



# CITY OF UNION GAP



## 2015 ANNUAL BUDGET

Pioneer Graveyard  
Commemorating 150 Years

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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
Police Chief	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
City Attorney	Bronson Brown

### **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.**

### **Goals**

**Image**

**Facilities**

**Economic Development**

**Infrastructure**

**Service Efficiency**

**Public Safety**

## **2015 BUDGET SUMMARY**

The 2015 budget recognizes continuing cost savings in operations achieved as the result of partnering with other local governments to improve the delivery of services while operating within budgeted constraints. The City Council's approval of a contract for fire protection services with the City of Yakima will result in overall savings of \$38,228 in 2015 after additional budgeted fire department capital reserves of \$131,650. Besides improving response to fire emergencies, contracting services will for the first time allow the city to fully fund an adequate capital reserve for department operations.

A new Rainy Day Fund of \$336,558 is established in the 2015 budget. Funding a rainy day fund puts the city in the position to sustain operations in the event of a natural disaster, terrorist event, or a major downturn in the economy. The city also increased funding of the Contingency Fund from \$5,000 to \$134,623. An adequate contingency fund allows the city to cover unforeseen expenses or take advantage of opportunities when they arise even though this may be well after the budget has been approved.

The city established a new fiscal policy for 2015 which ensures adequate cash flow by targeting the Current Expense Fund to equal at least 8% of projected revenues which is \$538,492 in 2015. In fact, the city has already exceeded this target with a fund balance equal to \$757,651 or 11.26% of 2015 projected revenues. The city achieved this target while also reducing its outstanding debt by \$622,033 in 2014 which further evidences the city's commitment to fiscal discipline.

The 2015 budget dramatically increases the funding of capital reserves for the second year in a row. In addition to adequate funding of fire department capital reserves, the contribution to the City Hall Building Reserve Fund is increased by \$140,000 in 2015. The 2015 budget also continues funding reserves in the Street Development Reserve Fund, Infrastructure Reserve Fund, Public Works Equipment Reserve Fund, and City Hall Equipment Reserve Fund in amounts similar to the higher levels the city began funding in the 2014 budget. For the second year in a row, the 2015 budget also fully funds the Police Vehicle Reserve Fund allowing for the purchase of replacement police vehicles as these become needed.

Over the last two years the city has reduced the total number of funded positions by 30% from 60 in 2013 to 42 in the 2015 budget. This reduction in personnel is the result of partnerships with other local units of government to deliver high quality services at reduced cost and reductions in supervisory and administrative staff. This has resulted in significant savings in personnel costs which is reflected in the 2015 budget.

By any measure, the city is clearly in sound financial shape. A firm commitment to fiscal restraint along with close financial oversight and effective operational management has put the city on solid financial ground. The 2015 budget projects sufficient resources to fund current city operations without dipping into Current Expense Fund reserves. The budget also sets aside generous capital reserves for investment in the city's increasingly bright future.

## **2015 – 2016 UNION GAP STRATEGIC PLAN**

On September 9, 2002, the City Council by Resolution No. 452 adopted the city's mission statement, vision statement and 5-year goals. The city's mission statement provides:

“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.”

The city's vision statement provides:

“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 wellbeing.”

The Council continues to endorse these mission and vision statements and also the broad goals of “Image”, “Facilities”, “Economic Development”, “Infrastructure”, “Service Efficiency”, and “Public Safety”. The Council recognizes that beyond these broad goals, the city needs to identify strategies for accomplishing these broad goals as well as action steps within those strategies to provide for the measurement of progress towards the adopted goals. The 2015-2016 Strategic Plan is an effort to provide clarity and focus to the accomplishment of city goals so that the City Council, staff, stakeholders, and residents can work collaboratively and effectively with common purpose towards common ends.

### **IMAGE**

#### **Strategy #1: Revitalize Main Street**

- |                        |   |
|------------------------|---|
| <b>Action Step #1:</b> | <b>Develop reasonable timeline for corridor improvements</b>  |
| <b>Action Step #2:</b> | <b>Develop a financial plan for funding corridor improvements</b>   |
| <b>Action Step #3:</b> | <b>Improve Main Street pedestrian crosswalk at Washington Street</b>                                      |
| <b>Action Step #4:</b> | <b>Research reduced speed limit</b>   |
| <b>Action Step #5:</b> | <b>Research small business incentives for storefront improvements</b>                                     |
| <b>Action Step #6:</b> | <b>Review parking ordinance to determine whether changes might stimulate business investment</b>          |
| <b>Action Step #7:</b> | <b>Research opportunities for transit funded supporting projects</b>                                      |
| <b>Action Step #8:</b> | <b>Research residential ordinance to determine whether changes might stimulate residential investment</b> |
| <b>Action Step #9:</b> | <b>Support efforts by other stakeholders to revitalize Main Street</b>                                    |

**Outcome/objective:** the City of Union Gap will have an attractive and vibrant Main Street that is safe for both pedestrians and vehicle traffic.

