

CITY OF UNION GAP



2014 ANNUAL BUDGET



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Elected Officials

| | |
|------------------------------|-------------|
| Mayor/Council Member | Roger Wentz |
| Deputy Mayor/ Council Member | Dave Matson |

Council Members

| | |
|-------------|-------------|
| Position #1 | Chad Lenz |
| Position #2 | Mark Carney |
| Position #3 | Dan Olson |
| Position #4 | Dave Butler |
| Position #5 | Dave Matson |
| Position #6 | James Murr |
| Position #7 | Roger Wentz |

Management Staff

| | |
|---|------------------|
| City Manager | Rodney Otterness |
| Acting Public Safety Director | Gregory Cobb |
| Director of Finance & Administration | Karen Clifton |
| Director of Public Works &Community Development | Dennis Henne |
| Deputy Director of Public Works & Community Development | David Spurlock |

Mission Statement

**Through creative and responsive leadership we provide:
quality customer service,
a responsible partnership with the community,
a climate that promotes responsible growth,
which will result in a City where people are proud to
live, work and play.**

Vision Statement

**A City that is characterized by community confidence
in elected officials and City staff,
that encourages community involvement through
open communications and public/private
partnerships.**

**A City whose goal is to provide needed services
And a community sense of well being.**

5-Year Goals

**Image
New Facilities
Economic Development
Infrastructure
Service Efficiency**

BUDGET SUMMARY

The 2014 budget reflects cost savings achieved as the result of the restructuring of city departments approved by the City Council in November of 2013. A projected deficit before restructuring was eliminated through reducing management staff and using the cost savings to help balance 2014 expenses against 2014 projected revenues.

A careful eye on spending and a conservative approach to revenue projections paid off for the city in 2013. The 2013 year-end current expense fund balance was \$1,191,382 which represents an increase of \$459,416 or 63% from the 2012 year-end current expense ending fund balance of \$731,985. This increase in the ending fund balance shows that the city is well-managed with both the City Council and city staff committed to fiscal restraint and effective financial oversight. The 2014 budget is projected to balance without using current expense fund reserves which puts the city in the position to sustain this improved financial condition.

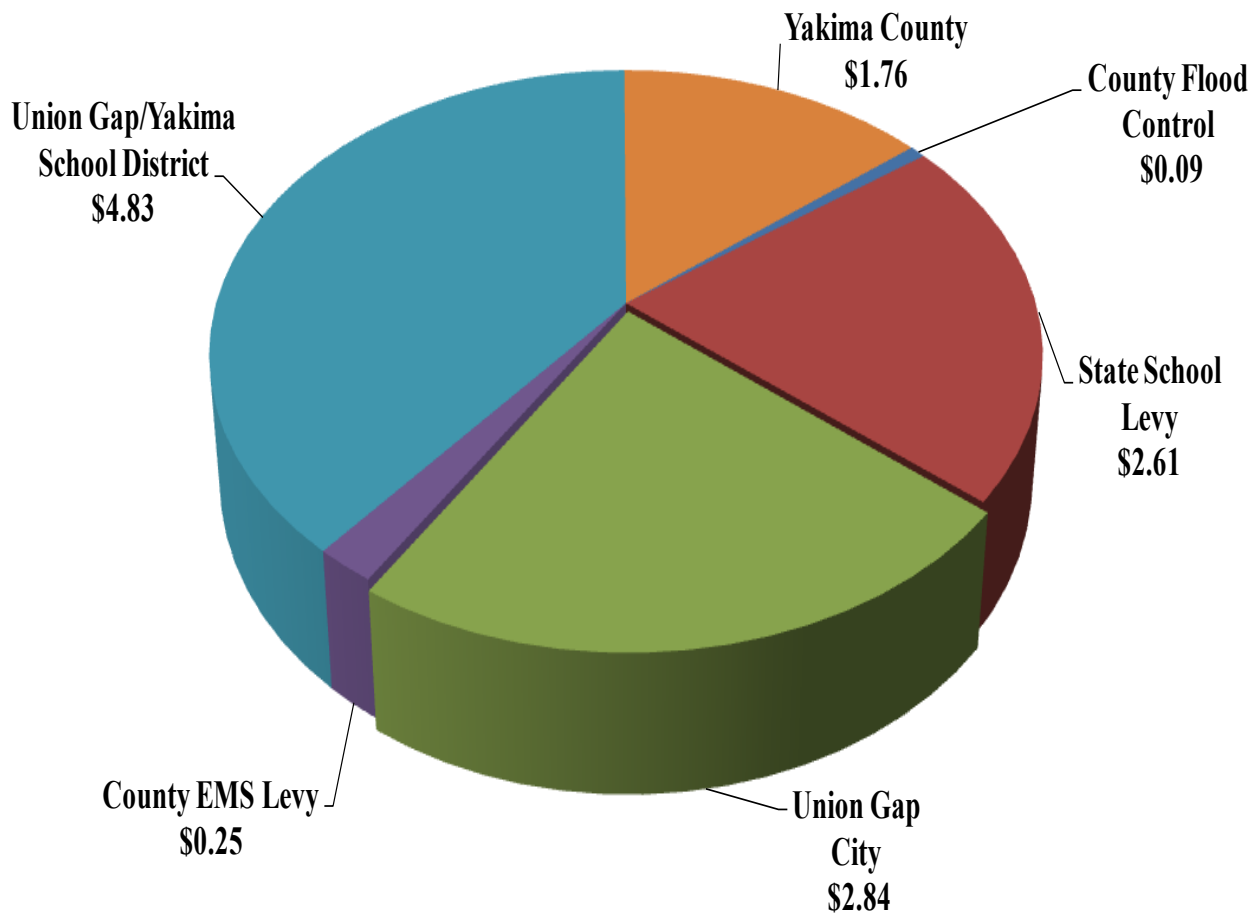
The 2014 budget increases funding for city reserve funds including the Park Development Reserve Fund, Street Development Reserve Fund, and Infrastructure Reserve Fund. The City Council is committed to setting aside money in these reserve funds to invest in the city's infrastructure. The city is obligated to steward resources not only for the benefit of current residents but for the benefit of future residents as well.

One uncertainty not fully budgeted for within the 2014 budget is the cost of rehabilitation or renovation of city hall. This cost is uncertain but could be significant. The City Council is analyzing options for how to meet the facility needs of city operations in the most effective manner possible. Even though the 2014 budget increases the City Hall Building Reserve Fund from \$55,500 in 2013 to \$80,000 in 2014 this increase will not be enough to finance a solution to this long-standing problem and the city may need to incur debt to solve the problem. The recent retirement of existing debt and a stronger financial position in the current expense fund will allow the city to budget for repayment of any debt that may be incurred.

The 2014 budget ensures sufficient resources to fund current city operations. The budget also sets aside adequate resources to ensure continued investment in the city's infrastructure so as to maintain city road, sewer, water, and park operations now and in the future.

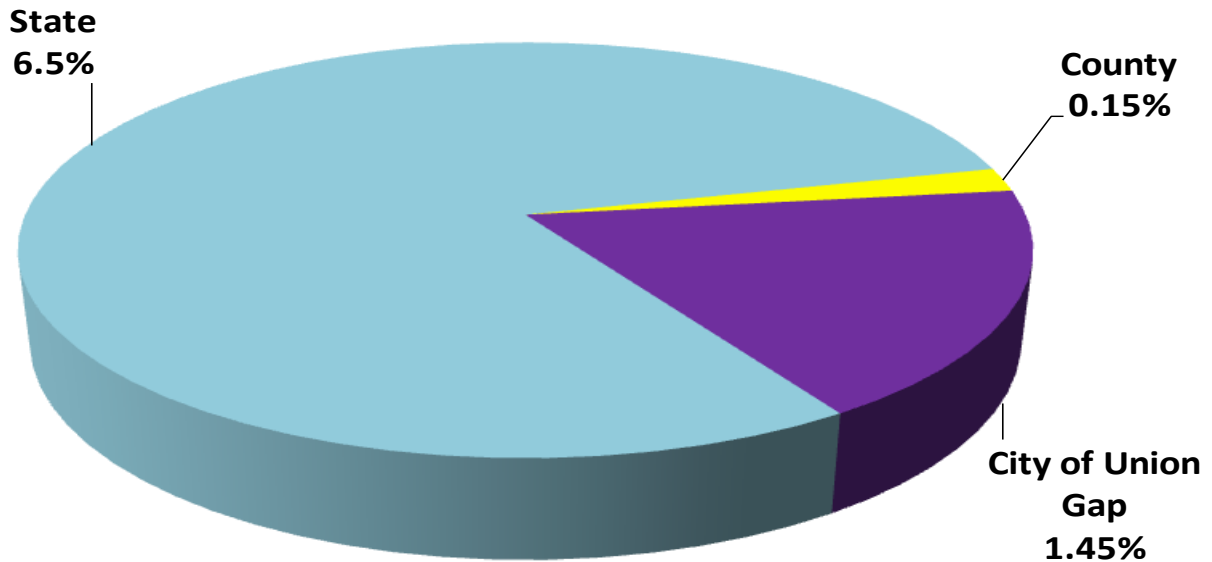
PROPERTY TAX

Property taxes shown graphically below are measured per \$1,000 assessed valuation. \$12.39 total property tax per \$1,000 is collected on property within the City. The City receives \$2.84 of the total \$12.39 per \$1,000 assessed valuation collected. Please note a portion of the City of Union Gap is located in the Union Gap School District and a portion is located in the Yakima School District.

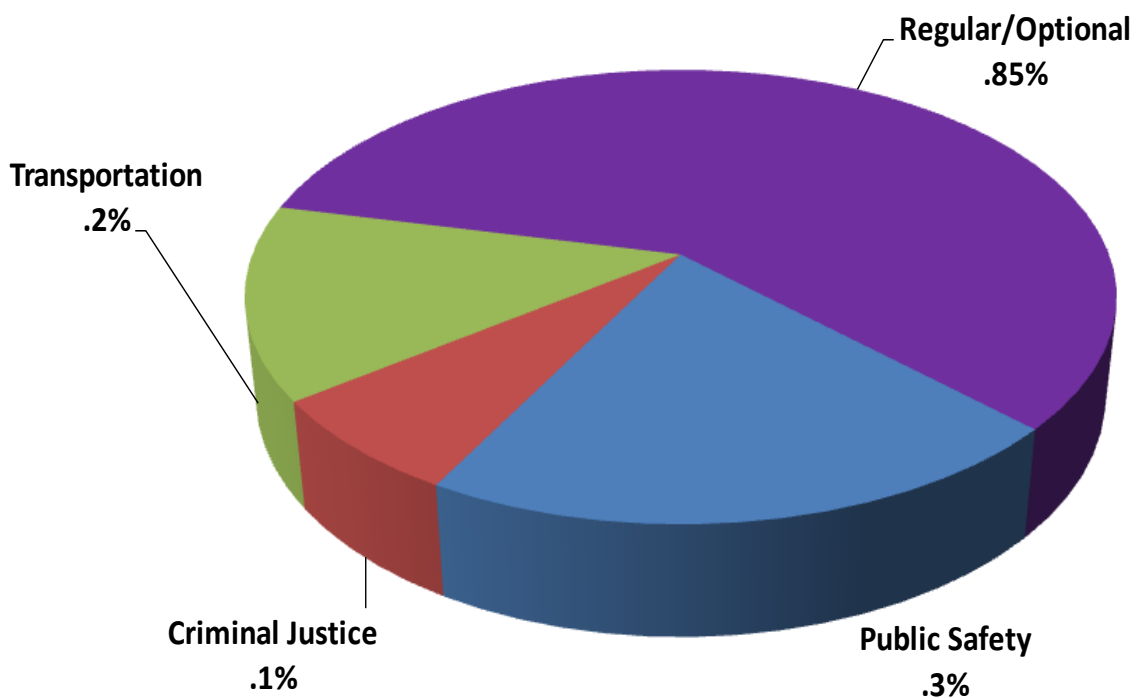


SALES TAX

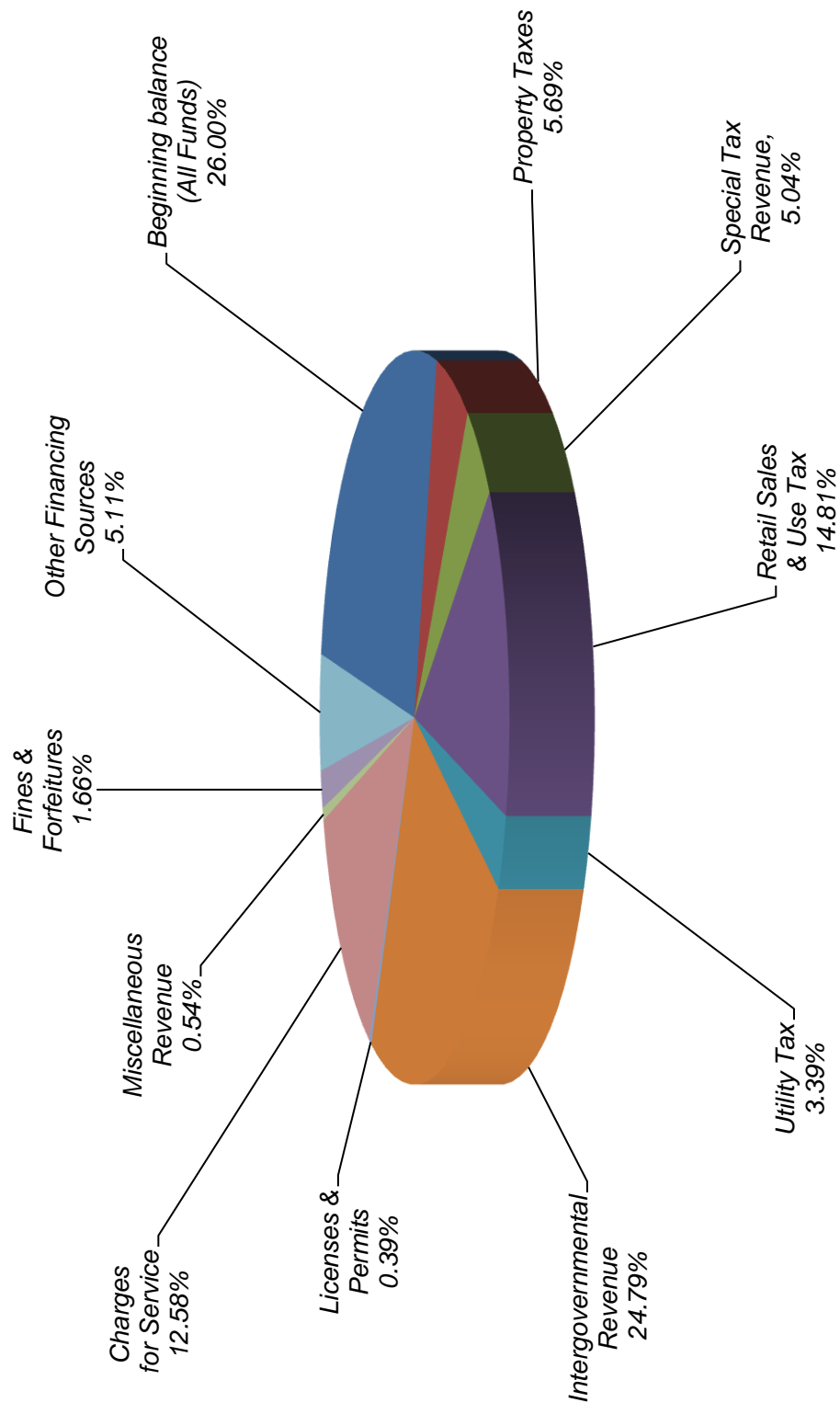
As graphically shown below, of the 8.1% of sales tax collected on sales within the City of Union Gap, the City receives 1.45%, the State receives 6.5%, and the County Receives .15%.



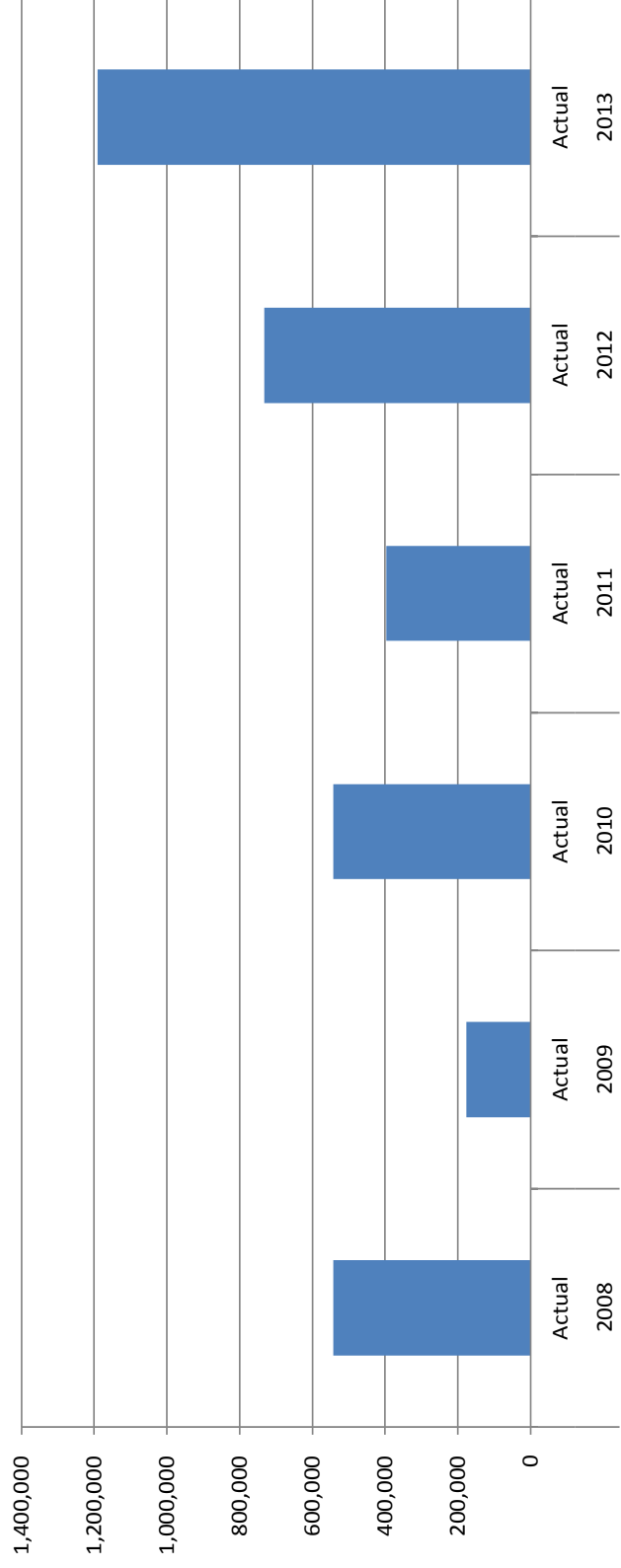
The 1.45% sales tax the City receives is divided as shown.



2014 Budgeted Revenues- All Funds



Ending Fund Balance



| 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
|---------|---------|---------|---------|---------|-----------|
| 542,180 | 176,544 | 541,937 | 396,389 | 731,966 | 1,191,382 |

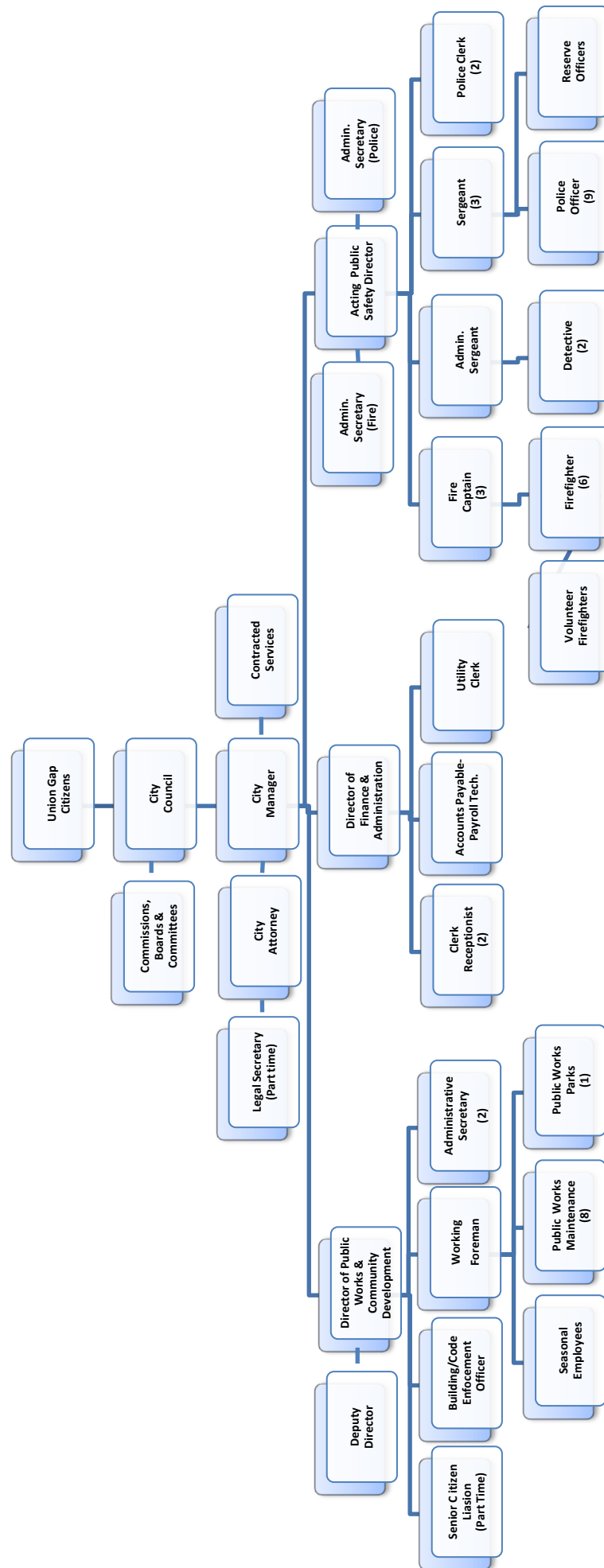
2014 Budget Highlights

- \$20,000 for the Main Street Revitalization Project
- \$20,000 from Current Expense for the Gain Free Initiative
- \$9,600 to the Agricultural Museum for Old Town Days
- No Property Tax Increase
- \$404,260 in Retail Sales Tax to the Infrastructure Reserve Fund
- \$41,124 - Park Development Reserve Fund
- \$100,000 - Police Vehicle Reserve Fund
- \$80,000 - City Hall Building Reserve Fund
- \$50,000 - City Hall Equipment Reserve Fund
- \$45,000 - Public Works Equipment Reserve Fund
- \$3,495,505 – Street Development Reserve Fund
- \$1,653,544 – Water/Sewer Improvement Reserve Fund

Employee Position Classification Salary Schedule

| <i>Elected Officials</i> | | | | |
|---|-----------|-----------|-----------|-----------|
| Classification | Minimum | Maximum | | |
| Mayor | \$ 7,200 | \$ 7,200 | | |
| Councilmembers | \$ 7,200 | \$ 7,200 | | |
| <i>Management Employees</i> | | | | |
| Classification | Minimum | Maximum | FTE | Total FTE |
| City Manager | \$ 90,000 | \$ 95,000 | 1 | |
| Director of Finance & Administration | \$ 74,988 | \$ 74,988 | 1 | |
| Director of Public Works & Community Devel. | \$ 84,060 | \$ 84,060 | 1 | |
| Deputy Director of Public Works & Community Devel. | \$ 79,260 | \$ 79,260 | 1 | |
| Acting Public Safety Director | \$ 74,617 | \$ 84,060 | 1 | 5 |
| <i>Represented Employees-Finance & Administration</i> | | | | |
| Classification | Minimum | Maximum | FTE | Total FTE |
| Clerk/Receptionist | \$ 30,069 | \$ 40,492 | 2 | |
| Finance Tech-Utility Clerk | \$ 32,600 | \$ 43,901 | 1 | |
| Accounts Payable/Payroll Tech | \$ 42,901 | \$ 57,773 | 1 | 4 |
| <i>Represented Employees-Executive</i> | | | | |
| Classification | Minimum | Maximum | FTE | Total FTE |
| Part-time Administrative Secretary-Legal | \$ 16,973 | \$ 17,139 | 0.5 | |
| Part-time Senior Citizen Coordinator | \$ 13,832 | \$ 13,967 | 0.5 | 1 |
| <i>Represented Employee-Public Works/Community Devel.</i> | | | | |
| Classification | Minimum | Maximum | FTE | Total FTE |
| Code Enforcement Officer | \$ 35,270 | \$ 47,497 | 1 | |
| Administrative Secretary | \$ 32,869 | \$ 44,263 | 2 | |
| Foreman | \$ 63,403 | \$ 64,033 | 1 | |
| Maintenance | \$ 40,632 | \$ 50,388 | 9 | |
| Janitor | \$ 22,178 | \$ 29,867 | 1 | 14 |
| <i>Represented Employee-Public Safety</i> | | | | |
| Classification | Minimum | Maximum | FTE | Total FTE |
| Administrative Secretary | \$ 32,869 | \$ 44,263 | 2 | |
| Fire Captain | \$ 61,980 | \$ 72,288 | 3 | |
| Fire Fighter | \$ 47,976 | \$ 58,884 | 6 | |
| Police Clerk/Logistics | \$ 32,871 | \$ 44,261 | 2 | |
| Police Sergeant | \$ 71,064 | \$ 71,772 | 4 | |
| Police Officer | \$ 51,132 | \$ 63,372 | 11 | 28 |
| Grand Total FTE | | | 52 | |

2014 Organizational Chart



2014 BUDGET FUND DESCRIPTION SUMMARY

001 - Current Expense Fund:

The Current Expense Fund is the primary operating fund of the City of Union Gap. The Current Expense Fund accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds:

These funds in the 100-199 series, account for revenues that are legally restricted or designated to finance particular activities of the City of Union Gap.

