</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,900.01</b>	<b>\$46,444.75</b>





## FUND 701 - CEMETERY ENDOWMENT FUND

REVENUE	2013	2014
	24,065.31	25,725.00
BUDGET	24,065.31	25,725.00

EXPENSE	2013	2014
FINANCING USES	3,197.62	637.50
LEASEHOLD EXCISE TAX	1,170.40	925.00
PURCHASE OF INV.		
BUDGET	4,368.02	1,562.50
NET LOSS/GAIN		24,162.50
2013 Year End Balance		552,144.69

This fund was formerly the Cemetery Trust Fund. During 2012 the fund was reclassified In order to be compliant with SAO.

### Revenue

#### Physical Environment

10% of the revenue collected on each grave sold.

Maintenance Fee collected upon burial.

#### Miscellaneous

Interest Gained

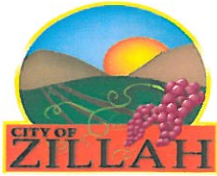
Rental income from the Cemetery Rental House

### Expenses

Repairs and Maintenance on Cemetery Rental House Property taxes on the house.

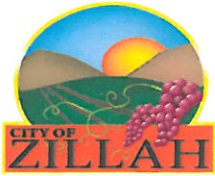






## 2014 Estimated Revenue

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Cemetery Endowment Fund</b>						
701-000-000-308-10-00-00	Beginning Bal - Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$476,194.56
701-000-000-308-80-00-00	Beginning Bal - Unreserved	\$508,552.93	\$508,552.93	\$532,447.40	\$532,447.40	\$75,950.13
701-000-000-343-60-01-00	10% Sale of Grave	\$0.00	\$0.00	\$3,000.00	\$2,866.10	\$3,000.00
701-000-000-343-60-02-00	Maintenance Fee	\$0.00	\$0.00	\$13,000.00	\$13,706.00	\$13,000.00
<b>Interest and Other Earnings</b>						
701-000-000-361-11-00-00	Investment Interest	\$500.00	\$626.05	\$2,000.00	\$1,435.68	\$2,000.00
701-000-000-361-30-00-00	Bond Gain/Losses	\$0.00	\$0.00	\$0.00	\$57.53	\$0.00
<b>Total Interest and Other Earnings</b>		<b>\$500.00</b>	<b>\$626.05</b>	<b>\$2,000.00</b>	<b>\$1,493.21</b>	<b>\$2,000.00</b>
<b>Rents, Leases and Concessions</b>						
701-000-000-362-60-00-00	Cemetery Rental House	\$6,275.00	\$6,380.92	\$6,300.00	\$5,229.60	\$6,800.00
<b>Total Rents, Leases and Concessions</b>		<b>\$6,275.00</b>	<b>\$6,380.92</b>	<b>\$6,300.00</b>	<b>\$5,229.60</b>	<b>\$6,800.00</b>
<b>Special Assessments</b>						
701-000-000-368-10-00-01	Cemetery Fees**	\$3,000.00	\$2,614.60	\$0.00	\$0.00	\$0.00
701-000-000-368-10-00-02	Other Utility Fees & Charges**	\$12,000.00	\$15,566.00	\$0.00	\$0.00	\$0.00
<b>Total Special Assessments</b>		<b>\$15,000.00</b>	<b>\$18,180.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenues</b>		<b>\$21,775.00</b>	<b>\$25,187.57</b>	<b>\$24,300.00</b>	<b>\$23,294.91</b>	<b>\$24,800.00</b>
<b>Nonrevenues</b>						
701-000-000-386-00-00-00	Agency Type Deposits	\$925.00	\$0.00	\$925.00	\$770.40	\$925.00
701-000-000-389-00-00-00	Rental House Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Nonrevenues</b>		<b>\$925.00</b>	<b>\$0.00</b>	<b>\$925.00</b>	<b>\$770.40</b>	<b>\$925.00</b>
<b>Total Cemetery Endowment Fund</b>		<b>\$531,252.93</b>	<b>\$533,740.50</b>	<b>\$557,672.40</b>	<b>\$556,512.71</b>	<b>\$577,869.69</b>
<b>Grand Totals</b>		<b>\$9,607,343.36</b>	<b>\$8,973,447.01</b>	<b>\$11,118,262.96</b>	<b>\$10,586,490.04</b>	<b>\$10,039,158.91</b>