#### **Strategy #2: Develop Civic Core**

- |                        |   |
|------------------------|---|
| <b>Action Step #1:</b> | <b>Identify streetscape components for civic core</b> |
|------------------------|---|

- Action Step #2: Implement streetscape components as feasible
- Action Step #3: Complete civic campus study
- Action Step #4: Research funding options for civic campus study recommendations
- Action Step #5: Implement recommendations as feasible

Outcome/objective: the City of Union Gap will have an identifiable and inviting downtown that is easily accessible and navigable by all means of transportation.

*Strategy #3: Measure and communicate progress towards achievement of city goals*

- Action Step #1: Monitor and measure progress towards city goals
- Action Step #2: Develop a communication plan utilizing the city website, newsletter, news releases, and tourism promoter insights
- Action Step #3: Implement communication plan

Outcome/objective: the City of Union Gap will have a favorable public image as a place where people are proud to live, work, and play.

## FACILITIES

*Strategy #1: Create long-term facilities plan*

- Action Step #1: Complete civic campus study
- Action Step #2: Identify funding needs for city hall and police department components
- Action Step #3: Develop a financial plan for funding plan components
- Action Step #4: Implement plan as feasible
- Action Step #5: Review capital facility needs for other city operations
- Action Step #6: Prepare long-term capital facilities maintenance plan

Outcome/objective: the City of Union Gap will have adequate facilities to support city operations currently and in the future.

*Strategy #2: Review financial resources for funding facilities plan*

- Action Step #1: Research options for funding plan
- Action Step #2: Implement funding plan

Outcome/objective: the City of Union Gap will have adequate financial resources for maintaining existing and future facilities.

## ECONOMIC DEVELOPMENT

*Strategy #1: Review development practices and revise as necessary*

- Action Step #1: Review and update comprehensive plan in anticipation of GMA update deadline of June 30, 2017

Action Step #2: Review permit/licensing approval processes to enhance customer service and/or stimulate increased private investment

Outcome/objective: the City of Union Gap will bolster its business-friendly reputation enhancing economic opportunities for current and future residents and business owners.

Strategy #2: Develop Longfibre Road/Regional Beltway

Action Step #1: Construct next phase of project (to Pine Street)  
Action Step #2: Finalize alignment of remaining corridor to Fullbright Park  
Action Step #3: Develop a financial plan for funding  
Action Step #4: Develop communication/lobbying plan for completion of South Union Gap interchange and connecting bridge across railroad

Outcome/objective: Industrial and commercial land will be opened to development and access to Main Street and Fullbright Park will be improved.

INFRASTRUCTURE

Strategy #1: Review financial plan for sewer/water utility including both current and future operations

Action Step #1: Review utility rates and revise as needed  
Action Step #2: Update capital plan annually

Outcome/objective: the City of Union Gap will have adequate infrastructure to support residential, commercial, recreational, and governmental activities with sufficient funds to maintain existing infrastructure and invest in new infrastructure as needed.

Strategy #2: Develop financial plan for infrastructure needs identified in the comprehensive plan

Action Step #1: Identify financial costs of plan components  
Action Step #2: Research funding options  
Action Step #3: Create financial plan for funding plan components  
Action Step #4: Implement plan as feasible

Outcome/objective: the City of Union Gap will grow responsibly and cost-effectively while supporting both existing and future businesses and strengthening existing residential neighborhoods.

Strategy #3: Create sidewalk plan

Action Step #1: Identify priority locations for new sidewalks  
Action Step #2: Determine costs  
Action Step #3: Research funding options  
Action Step #4: Develop financial plan for funding priority sidewalks  
Action Step #5: Implement plan as feasible



Outcome/objective: the City of Union Gap will have an improved sidewalk system for pedestrian use.

*Strategy #4: Review and update comprehensive park plan*

- Action Step #1: Identify financial costs of plan components
- Action Step #2: Research funding options
- Action Step #3: Develop financial plan for funding plan components
- Action Step #4: Implement plan as feasible

Outcome/objective: the City of Union Gap will have high quality parks that meet the needs of park users today and in the future.

**SERVICE EFFICIENCY**

*Strategy #1: Create a healthy and positive working environment for city employees*

- Action Step #1 – Increase the well-being and productivity of staff
- Action Step #2 – Support the work of the city’s Wellness Committee
- Action Step #3 – Improve internal communication within the organization

Outcome/objective: the City of Union Gap workforce will be highly motivated and function effectively in all operations.

*Strategy #2: Meet the criteria for GFOA peer approval for budget document*

- Action Step #1: Research criteria
- Action Step #2: Create 2015 budget document consistent with criteria
- Action Step #3: Submit 2015 document for informal review to peers
- Action Step #4: Prepare 2016 budget document and submit for formal peer review

Outcome/objective: the City of Union Gap will be recognized for following best practices in reporting its annual budget.

**PUBLIC SAFETY**

*Strategy #1: Evaluate effectiveness of contract for fire protection services*

- Action Step #1 – Complete integration of operation
- Action Step #2 – Continue to review operations in light of industry best practices

Outcome/objective: the City of Union Gap will benefit from high quality, affordable fire protection services.