101 - Street Fund:

The purpose of the City Street Fund is to account for the administration, repair and maintenance for all paved and graveled streets and alleys.

106 - Park Development Reserve Fund:

The purpose of the Park Development Reserve Fund is to set aside funds annually, from the Current Expense fund, for the purchase, development and maintenance of all the City parks and for the various recreational activities sponsored by the City of Union Gap.

107 - Convention Center Reserve Fund:

The purpose of the Convention Center Reserve Fund is to account for the special excise tax of two percent (2%) on the sale of lodging collected by the hotels and motels in the City of Union Gap.

108 – Tourism Promotion Assessment Fund:

The purpose of the Tourism Promotion Assessment Fund is to account for a special assessment on the furnishing of lodging by a lodging business located within the Tourism Promotion Area.

109 - Contingency Fund:

The purpose of the Contingency Fund is to finance expenditures unforeseen in the Current Expense Fund.

112 - Public Works Equipment Reserve Fund:

The purpose of the Public Works Equipment Reserve Fund is to set aside funds annually, from the Water Fund, Sewer Fund, Garbage Fund, City Street Fund and/or the Current Expense Fund, to replace vehicles and equipment for the Public Works Department.

113 - Fire Truck Reserve Fund:

The purpose of the Fire Truck Reserve Fund is to set aside funds annually, from the Current Expense fund, to replace vehicles and equipment for the Fire Department.

114 - Senior Activity Fund:

The purpose of the Senior Activity Fund is to fund Senior Citizen Center activities. The sole source of revenue for the Senior Activity Fund is from donations.

115 – Police Vehicle Reserve Fund:

The purpose of the Fire Truck Reserve Fund is to set aside funds annually, from the Current Expense fund, to replace Police vehicles for the Police Department.

116 - City Hall Building Reserve Fund:

The purpose of the City Hall Building Reserve Fund is to set aside funds annually, from the Current Expense Fund, for the construction and/or remodel of the City Hall complex.

118 - Municipal Capital Improvement Fund:

The purpose of the Municipal Capital Improvement Fund is to account for the one-quarter of one percent (0.25%) tax on the selling price for each sale of real property within the corporate limits of Union Gap. This revenue is to finance local capital improvements of infrastructure as listed in RCW 35.43.040.

120 - City Hall Equipment Reserve Fund:

The purpose of the City Hall Equipment Reserve Fund is to set aside funds annually, from the Current Expense Fund, for the replacement of equipment and computers for City Hall.

121 - Street Development Reserve Fund:

The purpose of the Street Development Reserve Fund is to set aside funds annually, from the Current Expense Fund, for such costs as right-of-way acquisition, new street construction, street reconstruction, street overlays, seal coating, etc.

123 - Criminal Justice Fund:

The purpose of the Criminal Justice Fund is to account for the sales tax of point 3/10 percent (0.3%) which is collected as part of the total Union Gap sales tax of 8.1%. The State of Washington collects the tax and distributes the tax back to the City of Union Gap, based on population, to be used for criminal justice purposes such as law enforcement, municipal court, probation service, etc.

124 - Infrastructure Reserve Fund:

The purpose of the Infrastructure Reserve Fund is to set aside for infrastructure costs.

125 - Development Mitigation Reserve Fund:

The purpose of the Development Mitigation Reserve Fund is to account for all funds received pursuant to private agreements with the City, which agreements allow a payment in lieu of a dedication of land or to mitigate a direct impact identified because of a proposed development, subdivision, or plat. The monies presently accumulated in the fund are for improvements at: Valley Mall Blvd. & Chestnut Street.

126 - Crime Prevention Assessment Fund:

The purpose of the Crime Prevention Assessment Fund is to account for payments by criminal defendants, upon conviction of each non-traffic crime committed in the City of Union Gap.

127 - Commute Trip Reduction Fund:

The purpose of the Commute Trip Reduction Fund is to account for the revenues received from the State of Washington, as a grant to administer a commute trip reduction program for the employers in Union Gap that qualify. The City now contracts with Yakima Valley Conference of Governments to administer the program in Union Gap. The State of Washington directly appropriates the grant to YCOG. The program requires employers of 100 employees or more, who report to work between 7 a.m. and 9 a.m. to have a Commute Trip Reduction Program. These employers have specified goals to meet to reduce the number of trips their employees make to and from their work site. The City will not receive, directly; any further grant monies from the State. The City of Union Gap will use the Fund Balance to administer the program until the Fund Balance is exhausted.

128 - Transit System Fund:

The purpose of the Transit System Fund is to account for the sales tax of point 2/10 percent (0.2%) which is collected as part of the total Union Gap sales tax of 8.1%. The State of Washington collects the tax and distributes the tax back to the City of Union Gap, to be used for the Union Gap Transit System.

130 - Community Policing Fund:

The purpose of the community Policing Fund is to purchase materials for crime prevention and block watch programs, National Night Out Against Crime activities, assist with the school safety patrol program, citizen's police academy, reserve police officer program, bicycle patrol, law enforcement explorers post, and the K-9 program. The sole source of revenue for the Community Policing Fund is from donations.

131 – Drug Seizure Forfeiture Fund:

The purpose of the drug Seizure Forfeiture Fund is for seized and forfeited money associated with drug crimes. That proceeds from such forfeiture should be placed into this fund for the Police Department's use in drug enforcement, training, equipment, and for drug related crimes.

132 - Community Events Fund

The purpose of the Community Events Fund is to pay for community events such as Old Town Days and Holiday Parade.

170 - Housing Rehabilitation Fund:

The purpose of the Housing Rehabilitation Fund is to utilize grant funding from the Dept. of Community Trade and Economic Development, for rehabilitation of residential housing in the City. Revenues are received from grant money and loan payments from participating citizens.

Enterprise Funds:

These funds in the 400-499 series, account for operations that provide goods or services to the general public and are supported primarily through user charges.

401 - Water Fund:

The purpose of the Water Fund is to account for the operations and maintenance of the City of Union Gap water system.

402 - Garbage Fund:

The purpose of the Garbage Fund is to account for the operations for refuse and recycling collection.

403 - Sewer Fund:

The purpose of the Sewer Fund is to account for the operations and maintenance of the City of Union Gap's sewer transmission system and the wholesale costs associated with sewer treatment provided by the City of Yakima Regional Sewer Treatment Plant.

404 - Water/Sewer Improvement Reserve Fund:

The purpose of the Water/Sewer Improvement Reserve Fund is to hold monies in reserve to finance capital improvements to the water system and/or the sewer system. A project can be funded 100% or by grants or low interest loans, with the City providing matching funds.

431 - 1998/2003 Water/Sewer Bond Redemption Fund:

The purpose of the 1998 Water/Sewer Bond Redemption Fund is to accumulate the assessment payments and interfund transfer from the Water Fund to pay the annual principal and interest payment for the revenue bonds redemption. The capital projects finance with the 1998/2003 Water/Sewer Revenue Bonds were: 16" transmission main, Cornell Ave sewer line, South 1st Ave

sewer line, South 3rd Ave sewer line, Landon Ave sewer line and South 2nd Ave sewer line. The bonds mature from 1999 through 2015, with the interest rates varying from 2.0% to 5.45%

Agency and Trust Funds:

These funds in the 621-699 series, account for assets held by the City as an agent for individuals, private organization, other governments and/or other funds. The funds are for suspense, clearing, or custodial purposes. These funds for the City of Union Gap are as follows: Payroll Clearing (631); Claims Clearing (632); Petty Cash (635); Advance Travel Expense (636); Municipal Court Clearing/Trust (639).

2014 BUDGET BASIS OF BUDGETING

The City of Union Gap adopts annual appropriated budgets for all funds except for Utility Local Improvement District (U.L.I.D. and L.I.D.), Bond Reserve, Assessment Funds and Agency Funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end except for reserve funds.

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of Union Gap's legislative body. The appropriated and actual expenditures for the legally adopted budgets were as follows:

| Fund | Department | 2013 Budgeted Expenditures | 2014 Budgeted Expenditures | Variance |
|-------------|--|-----------------------------------|-----------------------------------|-----------------|
| 001 | Current Expense | 6,896,244 | 7,414,441 | 107.51% |
| 101 | Street Fund | 924,210 | 926,308 | 100.23% |
| 106 | Park Development Reserve Fund | 25,000 | 65,087 | 260.35% |
| 107 | Convention Center Reserve Fund | 231,703 | 258,000 | 111.35% |
| 108 | Tourism Promotion Area Fund | 100,400 | 119,861 | 119.38% |
| 109 | Contingency Fund | 4,000 | 5,000 | 125.00% |
| 112 | Public Works Equipment Reserve Fund | 322,378 | 395,535 | 122.69% |
| 113 | Fire Truck Reserve Fund | 74,850 | 101,000 | 134.94% |
| 114 | Senior Activity Fund | 1,177 | 1,100 | 93.46% |
| 115 | Police Vehicle Reserve Fund | 0 | 100,000 | 100.00% |
| 116 | City Hall Building Reserve Fund | 55,500 | 80,000 | 144.14% |
| 118 | Municipal Capital Improvement Fund | 316,322 | 150,000 | 47.42% |
| 120 | City Hall Equipment Reserve Fund | 0 | 50,000 | 100.00% |
| 121 | Street Development Reserve Fund | 1,405,998 | 4,095,906 | 291.32% |
| 123 | Criminal Justice Fund | 223,269 | 249,015 | 111.53% |
| 124 | Infrastructure Reserve Fund | 686,621 | 2,451,795 | 357.08% |
| 125 | Development Mitigation Reserve Fund | 39,000 | 9,200 | 23.59% |
| 126 | Crime Prevention Assessment Fund | 10,000 | 20,000 | 200.00% |
| 127 | Commute Trip Reduction Fund | 3,000 | 100 | 3.33% |
| 128 | Transit System Fund | 2,048,278 | 2,413,075 | 117.81% |
| 130 | Community Policing Fund | 4,300 | 23,200 | 539.53% |
| 131 | Drug Seizure Forfeiture Fund | 15,000 | 8,300 | 55.33% |
| 132 | Community Events Fund | 9,677 | 6,500 | 67.17% |
| 170 | Housing Rehabilitation Fund | 96,273 | 118,500 | 123.09% |
| 401 | Water Fund | 1,635,575 | 1,768,609 | 108.13% |
| 402 | Garbage Fund | 1,107,900 | 1,152,400 | 104.02% |
| 403 | Sewer Fund | 2,550,508 | 2,269,573 | 88.99% |
| 404 | Water/Sewer Improvement Reserve Fund | 1,271,940 | 2,753,544 | 216.48% |
| 431 | 1998 & 2003 Water/Sewer Bond Redemption Fund | 229,967 | 206,915 | 89.98% |
| | Grand Total | 20,289,090 | 27,212,964 | 134.13% |

CITY OF UNION GAP
2014 CONSOLIDATED FINANCIAL SCHEDULE OF REVENUES AND EXPENDITURES

| | 2010 Actual | 2011 Actual | 2012 Budget | 2012 Actual | 2013 Budget | 2013 Actual | 2014 Budget |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| BEGINNING FUND BALANCE | 4,126,905 | 6,405,685 | 6,839,995 | 6,785,767 | 6,674,414 | 6,674,414 | 7,096,768 |
| REVENUE | | | | | | | |
| Property Tax | 1,431,599 | 1,443,787 | 1,479,969 | 1,464,944 | 1,510,764 | 1,623,300 | 1,657,430 |
| Special Tax Revenue | 1,223,292 | 1,256,116 | 1,372,887 | 1,369,070 | 1,499,126 | 1,532,043 | 1,142,500 |
| Retail Sales & Use Tax | 3,285,785 | 3,317,265 | 3,434,315 | 3,651,051 | 3,836,429 | 3,888,732 | 4,068,193 |
| Utility tax | 854,146 | 843,453 | 864,272 | 845,668 | 865,990 | 798,689 | 847,490 |
| Other Taxes | 45,458 | 37,830 | 39,570 | 41,612 | 32,410 | 58,013 | 85,527 |
| Total Taxes | 6,840,280 | 6,898,452 | 7,191,013 | 7,372,344 | 7,744,720 | 7,900,778 | 7,801,140 |
| Licenses & Permits | 98,411 | 75,212 | 60,535 | 118,137 | 68,844 | 178,967 | 106,794 |
| Intergovernmental | 3,257,572 | 1,814,118 | 2,061,988 | 1,758,917 | 1,383,165 | 1,055,718 | 6,766,967 |
| Charges for Service | 3,330,210 | 3,467,122 | 3,620,536 | 3,592,582 | 3,314,743 | 3,612,425 | 3,434,846 |
| Fines & Forfeitures | 445,383 | 347,537 | 356,705 | 199,012 | 294,043 | 376,426 | 452,555 |
| Miscellaneous | 316,780 | 210,024 | 188,869 | 398,365 | 123,676 | 249,789 | 159,345 |
| Other Financing Sources | 61,441 | 40,872 | 40,000 | 113,529 | 20,000 | 68,296 | 0 |
| Non-Revenues | 1,351,890 | 175,000 | 750,000 | 232,064 | 301,950 | 544,431 | 0 |
| Transfers | 1,315,692 | 542,666 | 457,476 | 475,288 | 602,812 | 466,038 | 1,394,549 |
| TOTAL REVENUE | 17,017,659 | 13,571,003 | 14,727,122 | 14,260,238 | 13,853,953 | 14,452,869 | 20,116,196 |
| EXPENDITURES | | | | | | | |
| Salaries & Wages | 3,419,406 | 3,504,509 | 3,751,855 | 3,592,840 | 3,832,418 | 3,584,981 | 3,611,275 |
| Benefits | 1,476,633 | 1,659,924 | 1,683,535 | 1,465,918 | 1,849,324 | 1,703,229 | 1,691,574 |
| Supplies | 280,816 | 426,619 | 439,076 | 360,756 | 413,149 | 413,901 | 435,975 |
| Professional Services | 975,635 | 1,102,634 | 1,138,890 | 978,075 | 1,027,294 | 747,606 | 714,208 |
| Communication | 94,500 | 90,911 | 93,138 | 96,595 | 94,588 | 127,561 | 94,300 |
| Travel | 26,441 | 21,641 | 34,147 | 19,993 | 41,650 | 47,833 | 48,450 |
| Advertising | 116,543 | 92,892 | 106,219 | 117,291 | 110,470 | 110,303 | 136,085 |
| Operating Rentals & Leases | 14,884 | 13,828 | 9,550 | 27,615 | 92,300 | 52,759 | 28,228 |
| Insurance | 213,015 | 197,326 | 220,088 | 162,246 | 189,104 | 150,945 | 159,937 |
| Utilities | 343,318 | 352,943 | 381,700 | 350,035 | 388,395 | 362,672 | 371,144 |
| Repairs & Maintenance | 150,879 | 148,776 | 150,092 | 109,081 | 153,960 | 107,837 | 144,860 |
| Miscellaneous | 1,211,394 | 1,287,497 | 972,026 | 1,188,952 | 1,442,400 | 1,489,161 | 1,477,104 |
| Intergovernmental | 1,456,252 | 1,517,065 | 1,555,995 | 1,390,842 | 1,468,257 | 1,281,264 | 1,806,730 |
| Capital Outlay | 1,273,156 | 1,196,045 | 2,647,600 | 1,794,411 | 2,128,748 | 711,539 | 8,093,761 |
| Interfund Payments | 1,548,898 | 308,639 | 227,792 | 202,868 | 311,354 | 157,518 | 0 |
| Debt Service | 844,328 | 895,853 | 822,814 | 809,812 | 785,454 | 610,742 | 517,623 |
| Transfers | 2,410,080 | 869,787 | 689,971 | 806,013 | 572,813 | 622,065 | 1,391,549 |
| TOTAL EXPENDITURES | 15,856,178 | 13,686,887 | 14,924,489 | 13,473,342 | 14,901,677 | 12,281,916 | 20,722,802 |
| NET CHANGES | 1,161,480 | (115,884) | (197,367) | 786,896 | (1,047,724) | 2,170,953 | (606,606) |
| ENDING FUND BALANCE | 5,288,385 | 6,289,801 | 6,642,628 | 7,572,663 | 5,626,690 | 8,845,367 | 6,490,162 |

| DEBT MANAGEMENT | | | | | | | |
|---|---------------|------------|---------------|-------------------|------------------|---------------|----------------|
| Item | Interest Rate | Issue Date | Maturity Date | Total Amt Issued | Outstanding | | |
| | | | | | 1/1/2013 | Issued | Redeemed |
| General Obligation Debt: | | | | | | | |
| Fire Truck Lease | 4.59% | 09/08/11 | 03/15/22 | 221,196 | 221,196 | - | 13,273 |
| 2009 Police Vehicle Lease | 6.00% | 01/16/09 | 04/01/13 | 96,472 | 20,383 | - | 20,383 |
| 2012 Police Vehicle Lease | 3.90% | 01/23/12 | 05/01/16 | 32,131 | 32,131 | - | 32,131 |
| SEID Loan - Ahtanum & Longfibre RD Project | 3.00% | 05/11/04 | 06/01/20 | 700,000 | 390,521 | - | 346,604 |
| SEID Loan - Longfibre RD Phase II Project | 6.19% | 06/01/08 | 06/01/17 | 278,000 | 158,182 | - | 130,226 |
| SEID Loan - Valley Mall Blvd Extension Project | 3.75% | 06/03/08 | 06/01/24 | 500,000 | 434,850 | - | 405,420 |
| SEID Loan - Valley Mall Blvd Extension Project | 1.85% | 03/26/02 | 06/01/17 | 400,000 | 146,201 | - | 118,023 |
| Total General Obligation Debt | | | | 2,227,799 | 1,403,464 | 0 | 195,267 |
| Water/Sewer Revenue Debt: | | | | | | | |
| Water/Sewer Revenue Bonds | | | | | | | |
| 1998 Water/Sewer Revenue Bonds | 3.5% - 5.85% | 12/01/98 | 11/01/14 | 2,560,000 | 375,000 | - | 185,000 |
| 2003 Water/Sewer Revenue Bonds | 2.00% - 4.55% | 05/01/03 | 05/01/15 | 250,000 | 60,000 | - | 60,000 |
| Subtotal Revenue Bond Debt | | | | 2,810,000 | 435,000 | 0 | 245,000 |
| Water/Sewer Public Works Trust Fund Loans: | | | | | | | |
| Cahalan Park Water Supply Well | 1.00% | 06/05/00 | 07/01/20 | 724,129 | 307,376 | - | 38,422 |
| Master Lift Station Upgrade | 0.50% | 05/04/01 | 07/01/21 | 684,250 | 220,052 | - | 24,450 |
| 2004 Water System Improvements | 0.50% | 05/05/04 | 07/01/24 | 2,376,050 | 1,602,074 | - | 133,506 |
| 2005 Sewer System Improvements | 0.50% | 05/13/05 | 07/01/25 | 676,429 | 507,996 | - | 39,077 |
| Wastewater Collection System Improvements | 0.50% | 05/30/06 | 07/01/26 | 838,514 | 682,993 | - | 48,785 |
| Union Gap School Crossing Improvements | 0.00% | 07/01/09 | 07/01/49 | 227,000 | 24,742 | - | - |
| Valley Mall Blvd Phase IV & Rudkin Rd Roundabouts | 0.00% | 10/06/09 | 07/01/13 | 700,000 | 310,321 | - | - |
| Fullbright Reservoir & Transmission Main Intertie | 1.00% | 06/30/11 | 10/01/35 | 749,117 | 7,417 | - | - |
| Main Street Water Improvements | 1.50% | 06/01/13 | 10/01/37 | 1,221,544 | - | 51,234 | - |
| Subtotal Public Works Trust Fund Loans | | | | 8,197,033 | 3,662,971 | 51,234 | 284,240 |
| Total Water/Sewer Revenue Debt | | | | 11,007,033 | 4,097,971 | 51,234 | 529,240 |
| Total Outstanding Debt | | | | 13,234,831 | 5,501,435 | 51,234 | 724,508 |

CITY OF UNION GAP EXPLANATION OF FUND ACCOUNTING

A. Reporting Entity

The City of Union Gap was incorporated in 1883, and operates under the laws of the State of Washington applicable to a non-charter code city Council-Manager form of government. The City of Union Gap is a general-purpose government and provides public safety, street improvement, building safety, business licensing and regulation, transit, parks and recreation, and general administrative services. In addition, the City provides water, sewer, and garbage/recycling collection services.

B. Basis Of Presentation - Fund Accounting

The accounts of the City of Union Gap are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single entry accounts that comprise its cash, investments, revenues and expenditures, and fund balance, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types and account groups used by the City:

GOVERNMENTAL FUND TYPES:

Current Expense Fund (Fund No. 001)

This fund is the general operating fund of the City. It accounts for all financial resources and transactions except those that are required to be accounted for in another fund.

Special Revenue Funds (Funds in the 100 series)

These funds account for revenues derived from specific taxes, for grants, or other sources, which are designated to finance particular activities of the City.