## 2014 Estimated Expenditure

Account Number	Description	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014
<b>Cemetery Endowment Fund</b>						
701-000-000-508-10-00-00	Ending Bal - Reserved	\$0.00	\$0.00	\$0.00	\$476,194.56	\$0.00
701-000-000-508-80-00-00	Ending Bal - Unreserved	\$529,715.43	\$532,447.40	\$551,609.90	\$75,950.13	\$576,307.19
<b>Cemetery</b>						
701-000-000-536-50-31-00	Supplies - Cemetery Rental	\$0.00	\$0.00	\$4,500.00	\$2,991.66	\$500.00
701-000-000-536-50-41-00	Advertising	\$0.00	\$0.00	\$0.00	\$11.10	\$0.00
701-000-000-536-50-44-01	Property Taxes	\$0.00	\$0.00	\$137.50	\$137.50	\$137.50
701-000-000-536-50-47-00	Cemetery Utilities	\$0.00	\$0.00	\$500.00	\$57.36	\$0.00
701-000-000-536-50-48-00	R & M on Cemetery House**	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
701-000-000-536-50-53-00	Property Taxes - Cemetery Trust**	\$112.50	\$137.50	\$0.00	\$0.00	\$0.00
<b>Total Cemetery</b>		<b>\$612.50</b>	<b>\$137.50</b>	<b>\$5,137.50</b>	<b>\$3,197.62</b>	<b>\$637.50</b>
<b>Total Operating Expenditures</b>		<b>\$612.50</b>	<b>\$137.50</b>	<b>\$5,137.50</b>	<b>\$3,197.62</b>	<b>\$637.50</b>
701-000-000-586-00-00-00	Leasehold Excise Tax - Rental	\$925.00	\$1,155.60	\$925.00	\$770.40	\$925.00
701-000-000-589-00-00-00	Rental Deposit Return	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
<b>Total Cemetery Endowment Fund</b>		<b>\$531,252.93</b>	<b>\$533,740.50</b>	<b>\$557,672.40</b>	<b>\$556,512.71</b>	<b>\$577,869.69</b>
<b>Grand Totals</b>		<b>\$9,607,343.36</b>	<b>\$8,965,454.00</b>	<b>\$11,118,262.96</b>	<b>\$10,586,490.04</b>	<b>\$10,039,158.91</b>



**GLOSSARY**





### Glossary

#### Accounting System:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**Ad Valorem Taxes:** A tax levied on the assessed value of real property, commonly known as Property Taxes.

**Agency Fund:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

**Allocation:** To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

**Annual Debt Service:** The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding, and (2) principal of all bonds then outstanding.

**Annual Financial Report:** The official annual report of a government. It includes five basic categories of relevant information including (1) Information concerning short-term financial resources; (2) Information concerning financial condition of the governmental unit; (3) Information concerning compliance with legal, contractual and fiduciary requirements; (4) Information useful for planning and budgeting, and (5) Information concerning managerial and organizational performance.

**Appropriation:** An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed Valuation:** The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying the annual property taxes.

**Assets:** Property owned by a government, which has monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and result of operations
- test whether transactions have been legally performed
- identify areas for possible improvements in accounting practices and procedures
- ascertain whether transactions have been recorded accurately and consistently and
- Ascertain the stewardship of officials responsible for governmental resources.

**Auditor's Report:** In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

**BARS:** The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the state of Washington.

**Base Budget:** Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Bond:** (Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal of face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).



## City of Zillah

Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Bond Anticipation Notes:** (BANS) Short-term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

**Bond Registrar:** The fiscal agency of the State of Washington in either Seattle, Washington, or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, maintaining the bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

**Budget Amendment:** An appropriation approved by the Council after the initial budget appropriation.

**Budget (Operating):** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year), and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

**Budget Calendar:** The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**Budget Document:** The official written statement prepared by the Finance Department and supporting staff for the City Manager which presents the proposed budget to the City Council.