*Strategy #2: Reduce residential blight*

- Action Step #1: Review current practices

- Action Step #2: Streamline current practices and shorten response timeline
- Action Step #3: Coordinate police patrol practices with blight problem areas
- Action Step #4: Develop public education program and recognition for property owner improvements

Outcome/objective: residents will experience safer, more attractive residential neighborhoods.

*Strategy #3: Implement crime-free rental housing program*

- Action Step #1: Review neighboring crime-free rental housing programs for effectiveness
- Action Step #2: Develop program with input from landlords and other stakeholders
- Action Step #3: Present draft program guidelines to City Council for consideration
- Action Step #4: Implement program if approved by City Council

Outcome/objective: the City of Union Gap will help landlords provide safe housing for renters.

*Strategy #4: enhance youth activities to reduce gang involvement*













- Action Step #1: Review Gang Free Initiative funding opportunities
- Action Step #2: Strengthen existing city operated youth programs and recreation opportunities for youth
- Action Step #3: Continue National Night Out and broaden participation
- Action Step #4: Partner with stakeholder organizations working to provide area youth with positive alternatives to gang involvement

Outcome/objective: young people in Union Gap will experience a broad range of positive activities and the community will experience reduced gang crime and violence.

*Strategy #5: implement diversion program for low-level offenders*

- Action Step #1: Review existing prosecution filings
- Action Step #2: Determine criteria for diversion of certain offenses
- Action Step #3: Implement diversion program
- Action Step #4: Review impact of program on case filings

Outcome/objective: the City of Union Gap court system will provide a range of options to sanction criminal behavior tailored to the circumstances of the offense while reducing total costs associated with municipal court operations.

06/25/15 – Budget Meetings with City Manager and Directors	
07/07/15 – Budget Process Update to Council at the Finance & Administration Committee	
08/06/15 – Call to Budget	
08/29/15 – Departmental Budgets Submitted	
09/06/15 – 1 <sup>st</sup> Budget Workshop with Council, Directors, City Manager	
10/04/15 – 2 <sup>nd</sup> Budget Workshop with financial consultant	
10/04/15 – 5-Year Revenue Trends Presented to Council	
10/06/15 – Preliminary Budget Presented to Council	
10/20/15 – Draft Reserve Policy Presented to Council at the Finance & Administration Committee	
10/28/15 – Lodging Tax Advisory Committee (LTAC) Budget Meeting	
10/31/15 – Preliminary Budget to Council	
11/03/15 – Discussion about the Draft Reserve Policy at the Finance & Administration Committee	
11/03/15 – Preliminary Budget Discussion with Council	
11/03/15 – LTAC Budget Presented to Council at the Finance & Administration Committee	
11/10/15 – Property Tax Public Hearing and Property Tax Levy Passed with 0% Increase	
11/10/15 – Revised Reserve Policy Resolution Passed	
11/24 – 1 <sup>st</sup> Preliminary Budget Public Hearing	
11/24/15 – Updated Preliminary Budget Presented to Council	
12/08/15 – 2 <sup>nd</sup> Preliminary Budget Public Hearing	
12/08/15 – 2015 Budget Ordinance Passed by Council	