Capital Project Fund Types (Funds in the 300 series)

These funds account for financial resources, which are designated for the acquisition or construction of general government capital improvements.

PROPRIETARY FUND TYPES:

Enterprise Funds (Funds in the 400 series)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business, where the intent is that costs of providing goods or services to customers on a continuing basis should be financed or recovered through user charges.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of Union Gap in a trustee capacity or as an agent on behalf of others.

Expendable Trust Funds (Funds in the 621 - 630 Series)

These funds account for assets where both principal and interest may be spent.

Agency Funds (Funds in the 631 – 699 Series)

These funds are used to account for assets the City of Union Gap holds for others in an agency capacity.

C. Basis Of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements.

Accounting records for the City of Union Gap are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 RCW. The City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) prescribed by the State Auditor.

In governmental and fiduciary funds, revenues are recognized only when received in cash and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law. This is a departure from generally accepted accounting principles, which require revenue and expenditure recognition on the accrual basis of accounting (GAAP).

D. Revenue Categories

Revenues are arranged by fund, categorized in a basic account format. Following is a brief summary of those basic accounts:

308 BEGINNING NET CASH AND INVESTMENTS

This account includes the estimated and actual amounts of cash and investments available for appropriation at the beginning of the year.

310 TAXES

This account includes tax assessments levied for the support of the City. Including property taxes, sales and use taxes, franchise fees, business and occupation taxes, excise taxes and gambling taxes.

320 LICENSES AND PERMITS

This account includes revenues for charges for the issuance of licenses and permits. Including, but not limited to, proceeds from the issuance of business licenses, animal licenses, land use permits (and fees) and parking fees. Licenses and permit fees are designed to cover the cost of administration, inspection and continuing services in connection with regulation.

330 INTERGOVERNMENTAL REVENUE

This account includes revenues derived from Federal and State grants, State and Interlocal shared revenues, entitlements, and in-lieu taxes. Revenues collected in this account include motor vehicle fuel tax, liquor excise tax and liquor board profits.

340 CHARGES FOR GOODS AND SERVICES

This account includes fees and charges for professional or other services rendered. Included in this account are water and sewer collections, garbage collections, and late charges on utilities.

360 MISCELLANEOUS REVENUES

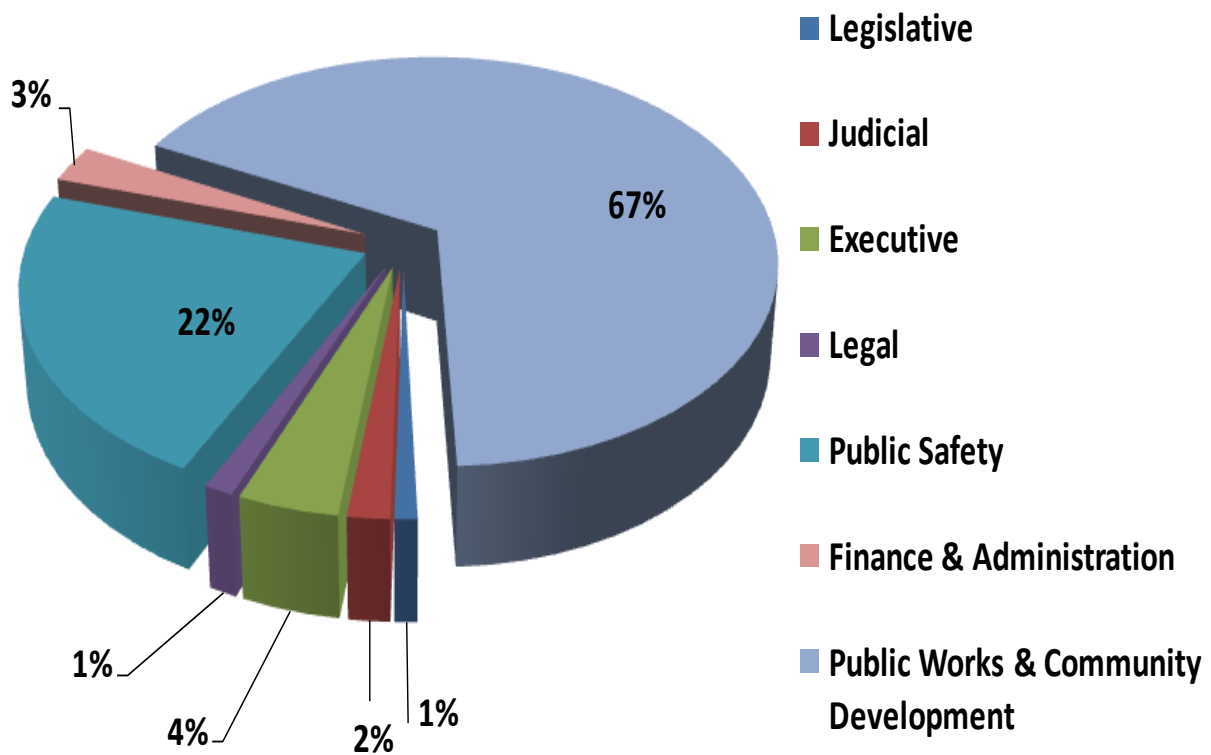
This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts. Included in this account are investment interest earnings and sales interest.

380/90 NON-REVENUES

This account is used for non-revenues such as investment sales and transfers between funds. This account is not recognized within the budget.

2014 BUDGET BY DEPARTMENT

The 2014 budget is broken into the categories shown below:



CITY OF UNION GAP, WASHINGTON
ORDINANCE NO. 2841

AN ORDINANCE adopting the 2014 Budget for the City of Union Gap, Washington.

WHEREAS, the City Council of the City of Union Gap, Washington, did on the 9th day of December, 2013, approve a budget for the year 2014 after publishing all notices and conducting all hearings on the same as required by law; and

WHEREAS, there was no objection to the budget at said hearings; and

WHEREAS, said final budget for the year 2014 shows in detail the amount of revenues and expenditures, including salaries and totals of various funds as follows:

| | <u>Revenues</u> | <u>Expenditures</u> |
|--|-----------------|---------------------|
| 001 Current Expense Fund | \$7,414,441 | \$7,414,441 |
| 101 Street Fund | 926,308 | 926,308 |
| 106 Park Development Reserve Fund | 65,087 | 65,087 |
| 107 Convention Center Reserve Fund | 258,000 | 258,000 |
| 108 Tourism Promotion Area Fund | 119,861 | 119,861 |
| 109 Contingency Fund | 5,000 | 5,000 |
| 112 Public Works Equipment Reserve Fund | 395,535 | 395,535 |
| 113 Fire Truck Reserve Fund | 101,000 | 101,000 |
| 114 Senior Activity Fund | 1,100 | 1,100 |
| 115 Police Vehicle Reserve Fund | 100,000 | 100,000 |
| 116 City Hall Building Reserve Fund | 80,000 | 80,000 |
| 118 Municipal Capital Improvement Fund | 150,000 | 150,000 |
| 120 City Hall Equipment Reserve Fund | 50,000 | 50,000 |
| 121 Street Development Reserve Fund | 4,095,906 | 4,095,906 |
| 123 Criminal Justice Fund | 249,015 | 249,015 |
| 124 Infrastructure Reserve Fund | 2,451,795 | 2,451,795 |
| 125 Development Mitigation Reserve Fund | 9,200 | 9,200 |
| 126 Crime Prevention Assessment Fund | 20,000 | 20,000 |
| 127 Commute Trip Reduction Fund | 100 | 100 |
| 128 Transit System Fund | 2,413,075 | 2,413,075 |
| 130 Community Policing Fund | 23,200 | 23,200 |
| 131 Drug Seizure Forfeiture | 8,300 | 8,300 |
| 132 Community Events Fund | 6,500 | 6,500 |
| 170 Housing Rehabilitation Fund | 118,500 | 118,500 |
| 401 Water Fund | 1,768,609 | 1,768,609 |
| 402 Garbage Fund | 1,152,400 | 1,152,400 |
| 403 Sewer Fund | 2,269,573 | 2,269,573 |
| 404 Water/Sewer Improvement Reserve Fund | 2,753,544 | 2,753,544 |
| 431 1998 W/S Bond Redemption Fund | <u>206,915</u> | <u>206,915</u> |
| Total 2012 Budget | \$27,212,964 | \$27,212,964 |

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF
UNION GAP:**

Section 1. The 2014 Revenue Budget Proposal Worksheet is attached hereto and made a part hereof by reference, as required.

Section 2. The final budget for the fiscal year 2014, a copy of which is attached hereto and is made a part hereof by reference, is adopted by the City of Union Gap, Washington. Said budget will be available for the public and may be obtained from the City Hall front office.

This ordinance shall be in force and take effect five days after its passage and publication according to law.

PASSED this 9th day of December 2013.

Roger Wentz, City Mayor

ATTEST:

APPROVED AS TO FORM:

Karen Clifton, City Clerk

Robert F. Noe, City Attorney

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| LEGISLATIVE BUDGET | | | |
|---------------------------------|-----------|--------------------------------------|-------------------|
| LEGISLATIVE | | | |
| 001 | 511 30 44 | OFFICIAL PUBLICATIONS | 9,000.00 |
| 001 | 511 31 00 | AWC SERVICE FEE | 3,777.00 |
| 001 | 511 32 00 | YAKIMA VALLEY C.O.G. | 7,877.00 |
| 001 | 511 33 00 | NEW VISION | 2,300.00 |
| 001 | 511 34 00 | CWHBA MEMBERSHIP | 400.00 |
| 001 | 511 60 10 | SALARIES & WAGES | 50,400.00 |
| 001 | 511 60 20 | PERSONNEL BENEFITS | 4,072.50 |
| 001 | 511 60 31 | SUPPLIES | 1,350.00 |
| 001 | 511 60 41 | PROFESSIONAL SERVICES | 32,000.00 |
| 001 | 511 60 42 | COMMUNICATION | 4,500.00 |
| 001 | 511 60 43 | TRAVEL | 12,000.00 |
| 001 | 511 60 44 | ADVERTISING | 1,500.00 |
| 001 | 511 60 45 | OPERATING RENTALS & LEASES | 3,978.00 |
| 001 | 511 60 46 | INSURANCE | 1,913.00 |
| 001 | 511 60 49 | NATIONAL LEAGUE OF CITIES MEMBERSHIP | 1,200.00 |
| 001 | 511 60 49 | FOURTH OF JULY - YAKIMA | 1,000.00 |
| 001 | 511 60 49 | MISCELLANEOUS | 18,000.00 |
| TOTAL EXPENDITURES | | | 155,267.50 |
| POLLUTION CONTROL | | | |
| 001 | 553 70 51 | POLLUTION CONTROL | 2,800.00 |
| TOTAL EXPENDITURES | | | 2,800.00 |
| ALCOHOL DISTRIBUTION | | | |
| 001 | 562 00 51 | 2% ALCOHOL DISTRIBUTION | 1,725.00 |
| TOTAL EXPENDITURES | | | 1,725.00 |
| LIBRARY SERVICES | | | |
| 001 | 572 20 51 | LIBRARY SERVICES | 22,000.00 |
| TOTAL EXPENDITURES | | | 22,000.00 |
| CONTINGENCY | | | |
| 109 | 511 60 31 | OFFICE & OPERATING SUPPLIES | 5,000 |
| TOTAL EXPENDITURES | | | 5,000 |
| COMMUNITY EVENTS | | | |
| 132 | 573 94 31 | HOLIDAY PARADE SUPPLIES | 3,500 |
| TOTAL EXPENDITURES | | | 3,500 |
| TOTAL LEGISLATIVE BUDGET | | | \$190,293 |
| JUDICIAL BUDGET | | | |
| 001 | 512 50 51 | INTERGOVERNMENTAL PROFESSIONAL SVCS | 345,785 |
| 001 | 512 50 46 | INSURANCE | 5,740 |
| TOTAL EXPENDITURES | | | \$351,525 |
| TOTAL JUDICIAL BUDGET | | | \$351,525 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| EXECUTIVE BUDGET | | | |
|--|-----------|--|----------------|
| EXECUTIVE | | | |
| 001 | 513 10 10 | SALARIES & WAGES | 90,000 |
| 001 | 513 10 20 | PERSONNEL BENEFITS | 31,527 |
| 001 | 513 10 31 | SUPPLIES | 5,800 |
| 001 | 513 10 32 | FUEL | 500 |
| 001 | 513 10 41 | PROFESSIONAL SERVICES | 10,100 |
| 001 | 513 10 42 | COMMUNICATION | 3,200 |
| 001 | 513 10 43 | TRAVEL | 1,500 |
| 001 | 513 10 44 | ADVERTISING | 1,000 |
| 001 | 513 10 45 | OPERATING RENTALS & LEASES | 500 |
| 001 | 513 10 46 | INSURANCE | 2,870 |
| 001 | 513 10 48 | REPAIRS & MAINTENANCE | 5,000 |
| 001 | 513 10 49 | MISCELLANEOUS | 2,000 |
| TOTAL EXPENDITURES | | | 153,997 |
| | | | |
| PROPERTY MANAGEMENT | | | |
| 001 | 518 20 31 | SUPPLIES | 800 |
| 001 | 518 20 45 | OPERATING RENTALS & LEASES | 5,000 |
| 001 | 518 20 47 | UTILITIES/CITY HALL | 17,862 |
| 001 | 518 20 48 | REPAIRS & MAINTENANCE | 100 |
| 001 | 518 20 49 | MISCELLANEOUS | 100 |
| TOTAL EXPENDITURES | | | 23,862 |
| | | | |
| TRANSFERS-OUT | | | |
| 001 | 597 09 55 | TRANSFER OUT-109 CONTINGENCY FUND | 1,000 |
| 001 | 597 06 55 | TRANSFER OUT-106 PARK DEVL RSV FUND | 41,124 |
| 001 | 597 20 55 | TRANSFER OUT-120 CH EQUIP RSV FUND | 50,000 |
| 001 | 597 16 55 | TRANSFER OUT-116 CH BUILDING RSV FUND | 80,000 |
| 001 | 597 11 55 | TRANSFER OUT-404 W/S IMPR RESERVE FUND | 10,000 |
| 001 | 597 41 04 | TRANSFER OUT-401 WATER-HYDRANTS | 61,420 |
| TOTAL EXPENDITURES | | | 243,544 |
| | | | |
| CONVENTION CENTER RESERVE (LODGING TAX) | | | |
| 107 | 557 30 31 | OFFICE & OPERATING SUPPLIES | 3,000 |
| 107 | 557 30 41 | PROFESSIONAL SERVICES | 69,000 |
| 107 | 557 30 42 | COMMUNICATION | 1,200 |
| 107 | 557 30 44 | ADVERTISING | 31,300 |
| 107 | 557 30 49 | MISCELLANEOUS | 1,000 |
| 107 | 573 10 10 | SALARIES-AG MUSEUM | 5,350 |
| 107 | 573 10 20 | PERSONNEL BENEFITS-AG MUSEUM | 1,050 |
| 107 | 573 10 31 | SUPPLIES-AG MUSEUM | 1,000 |
| 107 | 573 10 32 | FUEL-AG MUSEUM | 100 |
| 107 | 573 10 41 | PROF SVCS-AG MUSEUM | 35,000 |
| 107 | 573 10 42 | COMMUNICATION-AG MUSEUM | 1,000 |
| 107 | 573 10 47 | UTILITIES-AG MUSEUM | 10,500 |
| 107 | 573 10 48 | REPAIRS & MAINT-AG MUSEUM | 1,000 |
| 107 | 594 60 63 | IMPROVEMENTS | 10,000 |
| 107 | 597 01 55 | TRANS OUT TO 001 CURRENT EXP (ADMIN FEE) | 4,752 |
| TOTAL EXPENDITURES | | | 175,252 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| EXECUTIVE (CONTINUED) | | | |
|---|-----------|--|------------------|
| \ | | | |
| TOURISM PROMOTION ASSESSMENT (TPA) | | | |
| 108 | 557 30 41 | PROFESSIONAL SERVICES | 21,000 |
| 108 | 557 30 43 | TRAVEL | 7,300 |
| 108 | 557 30 44 | TOURISM ADVERTISING | 63,500 |
| 108 | 557 30 44 | OTD ADVERTISING | 5,000 |
| 108 | 557 30 49 | MISCELLANEOUS | 5,600 |
| 108 | 597 01 55 | TRANS OUT TO 001 CURRENT EXP (ADMIN FEE) | 4,752 |
| TOTAL EXPENDITURES | | | 107,152 |
| | | | |
| CITY HALL BUILDING RESERVE | | | |
| 116 | 596 12 65 | CONSTRUCTION | 80,000 |
| TOTAL EXPENDITURES | | | 80,000 |
| | | | |
| CITY HALL EQUIPMENT RESERVE | | | |
| 120 | 596 18 64 | MACHINERY & EQUIPMENT | 50,000 |
| TOTAL EXPENDITURES | | | 50,000 |
| | | | |
| COMMUTE TRIP REDUCTION | | | |
| 127 | 513 10 31 | SUPPLIES | 100 |
| TOTAL EXPENDITURES | | | 100 |
| | | | |
| HOUSING REHABILITATION | | | |
| 170 | 559 20 31 | SUPPLIES | 200 |
| 170 | 559 20 41 | PROFESSIONAL SERVICES | 8,000 |
| 170 | 559 20 43 | TRAVEL | 200 |
| TOTAL EXPENDITURES | | | 8,400 |
| | | | |
| GRAND TOTAL EXECUTIVE BUDGET | | | \$842,308 |
| | | | |
| | | | |
| LEGAL BUDGET | | | |
| 001 | 515 10 10 | SALARIES & WAGES | 25,334 |
| 001 | 515 10 20 | PERSONNEL BENEFITS | 4,570 |
| 001 | 515 10 31 | SUPPLIES | 2,000 |
| 001 | 515 10 41 | PROFESSIONAL SVCS-CITY ATTORNEY | 138,000 |
| 001 | 515 10 41 | PROFESSIONAL SVCS-PUBLIC DEFENDER | 68,000 |
| 001 | 515 10 41 | PROFESSIONAL SVCS-CONFLICT PUB DEF | 2,000 |
| 001 | 515 10 42 | COMMUNICATION | 1,500 |
| 001 | 515 10 45 | OPERATING RENTALS & LEASES | 300 |
| 001 | 515 10 46 | INSURANCE | 3,827 |
| 001 | 515 10 49 | MISCELLANEOUS | 250 |
| TOTAL EXPENDITURES | | | \$245,781 |
| | | | |
| TOTAL LEGAL BUDGET | | | \$245,781 |
| | | | |
| | | | |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC SAFETY BUDGET | | | |
|---------------------------------|-----------|------------------------------|------------------|
| | | | |
| POLICE DEPARTMENT BUDGET | | | |
| LAW ENFORCEMENT | | | |
| 001 | 521 10 10 | SALARIES & WAGES | 109,638 |
| 001 | 521 10 20 | PERSONNEL BENEFITS | 49,396 |
| 001 | 521 10 21 | UNIFORMS & EQUIPMENT | 1,000 |
| 001 | 521 10 22 | LEOFF 1 BENEFITS | 55,000 |
| 001 | 521 10 31 | SUPPLIES | 1,500 |
| 001 | 521 10 32 | FUEL | 1,500 |
| 001 | 521 10 41 | PROFESSIONAL SERVICES | 3,000 |
| 001 | 521 10 43 | TRAVEL | 1,000 |
| 001 | 521 10 44 | ADVERTISING | 500 |
| 001 | 521 10 46 | INSURANCE | 34,440 |
| 001 | 521 10 48 | REPAIRS & MAINTENANCE | 1,000 |
| 001 | 521 10 49 | MISCELLANEOUS | 500 |
| 001 | 521 21 10 | SALARIES & WAGES | 214,527 |
| 001 | 521 21 12 | OVERTIME | 8,400 |
| 001 | 521 21 13 | HOLIDAY PAY | 9,347 |
| 001 | 521 21 20 | PERSONNEL BENEFITS | 92,463 |
| 001 | 521 21 21 | UNIFORMS & EQUIPMENT | 1,350 |
| 001 | 521 21 31 | SUPPLIES | 3,000 |
| 001 | 521 21 32 | FUEL | 3,000 |
| 001 | 521 21 41 | PROFESSIONAL SERVICES | 1,000 |
| 001 | 521 21 43 | TRAVEL | 1,000 |
| 001 | 521 21 48 | REPAIRS & MAINTENANCE | 1,500 |
| 001 | 521 21 49 | MISCELLANEOUS | 500 |
| 001 | 521 22 10 | SALARIES & WAGES | 832,903 |
| 001 | 521 22 12 | OVERTIME | 45,000 |
| 001 | 521 22 13 | HOLIDAY PAY | 37,339 |
| 001 | 521 22 20 | PERSONNEL BENEFITS | 401,454 |
| 001 | 521 22 21 | UNIFORMS & EQUIPMENT | 7,500 |
| 001 | 521 22 31 | SUPPLIES | 17,500 |
| 001 | 521 22 32 | FUEL | 49,000 |
| 001 | 521 22 43 | TRAVEL | 1,000 |
| 001 | 521 22 48 | REPAIRS & MAINTENANCE | 20,000 |
| 001 | 521 22 49 | MISCELLANEOUS | 1,500 |
| 001 | 521 30 12 | OVERTIME | 800 |
| 001 | 521 30 31 | OFFICE & OPERATING SUPPLIES | 1,500 |
| 001 | 521 40 31 | OFFICE & OPERATING SUPPLIES | 8,500 |
| 001 | 521 22 32 | FUEL | 500 |
| 001 | 521 40 43 | TRAVEL | 7,000 |
| 001 | 521 40 49 | MISCELLANEOUS | 2,500 |
| 001 | 521 50 10 | SALARIES & WAGES | 0 |
| 001 | 521 50 20 | PERSONNEL BENEFITS | 0 |
| 001 | 521 50 31 | SUPPLIES | 3,000 |
| 001 | 521 50 47 | UTILITIES | 10,500 |
| 001 | 521 50 48 | REPAIRS & MAINTENANCE | 5,500 |
| 001 | 596 21 63 | MACHINERY & EQUIPMENT | 100,000 |
| TOTAL EXPENDITURES | | | 2,147,555 |
| | | | |
| DETENTION/CORRECTION | | | |
| 001 | 523 20 51 | DETENTION & CORRECTION COSTS | 320,000 |
| 001 | 523 20 51 | TRANSPORT OF PRISONERS | 42,000 |
| TOTAL EXPENDITURES | | | 362,000 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC SAFETY (CONTINUED) | | | |
|---------------------------------------|-----------|-------------------------------------|--------------------|
| | | | |
| COMMUNICATION/DISPATCH | | | |
| 001 | 528 60 51 | INTERGOVERNMENTAL PROF SERVICES | 128,000 |
| 001 | 528 80 10 | SALARIES & WAGES | 67,823 |
| 001 | 528 80 12 | OVERTIME | 800 |
| 001 | 528 80 20 | PERSONNEL BENEFITS | 44,090 |
| 001 | 528 80 21 | UNIFORMS & EQUIPMENT | 800 |
| 001 | 528 80 31 | OFFICE & OPERATING SUPPLIES | 3,000 |
| 001 | 528 80 32 | FUEL CONSUMED | 300 |
| 001 | 528 80 42 | COMMUNICATION | 29,000 |
| 001 | 528 80 43 | TRAVEL | 400 |
| 001 | 528 80 45 | OPERATING RENTALS & LEASES | 4,500 |
| 001 | 528 80 48 | REPAIRS & MAINTENANCE | 3,500 |
| 001 | 528 80 49 | MISCELLANEOUS | 500 |
| TOTAL EXPENDITURES | | | 282,713 |
| | | | |
| ANIMAL CONTROL | | | |
| 001 | 554 10 00 | ANIMAL CONTROL | 30,870 |
| TOTAL EXPENDITURES | | | 30,870 |
| | | | |
| CAPITAL EXPENDITURES | | | |
| 001 | 594 21 62 | BUILDINGS & STRUCTURES | 76,800.00 |
| TOTAL EXPENDITURES | | | 76,800 |
| | | | |
| POLICE VEHICLE RESERVE | | | |
| 115 | 596 21 63 | MACHINERY & EQUIPMENT | 100,000 |
| TOTAL EXPENDITURES | | | 100,000 |
| | | | |
| CRIMINAL JUSTICE | | | |
| 123 | 521 22 21 | UNIFORMS & EQUIPMENT | 50,000 |
| 123 | 594 21 64 | MACHINERY & EQUIPMENT | 45,000 |
| 123 | 594 21 66 | CAPITALIZED RENTALS & LEASES | 41,600 |
| 123 | 597 00 55 | TRANSFER OUT- 130 COMM POLICING-GFI | 20,000 |
| TOTAL EXPENDITURES | | | 156,600 |
| | | | |
| CRIME PREVENTION ASSESSMENT | | | |
| 126 | 521 30 12 | OVERTIME | 2,500 |
| 126 | 521 30 31 | SUPPLIES | 1,000 |
| Total Expenditures | | | 3,500 |
| | | | |
| COMMUNITY POLICING | | | |
| 130 | 521 30 12 | DRUG SEIZURE OVERTIME | 10,700 |
| 130 | 521 30 21 | UNIFORMS & EQUIPMENT | 5,000 |
| 130 | 521 30 31 | SUPPLIES | 7,500 |
| TOTAL EXPENDITURES | | | 23,200 |
| | | | |
| DRUG SEIZURE | | | |
| 131 | 521 30 21 | UNIFORMS & EQUIPMENT | 7,000 |
| 131 | 521 30 49 | MISCELLANEOUS | 1,000 |
| Total Expenditures | | | 8,000 |
| | | | |
| TOTAL POLICE DEPARTMENT BUDGET | | | \$3,191,238 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| FIRE DEPARTMENT BUDGET | | | |
|-------------------------------|-----------|-----------------------------|---------|
| FIRE | | | |
| 001 | 522 10 10 | SALARIES & WAGES | 59,961 |
| 001 | 522 10 12 | OVERTIME | 1,000 |
| 001 | 522 10 20 | PERSONNEL BENEFITS | 25,309 |
| 001 | 522 10 21 | UNIFORMS & EQUIPMENT | 750 |
| 001 | 522 10 31 | SUPPLIES | 3,500 |
| 001 | 522 10 32 | FUEL | 1,000 |
| 001 | 522 10 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 001 | 522 10 41 | PROFESSIONAL SERVICES | 5,000 |
| 001 | 522 10 42 | COMMUNICATION | 2,000 |
| 001 | 522 10 43 | TRAVEL | 2,800 |
| 001 | 522 10 44 | ADVERTISING | 1,000 |
| 001 | 522 10 45 | OPERATING RENTALS & LEASES | 600 |
| 001 | 522 10 46 | INSURANCE | 24,873 |
| 001 | 522 10 48 | REPAIRS & MAINTENANCE | 2,000 |
| 001 | 522 10 49 | MISCELLANEOUS | 7,500 |
| 001 | 522 10 51 | INTERGOV. PROF. SERVICES | 60,000 |
| 001 | 522 10 64 | MACHINERY & EQUIPMENT | 1,000 |
| 001 | 522 20 10 | SALARIES & WAGES | 246,150 |
| 001 | 522 20 12 | OVERTIME | 65,000 |
| 001 | 522 20 14 | HOLIDAY PAY | 31,571 |
| 001 | 522 20 20 | PERSONNEL BENEFITS | 100,027 |
| 001 | 522 20 21 | UNIFORMS & EQUIPMENT | 5,000 |
| 001 | 522 20 31 | SUPPLIES | 10,000 |
| 001 | 522 20 32 | FUEL | 4,800 |
| 001 | 522 20 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 001 | 522 20 41 | PROFESSIONAL SERVICES | 4,000 |
| 001 | 522 20 42 | COMMUNICATION | 1,000 |
| 001 | 522 20 43 | TRAVEL | 500 |
| 001 | 522 20 48 | REPAIRS & MAINTENANCE | 5,500 |
| 001 | 522 20 49 | MISCELLANEOUS | 800 |
| 001 | 522 20 64 | MACHINERY & EQUIPMENT | 1,500 |
| 001 | 522 30 10 | SALARIES & WAGES | 24,440 |
| 001 | 522 30 20 | PERSONNEL BENEFITS | 13,311 |
| 001 | 522 30 31 | SUPPLIES | 2,000 |
| 001 | 522 30 49 | MISCELLANEOUS | 1,200 |
| 001 | 522 41 12 | OVERTIME | 5,000 |
| 001 | 522 41 31 | OFFICE & OPERATING SUPPLIES | 2,000 |
| 001 | 522 41 41 | PROFESSIONAL SERVICES | 1,000 |
| 001 | 522 41 43 | TRAVEL | 2,000 |
| 001 | 522 41 48 | REPAIRS & MAINTENANCE | 500 |
| 001 | 522 41 64 | MISCELLANEOUS | 10,000 |
| 001 | 522 41 49 | MACHINERY & EQUIPMENT | 2,500 |
| 001 | 522 50 31 | OFFICE & OPERATING SUPPLIES | 2,500 |
| 001 | 522 50 41 | PROFESSIONAL SERVICES | 1,500 |
| 001 | 522 50 45 | OPERATING RENTALS & LEASES | 300 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC SAFETY (CONTINUED) | | | |
|-------------------------------------|-----------|-------------------------------------|--------------------|
| | | | |
| 001 | 522 50 47 | UTILITIES | 6,000 |
| 001 | 522 50 48 | REPAIRS & MAINTENANCE | 3,000 |
| 001 | 522 60 13 | VOLUNTEER STIPENDS | 35,000 |
| 001 | 522 60 20 | VOLUNTEER PERSONNEL BENEFITS | 1,000 |
| 001 | 522 60 23 | VOLUNTEER UNIFORMS & EQUIP | 3,800 |
| 001 | 522 60 31 | OFFICE & OPERATING SUPPLIES | 1,000 |
| 001 | 522 70 10 | SALARIES & WAGES | 369,226 |
| 001 | 522 70 13 | VOLUNTEER STIPENDS | 36,835 |
| 001 | 522 70 20 | PERSONNEL BENEFITS | 150,041 |
| 001 | 522 70 31 | SUPPLIES | 7,000 |
| 001 | 522 70 32 | FUEL CONSUMED | 5,000 |
| 001 | 522 70 35 | SMALL TOOLS & MINOR EQUIPMENT | 1,000 |
| 001 | 522 70 32 | COMMUNICATION | 500 |
| 001 | 522 70 45 | OPERATING RENTALS & LEASES | 1,000 |
| 001 | 522 70 48 | REPAIRS & MAINTENANCE | 6,500 |
| 001 | 522 70 49 | MISCELLANEOUS | 1,000 |
| 001 | 522 70 51 | INTERGOVERNMENTAL PROFESSIONAL SVCS | 1,000 |
| TOTAL EXPENDITURES | | | 1,373,294 |
| | | | |
| EMERGENCY MANAGEMENT | | | |
| 001 | 525 60 31 | OFFICE & OPERATING SUPPLIES | 1,000 |
| 001 | 525 60 35 | SMALL TOOLS & EQUIPMENT | 2,000 |
| 001 | 525 60 43 | TRAVEL | 400 |
| 001 | 525 60 49 | MISCELLANEOUS | 1,500 |
| 001 | 525 60 51 | EMERGENCY MANAGEMENT TO COUNTY | 5,000 |
| TOTAL EXPENDITURES | | | 9,900 |
| | | | |
| RUCK RESERVE | | | |
| 113 | 522 20 64 | MACHINERY & EQUIPMENT | 20,000 |
| 113 | 594 22 62 | CAPITALIZED RENTALS & LEASES | 28,721 |
| TOTAL EXPENDITURES | | | 48,721 |
| | | | |
| TOTAL FIRE DEPARTMENT BUDGET | | | \$1,431,915 |
| | | | |
| TOTAL PUBLIC SAFETY BUDGET | | | \$4,623,153 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| FINANCE & ADMINISTRATION BUDGET | | | |
|--|-----------|-------------------------------------|------------------|
| FINANCE | | | |
| 001 | 514 23 10 | SALARIES & WAGES | 176,605 |
| 001 | 514 23 12 | OVERTIME | 1,000 |
| 001 | 514 23 20 | PERSONNEL BENEFITS | 92,206 |
| 001 | 514 23 31 | SUPPLIES | 10,000 |
| 001 | 514 23 32 | FUEL | 250 |
| 001 | 514 23 41 | PROFESSIONAL SERVICES | 30,000 |
| 001 | 514 23 42 | COMMUNICATIONS | 5,000 |
| 001 | 514 23 43 | TRAVEL | 2,000 |
| 001 | 514 23 44 | ADVERTISING | 200 |
| 001 | 514 23 45 | OPERATING RENTALS & LEASES | 150 |
| 001 | 514 23 46 | INSURANCE | 5,740 |
| 001 | 514 23 48 | REPAIRS & MAINTENANCE | 3,000 |
| 001 | 514 23 49 | MISCELLANEOUS | 7,200 |
| 001 | 514 23 51 | ELECTION COSTS | 7,500 |
| TOTAL EXPENDITURES | | | 340,851 |
| | | | |
| CLERK | | | |
| 001 | 514 30 10 | SALARIES & WAGES | 109,581 |
| 001 | 514 30 12 | OVERTIME | 1,500 |
| 001 | 514 30 20 | PERSONNEL BENEFITS | 70,314 |
| 001 | 514 30 31 | SUPPLIES | 4,500 |
| 001 | 514 30 32 | FUEL | 750 |
| 001 | 514 30 41 | PROFESSIONAL SERVICES | 2,500 |
| 001 | 514 30 42 | COMMUNICATIONS | 2,000 |
| 001 | 514 30 43 | TRAVEL | 1,500 |
| 001 | 514 30 44 | ADVERTISING | 415 |
| 001 | 514 30 46 | INSURANCE | 4,783 |
| 001 | 514 30 48 | REPAIRS & MAINTENANCE | 1,000 |
| 001 | 514 30 49 | MISCELLANEOUS | 6,000 |
| 001 | 514 30 51 | INTERGOVERNMENTAL PROFESSIONAL SVCS | 4,000 |
| 001 | 514 30 64 | MACHINERY & EQUIPMENT | 4,000 |
| TOTAL EXPENDITURES | | | 212,843 |
| | | | |
| WELLNESS | | | |
| 001 | 517 91 31 | SUPPLIES | 1,200.00 |
| 001 | 517 91 41 | PROFESSIONAL SERVICES | 2,000.00 |
| 001 | 517 91 43 | TRAVEL | 500.00 |
| 001 | 517 91 45 | OPERATING RENTALS & LEASES | 0.00 |
| 001 | 517 91 49 | MISCELLANEOUS | 1,300.00 |
| TOTAL EXPENDITURES | | | 5,000 |
| | | | |
| DATA PROCESSING | | | |
| 001 | 518 88 31 | SUPPLIES | 1,000.00 |
| 001 | 518 88 41 | PROFESSIONAL SERVICES | 24,000.00 |
| 001 | 518 88 42 | COMMUNICATION | 0.00 |
| 001 | 518 88 45 | RENTALS & LEASES | 0.00 |
| 001 | 518 88 48 | REPAIRS & MAINTENANCE | 0.00 |
| 001 | 518 88 49 | MISCELLANEOUS | 1,000.00 |
| 001 | 518 88 64 | MACHINERY & EQUIPMENT | 15,000.00 |
| TOTAL EXPENDITURES | | | 41,000 |
| | | | |
| TOTAL FINANCE & ADMINISTRATION | | | \$599,694 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT BUDGET | | | |
|--|-----------|---------------------------------|---------------|
| | | | |
| PUBLIC WORKS | | | |
| JANITORIAL | | | |
| 001 | 518 31 10 | SALARIES & WAGES | 29,718 |
| 001 | 518 31 20 | OVERTIME | 200 |
| 001 | 518 31 20 | PERSONNEL BENEFITS | 22,828 |
| 001 | 518 31 31 | SUPPLIES | 4,500 |
| 001 | 518 31 32 | FUEL | 800 |
| 001 | 518 31 35 | SMALL TOOLS & EQUIPMENT | 600 |
| 001 | 518 31 41 | PROFESSIONAL SERVICES | 600 |
| 001 | 518 31 45 | OPERATING RENTALS & LEASES | 2,400 |
| 001 | 518 31 46 | INSURANCE | 478 |
| 001 | 518 31 48 | REPAIRS & MAINTENANCE | 1,200 |
| 001 | 518 31 49 | MISCELLANEOUS | 100 |
| 001 | 518 31 51 | INTERGOVERNMENTAL PROF SERVICES | 100 |
| 001 | 518 31 63 | OTHER IMPROVEMENTS | 600 |
| TOTAL EXPENDITURES | | | 64,124 |
| | | | |
| SENIOR CITIZEN CENTER | | | |
| 001 | 571 21 10 | SALARIES & WAGES | 19,727 |
| 001 | 571 21 20 | PERSONNEL BENEFITS | 4,681 |
| 001 | 571 21 31 | SUPPLIES | 1,200 |
| 001 | 571 21 32 | FUEL | 3,000 |
| 001 | 571 21 41 | PROFESSIONAL SERVICES | 300 |
| 001 | 571 21 42 | COMMUNICATION | 1,100 |
| 001 | 571 21 44 | ADVERTISING | 100 |
| 001 | 571 21 45 | OPERATING RENTALS & LEASES | 1,500 |
| 001 | 571 21 47 | PUBLIC UTILITY SERVICES | 250 |
| 001 | 571 21 48 | REPAIRS & MAINTENANCE | 200 |
| 001 | 571 21 49 | MISCELLANEOUS | 150 |
| TOTAL EXPENDITURES | | | 32,208 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|---|-----------|---|----------------|
| SUMMER YOUTH PROGRAM | | | |
| 001 | 571 22 10 | SALARIES & WAGES | 5,000 |
| 001 | 571 22 20 | PERSONNEL BENEFITS | 700 |
| 001 | 571 22 31 | SUPPLIES | 3,000 |
| TOTAL EXPENDITURES | | | 8,700 |
| OLD TOWN DAYS - AG MUSEUM | | | |
| 001 | 571 23 31 | OTD - SUPPLIES | 4,000 |
| 001 | 571 23 32 | OTD - FUEL | 1,000 |
| 001 | 571 23 41 | OTD - PROFESSIONAL SERVICES | 1,000 |
| 001 | 571 23 45 | OTD - RENTALS & LEASES | 3,000 |
| 001 | 571 23 49 | OTD - MISCELLANEOUS | 600 |
| TOTAL EXPENDITURES | | | 9,600 |
| PARKS | | | |
| 001 | 576 80 10 | SALARIES & WAGES | 84,410 |
| 001 | 576 80 12 | OVERTIME | 5,000 |
| 001 | 576 80 20 | PERSONNEL BENEFITS | 41,376 |
| 001 | 576 80 21 | UNIFORMS & EQUIPMENT | 1,500 |
| 001 | 576 80 31 | SUPPLIES | 28,300 |
| 001 | 576 80 32 | FUEL | 10,000 |
| 001 | 576 80 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 001 | 576 80 41 | PROFESSIONAL SERVICES | 500 |
| 001 | 576 80 42 | COMMUNICATION | 4,000 |
| 001 | 576 80 43 | TRAVEL | 300 |
| 001 | 576 80 44 | ADVERTISING | 6,500 |
| 001 | 576 80 45 | OPERATING RENTALS & LEASES | 1,500 |
| 001 | 576 80 46 | INSURANCE | 6,218 |
| 001 | 576 80 47 | UTILITIES | 35,000 |
| 001 | 576 80 48 | REPAIRS & MAINTENANCE | 18,000 |
| 001 | 576 80 49 | MISCELLANEOUS | 1,000 |
| 001 | 576 80 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 3,000 |
| 001 | 576 80 53 | EXTERNAL TAXES | 4,020 |
| 001 | 576 80 63 | OTHER IMPROVEMENTS | 5,000 |
| 001 | 597 76 55 | TRANSFER OUT-112 PW EQUIP RSV FUND | 5,000 |
| TOTAL EXPENDITURES | | | 261,624 |
| STREETS | | | |
| 101 | 542 30 10 | SALARIES & WAGES | 193,012 |
| 101 | 542 30 12 | OVERTIME | 8,000 |
| 101 | 542 30 20 | PERSONNEL BENEFITS | 107,505 |
| 101 | 542 30 21 | UNIFORMS & EQUIPMENT | 1,500 |
| 101 | 542 30 31 | SUPPLIES | 10,400 |
| 101 | 542 30 32 | FUEL | 2,800 |
| 101 | 542 30 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 101 | 542 30 41 | PROFESSIONAL SERVICES | 4,000 |
| 101 | 542 30 42 | COMMUNICATIONS | 900 |
| 101 | 542 30 43 | TRAVEL | 300 |
| 101 | 542 30 45 | OPERATING RENTALS & LEASES | 500 |
| 101 | 542 30 47 | UTILITIES | 978 |
| 101 | 542 30 48 | REPAIRS & MAINTENANCE | 12,500 |
| 101 | 542 30 49 | MISCELLANEOUS | 750 |
| 101 | 542 30 51 | INTERGOVERNMENTAL PROF SERVICES | 6,000 |
| 101 | 542 63 47 | UTILITIES | 135,000 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|---|-----------|---------------------------------|----------------|
| | | | |
| 101 | 542 64 31 | SUPPLIES | 11,400 |
| 101 | 542 64 45 | OPERATING RENTALS & LEASES | 100 |
| 101 | 542 64 47 | UTILITIES | 10,200 |
| 101 | 542 64 48 | REPAIRS & MAINTENANCE | 360 |
| 101 | 542 64 49 | MISCELLANEOUS | 0 |
| 101 | 542 64 51 | INTERGOVERNMENTAL PROF SERVICES | 40,000 |
| 101 | 542 66 31 | SUPPLIES | 7,000 |
| 101 | 542 66 32 | FUEL | 2,000 |
| 101 | 542 66 48 | REPAIRS & MAINTENANCE | 1,400 |
| 101 | 542 67 31 | SUPPLIES | 1,500 |
| 101 | 542 67 32 | FUEL | 3,000 |
| 101 | 542 67 48 | REPAIRS & MAINTENANCE | 1,500 |
| 101 | 542 70 31 | SUPPLIES | 10,300 |
| 101 | 542 70 32 | FUEL | 6,500 |
| 101 | 542 70 48 | REPAIRS & MAINTENANCE | 2,000 |
| 101 | 542 90 10 | SALARIES & WAGES | 24,207 |
| 101 | 542 90 31 | OFFICE & OPERATING SUPPLIES | 500 |
| 101 | 542 90 32 | FUEL CONSUMED | 2,000 |
| 101 | 542 90 53 | EXTERNAL TAXES | 300 |
| 101 | 543 10 10 | SALARIES & WAGES | 14,866 |
| 101 | 543 10 20 | PERSONNEL BENEFITS | 7,453 |
| 101 | 543 30 31 | SUPPLIES | 200 |
| 101 | 543 30 35 | SMALL TOOLS & EQUIPMENT | 0 |
| 101 | 543 30 41 | PROFESSIONAL SERVICES | 8,500 |
| 101 | 543 30 42 | COMMUNICATION | 5,900 |
| 101 | 543 30 43 | TRAVEL | 100 |
| 101 | 543 30 44 | ADVERTISING | 400 |
| 101 | 543 30 47 | UTILITIES | 11,000 |
| 101 | 543 30 48 | REPAIRS & MAINTENANCE | 200 |
| 101 | 543 30 49 | MISCELLANEOUS | 200 |
| 101 | 543 30 51 | INTERGOVERNMENTAL PROFESSIONAL | 6,000 |
| 101 | 597 01 55 | TRANSFER-OUT 112 PW EQUIP RSV | 10,000 |
| TOTAL EXPENDITURES | | | 674,231 |
| | | | |
| PARK DEVELOPMENT RESERVE | | | |
| 106 | 594 76 63 | IMPROVEMENTS | 48,500 |
| TOTAL EXPENDITURES | | | 48,500 |
| | | | |
| PUBLIC WORKS EQUIPMENT RESERVE | | | |
| 112 | 595 30 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 | 595 34 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 | 595 35 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 | 596 34 64 | MACHINERY & EQUIPMENT | 13,500 |
| TOTAL EXPENDITURES | | | 54,000 |
| | | | |
| SENIOR CITIZEN ACTIVITY RESERVE | | | |
| 114 | 574 21 31 | SUPPLIES-SENIOR CENTER | 925 |
| TOTAL EXPENDITURES | | | 925 |
| | | | |
| MUNICIPAL CAPITAL IMPROVEMENT FUND | | | |
| 118 | 542 30 41 | PROFESSIONAL SERVICES | 65,000 |
| 118 | 597 30 55 | TRANSFER TO 121 ST DEV RSV | 50,000 |
| TOTAL EXPENDITURES | | | 115,000 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|---|-----------|--|------------------|
| | | | |
| STREET DEVELOPMENT RESERVE | | | |
| 121 | 595 50 44 | 12TH AVE BRIDGE - ADVERTISING | 500 |
| 121 | 595 50 63 | 12TH AVE BRIDGE - CONSTRUCTION | 700,000 |
| 121 | 595 62 63 | MAIN STREET IMPROVEMENTS | 2,866,505 |
| TOTAL EXPENDITURES | | | 3,567,005 |
| | | | |
| INFRASTRUCTURE RESERVE | | | |
| 124 | 595 32 65 | VMB & RUDKIN ROAD INTERSECTION IMPR | 448,191 |
| 124 | 595 33 65 | CONST. PROJECT - Ahtanum Rd | 1,745,500 |
| 124 | 595 44 65 | BELTWAY | 55,000 |
| 124 | 595 45 41 | STRIPING-ROUND ABOUT | 45,688 |
| TOTAL EXPENDITURES | | | 2,294,379 |
| | | | |
| TRANSIT | | | |
| 128 | 547 60 10 | SALARIES & WAGES | 16,782 |
| 128 | 547 60 12 | OVERTIME | 100 |
| 128 | 547 60 20 | PERSONNEL BENEFITS | 8,444 |
| 128 | 547 60 21 | UNIFORMS & EQUIPMENT | 400 |
| 128 | 547 60 31 | OFFICE & OPERATING SUPPLIES | 9,000 |
| 128 | 547 60 32 | FUEL CONSUMED | 800 |
| 128 | 547 60 35 | SMALL TOOLS & MINOR EQUIPMENT | 1,000 |
| 128 | 547 60 41 | PROFESSIONAL SERVICES | 10,000 |
| 128 | 547 60 43 | TRAVEL | 500 |
| 128 | 547 60 44 | ADVERTIZING | 8,000 |
| 128 | 547 60 45 | OPERATING RENTALS & LEASES | 500 |
| 128 | 547 60 47 | UTILITIES | 1,428 |
| 128 | 547 60 48 | REPAIRS & MAINTENANCE | 1,000 |
| 128 | 547 60 49 | MISCELLANEOUS | 500,000 |
| 128 | 547 60 51 | INTERGOVERNMENTAL PROF SVCS | 9,500 |
| 128 | 595 63 63 | OTHER IMPROVEMENTS | 35,000 |
| 128 | 595 63 64 | MACHINERY & EQUIPMENT | 6,000 |
| 128 | 597 00 55 | TRANS OUT TO 112 PW EQUIP RSV | 10,000 |
| 128 | 597 01 55 | TRANS OUT TO 001 CURRENT EXP (ADMIN FEE) | 14,015 |
| 128 | 597 01 55 | TRAN OUT TO 121 MAIN ST IMPROVEMENTS | 30,000 |
| TOTAL EXPENDITURES | | | 662,468 |
| | | | |
| WATER | | | |
| 401 | 534 50 10 | SALARIES & WAGES | 199,395 |
| 401 | 534 50 12 | OVERTIME | 5,877 |
| 401 | 534 50 20 | PERSONNEL BENEFITS | 101,542 |
| 401 | 534 50 21 | UNIFORMS & EQUIPMENT | 1,700 |
| 401 | 534 50 31 | SUPPLIES | 48,000 |
| 401 | 534 50 32 | FUEL | 8,000 |
| 401 | 534 50 35 | SMALL TOOLS & EQUIPMENT | 1,500 |
| 401 | 534 50 41 | PROFESSIONAL SERVICES | 13,000 |
| 401 | 534 50 42 | COMMUNICATION | 10,500 |
| 401 | 534 50 43 | TRAVEL | 1,300 |
| 401 | 534 50 44 | ADVERTISING | 500 |
| 401 | 534 50 45 | OPERATING RENTALS & LEASES | 800 |
| 401 | 534 50 46 | INSURANCE | 19,000 |
| 401 | 534 50 47 | UTILITIES | 105,000 |
| 401 | 534 50 48 | REPAIRS & MAINTENANCE | 20,000 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|---|-----------|--|------------------|
| | | | |
| 401 | 534 50 49 | MISCELLANEOUS | 7,500 |
| 401 | 534 50 51 | INTERGOVERNMENTAL PROF SVCS | 5,000 |
| 401 | 534 50 53 | EXTERNAL TAXES | 46,000 |
| 401 | 591 34 78 | PWTF LOAN PRINCIPAL | 171,928 |
| 401 | 592 34 83 | PWTF LOAN INTEREST | 24,974 |
| 401 | 594 34 64 | MACHINERY & EQUIPMENT | 48,000 |
| 401 | 597 00 55 | TRANSFER-OUT 001 CURRENT EXP (ADMIN FEE) | 96,049 |
| 401 | 597 00 55 | TRANSFER-OUT 431 98/03 W/S BOND RED | 78,435 |
| 401 | 597 34 54 | TRANSFER-OUT 404 W/S RESERVE | 5,000 |
| 401 | 597 34 55 | TRANSFER-OUT 112 PW EQUIP RSV | 5,000 |
| TOTAL EXPENDITURES | | | 1,023,999 |
| | | | |
| GARBAGE | | | |
| 402 | 537 50 10 | SALARIES & WAGES | 5,115 |
| 402 | 537 50 12 | OVERTIME | 880 |
| 402 | 537 50 20 | PERSONNEL BENEFITS | 2,905 |
| 402 | 537 50 21 | UNIFORMS & EQUIPMENT | 750 |
| 402 | 537 50 31 | SUPPLIES | 2,750 |
| 402 | 537 50 32 | FUEL | 400 |
| 402 | 537 50 35 | SMALL TOOLS & EQUIPMENT | 100 |
| 402 | 537 50 41 | PROFESSIONAL SERVICES | 3,650 |
| 402 | 537 50 42 | COMMUNICATION | 7,000 |
| 402 | 537 50 43 | TRAVEL | 50 |
| 402 | 537 50 44 | ADVERTISING | 170 |
| 402 | 537 50 45 | OPERATING RENTALS & LEASES | 500 |
| 402 | 537 50 46 | INSURANCE | 19,272 |
| 402 | 537 50 47 | UTILITIES | 1,428 |
| 402 | 537 50 48 | REPAIRS & MAINTENANCE | 2,000 |
| 402 | 537 50 49 | MISCELLANEOUS | 700 |
| 402 | 537 50 51 | INTERGOVERNMENTAL PROF SVCS | 100 |
| 402 | 537 50 53 | EXTERNAL TAXES | 55,000 |
| 402 | 537 60 49 | CONTRACTED SERVICES | 820,000 |
| 402 | 597 04 55 | TRANS OUT TO 001 CURRENT EXP (ADMIN FEE) | 76,615 |
| 402 | 597 11 55 | TRANSFER-OUT 112 PW EQUIP RSV | 5,000 |
| TOTAL EXPENDITURES | | | 1,004,385 |
| | | | |
| SEWER & STORMWATER | | | |
| | | | |
| SEWER | | | |
| 403 | 535 50 10 | SALARIES & WAGES | 157,975 |
| 403 | 535 50 12 | OVERTIME | 4,500 |
| 403 | 535 50 20 | PERSONNEL BENEFITS | 84,981 |
| 403 | 535 50 21 | UNIFORMS & EQUIPMENT | 1,850 |
| 403 | 535 50 31 | SUPPLIES | 35,000 |
| 403 | 535 50 32 | FUEL | 5,000 |
| 403 | 535 50 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 403 | 535 50 41 | PROFESSIONAL SERVICES | 25,000 |
| 403 | 535 50 42 | COMMUNICATION | 7,000 |
| 403 | 535 50 43 | TRAVEL | 800 |
| 403 | 535 50 44 | ADVERTISING | 500 |
| 403 | 535 50 45 | OPERATING RENTALS & LEASES | 500 |
| 403 | 535 50 46 | INSURANCE | 26,000 |
| 403 | 535 50 47 | UTILITIES | 26,000 |
| 403 | 535 50 48 | REPAIRS & MAINTENANCE | 20,000 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|--|-----------|--|---------------------|
| | | | |
| 403 | 535 50 49 | MISCELLANEOUS | 4,000 |
| 403 | 535 50 51 | INTERGOVERNMENTAL PROF SVCS | 650,000 |
| 403 | 535 50 53 | EXTERNAL TAXES | 38,000 |
| 403 | 535 50 64 | MACHINERY & EQUIPMENT | 10,000 |
| 403 | 591 35 78 | PWTF LOAN PRINCIPAL | 112,312 |
| 403 | 592 35 83 | PWTF LOAN INTEREST | 6,494 |
| 403 | 597 04 55 | TRANS OUT TO 001 CURRENT EXP (ADMIN FEE) | 95,707 |
| 403 | 597 35 54 | TRANSFER-OUT 404 W/S RESERVE | 405,000 |
| 403 | 597 35 55 | TRANSFER-OUT 112 PW EQUIP RSV | 10,000 |
| 403 | 597 35 56 | TRANSFER-OUT 431 '98 W/S BOND | 122,680 |
| TOTAL EXPENDITURES | | | 1,850,299 |
| | | | |
| STORMWATER | | | |
| 403 | 538 30 10 | STORMWATER-SALARIES & WAGES | 4,376 |
| 403 | 538 30 20 | STORMWATER-PERSONNEL BENEFITS | 2,504 |
| 403 | 538 30 31 | OFFICE & OPERATING SUPPLIES | 9,500 |
| 403 | 538 30 32 | STORMWATER FUEL | 400 |
| 403 | 538 30 48 | REPAIRS & MAINTENANCE | 400 |
| 403 | 538 30 49 | STORMWATER-MISCELLANEOUS | 100 |
| 403 | 538 30 51 | STORMWATER-INTERGOV PROF SVCS | 2,400 |
| 403 | 538 30 64 | STORMWATER - MACHINERY & EQUIPMENT | 11,000 |
| 403 | 538 92 31 | OFFICE & OPERATING SUPPLIES | 200 |
| 403 | 538 92 41 | PROFESSIONAL SERVICES | 12,000 |
| 403 | 538 92 44 | ADVERTISING | 500 |
| 403 | 538 92 64 | MACHINERY & EQUIPMENT | 800 |
| 403 | 594 38 64 | MACHINERY & EQUIPMENT | 100,000 |
| TOTAL EXPENDITURES | | | 144,181 |
| | | | |
| TOTAL SEWER & STORMWATER | | | 1,994,480 |
| | | | |
| WATER/SEWER DEVELOPMENT RESERVE | | | |
| 404 | 535 50 41 | PROF SERVICES - SEWER COMP PLAN | 5,000 |
| 404 | 535 50 41 | PROF SERVICES - FOUR PARTY AGREEMENT | 20,000 |
| 404 | 535 50 49 | MISCELLANEOUS | 48,500 |
| 404 | 594 35 64 | EQUIPMENT/FLOW METERS | 67,000 |
| 404 | 595.34.63 | MAIN STREET REVITALIZATION | 20,000 |
| 404 | 595.34.63 | MAIN STREET 16" WATER MAIN | 1,221,544 |
| 404 | 596 35 63 | SEWER SYSTEM IMPROVEMENTS | 170,000 |
| TOTAL EXPENDITURES | | | 1,552,044 |
| | | | |
| 1998 & 2003 WATER/SEWER BOND REDEMPTION RESERVE | | | |
| 431 | 591 34 72 | REVENUE BONDS/WATER 39% | 74,100 |
| 431 | 591 35 72 | REVENUE BONDS/SEWER 61% | 115,900 |
| 431 | 592 34 83 | INT ON LONG - TERM DEBT/WATER | 4,335 |
| 431 | 592 34 86 | DEBT SERVICE: COST / WATER UTIL. | 150 |
| 431 | 592 35 83 | INT ON LONG - TERM DEBT/SEWER | 6,780 |
| 431 | 592 35 84 | DEBT ISSUE COSTS | 650 |
| TOTAL EXPENDITURES | | | 201,915 |
| | | | |
| TOTAL PUBLIC WORKS BUDGET | | | \$13,569,586 |