**Budget Message:** The opening section of the budget, prepared by the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and recommendations regarding the financial policy for the coming period.

**Budget Policies:** General and specific guidelines that govern financial plan preparation and administration.

## 2014 Budget Glossary

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Capital Asset:** Assets of significant value, and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget:** A plan of proposed capital expenditures, and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based upon the Capital Improvement Plan (CIP).

**Capital Improvements Program:** A plan of proposed capital expenditures to be incurred each year over a period of future years setting forth each capital project, identifying the expected beginning and ending date of each project the amount to be expended in each year, and the method of financing those expenditures.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

**Capital Projects:** Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

**Cash Basis Accounting:** The method of accounting under which revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by law.

**CDBG:** An acronym for Community Development Block Grants – grant funds administered through Department of Community Trade and Economic



## City of Zillah

Development (CTED) of the State of Washington.

**Centennial Clean Water Program:** (CCWP) In 1986, legislation was passed which provides grants to public entities for financing water pollution control activities and facilities to protect surface and underground water from pollution. In addition, a state revolving loan program was established to provide loans or combinations of grants/loans to finance public facilities.

**COLA:** Cost of Living Allowance.

**Councilmanic Bonds:** Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation, and voted bonds 2.5 percent.

**CPI:** (Consumer Price Index) An index by the Federal Dept of Labor that is a measure of the change in prices paid over time for a fixed market basket of goods and services. Toppenish uses the Seattle-Tacoma-Bremerton index.

**Current Expense Fund:** This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the General Fund.

**Debt:** Debt is an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

**Debt Limitation:** Indebtedness for general municipal purposes with non-voted (Councilmanic) debt is limited to 1.5% of the value of taxable property within the City. Indebtedness for general purposes with a 3/5 vote of the people within the City is limited up to 1% of the value of taxable property. The debt limitation for general purposes is 2.5% combined voted and non-voted debt. Indebtedness for utility purposes with a 3/5

## 2014 Budget Glossary

vote may issue up to an additional 2.5% and an additional 2.5% for open space and parks facilities.

**Debt Service:** Payment of interest and repayment of principal to holders of the City's debt instruments.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** The excess of expenditures over revenues during a single accounting period.

**Department:** A major administrative division of the City, which indicates overall management responsibility for an operation or group of related operations with a functional area.

**Ending Fund Balance:** The cash balance remaining at the end of the fiscal year available for appropriation in future years.

**Enterprise Fund:** A proprietary governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. It is the intent of the City that the costs of providing services to the general public be financed or recovered primarily through use charges. The rate schedules for these services should be established to ensure that user revenues are adequate to meet all necessary expenditures.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The cost of goods received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the goods or services are made.

**Fiduciary Fund Type:** Fiduciary funds account for assets held by the City of Toppenish in a trustee capacity or as an agent on behalf of others.

**Fiscal Year:** A twelve (12) month time period designated as the operating year by an entity. The City of Toppenish has



## City of Zillah

specified January 1 through December 31 as its fiscal year.

**Fixed Assets:** Assets of long-term character, which are intended to continue to be held or used, such as land, building, improvements, and equipment. The City has defined such assets as those with an acquisition cost of \$1,000 or more and an estimated life of two years or more.

**Float:** The amount of money represented by checks outstanding and in the process of collection.

**FTE:** Full-time equivalent employee.

**Fund:** The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**General Fund:** This fund is the primary operating fund of the City of Toppenish and is supported by taxes, fees and other revenues that may be used for any lawful purpose. It accounts for all financial resources except those required or elected to be accounted for in another fund. This fund is also commonly called the Current Expense Fund.

**General Obligation Bonds:** Bonds for which the full faith and credit of the insuring government are pledged for payment, these bonds are also known as GO Bonds.

**Goals:** The objective of specific tasks and endeavors.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**Guaranty Fund:** A fund established by a bond issuer, which is pledged, as security for the payment of one or more bond issues.

## 2014 Budget Glossary

Normally used for local improvement districts (LIDs).