## **CITY OF UNION GAP, WASHINGTON RESERVE POLICIES**

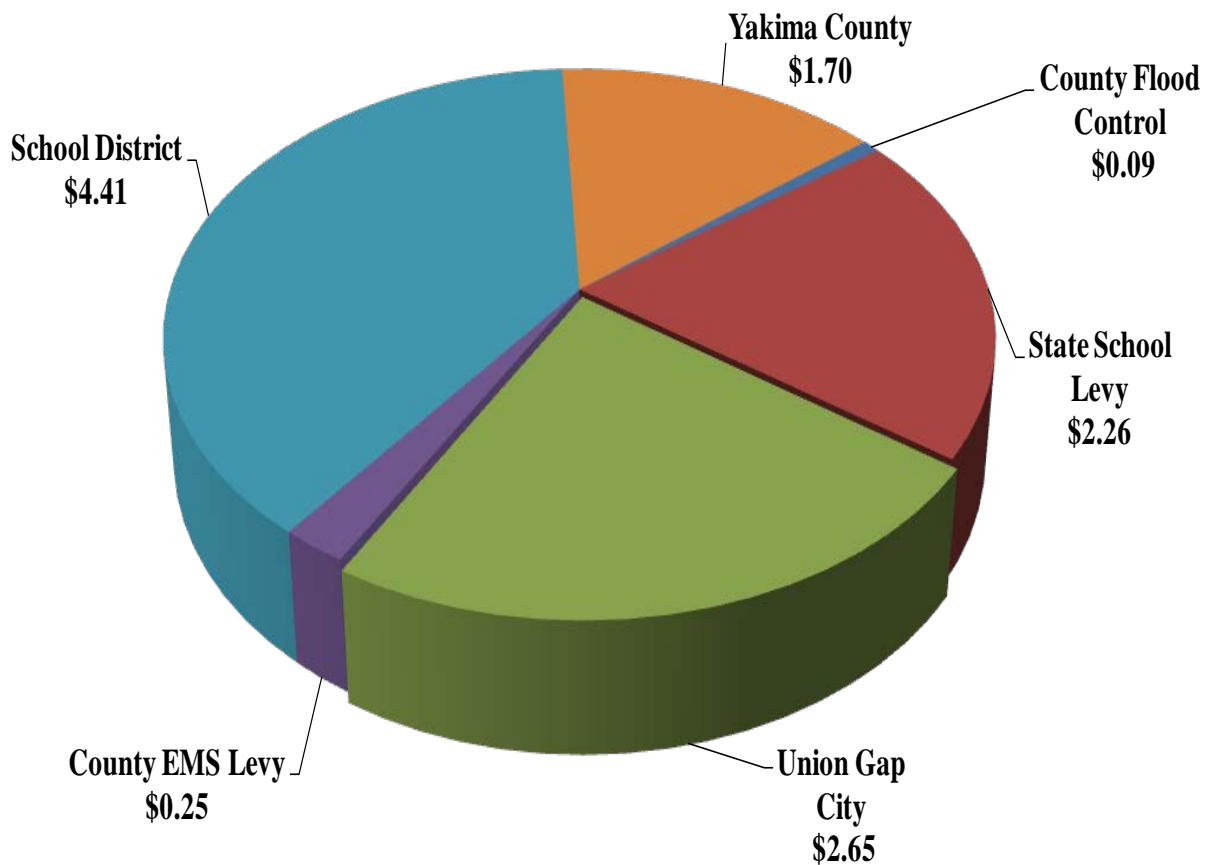
Adequate reserve levels are a necessary component of the City's overall financial management strategy and key factor in measuring the City's financial strength.

- a. The City will maintain a City General Reserve Fund (002 – “Rainy Day Fund”) with a balance equal to five percent (5%) of the total General Fund budgeted revenues, excluding beginning fund balance. This reserve will sustain City operations in the event of a catastrophic event such as a natural disaster, terrorist attack, or a major downturn in the economy. Expenditures from this fund may be made only by the vote of one more than the majority of all members of the City Council.
- b. The City will maintain General Operating Reserves (beginning fund balance) at a level equal to at least eight percent (8%) of the total General Fund budgeted revenue, excluding beginning fund balance, to provide sufficient cash flow to meet financial needs.
- c. After funding the “Rainy Day Fund” and beginning fund balance the City will fund a Contingency Fund (109) at a level equal to two percent (2%) of the total General Fund budgeted revenue, excluding beginning fund balance. This reserve will finance unbudgeted expenditures.

2015 MAJOR & NON-MAJOR REVENUES AND EXPENDITURES										
	Major Governmental Funds				Major Proprietary Funds			Capital Project Funds	Non-Major Governmental Funds	Totals
	General	Street	Transit	Water	Sewer	Garbage				
Revenues										
Tax Receipts	5,770,413	571,800	810,130					457,749	464,344	8,074,436
Licenses and Permits	122,420	500			794					123,714
Intergovernmental	52,443	108,683	14,230					1,995,687	50,598	2,221,641
Charges for Service	141,464			879,364	1,488,534	1,040,400		579	464	3,550,805
Fines and Forfeitures	254,218								6568	260,786
Miscellaneous	118,542	950	1,186	559	559	36		135,359.00	8,490	265,681
Other Financing Sources										0
Transfers-in	271,651			61,420				410,000	1,191,671	1,934,742
Total Revenues	\$6,731,151	\$681,933	\$825,546	\$941,343	\$1,489,887	\$1,040,436		\$2,999,374	\$1,722,135	\$16,431,805
Expenditures										
Salaries and Benefits	3,051,260	341,852	26,442	314,482	264,079	9,397			70,000	4,077,513
Supplies	190,072	66,800	10,800	57,500	51,100	2,500			15,800	394,572
Professional Services	366,013	13,000	10,000	13,000	37,000	2,600		45,000	134,500	621,113
Communication	65,200	6,800		10,500	7,000	5,000			94,500	
Travel	44,700	400	500	1,300	800	50			200	47,950
Advertising	26,300	400	8,000	500	1,000	170			89,000	125,370
Operating Rentals & Leases	24,850	600	500	800	500	500			2,000	29,750
Insurance	68,108	11,317		19,000	26,000	19,272			10,000	153,697
Utilities	83,310	157,750	1,427	105,000	26,000	1,500				374,987
Repairs & Maintenance	69,009	16,560	1,000	20,000	20,400	2,000				128,969
Miscellaneous	67,904	950	500,000	7,500	4,100	820,700		100,000	136,195	1,637,349
Intergovernmental	2,086,475	77,300	9,500	52,000	790,400	55,100				3,070,775
Capital Outlay	52,100		41,000	48,000	31,000			1,917,241	878,371	2,967,712
Interfund Payments									31,504	
Debt Service				180,909	118,244			170,035	220,105	689,293
Transfers-out	1,018,344		79,890	385,470	235,098	121,167		50,000	10,026	1,899,995
Total Expenditures	\$7,213,645	\$693,729	\$689,059	\$1,215,961	\$1,612,721	\$1,039,956		\$2,282,276	\$1,597,701	\$16,345,048
Beginning Fund Balances	\$1,025,000	\$425,009	\$1,816,119	\$881,615	\$387,773	\$705		\$2,585,090	\$1,034,641	\$8,155,952
Ending Fund Balances	\$542,506	\$413,213	\$1,952,606	\$606,997	\$264,939	\$1,185		\$3,302,188	\$1,159,075	\$8,242,709