**CITY OF UNION GAP
2014 BUDGET BY DEPARTMENT**

| PUBLIC WORKS/COMMUNITY DEVELOPMENT (CONTINUED) | | | |
|--|-----------|-------------------------------------|---------------------|
| | | | |
| COMMUNITY DEVELOPMENT | | | |
| BUILDING | | | |
| 001 | 524 20 10 | SALARIES & WAGES | 78,078 |
| 001 | 524 20 12 | OVERTIME | 1,500 |
| 001 | 524 20 20 | PERSONNEL BENEFITS | 40,463 |
| 001 | 524 20 31 | SUPPLIES | 3,500 |
| 001 | 524 20 32 | FUEL | 1,500 |
| 001 | 524 20 41 | PROFESSIONAL SERVICES | 2,000 |
| 001 | 524 20 42 | COMMUNICATION | 3,500 |
| 001 | 524 20 43 | TRAVEL | 2,000 |
| 001 | 524 20 44 | ADVERTISING | 1,500 |
| 001 | 524 20 45 | OPERATING RENTALS & LEASES | 400 |
| 001 | 524 20 46 | INSURANCE | 2,870 |
| 001 | 524 20 48 | REPAIRS & MAINTENANCE | 2,500 |
| 001 | 524 20 49 | MISCELLANEOUS | 3,500 |
| 001 | 524 20 64 | MACHINERY & EQUIPMENT | 2,500 |
| TOTAL EXPENDITURES | | | 145,810 |
| | | | |
| PLANNING | | | |
| 001 | 558 60 10 | SALARIES & WAGES | 78,078 |
| 001 | 558 60 12 | OVERTIME | 750 |
| 001 | 558 60 20 | PERSONNEL BENEFITS | 40,462 |
| 001 | 558 60 31 | SUPPLIES | 3,500 |
| 001 | 558 60 32 | FUEL | 1,250 |
| 001 | 558 60 41 | PROFESSIONAL SERVICES | 10,000 |
| 001 | 558 60 42 | COMMUNICATION | 3,500 |
| 001 | 558 60 43 | TRAVEL | 2,000 |
| 001 | 558 60 44 | ADVERTISING | 4,000 |
| 001 | 558 60 45 | OPERATING RENTALS & LEASES | 200 |
| 001 | 558 60 46 | INSURANCE | 1,913 |
| 001 | 558 60 48 | REPAIRS & MAINTENANCE | 2,500 |
| 001 | 558 60 49 | MISCELLANEOUS | 3,500 |
| 001 | 558 60 51 | INTERGOVERNMENTAL PROFESSIONAL SVCS | 500 |
| 001 | 558 60 64 | MACHINERY & EQUIPMENT | 2,500 |
| TOTAL EXPENDITURES | | | 154,653 |
| | | | |
| TOTAL COMMUNITY DEVELOPMENT | | | \$300,464 |
| TOTAL PUBLIC WORKS/COMMUNITY DEVELOPMENT BUDGET | | | \$13,870,050 |