**ISTEA:** Inter-modal Surface Transportation Efficiency Act.

**Infrastructure:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

**Interfund Payments:** Expenditures made to other funds for services rendered.

**Intergovernmental Services:** Intergovernmental purchases of those specialized services typically performed by local governments.

**Internal Control:** A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

**Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

**LEOFF:** Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

**Levy:** The total amount of taxes, special assessments or service charges imposed for the support of government activities.

**Levy Lid:** A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

**(LID):** Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of



## **City of Zillah**

a specific improvement or service deemed to primarily benefit those properties.

**Long-Term Debt:** Debt with a maturity of more than one-year after the date of issuance.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**Non-operating Expense:** An expense which is not directly related to the provision of the services, i.e., debt service.

**Non-Operating Revenue:** Revenue which is generated from other sources, i.e., interest, and is not directly related to service activities.

**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).

**Operating Transfer:** Routine and/or recurring transfers of assets between funds.

**Ordinance:** A statute or regulation enacted by City Council.

**Other Services and Charges:** A basic classification for services, other than personnel services which are needed by the City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, insurance, public utility services, repairs and maintenance.

**Parity Bond:** Any and all water and sewer revenue bonds of the city the payment of which, both principal and interest, constitutes a lien and charge upon the revenue of the system and upon assessments equal in rank with the lien and charge on such revenue of the system and assessments for payments required to pay and secure the payment of the bonds.

**PERS:** Public Employees Retirement System provided for, other than Police and Fire, by the State of Washington.

## **2014 Budget Glossary**

**Personnel Benefits:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**Personnel Costs:** Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

**Proclamation:** An official act by the Mayor made through a public forum.

**Program:** A specific and distinguishable unit of work or service performed.

**Program Enhancement:** Programs, activities or personnel requested to improve or add to the current baseline services.

**Program Revenue:** These are revenues, which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to specific use (i.e. grants, taxes or debt funds).

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

**Public Facilities:** The capital owned or operated by the City or other governmental entities.

**Public Works Trust Fund:** (PWTF) Is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity, with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet



## City of Zillah

current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible. Interest rates vary from one-half to three percent, depending on the match.

**RCW:** (Revised Code of Washington). Laws of the State of Washington enacted by the State Legislature.

**REET:** (Real Estate Excise Tax) A tax levied upon the sale of real property from one person or company to another. These funds must be spent for capital facilities that are included in the City's capital facilities plan.

**Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**Resolution:** A formal statement of a decision or expression of an opinion of the City Council.

**Retained Earnings:** The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in a fund and which are not reserved for any specific purpose.

**Revenue:** Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

**Revenue Bonds:** Bond issued pledging future revenues, usually water, sewer, or drainage charges, to cover debt payments in addition to operating costs.

**Revenue Estimates:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**Risk Management:** An organized attempt to protect a government's assets against loss in the most economical method.

**Salaries and Wages:** Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts.

## 2014 Budget Glossary

**Single Audit:** An audit performed in accordance with the Single Audit Act of 1984 and office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. 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.

**Six-year TIP:** (Transportation Improvement Program) A TIP is required to be prepared annually which prioritizes transportation projects for funding for a six-year period.

**Special Revenue Fund Types:** Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**STP:** Surface Transportation Program.

**Supplies:** A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

**Tax:** Charge levied by a government to finance services performed for the common benefit.

**Tax Rate Limit:** The tax rate limit is the maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TIB:** (Transportation Improvement Board) The purpose of the TIB is to administer funding for local governments for transportation projects. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

**Trust Fund:** Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

**ULID:** (Utility Local Improvement Districts) Created only for improvement to sewer, water, and other utilities and differs



from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

**Warrant:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

**WCIA:** (Washington Cities Insurance Authority) Is a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance coverage.

**WSDOT:** Washington State Department of Transportation.

**YVCOG:** (Yakima Valley Conference of Governments) Serves as a liaison committee to develop and promote communication, understanding, and cooperation among Yakima County and the cities, towns, communities and other governmental subdivisions within Yakima County on matters common to, and affecting the public served by the participants in the Conference.

**Yield:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price of redemption value of the investment.