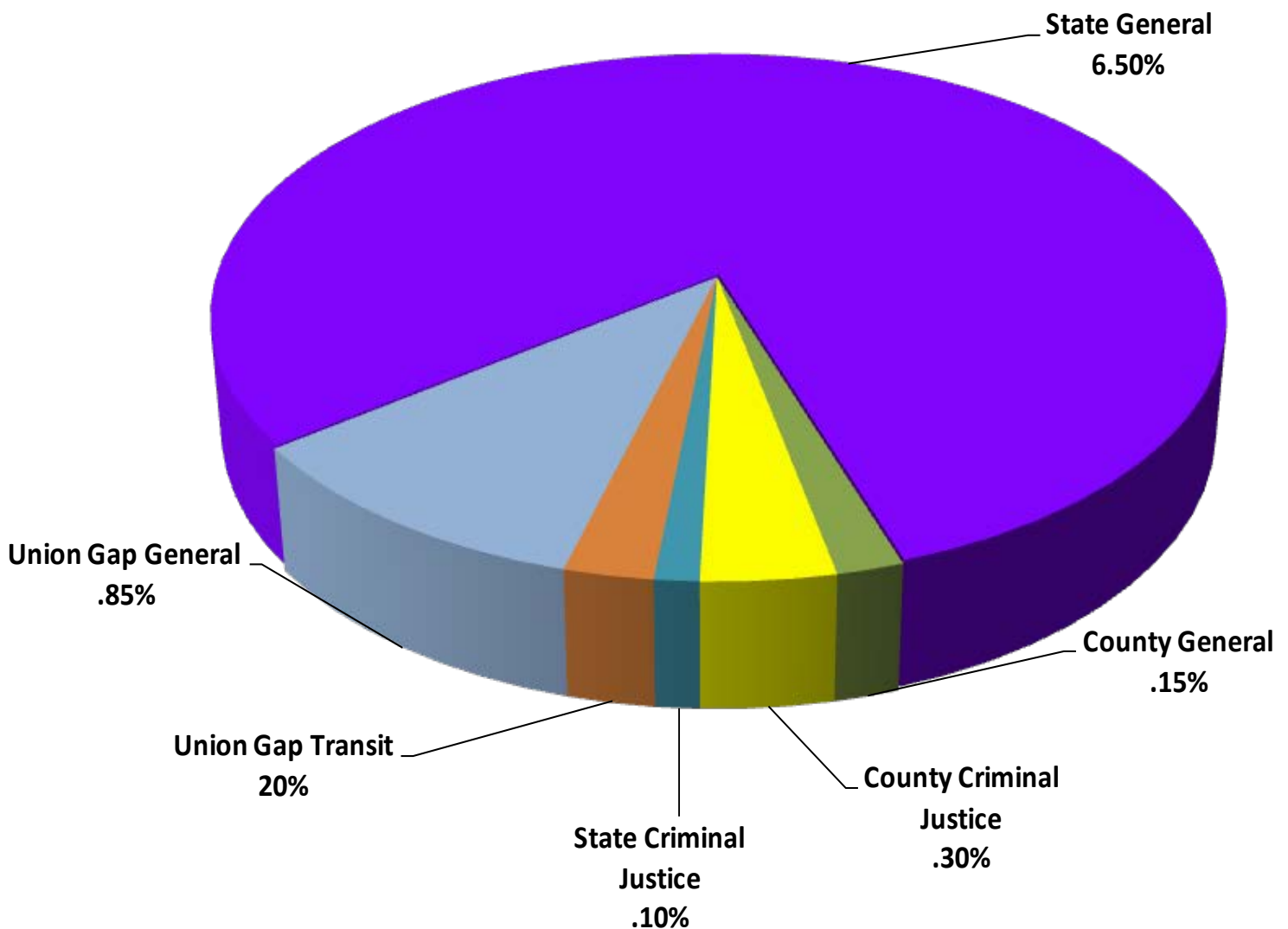
# PROPERTY TAX

Property taxes shown graphically below are measured per \$1,000 assessed valuation. \$11.36 total property tax per \$1,000 is collected on property within the City. The City receives \$2.65 of the total \$11.36 per \$1,000 assessed valuation collected. 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. This will vary slightly the amount of school property tax paid.