GRAND TOTAL DEPARTMENT BUDGETS

\$20,722,803

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | CURRENT EXPENSE FUND |
|---------------|---|--|----------------------|
| REVENUES | | | |
| 001 311 10 00 | PROPERTY TAXES | | 1,398,087 |
| 001 311 11 00 | OTHER OPERATING ASSESSMNTS-EMS | | 104,000 |
| 001 313 10 00 | LOC. RETAIL SALES & USE TAXES | | 3,234,081 |
| 001 313 61 00 | BROKERED NATURAL GAS USE TAX | | 25,592 |
| 001 316 41 00 | ELECTRIC | | 535,000 |
| 001 316 43 00 | NATURAL GAS | | 111,490 |
| 001 316 47 00 | TELEPHONE | | 201,000 |
| 001 316 81 00 | PUNCH BOARDS & PULL TABS | | 27,201 |
| 001 316 82 00 | BINGO & RAFFLES | | 25,481 |
| 001 316 83 00 | AMUSEMENT GAMES | | 845 |
| 001 321 91 00 | FRANCHISE FEES | | 20,000 |
| 001 321 99 00 | GENERAL BUSINESS LICENSES | | 36,643 |
| 001 322 10 00 | BUILDING PERMITS - MANUFACTURED HOMES | | 40,000 |
| 001 322 10 00 | BUILDING PERMITS - MECHANICAL | | 4,000 |
| 001 322 10 00 | BUILDING PERMITS - PLUMBING | | 2,500 |
| 001 322 30 00 | ANIMAL LICENSES | | 823 |
| 001 322 90 00 | OTHER NON-BUS. LIC. & PERMITS | | 2,778 |
| 001 333 20 60 | TRAFFIC SAFETY COMMISSION | | 10,000 |
| 001 334 04 91 | DEPT OF HEALTH | | 1,208 |
| 001 336 00 99 | STREAMLINE SALES TX MITIGATION | | 3,000 |
| 001 336 06 95 | LIQUOR BOARD PROFITS | | 54,878 |
| 001 341 33 02 | MUNICIPAL COURT - ADM FEES | | 2,625 |
| 001 341 33 03 | DISTRICT/MUNICIPAL COURT - PROSECUTION FEES | | 105 |
| 001 341 33 06 | DEFERRED PROSECUTION FEES | | 210 |
| 001 341 62 00 | COURT DUPLICATION SERVICES | | 315 |
| 001 341 81 00 | COPIES | | 315 |
| 001 342 20 00 | FIRE PROTECTION SERVICES | | 8,000 |
| 001 342 33 00 | PROBATION SERVICE CHARGES | | 105 |
| 001 342 36 00 | CARE & CUSTODY OF PRISONERS | | 8,925 |
| 001 342 38 00 | PRE-TRIAL SUPERVISION COSTS | | 16,585 |
| 001 342 40 00 | FIRE INSPECTION FEES | | 1,000 |
| 001 345 81 00 | PLANNING - ZONING | | 2,134 |
| 001 345 83 00 | PLAN CHECKING FEES | | 38,454 |
| 001 345 89 00 | PLANNING - SUBDIVISION FEES | | 3,043 |
| 001 345 89 00 | PLANNING - ENVIRONMENTAL | | 1,253 |
| 001 347 30 00 | PARK ACTIVITY FEES | | 45,515 |
| 001 349 14 00 | INTERFUND CHARGES FOR SERVICE | | 294,090 |
| 001 352 30 00 | MANDATORY INS ADMIN COST | | 1,995 |
| 001 353 10 00 | TRAFFIC INFRACTION PENALTIES | | 342,085 |
| 001 353 10 00 | LEGISLATIVE ASSESSMENT | | 13,521 |
| 001 353 70 00 | NON-TRAFFIC INFRACTION PEN. | | 1,050 |
| 001 354 10 00 | PARKING FINES | | 158 |
| 001 355 20 00 | DRIVING WHILE INTOXICATED PENALTIES | | 17,227 |
| 001 355 80 00 | OTHER CRIMINAL TRAFFIC MISDEMEANOR | | 15,750 |
| 001 356 90 00 | OTHER CRIMINAL NON-TRAFFIC FINES | | 15,750 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|--|-----|----|----|------------------------------------|------------------|
| 001 | 357 | 33 | 00 | PUBLIC DEFENSE COST | 36,396 |
| 001 | 357 | 34 | 00 | SHERIFFS SERVICES | 2,125 |
| 001 | 359 | 90 | 00 | MISCELLANEOUS PENALTIES | 998 |
| 001 | 361 | 11 | 00 | INTEREST & OTHER EARNINGS | 998 |
| 001 | 361 | 40 | 00 | COURT COLLECTION INTEREST | 5,250 |
| 001 | 361 | 41 | 00 | SALES INTEREST | 1,575 |
| 001 | 362 | 30 | 00 | YOUTH PARK PARKING FEES | 41,124 |
| 001 | 362 | 40 | 00 | SPACE & FACILITIES RENTALS | 100 |
| 001 | 367 | 11 | 00 | CONTRIBUTIONS FRM PRIVATE SOURCE | 4,820 |
| 001 | 369 | 40 | 00 | JUDGMENTS & SETTLEMENTS | 500 |
| 001 | 369 | 90 | 00 | OTHER MISCELLANEOUS REVENUE | 65,663 |
| TOTAL CURRENT EXPENSE REVENUES | | | | | 6,828,366 |
| | | | | | |
| BEGINNING FUND BALANCE | | | | | 586,075 |
| | | | | | |
| TOTAL CURRENT EXPENSE REVENUES INCLUDING BEGINNING BAL. | | | | | 7,414,441 |
| | | | | | |
| CURRENT EXPENSE EXPENDITURES | | | | | |
| | | | | | |
| LEGISLATIVE | | | | | |
| 001 | 511 | 30 | 44 | OFFICIAL PUBLICATIONS | 9,000 |
| 001 | 511 | 31 | 00 | AWC ANNUAL SERVICE FEE | 3,777 |
| 001 | 511 | 32 | 00 | YAKIMA VALLEY C.O.G. | 7,877 |
| 001 | 511 | 33 | 00 | NEW VISION | 2,300 |
| 001 | 511 | 34 | 00 | CWHBA MEMBERSHIP | 400 |
| 001 | 511 | 60 | 10 | SALARIES & WAGES | 50,400 |
| 001 | 511 | 60 | 20 | PERSONNEL BENEFITS | 4,073 |
| 001 | 511 | 60 | 31 | SUPPLIES | 1,350 |
| 001 | 511 | 60 | 41 | PROFESSIONAL SERVICES | 32,000 |
| 001 | 511 | 60 | 42 | COMMUNICATION | 4,500 |
| 001 | 511 | 60 | 43 | TRAVEL | 12,000 |
| 001 | 511 | 60 | 44 | ADVERTISING | 1,500 |
| 001 | 511 | 60 | 45 | OPERATING RENTALS & LEASES | 3,978 |
| 001 | 511 | 60 | 46 | INSURANCE | 1,913 |
| 001 | 511 | 60 | 49 | MISCELLANEOUS | 19,200 |
| 001 | 511 | 60 | 51 | FOURTH OF JULY COMMITTEE | 1,000 |
| TOTAL LEGISLATIVE EXPENDITURES | | | | | 155,268 |
| | | | | | |
| JUDICIAL | | | | | |
| 001 | 512 | 50 | 46 | INSURANCE | 5,740 |
| 001 | 512 | 50 | 51 | INTERGOVERNMENTAL PROFESSIONAL SVC | 345,785 |
| TOTAL JUDICIAL EXPENDITURES | | | | | 351,525 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|--|-----|----|----|---|----------------|
| | | | | | |
| EXECUTIVE | | | | | |
| 001 | 513 | 10 | 10 | SALARIES & WAGES | 90,000 |
| 001 | 513 | 10 | 20 | PERSONNEL BENEFITS | 31,527 |
| 001 | 513 | 10 | 31 | SUPPLIES | 5,800 |
| 001 | 513 | 10 | 32 | FUEL | 500 |
| 001 | 513 | 10 | 41 | PROFESSIONAL SERVICES | 10,100 |
| 001 | 513 | 10 | 42 | COMMUNICATION | 3,200 |
| 001 | 513 | 10 | 43 | TRAVEL | 1,500 |
| 001 | 513 | 10 | 44 | ADVERTISING | 1,000 |
| 001 | 513 | 10 | 45 | OPERATING RENTALS & LEASES | 500 |
| 001 | 513 | 10 | 46 | INSURANCE | 2,870 |
| 001 | 513 | 10 | 48 | REPAIRS & MAINTENANCE | 5,000 |
| 001 | 513 | 10 | 49 | MISCELLANEOUS | 2,000 |
| TOTAL EXECUTIVE EXPENDITURES | | | | | 153,997 |
| | | | | | |
| FINANCE | | | | | |
| 001 | 514 | 23 | 10 | SALARIES & WAGES | 176,604 |
| 001 | 514 | 23 | 12 | OVERTIME | 1,000 |
| 001 | 514 | 23 | 20 | PERSONNEL BENEFITS | 92,207 |
| 001 | 514 | 23 | 31 | SUPPLIES | 10,000 |
| 001 | 514 | 23 | 32 | FUEL | 250 |
| 001 | 514 | 23 | 41 | PROFESSIONAL SERVICES | 30,000 |
| 001 | 514 | 23 | 42 | COMMUNICATIONS | 5,000 |
| 001 | 514 | 23 | 43 | TRAVEL | 2,000 |
| 001 | 514 | 23 | 44 | ADVERTISING | 200 |
| 001 | 514 | 23 | 45 | OPERATING RENTALS & LEASES | 150 |
| 001 | 514 | 23 | 46 | INSURANCE | 5,740 |
| 001 | 514 | 23 | 48 | REPAIRS & MAINTENANCE | 3,000 |
| 001 | 514 | 23 | 49 | MISCELLANEOUS | 7,200 |
| 001 | 514 | 23 | 51 | ELECTION COSTS | 7,500 |
| TOTAL FINANCE EXPENDITURES | | | | | 340,851 |
| | | | | | |
| CLERK | | | | | |
| 001 | 514 | 30 | 10 | SALARIES & WAGES | 109,581 |
| 001 | 514 | 30 | 12 | OVERTIME | 1,500 |
| 001 | 514 | 30 | 20 | PERSONNEL BENEFITS | 70,314 |
| 001 | 514 | 30 | 31 | SUPPLIES | 4,500 |
| 001 | 514 | 30 | 32 | FUEL | 750 |
| 001 | 514 | 30 | 41 | PROFESSIONAL SERVICES | 2,500 |
| 001 | 514 | 30 | 42 | COMMUNICATIONS | 2,000 |
| 001 | 514 | 30 | 43 | TRAVEL | 1,500 |
| 001 | 514 | 30 | 44 | ADVERTISING | 415 |
| 001 | 514 | 30 | 46 | INSURANCE | 4,783 |
| 001 | 514 | 30 | 47 | PUBLIC UTILITY SERVICES | 0 |
| 001 | 514 | 30 | 48 | REPAIRS & MAINTENANCE | 1,000 |
| 001 | 514 | 30 | 49 | MISCELLANEOUS | 6,000 |
| 001 | 514 | 30 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 4,000 |
| 001 | 514 | 30 | 64 | MACHINERY & EQUIPMENT | 4,000 |
| TOTAL ADMINISTRATIVE EXPENDITURES | | | | | 212,843 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|---|-----|----|----|---|----------------|
| | | | | | |
| LEGAL | | | | | |
| 001 | 515 | 20 | 10 | SALARIES & WAGES | 25,334 |
| 001 | 515 | 20 | 20 | PERSONNEL BENEFITS | 4,570 |
| 001 | 515 | 20 | 31 | SUPPLIES | 2,000 |
| 001 | 515 | 20 | 41 | PROFESSIONAL SERVICES | 208,000 |
| 001 | 515 | 20 | 42 | COMMUNICATION | 1,500 |
| 001 | 515 | 20 | 45 | OPERATING RENTALS & LEASES | 300 |
| 001 | 515 | 20 | 46 | INSURANCE | 3,827 |
| 001 | 515 | 20 | 49 | MISCELLANEOUS | 250 |
| TOTAL LEGAL EXPENDITURES | | | | | 245,781 |
| | | | | | |
| WELLNESS | | | | | |
| 001 | 517 | 91 | 31 | SUPPLIES | 1,200 |
| 001 | 517 | 91 | 41 | PROFESSIONAL SERVICES | 2,000 |
| 001 | 517 | 91 | 43 | TRAVEL | 500 |
| 001 | 517 | 91 | 49 | MISCELLANEOUS | 1,300 |
| TOTAL WELLNESS EXPENDITURES | | | | | 5,000 |
| | | | | | |
| PROPERTY MANAGEMENT | | | | | |
| 001 | 518 | 20 | 31 | SUPPLIES | 800 |
| 001 | 518 | 20 | 45 | OPERATING LEASES | 5,000 |
| 001 | 518 | 20 | 47 | UTILITIES/CITY HALL | 17,862 |
| 001 | 518 | 20 | 48 | REPAIRS & MAINTENANCE | 100 |
| 001 | 518 | 20 | 49 | MISCELLANEOUS | 100 |
| TOTAL PROPERTY MANAGEMENT EXPENDITURES | | | | | 23,862 |
| | | | | | |
| JANITORIAL | | | | | |
| 001 | 518 | 31 | 10 | SALARIES & WAGES | 29,718 |
| 001 | 518 | 31 | 12 | OVERTIME | 200 |
| 001 | 518 | 31 | 20 | PERSONNEL BENEFITS | 22,828 |
| 001 | 518 | 31 | 31 | SUPPLIES | 4,500 |
| 001 | 518 | 31 | 32 | FUEL | 800 |
| 001 | 518 | 31 | 35 | SMALL TOOLS & EQUIPMENT | 600 |
| 001 | 518 | 31 | 41 | PROFESSIONAL SERVICES | 600 |
| 001 | 518 | 31 | 45 | OPERATING RENTALS & LEASES | 2,400 |
| 001 | 518 | 31 | 46 | INSURANCE | 478 |
| 001 | 518 | 31 | 48 | REPAIRS & MAINTENANCE | 1,200 |
| 001 | 518 | 31 | 49 | MISCELLANEOUS | 100 |
| 001 | 518 | 31 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 100 |
| 001 | 518 | 31 | 63 | OTHER IMPROVEMENTS | 600 |
| TOTAL JANITORIAL EXPENDITURES | | | | | 64,124 |
| | | | | | |
| DATA PROCESSING | | | | | |
| 001 | 518 | 88 | 31 | SUPPLIES | 1,000 |
| 001 | 518 | 88 | 41 | PROFESSIONAL SERVICES | 24,000 |
| 001 | 518 | 88 | 49 | MISCELLANEOUS | 1,000 |
| 001 | 518 | 88 | 64 | MACHINERY & EQUIPMENT | 15,000 |
| TOTAL DATA PROCESSING EXPENDITURES | | | | | 41,000 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|---|-----|----|----|---|------------------|
| | | | | | |
| POLICE | | | | | |
| 001 | 521 | 10 | 10 | SALARIES & WAGES | 109,638 |
| 001 | 521 | 10 | 20 | PERSONNEL BENEFITS | 49,396 |
| 001 | 521 | 10 | 21 | UNIFORMS & EQUIPMENT | 1,000 |
| 001 | 521 | 10 | 22 | LEOFF 1 BENEFITS | 55,000 |
| 001 | 521 | 10 | 31 | SUPPLIES | 1,500 |
| 001 | 521 | 10 | 32 | FUEL | 1,500 |
| 001 | 521 | 10 | 41 | PROFESSIONAL SERVICES | 3,000 |
| 001 | 521 | 10 | 43 | TRAVEL | 1,000 |
| 001 | 521 | 10 | 44 | ADVERTISING | 500 |
| 001 | 521 | 10 | 46 | INSURANCE | 34,440 |
| 001 | 521 | 10 | 48 | REPAIRS & MAINTENANCE | 1,000 |
| 001 | 521 | 10 | 49 | MISCELLANEOUS | 500 |
| 001 | 521 | 21 | 10 | SALARIES & WAGES | 214,527 |
| 001 | 521 | 21 | 12 | OVERTIME | 8,400 |
| 001 | 521 | 21 | 13 | HOLIDAY PAY | 9,347 |
| 001 | 521 | 21 | 20 | PERSONNEL BENEFITS | 92,463 |
| 001 | 521 | 21 | 21 | UNIFORMS & EQUIPMENT | 1,350 |
| 001 | 521 | 21 | 31 | SUPPLIES | 3,000 |
| 001 | 521 | 21 | 32 | FUEL | 3,000 |
| 001 | 521 | 21 | 41 | PROFESSIONAL SERVICES | 1,000 |
| 001 | 521 | 21 | 43 | TRAVEL | 1,000 |
| 001 | 521 | 21 | 48 | REPAIRS & MAINTENANCE | 1,500 |
| 001 | 521 | 21 | 49 | MISCELLANEOUS | 500 |
| 001 | 521 | 22 | 10 | SALARIES & WAGES | 832,903 |
| 001 | 521 | 22 | 12 | OVERTIME | 45,000 |
| 001 | 521 | 22 | 13 | HOLIDAY PAY | 37,339 |
| 001 | 521 | 22 | 20 | PERSONNEL BENEFITS | 401,454 |
| 001 | 521 | 22 | 21 | UNIFORMS & EQUIPMENT | 7,500 |
| 001 | 521 | 22 | 31 | SUPPLIES | 17,500 |
| 001 | 521 | 22 | 32 | FUEL | 49,500 |
| 001 | 521 | 22 | 43 | TRAVEL | 1,000 |
| 001 | 521 | 22 | 48 | REPAIRS & MAINTENANCE | 20,000 |
| 001 | 521 | 22 | 49 | MISCELLANEOUS | 1,500 |
| 001 | 521 | 30 | 12 | OVERTIME | 800 |
| 001 | 521 | 30 | 31 | OFFICE & OPERATING SUPPLIES | 1,500 |
| 001 | 521 | 40 | 31 | OFFICE & OPERATING SUPPLIES | 8,500 |
| 001 | 521 | 40 | 43 | TRAVEL | 7,000 |
| 001 | 521 | 40 | 49 | MISCELLANEOUS | 2,500 |
| 001 | 521 | 50 | 31 | SUPPLIES | 3,000 |
| 001 | 521 | 50 | 47 | UTILITIES | 10,500 |
| 001 | 521 | 50 | 48 | REPAIRS & MAINTENANCE | 5,500 |
| 001 | 594 | 21 | 62 | BUILDING & STRUCTURES | 76,800 |
| 001 | 597 | 55 | 0 | TRANSFER-OUT TO POLICE VEHICLE RESERVE FUND | 100,000 |
| TOTAL POLICE EXPENDITURES | | | | | 2,224,355 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | |
|---|-------------------------------|--|---------|--|
| FIRE | | | | |
| 001 522 10 10 | SALARIES & WAGES | | 59,961 | |
| 001 522 10 12 | OVERTIME | | 1,000 | |
| 001 522 10 20 | PERSONNEL BENEFITS | | 25,309 | |
| 001 522 10 21 | UNIFORMS & EQUIPMENT | | 750 | |
| 001 522 10 31 | SUPPLIES | | 3,500 | |
| 001 522 10 32 | FUEL | | 1,000 | |
| 001 522 10 35 | SMALL TOOLS & MINOR EQUIPMENT | | 1,000 | |
| 001 522 10 41 | PROFESSIONAL SERVICES | | 5,000 | |
| 001 522 10 42 | COMMUNICATION | | 2,000 | |
| 001 522 10 43 | TRAVEL | | 2,800 | |
| 001 522 10 44 | ADVERTISING | | 1,000 | |
| 001 522 10 45 | OPERATING RENTALS & LEASES | | 600 | |
| 001 522 10 46 | INSURANCE | | 24,873 | |
| 001 522 10 48 | REPAIRS & MAINTENANCE | | 2,000 | |
| 001 522 10 49 | MISCELLANEOUS | | 7,500 | |
| 001 522 10 51 | INTERGOV. PROF. SERVICES | | 60,000 | |
| 001 522 10 64 | MACHINERY & EQUIPMENT | | 1,000 | |
| 001 522 20 10 | SALARIES & WAGES | | 246,150 | |
| 001 522 20 12 | OVERTIME | | 65,000 | |
| 001 522 20 14 | HOLIDAY PAY | | 31,571 | |
| 001 522 20 20 | PERSONNEL BENEFITS | | 100,027 | |
| 001 522 20 21 | UNIFORMS & EQUIPMENT | | 5,000 | |
| 001 522 20 31 | SUPPLIES | | 10,000 | |
| 001 522 20 32 | FUEL | | 4,800 | |
| 001 522 20 35 | SMALL TOOLS & EQUIPMENT | | 1,000 | |
| 001 522 20 41 | PROFESSIONAL SERVICES | | 4,000 | |
| 001 522 20 42 | COMMUNICATION | | 1,000 | |
| 001 522 20 43 | TRAVEL | | 500 | |
| 001 522 20 48 | REPAIRS & MAINTENANCE | | 5,500 | |
| 001 522 20 49 | MISCELLANEOUS | | 800 | |
| 001 522 20 64 | MACHINERY & EQUIPMENT | | 1,500 | |
| 001 522 30 10 | SALARIES & WAGES | | 24,440 | |
| 001 522 30 20 | PERSONNEL BENEFITS | | 13,311 | |
| 001 522 30 31 | SUPPLIES | | 2,000 | |
| 001 522 30 49 | MISCELLANEOUS | | 1,200 | |
| 001 522 41 12 | OVERTIME | | 5,000 | |
| 001 522 41 31 | OFFICE & OPERATING SUPPLIES | | 2,000 | |
| 001 522 41 41 | PROFESSIONAL SERVICES | | 1,000 | |
| 001 522 41 43 | TRAVEL | | 2,000 | |
| 001 522 41 48 | REPAIRS & MAINTENANCE | | 500 | |
| 001 522 41 49 | MISCELLANEOUS | | 10,000 | |
| 001 522 41 64 | MACHINERY & EQUIPMENT | | 2,500 | |
| 001 522 50 31 | SUPPLIES | | 2,500 | |
| 001 522 50 41 | PROFESSIONAL SERVICES | | 1,500 | |
| 001 522 50 45 | OPERATING RENTALS & LEASES | | 300 | |
| 001 522 50 47 | UTILITIES | | 6,000 | |
| 001 522 50 48 | REPAIRS & MAINTENANCE | | 3,000 | |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|---|-----|----|----|---|------------------|
| 001 | 522 | 60 | 13 | VOLUNTEER STIPENDS | 35,000 |
| 001 | 522 | 60 | 20 | VOLUNTEER PERSONNEL BENEFITS | 1,000 |
| 001 | 522 | 60 | 23 | VOLUNTEER UNIFORMS & EQUIP | 3,800 |
| 001 | 522 | 60 | 31 | OFFICE & OPERATING SUPPLIES | 1,000 |
| 001 | 522 | 70 | 10 | EMS - SALARIES & WAGES | 369,226 |
| 001 | 522 | 70 | 13 | VOLUNTEER STIPENDS | 36,835 |
| 001 | 522 | 70 | 20 | EMS - PERSONNEL BENEFITS | 150,041 |
| 001 | 522 | 70 | 31 | EMS - OFFICE & OPERATING SUPPLIES | 7,000 |
| 001 | 522 | 70 | 32 | EMS - FUEL | 5,000 |
| 001 | 522 | 70 | 35 | EMS - SMALL TOOLS & MINOR EQUIPMENT | 1,000 |
| 001 | 522 | 70 | 42 | EMS- COMMUNICATION | 500 |
| 001 | 522 | 70 | 45 | EMS - OPERATING RENTALS & LEASES | 1,000 |
| 001 | 522 | 70 | 48 | EMS - REPAIRS & MAINTENANCE | 6,500 |
| 001 | 522 | 70 | 49 | EMS- MISCELLANEOUS | 1,000 |
| 001 | 522 | 70 | 51 | EMS - INTERGOVERNMENTAL PROFESSIONAL SERVICES | 1,000 |
| TOTAL FIRE EXPENDITURES | | | | | 1,373,294 |
| | | | | | |
| DETENTION & CORRECTIONS | | | | | |
| 001 | 523 | 20 | 51 | DETENTION & CORRECTION COSTS | 362,000 |
| TOTAL DETENTION & CORRECTIONS EXPENDITURES | | | | | 362,000 |
| | | | | | |
| BUILDING | | | | | |
| 001 | 524 | 20 | 10 | SALARIES & WAGES | 78,078 |
| 001 | 524 | 20 | 12 | OVERTIME | 1,500 |
| 001 | 524 | 20 | 20 | PERSONNEL BENEFITS | 40,462 |
| 001 | 524 | 20 | 31 | SUPPLIES | 3,500 |
| 001 | 524 | 20 | 32 | FUEL | 1,500 |
| 001 | 524 | 20 | 41 | PROFESSIONAL SERVICES | 2,000 |
| 001 | 524 | 20 | 42 | COMMUNICATION | 3,500 |
| 001 | 524 | 20 | 43 | TRAVEL | 2,000 |
| 001 | 524 | 20 | 44 | ADVERTISING | 1,500 |
| 001 | 524 | 20 | 45 | OPERATING RENTALS & LEASES | 400 |
| 001 | 524 | 20 | 46 | INSURANCE | 2,870 |
| 001 | 524 | 20 | 48 | REPAIRS & MAINTENANCE | 2,500 |
| 001 | 524 | 20 | 49 | MISCELLANEOUS | 3,500 |
| 001 | 524 | 20 | 64 | MACHINERY & EQUIPMENT | 2,500 |
| TOTAL BUILDING | | | | | 145,810 |
| | | | | | |
| EMERGENCY MANAGEMENT | | | | | |
| 001 | 525 | 26 | 49 | MISCELLANEOUS | 1,500 |
| 001 | 525 | 60 | 31 | OFFICE SUPPLIES | 1,000 |
| 001 | 525 | 60 | 35 | SMALL TOOLS & EQUIPMENT | 2,000 |
| 001 | 525 | 60 | 43 | TRAVEL | 400 |
| 001 | 525 | 60 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 5,000 |
| TOTAL EMERGENCY MANAGEMENT EXPENDITURES | | | | | 9,900 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|--|-----|----|----|---|----------------|
| POLICE DISPATCH | | | | | |
| 001 | 528 | 60 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 128,000 |
| 001 | 528 | 80 | 10 | SALARIES & WAGES | 67,823 |
| 001 | 528 | 80 | 12 | OVERTIME | 800 |
| 001 | 528 | 80 | 20 | PERSONNEL BENEFITS | 44,090 |
| 001 | 528 | 80 | 21 | UNIFORMS & EQUIPMENT | 800 |
| 001 | 528 | 80 | 31 | OFFICE & OPERATING SUPPLIES | 3,000 |
| 001 | 528 | 80 | 32 | FUEL CONSUMED | 300 |
| 001 | 528 | 80 | 35 | SMALL TOOLS & MINOR EQUIPMENT | 0 |
| 001 | 528 | 80 | 42 | COMMUNICATION | 29,000 |
| 001 | 528 | 80 | 43 | TRAVEL | 400 |
| 001 | 528 | 80 | 45 | OPERATING RENTALS & LEASES | 4,500 |
| 001 | 528 | 80 | 48 | REPAIRS & MAINTENANCE | 3,500 |
| 001 | 528 | 80 | 49 | MISCELLANEOUS | 500 |
| 001 | 528 | 80 | 53 | EXTERNAL TAXES | 0 |
| 001 | 528 | 80 | 64 | MACHINERY & EQUIPMENT | 0 |
| 001 | 528 | 80 | 66 | CAPITALIZED LEASE/RENTAL | 0 |
| TOTAL POLICE DISPATCH EXPENDITURES | | | | | 282,713 |
| POLLUTION CONTROL | | | | | |
| 001 | 553 | 70 | 51 | POLLUTION CONTROL | 2,800 |
| TOTAL POLLUTION CONTROL EXPENDITURES | | | | | 2,800 |
| ANIMAL CONTROL | | | | | |
| 001 | 554 | 30 | 41 | PROFESSIONAL SERVICES | 30,870 |
| TOTAL ANIMAL CONTROL EXPENDITURES | | | | | 30,870 |
| PLANNING | | | | | |
| 001 | 558 | 60 | 10 | SALARIES & WAGES | 78,078 |
| 001 | 558 | 60 | 12 | OVERTIME | 750 |
| 001 | 558 | 60 | 20 | PERSONNEL BENEFITS | 40,462 |
| 001 | 558 | 60 | 31 | SUPPLIES | 3,500 |
| 001 | 558 | 60 | 32 | FUEL | 1,250 |
| 001 | 558 | 60 | 41 | PROFESSIONAL SERVICES | 10,000 |
| 001 | 558 | 60 | 42 | COMMUNICATION | 3,500 |
| 001 | 558 | 60 | 43 | TRAVEL | 2,000 |
| 001 | 558 | 60 | 44 | ADVERTISING | 4,000 |
| 001 | 558 | 60 | 45 | OPERATING RENTALS & LEASES | 200 |
| 001 | 558 | 60 | 46 | INSURANCE | 1,913 |
| 001 | 558 | 60 | 47 | PUBLIC UTILITY SERVICES | 0 |
| 001 | 558 | 60 | 48 | REPAIRS & MAINTENANCE | 2,500 |
| 001 | 558 | 60 | 49 | MISCELLANEOUS | 3,500 |
| 001 | 558 | 60 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 500 |
| 001 | 558 | 60 | 64 | MACHINERY & EQUIPMENT | 2,500 |
| TOTAL PLANNING EXPENDITURES | | | | | 154,653 |
| ALCOHOL DISTRIBUTION | | | | | |
| 001 | 562 | 0 | 51 | 2% ALCOHOL DISTRIBUTION | 1,725 |
| TOTAL ALCOHOL DISTRIBUTION EXPENDITURES | | | | | 1,725 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CURRENT EXPENSE FUND (CONTINUED) | | | | | |
|--|-----|----|----|---|---------------|
| SENIOR CENTER | | | | | |
| 001 | 571 | 21 | 10 | SALARIES & WAGES | 19,727 |
| 001 | 571 | 21 | 12 | OVERTIME | 0 |
| 001 | 571 | 21 | 20 | PERSONNEL BENEFITS | 4,681 |
| 001 | 571 | 21 | 31 | SUPPLIES | 1,200 |
| 001 | 571 | 21 | 32 | FUEL | 3,000 |
| 001 | 571 | 21 | 41 | PROFESSIONAL SERVICES | 300 |
| 001 | 571 | 21 | 42 | COMMUNICATION | 1,100 |
| 001 | 571 | 21 | 44 | ADVERTISING | 100 |
| 001 | 571 | 21 | 45 | OPERATING RENTALS & LEASES | 1,500 |
| 001 | 571 | 21 | 46 | INSURANCE | 0 |
| 001 | 571 | 21 | 47 | PUBLIC UTILITIES | 250 |
| 001 | 571 | 21 | 48 | REPAIRS & MAINTENANCE | 200 |
| 001 | 571 | 21 | 49 | MISCELLANEOUS | 150 |
| 001 | 571 | 21 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 0 |
| 001 | 571 | 21 | 62 | BUILDINGS & STRUCTURES | 0 |
| TOTAL SENIOR CENTER EXPENDITURES | | | | | 32,208 |
| SUMMER YOUTH PROGRAM | | | | | |
| 001 | 571 | 22 | 10 | SALARIES-SUMMER YOUTH | 5,000 |
| 001 | 571 | 22 | 20 | PERSONNEL BENEFITS-SUMMER YOUTH | 700 |
| 001 | 571 | 22 | 31 | SUPPLIES-SUMMER YOUTH | 3,000 |
| 001 | 571 | 22 | 42 | COMMUNICATION | 0 |
| 001 | 571 | 22 | 49 | MISCELLANEOUS | 0 |
| TOTAL SUMMER YOUTH PROGRAM EXPENDITURES | | | | | 8,700 |
| OLD TOWN DAYS | | | | | |
| 001 | 571 | 23 | 31 | OTD - SUPPLIES | 4,000 |
| 001 | 571 | 23 | 32 | OTD - FUEL | 1,000 |
| 001 | 571 | 23 | 41 | OTD - PROFESSIONAL SERVICES | 1,000 |
| 001 | 571 | 23 | 45 | OTD - OPERATING RENTALS & LEASES | 3,000 |
| 001 | 571 | 23 | 49 | Otd - Miscellaneous | 600 |
| TOTAL OLD TOWN DAYS EXPENDITURES | | | | | 9,600 |
| LIBRARY SERVICES | | | | | |
| 001 | 572 | 20 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 22,000 |
| TOTAL LIBRARY SERVICES EXPENDITURES | | | | | 22,000 |
| PARKS | | | | | |
| 001 | 576 | 80 | 10 | SALARIES & WAGES | 84,410 |
| 001 | 576 | 80 | 12 | OVERTIME | 5,000 |
| 001 | 576 | 80 | 20 | PERSONNEL BENEFITS | 41,376 |
| 001 | 576 | 80 | 21 | UNIFORMS & EQUIPMENT | 1,500 |
| 001 | 576 | 80 | 31 | SUPPLIES | 28,300 |
| 001 | 576 | 80 | 32 | FUEL | 10,000 |
| 001 | 576 | 80 | 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 001 | 576 | 80 | 37 | EQUIPMENT MAINTENANCE MATERIAL | 0 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | CURRENT EXPENSE FUND (CONTINUED) | |
|--|-----|----|----|---|------------------|
| 001 | 576 | 80 | 41 | PROFESSIONAL SERVICES | 500 |
| 001 | 576 | 80 | 42 | COMMUNICATION | 4,000 |
| 001 | 576 | 80 | 43 | TRAVEL | 300 |
| 001 | 576 | 80 | 44 | ADVERTISING | 6,500 |
| 001 | 576 | 80 | 45 | OPERATING RENTALS & LEASES | 1,500 |
| 001 | 576 | 80 | 46 | INSURANCE | 6,218 |
| 001 | 576 | 80 | 47 | UTILITIES | 35,000 |
| 001 | 576 | 80 | 48 | REPAIRS & MAINTENANCE | 18,000 |
| 001 | 576 | 80 | 49 | MISCELLANEOUS | 1,000 |
| 001 | 576 | 80 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 3,000 |
| 001 | 576 | 80 | 53 | EXTERNAL TAXES | 4,020 |
| 001 | 576 | 80 | 55 | INTERFUND SUBSIDIES | 0 |
| 001 | 576 | 80 | 63 | OTHER IMPROVEMENTS | 5,000 |
| TOTAL PARK EXPENDITURES | | | | | 256,624 |
| | | | | | |
| TRANSFERS-OUT | | | | | |
| 001 | 597 | 6 | 55 | TRANSFER OUT-106 PARK DEVL RSV | 41,124 |
| 001 | 597 | 9 | 55 | TRANSFER OUT-109 CONTINGENCY FUND | 1,000 |
| 001 | 597 | 11 | 55 | TRANSFER OUT-404 W/S RESERVE FUND | 10,000 |
| 001 | 597 | 16 | 55 | TRANSFER OUT-116 CH BLDG RSV | 80,000 |
| 001 | 597 | 20 | 55 | TRANSFER OUT-120 CH EQUIP RSV | 50,000 |
| 001 | 597 | 41 | 4 | TRANSFER OUT-401 WATER-HYDRANTS | 61,420 |
| 001 | 597 | 76 | 55 | TRANSFER OUT-112 PW EQUIP RSV | 5,000 |
| TOTAL TRANSFERS-OUT | | | | | 248,544 |
| | | | | | |
| TOTAL CURRENT EXPENSE EXPENDITURES | | | | | 6,760,049 |
| | | | | | |
| ENDING FUND BALANCE | | | | | 654,392 |
| | | | | | |
| TOTAL CURRENT EXPENSE EXPENDITURES INCLUDING BEGINNING BAL. | | | | | 7,414,441 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | | | |
|--|-----|----|----|---|--|----------------|
| | | | | | | |
| STREET FUND | | | | | | |
| REVENUES | | | | | | |
| 101 | 311 | 10 | 0 | PROPERTY TAXES\10% | | 155,343 |
| 101 | 313 | 11 | 1 | RETAIL SALES & USE TAXES/10% | | 404,260 |
| 101 | 322 | 40 | 0 | STREET & CURB PERMITS | | 50 |
| 101 | 336 | 0 | 87 | MOTOR VEHICLE FUEL TAX - CITY ST. | | 123,942 |
| 101 | 336 | 0 | 99 | STREAMLINE SALES TAX MITIGATION | | 855 |
| 101 | 361 | 11 | 1 | INTEREST & OTHER EARNINGS | | 315 |
| TOTAL STREET REVENUES | | | | | | 684,765 |
| BEGINNING FUND BALANCE | | | | | | |
| TOTAL STREET REVENUES INCLUDING BEGINNING BALANCE | | | | | | 926,308 |
| STREET EXPENDITURES | | | | | | |
| 101 | 542 | 30 | 10 | SALARIES & WAGES | | 193,014 |
| 101 | 542 | 30 | 12 | OVERTIME | | 8,000 |
| 101 | 542 | 30 | 20 | PERSONNEL BENEFITS | | 107,504 |
| 101 | 542 | 30 | 21 | UNIFORMS & EQUIPMENT | | 1,500 |
| 101 | 542 | 30 | 31 | SUPPLIES | | 10,400 |
| 101 | 542 | 30 | 32 | FUEL | | 2,800 |
| 101 | 542 | 30 | 35 | SMALL TOOLS & EQUIPMENT | | 1,000 |
| 101 | 542 | 30 | 41 | PROFESSIONAL SERVICES | | 4,000 |
| 101 | 542 | 30 | 42 | COMMUNICATIONS | | 900 |
| 101 | 542 | 30 | 43 | TRAVEL | | 300 |
| 101 | 542 | 30 | 45 | OPERATING RENTALS & LEASES | | 500 |
| 101 | 542 | 30 | 47 | UTILITIES | | 977 |
| 101 | 542 | 30 | 48 | REPAIRS & MAINTENANCE | | 12,500 |
| 101 | 542 | 30 | 49 | MISCELLANEOUS | | 750 |
| 101 | 542 | 30 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | | 6,000 |
| 101 | 542 | 63 | 47 | UTILITIES | | 135,000 |
| 101 | 542 | 64 | 31 | SUPPLIES | | 11,400 |
| 101 | 542 | 64 | 45 | OPERATING RENTALS & LEASES | | 100 |
| 101 | 542 | 64 | 47 | UTILITIES | | 10,200 |
| 101 | 542 | 64 | 48 | REPAIRS & MAINTENANCE | | 360 |
| 101 | 542 | 64 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | | 40,000 |
| 101 | 542 | 66 | 31 | SUPPLIES | | 7,000 |
| 101 | 542 | 66 | 32 | FUEL | | 2,000 |
| 101 | 542 | 66 | 48 | REPAIRS & MAINTENANCE | | 1,400 |
| 101 | 542 | 67 | 31 | SUPPLIES | | 1,500 |
| 101 | 542 | 67 | 32 | FUEL | | 3,000 |