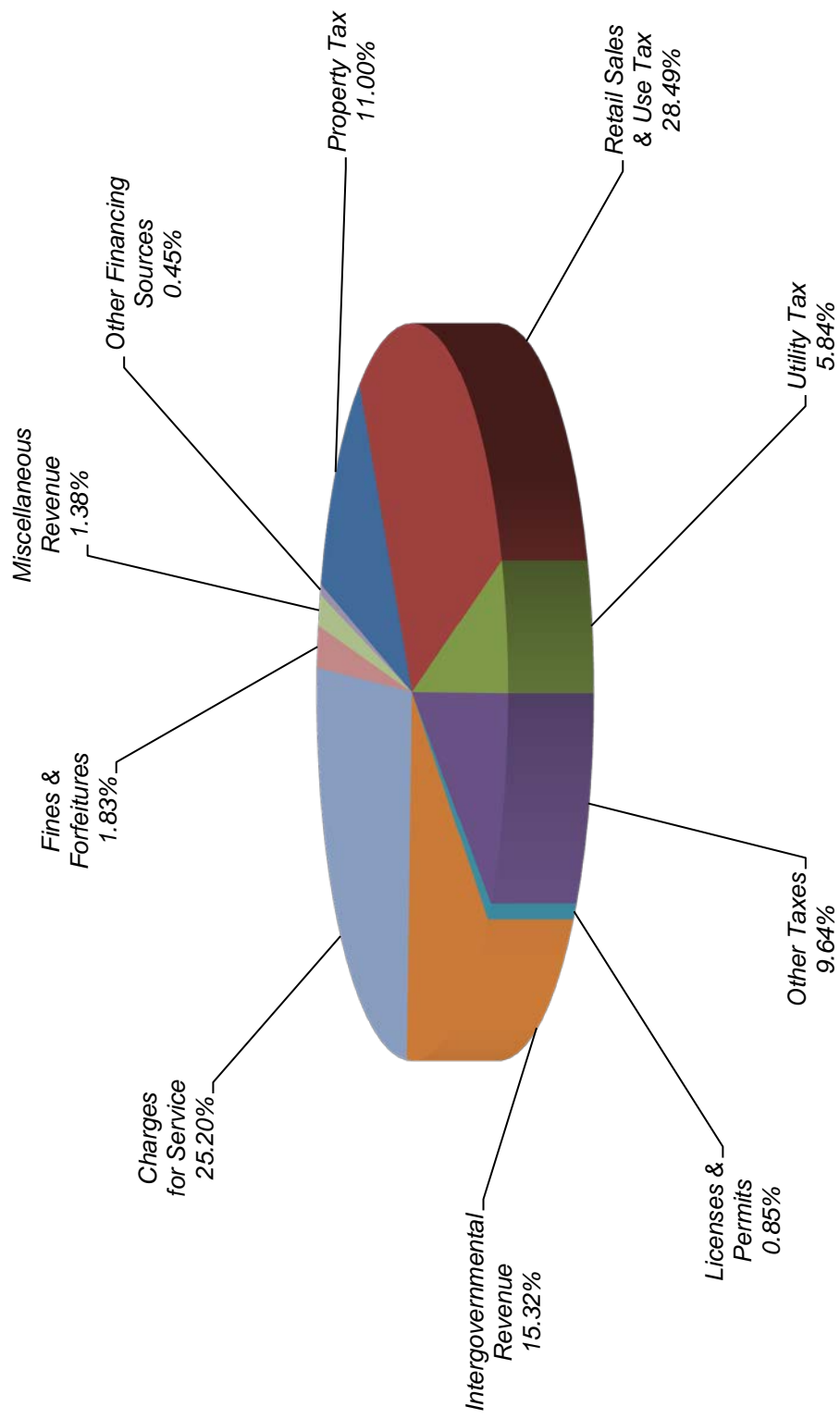


# SALES TAX

As graphically shown below, of the 8.1% of sales tax collected on sales within the City of Union Gap, the City receives .85% general, and .20% Transit, the State receives 6.5% general, and the County Receives .15% General and .40% Criminal Justice.

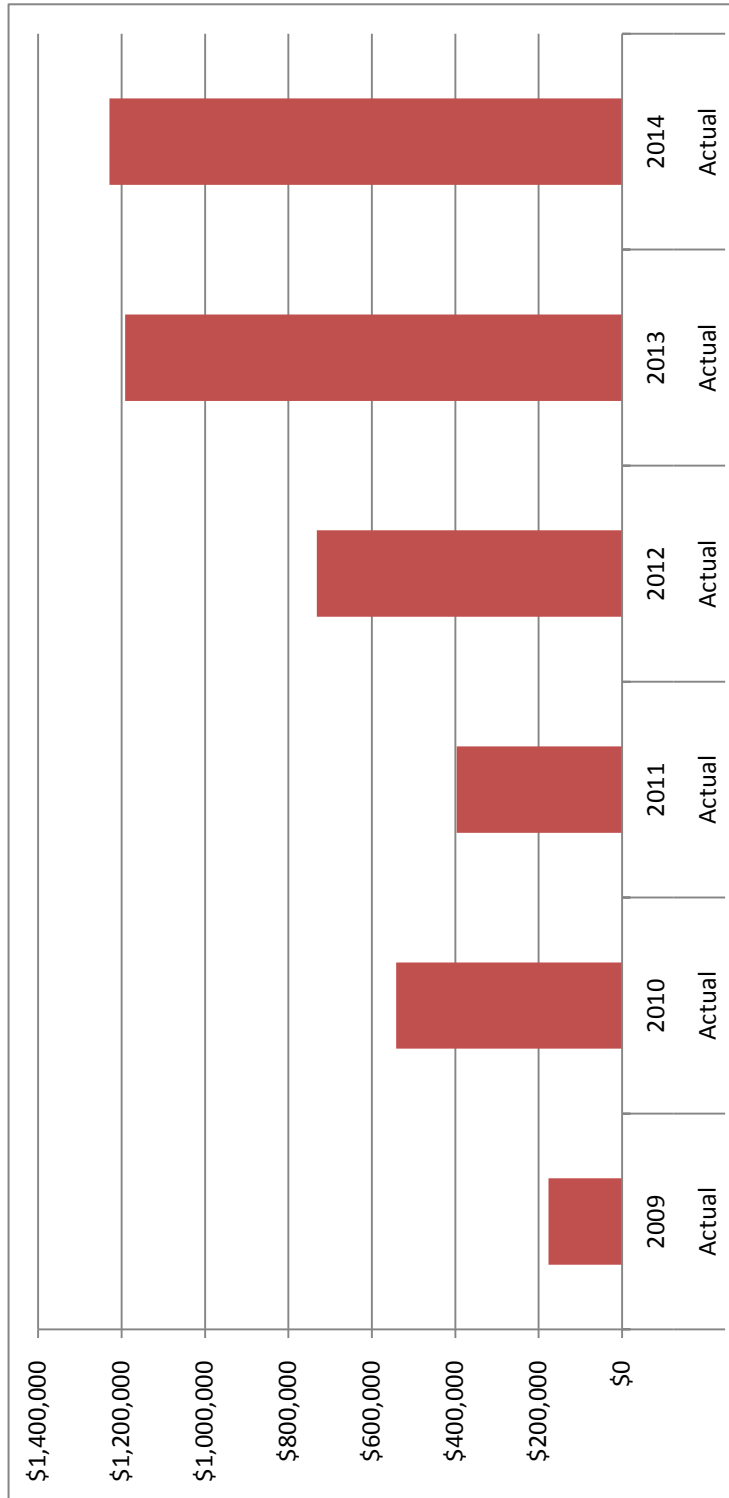


## 2015 Budgeted Revenues- All Funds





## 2015 Current Expense Ending Fund Balance



2009	2010	2011	2012	2013	2014
176,544	541,937	396,389	731,966	1,191,382	1,228,832

## **2015 Budget Highlights**

- \$756,951 – Current Expense Fund (001) Beginning Fund Balance
- \$336,558 - General Reserve Fund (002 – “Rainy Day Fund”)
- \$134,623 - Contingency Fund (109)
- \$2,355,042 - Water/Sewer Improvement Reserve Fund (404) includes beginning fund balance, transfers from Current Expense, Water, Sewer, and infrastructure fees
- \$1,841,947 - Infrastructure Reserve Fund (124) Includes State money and 10% sales tax
- \$532,667 - Public Works Equipment Reserve Fund (112) includes beginning fund balance, and transfers-in from C.E. and enterprise funds
- \$180,371 - Fire Truck Reserve Fund (113)
- \$100,000 - Police Vehicle Reserve Fund (115)
- \$220,000 - City Hall Building Reserve Fund (116)
- \$50,000 - City Hall Equipment Reserve Fund (120)
- 10% - \$412,345 in Retail Sales Tax to the Infrastructure Reserve Fund (124)
- 0% Property Tax Increase
- Reduced Outstanding Debt by \$622,033