| 101 | 542 | 67 | 48 | REPAIRS & MAINTENANCE | | 1,500 |
| 101 | 542 | 70 | 31 | SUPPLIES | | 10,300 |
| 101 | 542 | 70 | 32 | FUEL | | 6,500 |
| 101 | 542 | 70 | 48 | REPAIRS & MAINTENANCE | | 2,000 |
| 101 | 542 | 90 | 10 | SALARIES & WAGES | | 24,207 |
| 101 | 542 | 90 | 31 | OFFICE & OPERATING SUPPLIES | | 500 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| STREET FUND (CONTINUED) | | | | | |
|---|-----|----|----|--------------------------------|----------------|
| 101 | 542 | 90 | 32 | FUEL CONSUMED | 2,000 |
| 101 | 542 | 90 | 53 | EXTERNAL TAXES | 300 |
| 101 | 543 | 10 | 10 | SALARIES & WAGES | 14,866 |
| 101 | 543 | 10 | 20 | PERSONNEL BENEFITS | 7,453 |
| 101 | 543 | 30 | 31 | SUPPLIES | 200 |
| 101 | 543 | 30 | 41 | PROFESSIONAL SERVICES | 8,500 |
| 101 | 543 | 30 | 42 | COMMUNICATION | 5,900 |
| 101 | 543 | 30 | 43 | TRAVEL | 100 |
| 101 | 543 | 30 | 44 | ADVERTISING | 400 |
| 101 | 543 | 30 | 47 | UTILITIES | 11,000 |
| 101 | 543 | 30 | 48 | REPAIRS & MAINTENANCE | 200 |
| 101 | 543 | 30 | 49 | MISCELLANEOUS | 200 |
| 101 | 543 | 30 | 51 | INTERGOVERNMENTAL PROFESSIONAL | 6,000 |
| 101 | 597 | 1 | 55 | TRANSFER-OUT 112 PW EQUIP RSV | 10,000 |
| TOTAL STREET EXPENDITURES | | | | | 674,231 |
| ENDING FUND BALANCE | | | | | 252,077 |
| TOTAL STREET EXPENDITURES INCLUDING ENDING BALANCE | | | | | 926,308 |
| PARK DEVELOPMENT RESERVE FUND | | | | | |
| REVENUES | | | | | |
| 106 | 397 | 76 | 11 | TRANSFER-IN FROM C.E. | 41,124 |
| TOTAL PARK DEVELOPMENT RESERVE REVENUES | | | | | 41,124 |
| BEGINNING FUND BALANCE | | | | | 23,963 |
| TOTAL PARK DEVELOPMENT RESERVE REVENUES INCLUDING BEG. BALANCE | | | | | 65,087 |
| PARK DEVELOPMENT RESERVE EXPENDITURES | | | | | |
| 106 | 594 | 76 | 63 | IMPROVEMENTS | 48,500 |
| TOTAL PARK DEVELOPMENT RESERVE EXPENDITURES | | | | | 48,500 |
| ENDING FUND BALANCE | | | | | 16,587 |
| TOTAL PARK DEVELOPMENT RESERVE EXPENDITURES INCLUDING BEG. BALANCE | | | | | 65,087 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| LODGING TAX (CONVENTION CENTER RESERVE FUND) | | |
|--|---------------------------------|----------------|
| REVENUES | | |
| 107 313 31 0 | MOTEL/HOTEL TRANSIENT TAX | 130,000 |
| TOTAL LODGING TAX REVENUES | | 130,000 |
| BEGINNING FUND BALANCE | | 128,000 |
| TOTAL LODGING TAX REVENUE INCLUDING BEGINNING BALANCE | | 258,000 |
| EXPENDITURES | | |
| 107 557 30 31 | OFFICE & OPERATING SUPPLIES | 3,000 |
| 107 557 30 41 | PROFESSIONAL SERVICES | 69,000 |
| 107 557 30 42 | COMMUNICATION | 1,200 |
| 107 557 30 44 | ADVERTISING | 31,300 |
| 107 557 30 49 | MISCELLANEOUS | 1,000 |
| 107 571 10 10 | SALARIES & WAGES-AG MUSEUM | 5,350 |
| 107 571 10 20 | PERSONNEL BENEFITS-AG MUSEUM | 1,050 |
| 107 571 10 31 | SUPPLIES-AG MUSEUM | 1,000 |
| 107 571 10 32 | FUEL-AG MUSEUM | 100 |
| 107 571 10 41 | PROF SVCS-AG MUSEUM | 35,000 |
| 107 571 10 42 | COMMUNICATION-AG MUSEUM | 1,000 |
| 107 571 10 47 | UTILITIES-AG MUSEUM | 10,500 |
| 107 571 10 48 | REPAIRS & MAINT-AG MUSEUM | 1,000 |
| 107 594 60 63 | IMPROVEMENTS | 10,000 |
| 107 597 0 55 | TRANSFER OUT TO 001 CURRENT EXP | 4,752 |
| TOTAL LODGING TAX EXPENDITURES | | 175,252 |
| ENDING FUND BALANCE | | 82,748 |
| TOTAL LODGING TAX EXPENDITURES INCLUDING ENDING FUND BALANCE | | 258,000 |
| TOURISM PROMOTION ASSESSMENT FUND | | |
| REVENUES | | |
| 108 345 60 01 | TOURISM PROMOTION AREA ASSESS | 88,400 |
| TOTAL TOURISM PROMOTION ASSESSMENT REVENUES | | 88,400 |
| BEGINNING FUND BALANCE | | 31,461 |
| TOTAL TOURISM PROMOTION ASSESSMENT REVENUES INCLUDING BEG. BAL. | | 119,861 |
| EXPENDITURES | | |
| 108 557 30 41 | PROFESSIONAL SERVICES | 21,000 |
| 108 557 30 43 | TRAVEL | 7,300 |
| 108 557 30 44 | ADVERTISING | 68,500 |
| 108 557 30 49 | MISCELLANEOUS | 5,600 |
| 108 597 01 55 | TRANSFER OUT TO 001 CURRENT EXP | 4,752 |
| TOTAL TOURISM PROMOTION ASSESSMENT EXPENDITURES | | 107,152 |
| ENDING FUND BALANCE | | 12,709 |
| TOTAL TOURISM PROMOTION ASSESSMENT EXPENDITURES INCL. END. BAL. | | 119,861 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CONTINGENCY FUND | | |
|--|----------------------------------|----------------|
| REVENUES | | |
| 109 397 00 00 | TRNANSFER IN-001 CURRENT EXPENSE | 1,000 |
| TOTAL CONTINGENCY REVENUES | | 1,000 |
| BEGINNING FUND BALANCE | | 4,000 |
| TOTAL CONTINGENCY REVENUES INCLUDING BEGINNING BALANCE | | 5,000 |
| EXPENDITURES | | |
| 109 511 60 31 | OFFICE & OPERATING SUPPLIES | 5,000 |
| TOTAL EXPENDITURES | | 5,000 |
| ENDING FUND BALANCE | | 0 |
| TOTAL CONTINGENCY EXPENDITURES INCLUDING ENDING FUND BALANCE | | 5,000 |
| PUBLIC WORKS EQUIPMENT RESERVE FUND | | |
| REVENUES | | |
| 112 397 00 1 | OPERATING TRANSFERS-IN | 5,000 |
| 112 397 2 4 | TRANSFER-IN FROM 402 GARBAGE | 5,000 |
| 112 397 3 4 | TRANSFER-IN 403 SEWER | 10,000 |
| 112 397 28 1 | TRANSFER-IN 128 TRANSIT | 10,000 |
| 112 397 34 1 | TRANSFER-IN 401 WATER | 5,000 |
| 112 397 42 1 | TRANSFER-IN 101 STREET | 10,000 |
| TOTAL REVENUES | | 45,000 |
| BEGINNING FUND BALANCE | | 350,535 |
| TOTAL PW EQUIPMENT RESERVE REVENUES INCLUDING BEG. BALANCE | | 395,535 |
| EXPENDITURES | | |
| 112 595 30 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 595 34 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 595 35 64 | MACHINERY & EQUIPMENT | 13,500 |
| 112 596 34 64 | MACHINERY & EQUIPMENT | 13,500 |
| TOTAL PUBLIC WORKS EQUIPMENT RESERVE EXPENDITURES | | 54,000 |
| TOTAL ENDING FUND BALANCE | | 341,535 |
| TOTAL PW EQUIPMENT RESERVE EXPENDITURES BALANCE INCL. ENDING BAL. | | 395,535 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| FIRE TRUCK RESERVE FUND | | | |
|--|-----|-------|-------------------------------------|
| REVENUES | | | |
| 113 | 338 | 22 51 | INTERGOV SERVICE REVENUE 30,000 |
| 113 | 369 | 10 01 | SALE OF SURPLUS PROPERTY 15,000 |
| TOTAL FIRE TRUCK RESERVE REVENUES | | | 45,000 |
| BEGINNING BALANCE | | | |
| TOTAL FIRE TRUCK RESERVE REVENUES INCLUDING BEGINNING FUND BALANCE | | | 101,000 |
| EXPENDITURES | | | |
| 113 | 522 | 20 64 | MACHINERY & EQUIPMENT 20,000 |
| 113 | 594 | 22 66 | CAPITALIZED LEASES 28,721 |
| FIRE TRUCK RESERVE EXPENDITURES | | | 48,721 |
| ENDING FUND BALANCE | | | |
| TOTAL FIRE TRUCK RESERVE EXPENDITURES INCLUDING ENDING FUND BALANCE | | | 101,000 |
| SENIOR CITIZEN ACTIVITY FUND | | | |
| REVENUES | | | |
| 114 | 347 | 30 01 | 5% ACTIVITIES BLDG RNTL FOR SC 700 |
| TOTAL SENIOR CITIZEN ACTIVITY REVENUES | | | 700 |
| BEGINNING FUND BALANCE | | | |
| TOTAL SENIOR CITIZEN ACTIVITY REVENUES INCLUDING BEGINNING FUND BAL. | | | 1,100 |
| EXPENDITURES | | | |
| 114 | 571 | 21 31 | SUPPLIES-SENIOR CENTER 925 |
| TOTAL SENIOR CITIZEN ACTIVITY EXPENDITURES | | | 925 |
| ENDING FUND BALANCE | | | |
| TOTAL SENIOR CITIZEN ACTIVITY EXPENDITURES INCLUDING ENDING FUND BAL. | | | 1,100 |
| POLICE VEHICLE RESERVE FUND | | | |
| 115 | 397 | 21 01 | TRANSFER-IN 001 CURRENT EXP 100,000 |
| TOTAL POLICE VEHICLE RESERVE REVENUES | | | 100,000 |
| BEGINNING FUND BALANCE | | | |
| TOTAL POLICE VEHICLE RESERVE REVENUES INCLUDING BEGINNING FUND BAL. | | | 100,000 |
| EXPENDITURES | | | |
| 115 | 596 | 21 64 | MACHINERY & EQUIPMENT 100,000 |
| TOTAL POLICE VEHICLE RESERVE EXPENDITURES | | | 100,000 |
| ENDING FUND BALANCE | | | |
| TOTAL POLICE VEHICLE RESERVE EXPENDITURES INCLUDING ENDING FUND BAL. | | | 100,000 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| CITY HALL BUILDING RESERVE FUND | | |
|---|----------------------------|----------------|
| REVENUES | | |
| 116 397 00 01 | OPERATING TRANSFERS-IN | 80,000 |
| TOTAL CH BUILDING RESERVE REVENUES | | 80,000 |
| BEGINNING FUND BALANCE | | 0 |
| TOTAL CH BUILDING RESERVE REVENUES INCLUDING BEGINNING FUND BAL. | | 80,000 |
| EXPENDITURES | | |
| 116 596 12 65 | CONSTRUCTION | 80,000 |
| TOTAL CH BUILDING RESERVE EXPENDITURES | | 80,000 |
| ENDING FUND BALANCE | | 0 |
| TOTAL CH BUILDING RESERVE EXPENDITURES INCLUDING ENDING FUND BAL. | | 80,000 |
| MUNICIPAL CAPITAL IMPROVEMENT FUND | | |
| REVENUES | | |
| 118 318 34 1 | REAL ESTATE EXCISE TAX | 32,000 |
| TOTAL MUN. CAP. IMPROVEMENT REVENUES | | 32,000 |
| BEGINNING FUND BALANCE | | 118,000 |
| TOTAL MUN. CAP. IMPROVEMENT REVENUES INCLUDING BEGINNING FUND BALANCE | | 150,000 |
| EXPENDITURES | | |
| 118 542 30 41 | PROFESSIONAL SERVICES | 65,000 |
| 118 597 30 55 | TRANSFER TO 121 ST DEV RSV | 50,000 |
| TOTAL MUN. CAP. IMPROVEMENT EXPENDITURES | | 115,000 |
| ENDING FUND BALANCE | | 35,000 |
| TOTAL MUN. CAP. IMPROVEMENT EXPENDITURES INCLUDING ENDING FUND BALANCE | | 150,000 |
| CITY HALL EQUIPMENT RESERVE FUND | | |
| REVENUES | | |
| 120 397 00 01 | OPERATING TRANSFERS-IN | 50,000 |
| TOTAL CH EQUIPMENT RESERVE REVENUES | | 50,000 |
| BEGINNING FUND BALANCE | | 0 |
| TOT CH EQUIPMENT RESERVE REVENUE INCLUDING BEGINNING FUND BALANCE | | 50,000 |
| EXPENDITURES | | |
| 120 596 18 64 | MACHINERY & EQUIPMENT | 50,000 |
| TOTAL CH EQUIPMENT RESERVE EXPENDITURES | | 50,000 |
| ENDING FUND BALANCE | | 0 |
| TOTAL CH EQUIPMENT RESERVE EXPENDITURES INCLUDING ENDING FUND BAL. | | 50,000 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| STREET DEVELOPMENT RESERVE FUND | | | |
|---|-------------------------------------|--|------------------|
| REVENUES | | | |
| 121 331 20 01 | FED HWY/BRAC/PS&E/ROW | | 599,000 |
| 121 333 20 20 | FEDERAL HIGHWAY ADM. | | 2,816,505 |
| 121 397 28 01 | TRANSFER-IN 128 TRANSIT | | 30,000 |
| 121 397 30 01 | TRANSFER-IN 118 MUNICIPAL CAP | | 50,000 |
| TOTAL STREET DEVL. RESERVE REVENUES | | | 3,495,505 |
| BEGINNING BALANCE | | | |
| | | | 600,401 |
| TOTAL STREET DEVL. RESERVE REVENUES INCLUDING BEGINNING FUND BAL. | | | 4,095,906 |
| EXPENDITURES | | | |
| 121 595 50 44 | 12TH AVE BRIDGE - ADVERTISING | | 500 |
| 121 595 50 63 | 12TH AVE BRIDGE - CONSTRUCTION | | 700,000 |
| 121 595 62 63 | NON-MOTORIZED LOOP - CONSTRUCTION | | 2,866,505 |
| TOTAL STREET DEVL. RESERVE EXPENDITURES | | | 3,567,005 |
| ENDING FUND BALANCE | | | |
| | | | 528,901 |
| TOTAL STREET DEVL. RESERVE EXPENDITURES INCLUDING ENDING FUND BAL. | | | 4,095,906 |
| CRIMINAL JUSTICE FUND | | | |
| REVENUES | | | |
| 123 313 15 00 | PUBLIC SAFETY ADD'L SALES TAX | | 70,000 |
| 123 313 71 00 | LOCAL CRIMINAL JUSTICE | | 130,000 |
| 123 336 6 20 | CRIM. JUSTICE-HIGH CRIME | | 2,000 |
| 123 336 6 21 | CRIM. JUSTICE-POPULATION | | 5,000 |
| 123 336 6 26 | CRIMINAL JUSTICE - SPECIAL PROGRAMS | | 1,500 |
| TOTAL CRIMINAL JUSTICE REVENUES | | | 208,500 |
| BEGINNING FUND BALANCE | | | |
| | | | 40,515 |
| TOTAL CRIMINAL JUSTICE REVENUES INCLUDING BEGINNING FUND BALANCE | | | 249,015 |
| EXPENDITURES | | | |
| 123 521 22 21 | UNIFORMS & EQUIPMENT | | 50,000 |
| 123 594 21 64 | MACHINERY & EQUIPMENT | | 45,000 |
| 123 594 21 66 | CAPITALIZED RENTALS & LEASES | | 41,600 |
| 123 597 01 30 | TRANS OUT TO 130 COMMUNITY POLICING | | 20,000 |
| TOTAL CRIMINAL JUSTICE EXPENDITURES | | | 156,600 |
| ENDING FUND BALANCE | | | |
| | | | 92,415 |
| TOTAL CRIMINAL JUSTICE EXPENDITURES INCLUDING ENDING FUND BALANCE | | | 249,015 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | INFRASTRUCTURE RESERVE FUND | |
|--|-----|----|----|---|------------------|
| REVENUES | | | | | |
| 124 | 313 | 11 | 1 | SALES & USE TAX/10% | 404,260 |
| 124 | 331 | 20 | 20 | FED AHTANUM GRIND & OVERLAY | 1,509,850 |
| 124 | 331 | 20 | 21 | FED VMB/GOODMAN RD SIGNAL INSTALL | 387,685 |
| TOTAL INFR. RESERVE REVENUES | | | | | 2,301,795 |
| BEGINNING FUND BALANCE | | | | | 150,000 |
| TOTAL INFR. RESERVE REVENUES INCLUDING BEGINNING FUND BAL. | | | | | 2,451,795 |
| EXPENDITURES | | | | | |
| 124 | 595 | 30 | 63 | BELTWAY CONNECTOR-CONSTR. ENGINEERING | 55,000 |
| 124 | 595 | 30 | 63 | AHTANUM RD - CONSTRUCTION | 1,745,500 |
| 124 | 595 | 34 | 63 | CONSTRUCTION-N. RUDKIN RD IMPR | 448,191 |
| 124 | 595 | 45 | 41 | PROF SERVICES/NON-MOTOR LOOP | 45,688 |
| TOTAL INFR. RESERVE EXPENDITURES | | | | | 2,294,379 |
| ENDING FUND BALANCE | | | | | 157,416 |
| TOTAL INFR. RESERVE EXPENDITURES INCLUDING ENDING FUND BALANCE | | | | | 2,451,795 |
| | | | | DEVELOPMENT MITIGATION FUND | |
| REVENUES | | | | | |
| 125 | 595 | 64 | 65 | CONSTRUCTION | 0 |
| TOTAL DEVL. MITIGATION REVENUES | | | | | 0 |
| BEGINNING FUND BALANCE | | | | | 9,200 |
| TOTAL DEVL. MITIGATION REVENUES INCLUDING BEGINNING FUND BAL. | | | | | 9,200 |
| EXPENDITURES | | | | | |
| 125 | 597 | 01 | 55 | TRANS OUT TO 124 | 0 |
| TOTAL DEVL. MITIGATION EXPENDITURES | | | | | 0 |
| ENDING FUND BALANCE | | | | | 9,200 |
| TOTAL DEVL. MITIGATION EXPENDITURES INCLUDING ENDING FUND BALANCE | | | | | 9,200 |
| | | | | CRIME PREVENTION ASSESSMENT FUND | |
| REVENUES | | | | | |
| 126 | 356 | 50 | 01 | INVESTIGATIVE ASSESSMENT | 5,000 |
| TOTAL CRIME PREV. ASSESSMENT REVENUES | | | | | 5,000 |
| BEGINNING FUND BALANCE | | | | | 15,000 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | |
|--|---------------------------------|------------------|
| TOTAL CRIME PREV. ASSESS. REVENUES INCL. BEGINNING FUND BAL. | | 20,000 |
| EXPENDITURES | | |
| 126 521 30 12 | OVERTIME | 2,500 |
| 126 521 30 31 | SUPPLIES | 1,000 |
| TOTAL CRIME PREV. ASSESSMENT EXPENDITURES | | 3,500 |
| ENDING FUND BALANCE | | 16,500 |
| TOTAL CRIME PREV. ASSESSMENT EXP. INCLUDING ENDING FUND BAL. | | 20,000 |
| COMMUTE TRIP REDUCTION FUND | | |
| REVENUES | | |
| 127 334 03 11 | COMMUTE TRIP REDUCTION | 0 |
| TOTAL COMMUTE TRIP RED. REVENUES | | 0 |
| BEGINNING FUND BALANCE | | 100 |
| TOTAL COMMUTE TRIP RED. REVENUES INCLUDING BEGINNING FUND BAL. | | 100 |
| EXPENDITURES | | |
| 127 513 10 31 | SUPPLIES | 100 |
| TOTAL COMMUTE TRIP RED. EXPENDITURES | | 100 |
| ENDING FUND BALANCE | | 0 |
| TOTAL COMMUTE TRIP RED. EXPENDITURES INCLUDING ENDING FUND BAL. | | 100 |
| TRANSIT FUND | | |
| REVENUES | | |
| 128 313 21 00 | PUBLIC TRANSPORTATION TAX %2/10 | 812,500 |
| TOTAL TRANSIT REVENUES | | 812,500 |
| BEGINNING FUND BALANCE | | 1,600,575 |
| TOTAL TRANSIT REVENUES INCLUDING BEGINNING FUND BALANCE | | 2,413,075 |
| EXPENDITURES | | |
| 128 547 60 10 | SALARIES & WAGES | 16,782 |
| 128 547 60 12 | OVERTIME | 100 |
| 128 547 60 20 | PERSONNEL BENEFITS | 8,444 |
| 128 547 60 21 | UNIFORMS & EQUIPMENT | 400 |
| 128 547 60 31 | OFFICE & OPERATING SUPPLIES | 9,000 |
| 128 547 60 32 | FUEL CONSUMED | 800 |
| 128 547 60 35 | SMALL TOOLS & MINOR EQUIPMENT | 1,000 |
| 128 547 60 41 | PROFESSIONAL SERVICES | 10,000 |
| 128 547 60 43 | TRAVEL | 500 |
| 128 547 60 44 | ADVERTIZING | 8,000 |
| 128 547 60 45 | OPERATING RENTALS & LEASES | 500 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| TRANSIT FUND (CONTINUED) | | |
|--|---|------------------|
| 128 547 60 47 | UTILITIES | 1,427 |
| 128 547 60 48 | REPAIRS & MAINTENANCE | 1,000 |
| 128 547 60 49 | MISCELLANEOUS | 500,000 |
| 128 547 60 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 9,500 |
| 128 595 63 63 | OTHER IMPROVEMENTS | 35,000 |
| 128 595 63 64 | MACHINERY & EQUIPMENT | 6,000 |
| 128 597 00 55 | TRANS OUT TO 112 PW EQUIP RSV | 10,000 |
| 128 597 01 55 | TRANSFER OUT TO 001 CURRENT EXP | 44,015 |
| TOTAL TRANSIT EXPENDITURES | | 662,468 |
| ENDING FUND BALANCE | | 1,750,607 |
| TOTAL TRANSIT EXPENDITURES INCLUDING ENDING FUND BALANCE | | 2,413,075 |
| COMMUNITY POLICING FUND | | |
| REVENUES | | |
| 130 397 01 23 | TRANS IN FROM 123 CRIMINAL JUSTICE | 20,000 |
| TOTAL COMMUNITY POLICING REVENUES | | 20,000 |
| BEGINNING FUND BALANCE | | 3,200 |
| TOTAL COMMUNITY POLICING REVENUES INCLUDING BEGINNING FUND BAL. | | 23,200 |
| EXPENDITURES | | |
| 130 521 30 12 | DRUG SEIZURE OVERTIME | 10,700 |
| 130 521 30 21 | UNIFORMS & EQUIPMENT | 5,000 |
| 130 521 30 31 | SUPPLIES | 7,500 |
| TOTAL COMMUNITY POLICING EXPENDITURES | | 23,200 |
| ENDING FUND BALANCE | | 0 |
| TOTAL COMMUNITY POLICING EXPENDITURES INCLUDING BEGINNING FUND BAL. | | 23,200 |
| DRUG SEIZURE FORFEITURE FUND | | |
| REVENUES | | |
| 131 367 00 01 | CONTRIBUTIONS & DONATIONS | 4,000 |
| TOTAL DRUG SEIZURE FORFEITURE REVENUES | | 4,000 |
| BEGINNING FUND BALANCE | | 4,300 |
| TOTAL DRUG SEIZURE FORFEITURE REVENUES INCLUDING BEGINNING FUND BAL. | | 8,300 |
| EXPENDITURES | | |
| 131 521 30 21 | UNIFORMS & EQUIPMENT | 7,000 |
| 131 521 30 49 | MISCELLANEOUS | 1,000 |
| TOTAL DRUG SEIZURE FORFEITURE EXPENDITURES | | 8,000 |
| ENDING FUND BALANCE | | 300 |
| TOTAL DRUG SEIZURE FORFEITURE EXPENDITURES INCLUDING ENDING FUND BAL. | | 8,300 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| COMMUNITY EVENTS FUND | | |
|--|------------------------------------|------------------|
| REVENUES | | |
| 132 397 19 01 | TRANS FROM 107 CONV CTR RSV | 0 |
| TOTAL COMMUNITY EVENTS REVENUES | | 0 |
| TOTAL BEGINNING FUND BALANCE | | 6,500 |
| TOTAL COMMUNITY EVENTS REVENUES INCLUDING BEGINNING FUND BAL. | | 6,500 |
| EXPENDITURES | | |
| 132 573 94 31 | HOLIDAY PARADE SUPPLIES | 3,500 |
| TOTAL COMMUNITY EVENTS EXPENDITURES | | 3,500 |
| ENDING FUND BALANCE | | 3,000 |
| TOTAL COMMUNITY EVENTS EXPENDITURES INCLUDING ENDING FUND BALANCE | | 6,500 |
| HOUSING REHABILITATION FUND | | |
| REVENUES | | |
| 170 359 90 01 | PENALTY-CDBG 2007 | 500 |
| 170 368 10 01 | HOUSING REHAB - CDBG 2007 | 8,000 |
| TOTAL HOUSING REHAB. REVENUES | | 8,500 |
| BEGINNING FUND BALANCE | | 110,000 |
| TOTAL HOUSING REHAB. REVENUES INCLUDING BEGINNING FUND BALANCE | | 118,500 |
| EXPENDITURES | | |
| 170 559 20 31 | SUPPLIES | 200 |
| 170 559 20 41 | PROFESSIONAL SERVICES | 8,000 |
| 170 559 20 43 | TRAVEL | 200 |
| TOTA HOUSING REHAB. EXPENDITURES | | 8,400 |
| ENDING FUND BALANCE | | 110,100 |
| TOTAL HOUSING REHAB. EXPENDITURE INCLUDING ENDING FUND BALANCE | | 118,500 |
| WATER FUND | | |
| REVENUES | | |
| 401 343 41 04 | WATER REVENUES | 879,189 |
| 401 343 42 04 | WATER SVC INSTALLATION CHARGES | 8,000 |
| 401 397 34 04 | TRANSFER IN-CURRENT EXP (HYDRANTS) | 61,420 |
| TOTAL WATER REVENUES | | 948,609 |
| BEGINNING FUND BALANCE | | 820,000 |
| TOTAL WATER REVENUES INCLUDING BEGINNING FUND BALANCE | | 1,768,609 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | WATER FUND (CONTINUED) | |
|--|-----|----|----|---|------------------|
| EXPENDITURES | | | | | |
| 401 | 534 | 50 | 10 | SALARIES & WAGES | 199,395 |
| 401 | 534 | 50 | 12 | OVERTIME | 5,876 |
| 401 | 534 | 50 | 20 | PERSONNEL BENEFITS | 101,542 |
| 401 | 534 | 50 | 21 | UNIFORMS & EQUIPMENT | 1,700 |
| 401 | 534 | 50 | 31 | SUPPLIES | 48,000 |
| 401 | 534 | 50 | 32 | FUEL | 8,000 |
| 401 | 534 | 50 | 35 | SMALL TOOLS & EQUIPMENT | 1,500 |
| 401 | 534 | 50 | 41 | PROFESSIONAL SERVICES | 13,000 |
| 401 | 534 | 50 | 42 | COMMUNICATION | 10,500 |
| 401 | 534 | 50 | 43 | TRAVEL | 1,300 |
| 401 | 534 | 50 | 44 | ADVERTISING | 500 |
| 401 | 534 | 50 | 45 | OPERATING RENTALS & LEASES | 800 |
| 401 | 534 | 50 | 46 | INSURANCE | 19,000 |
| 401 | 534 | 50 | 47 | UTILITIES | 105,000 |
| 401 | 534 | 50 | 48 | REPAIRS & MAINTENANCE | 20,000 |
| 401 | 534 | 50 | 49 | MISCELLANEOUS | 7,500 |
| 401 | 534 | 50 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 5,000 |
| 401 | 534 | 50 | 53 | EXTERNAL TAXES | 46,000 |
| 401 | 591 | 34 | 78 | PWTF LOAN PRINCIPAL | 171,928 |
| 401 | 592 | 34 | 83 | PWTF LOAN INTEREST | 24,974 |
| 401 | 594 | 34 | 64 | MACHINERY & EQUIPMENT | 48,000 |
| 401 | 597 | 00 | 01 | TRANSFER-OUT 112 PW EQUIP RSV | 5,000 |
| 401 | 597 | 00 | 55 | TRANSFER-OUT 431 98/03 W/S BOND RED | 78,435 |
| 401 | 597 | 04 | 55 | TRANSFER-IN TO 001 CURRENT EXP | 96,049 |
| 401 | 597 | 34 | 54 | TRANSFER-OUT 404 W/S RESERVE | 5,000 |
| TOTAL WATER EXPENDITURES | | | | | 1,023,999 |
| ENDING FUND BALANCE | | | | | 744,610 |
| TOTAL WATER EXPENDITURES INCLUDING ENDING FUND BALANCE | | | | | 1,768,609 |
| | | | | GARBAGE FUND | |
| REVENUES | | | | | |
| 402 | 343 | 71 | 04 | GARBAGE SERVICE CHARGES | 1,040,400 |
| TOTAL GARBAGE REVENUES | | | | | 1,040,400 |
| BEGINNING FUND BALANCE | | | | | 112,000 |
| TOTAL GARBAGE REVENUES INCLUDING BEGINNING FUND BALANCE | | | | | 1,152,400 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | GARBAGE FUND (CONTINUED) | |
|---|-----|----|----|---|------------------|
| EXPENDITURES | | | | | |
| 402 | 537 | 50 | 10 | SALARIES & WAGES | 5,115 |
| 402 | 537 | 50 | 12 | OVERTIME | 880 |
| 402 | 537 | 50 | 20 | PERSONNEL BENEFITS | 2,905 |
| 402 | 537 | 50 | 21 | UNIFORMS & EQUIPMENT | 750 |
| 402 | 537 | 50 | 31 | SUPPLIES | 2,750 |
| 402 | 537 | 50 | 32 | FUEL | 400 |
| 402 | 537 | 50 | 35 | SMALL TOOLS & EQUIPMENT | 100 |
| 402 | 537 | 50 | 41 | PROFESSIONAL SERVICES | 3,650 |
| 402 | 537 | 50 | 42 | COMMUNICATION | 7,000 |
| 402 | 537 | 50 | 43 | TRAVEL | 50 |
| 402 | 537 | 50 | 44 | ADVERTISING | 170 |
| 402 | 537 | 50 | 45 | OPERATING RENTALS & LEASES | 500 |
| 402 | 537 | 50 | 46 | INSURANCE | 19,272 |
| 402 | 537 | 50 | 47 | UTILITIES | 1,428 |
| 402 | 537 | 50 | 48 | REPAIRS & MAINTENANCE | 2,000 |
| 402 | 537 | 50 | 49 | MISCELLANEOUS | 700 |
| 402 | 537 | 50 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 100 |
| 402 | 537 | 50 | 53 | EXTERNAL TAXES | 55,000 |
| 402 | 537 | 50 | 64 | MACHINERY & EQUIPMENT | 0 |
| 402 | 537 | 60 | 49 | CONTRACTED SERVICES | 820,000 |
| 402 | 597 | 04 | 55 | TRANSFER OUT TO 001 CURRENT EXP | 76,615 |
| 402 | 597 | 11 | 55 | TRANSFER-OUT 112 PW EQUIP RSV | 5,000 |
| TOTAL GARBAGE EXPENDITURES | | | | | 1,004,385 |
| ENDING FUND BALANCE | | | | | 148,015 |
| TOTAL GARBAGE EXPENDITURES INCLUDING ENDING FUND BALANCE | | | | | 1,152,400 |
| | | | | SEWER FUND | |
| REVENUES | | | | | |
| 403 | 343 | 51 | 04 | SEWER REVENUES | 1,289,573 |
| TOTAL SEWER REVENUES | | | | | 1,289,573 |
| BEGINNING FUND BALANCE | | | | | 980,000 |
| TOTAL SEWER REVENUES INCLUDING BEGINNING FUND BALANCE | | | | | 2,269,573 |
| SEWER EXPENDITURES | | | | | |
| 403 | 535 | 50 | 10 | SALARIES & WAGES | 157,976 |
| 403 | 535 | 50 | 12 | OVERTIME | 4,500 |
| 403 | 535 | 50 | 20 | PERSONNEL BENEFITS | 84,981 |
| 403 | 535 | 50 | 21 | UNIFORMS & EQUIPMENT | 1,850 |
| 403 | 535 | 50 | 31 | SUPPLIES | 35,000 |
| 403 | 535 | 50 | 32 | FUEL | 5,000 |
| 403 | 535 | 50 | 35 | SMALL TOOLS & EQUIPMENT | 1,000 |
| 403 | 535 | 50 | 41 | PROFESSIONAL SERVICES | 25,000 |
| 403 | 535 | 50 | 42 | COMMUNICATION | 7,000 |
| 403 | 535 | 50 | 43 | TRAVEL | 800 |
| 403 | 535 | 50 | 44 | ADVERTISING | 500 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| | | | | SEWER FUND (CONTINUED) | |
|---|-----|----|----|---|------------------|
| 403 | 535 | 50 | 45 | OPERATING RENTALS & LEASES | 500 |
| 403 | 535 | 50 | 46 | INSURANCE | 26,000 |
| 403 | 535 | 50 | 47 | UTILITIES | 26,000 |
| 403 | 535 | 50 | 48 | REPAIRS & MAINTENANCE | 20,000 |
| 403 | 535 | 50 | 49 | MISCELLANEOUS | 4,000 |
| 403 | 535 | 50 | 51 | INTERGOVERNMENTAL PROFESSIONAL SERVICES | 650,000 |
| 403 | 535 | 50 | 53 | EXTERNAL TAXES | 38,000 |
| 403 | 535 | 50 | 64 | MACHINERY & EQUIPMENT | 10,000 |
| 403 | 591 | 35 | 78 | PWTF LOAN PRINCIPAL | 112,312 |
| 403 | 592 | 35 | 83 | PWTF LOAN INTEREST | 6,494 |
| 403 | 597 | 04 | 55 | TRANSFER OUT TO 001 CURRENT EXP | 95,707 |
| 403 | 597 | 21 | 55 | TRANSFER-OUT 112 PW EQUIP RSV | 10,000 |
| 403 | 597 | 35 | 04 | TRANS OUT 404 MAIN ST IMPR | 405,000 |
| 403 | 597 | 35 | 55 | TRANSFER-OUT 431 W/S RESV BOND | 122,680 |
| SEWER EXPENDITURES | | | | | 1,850,300 |
| | | | | | |
| STORMWATER EXPENDITURES | | | | | |
| 403 | 538 | 30 | 10 | STORMWATER-SALARIES & WAGES | 4,376 |
| 403 | 538 | 30 | 20 | STORMWATER-PERSONNEL BENEFITS | 2,504 |
| 403 | 538 | 30 | 31 | OFFICE & OPERATING SUPPLIES | 9,500 |
| 403 | 538 | 30 | 32 | STORMWATER FUEL | 400 |
| 403 | 538 | 30 | 48 | REPAIRS & MAINTENANCE | 400 |
| 403 | 538 | 30 | 49 | STORMWATER-MISCELLANEOUS | 100 |
| 403 | 538 | 30 | 51 | STORMWATER-INTERGOV PROF SVCS | 2,400 |
| 403 | 538 | 30 | 64 | STORMWATER - MACHINERY & EQUIPMENT | 11,000 |
| 403 | 538 | 92 | 31 | STORMWATER - SUPPLIES | 200 |
| 403 | 538 | 92 | 41 | STORMWATER-PROFESSION SERVICES | 12,000 |
| 403 | 538 | 92 | 44 | STORMWATER-ADVERTISING | 500 |
| 403 | 538 | 92 | 64 | STORMWATER - MACHINERY & EQUIPMENT | 800 |
| 403 | 594 | 38 | 64 | STORMWATER-MACHINERY & EQUIPMENT | 100,000 |
| TOTAL STORMWATER EXPENDITURES | | | | | 144,180 |
| | | | | | |
| TOTAL SEWER EXPENDITURES | | | | | 1,994,480 |
| | | | | | |
| ENDING FUND BALANCE | | | | | 275,093 |
| | | | | | |
| TOTAL SEWER REVENUES INCLUDING ENDING FUND BALANCE | | | | | 2,269,573 |
| | | | | | |
| WATER/SEWER IMPROVEMENT RESERVE | | | | | |
| | | | | | |
| REVENUES | | | | | |
| 404 | 337 | 07 | 85 | Federal Grant - CDBG | 1,221,544 |
| 404 | 379 | 00 | 34 | INFRASTRUCTURE FEE - WATER | 5,000 |
| 404 | 379 | 00 | 35 | INFRASTRUCTURE FEE - SEWER | 7,000 |
| 404 | 397 | 00 | 04 | OPERATING TRANSFERS-IN | 10,000 |
| 404 | 397 | 01 | 04 | TRANS FROM 401 WATER-MSING ST IMPR | 5,000 |
| 404 | 397 | 03 | 04 | TRANS IN FROM SEWER - RESERVE | 400,000 |
| 404 | 397 | 33 | 04 | TRANS IN FROM SEWER-MAIN ST IMPR | 5,000 |
| TOTAL WA/SE IMPROVEMENT REVENUES | | | | | 1,653,544 |
| | | | | | |
| BEGINNING FUND BALANCE | | | | | 1,100,000 |
| | | | | | |
| TOTAL WA/SE IMPROVEMENT REVENUES INCLUDING BEGINNING FUND BAL. | | | | | 2,753,544 |

**CITY OF UNION GAP
2014 BUDGET BY FUND**

| WA/SE O, [RPVE, EMT RESERVE FUND (CONTINUED) | | | |
|---|---|--|-------------------|
| EXPENDITURES | | | |
| 404 535 50 41 | PROFESSIONAL SERVICES | | 5,000 |
| 404 535 50 41 | PROF SERVICES-FOUR PART AGREEMENT | | 20,000 |
| 404 535 50 49 | MISCELLANEOUS | | 48,500 |
| 404 594 35 64 | MACHINERY & EQUIPMENT - FLOW METERS | | 67,000 |
| 404 595 34 63 | MAIN ST 16 INCH WA MAIN-PHASE 2 | | 1,221,544 |
| 404 595 34 63 | CONSTRUCTION - MAIN STREET REVITALIZATION | | 20,000 |
| 404 596 35 63 | SEWER SYSTEM IMPROVEMENTS | | 170,000 |
| TOTAL WA/SE IMPROVEMENT EXPENDITURES | | | 1,552,044 |
| ENDING FUND BALANCE | | | |
| | | | 1,201,500 |
| TOTAL WA/SE IMPROVEMENT EXPENDITURES INCLUDING ENDING FUND BAL. | | | 2,753,544 |
| 1998 WATER/SEWER BOND REDEMPTION FUND | | | |
| REVENUES | | | |
| 431 397 34 04 | TRANSFER-IN 401 WATER | | 78,747 |
| 431 397 35 04 | TRANSFER-IN 403 SEWER | | 123,168 |
| TOTAL 1998 WA/SE BOND REDEMPTION REVENUES | | | 201,915 |
| TOTAL BEGINNING FUND BALANCE | | | |
| | | | 5,000 |
| TOTAL 1998 WA/SE BOND REDEMPTION REVENUES INCLUDING BEG. FUND BAL. | | | 206,915 |
| EXPENDITURES | | | |
| 431 591 34 72 | REVENUE BONDS/WATER 39% | | 74,100 |
| 431 591 35 72 | REVENUE BONDS/SEWER 61% | | 115,900 |
| 431 592 34 83 | INT ON LONG - TERM DEBT/WATER | | 4,335 |
| 431 592 34 86 | DEBT SERVICE: COST / WATER UTIL. | | 150 |
| 431 592 35 83 | INT ON LONG - TERM DEBT/SEWER | | 6,780 |
| 431 592 35 84 | DEBT ISSUE COSTS | | 650 |
| TOTAL 1998 W/S BOND RED. EXPENDITURES | | | 201,915 |
| ENDING FUND BALANCE | | | |
| | | | 5,000 |
| TOTAL 1998 W/S BOND RED. EXPENDITURES INCLUDING ENDING FUND BAL. | | | 206,915 |
| GRAND TOTAL REVENUES | | | |
| | | | 20,116,196 |
| GRAND TOTAL BEGINNING FUND BALANCES | | | |
| | | | 7,096,768 |
| GRAND TOTAL REVENUES INCLUDING BEGINNING FUND BALANCES | | | 27,212,964 |
| GRAND TOTAL EXPENDITURES | | | |
| | | | 20,722,803 |
| GRAND TOTAL ENDING FUND BALANCES | | | |
| | | | 6,490,159 |
| GRAND TOTAL EXPENDITURES INCLUDING ENDING FUND BALANCES | | | 27,212,964 |

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