## 2015 Employee Position Classification Salary Schedule

<b><i>Elected Officials</i></b>				
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>		
Mayor	\$ 7,200	\$ 7,200		
Councilmembers	\$ 7,200	\$ 7,200		
<b><i>Unrepresented Employees</i></b>				<b>Total FTE</b>
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>	<b>FTE</b>	
City Manager	\$ 97,375	\$ 97,375	1	
Director of Public Works & Economic Development	\$ 87,843	\$ 87,843	1	
Deputy Director of Public Works & Economic Devl.	\$ 79,260	\$ 79,260	1	
Police Chief	\$ 91,000	\$ 91,000	1	
Director of Finance & Administration	\$ 76,863	\$ 76,863	1	<b>5</b>
<b><i>Represented Employees-Finance &amp; Administration</i></b>				<b>Total FTE</b>
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>	<b>FTE</b>	
Clerk/Receptionist	\$ 31,128	\$ 41,505	2	
Finance Tech-Utility Clerk	\$ 31,644	\$ 44,998	1	
Accounts Payable/Payroll Tech	\$ 41,640	\$ 59,217	1	<b>4</b>
<b><i>Represented Employee-Pub. Works/Community Devl.</i></b>				<b>Total FTE</b>
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>	<b>FTE</b>	
Administrative Secretary	\$ 34,027	\$ 45,369	2	
Code Enforcement Officer	\$ 36,513	\$ 48,684	1	
Foreman	\$ 63,132	\$ 63,132	1	
Maintenance	\$ 42,072	\$ 51,648	9	
Janitor	\$ 22,960	\$ 30,613	1	
Part-time Senior Citizen Coordinator	\$ 19,829	\$ 19,829	0.5	<b>14.5</b>
<b><i>Represented Employee-Police Department</i></b>				<b>Total FTE</b>
<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>	<b>FTE</b>	
Administrative Secretary	\$ 34,027	\$ 45,369	1	
Clerk/Logistics	\$ 34,027	\$ 45,369	2	
Sergeant	\$ 67,511	\$ 73,126	4	
Officer	\$ 52,623	\$ 64,565	11	<b>18</b>
<b>Grand Total FTE</b>		<b>41.5</b>		



## **2015 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.

### **002 – General Reserve Fund:**

The General Reserve Fund is to be used in the event of unavoidable budgetary need or in the event of an emergency. It can only be drawn upon with a vote of a majority, plus one, of the council.

### **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 Police Vehicle 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-half of one percent 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 distributions from the County and State for criminal justice purposes.

**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 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.

**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 contracts with Yakima Valley Conference of Governments to administer the program in Union Gap.

**128 - Transit System Fund:**

The purpose of the Transit System Fund is to account for the sales tax of 2/10 percent (0.2%) which is collected on sales in the City of Union Gap.

**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, and the reserve police officer 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. Proceeds from such forfeitures are 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 the 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.

**431 – 1998/2003 Water/Sewer Bond Redemption Fund:**

The purpose of the 1998/2003 Water/Sewer Bond Redemption Fund is to accumulate the assessment payments and interfund transfers from the Water Fund to pay the annual principal and interest payment for the revenue bonds redemption. The capital projects financed 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 matured from 1999 through 2015, with the interest rates varying from 2.0% to 5.45%; and are now fully repaid.

**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 Petty Cash (635), and Advance Travel Expense (636).

## 2015 BUDGET BASIS OF BUDGETING

The City of Union Gap adopts the annual appropriated budget 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. The appropriated and actual expenditures for the budget is as follows:

<b>Fund</b>	<b>Department</b>	<b>2014 Budgeted Expenditures</b>	<b>2015 Budgeted Expenditures</b>	<b>Variance</b>
001	Current Expense	7,414,441	7,756,151	104.61%
002	General Fund Reserve	0	336,558	0.00%
101	Street Fund	926,308	1,106,942	119.50%
106	Park Development Reserve Fund	65,087	35,639	54.76%
107	Convention Center Reserve Fund	258,000	310,000	120.16%
108	Tourism Promotion Area Fund	119,861	145,000	120.97%
109	Contingency Fund	5,000	139,639	2792.78%
112	Public Works Equipment Reserve Fund	395,535	532,667	134.67%
113	Fire Truck Reserve Fund	101,000	263,420	260.81%
114	Senior Activity Fund	1,100	1,464	133.09%
115	Police Vehicle Reserve Fund	100,000	100,000	100.00%
116	City Hall Building Reserve Fund	80,000	290,000	362.50%
118	Municipal Capital Improvement Fund	150,000	123,479	82.32%
120	City Hall Equipment Reserve Fund	50,000	93,000	186.00%
121	Street Development Reserve Fund	4,095,906	424,734	10.37%
123	Criminal Justice Fund	249,015	312,511	125.50%
124	Infrastructure Reserve Fund	2,451,795	2,602,951	106.17%
125	Development Mitigation Reserve Fund	9,200	78,258	850.63%
126	Crime Prevention Assessment Fund	20,000	16,581	82.91%
127	Commute Trip Reduction Fund	100	2,900	2900.00%
128	Transit System Fund	2,413,075	2,641,665	109.47%
130	Community Policing Fund	23,200	23,005	99.16%
131	Drug Seizure Forfeiture Fund	8,300	8,100	97.59%
132	Community Events Fund	6,500	18,272	281.11%
170	Housing Rehabilitation Fund	118,500	118,020	99.59%
401	Water Fund	1,768,609	1,822,958	103.07%
402	Garbage Fund	1,152,400	1,041,141	90.35%
403	Sewer Fund	2,269,573	1,877,660	82.73%
404	Water/Sewer Improvement Reserve Fund	2,753,544	2,355,042	85.53%
431	1998 & 2003 Water/Sewer Bond Redemption Fund	206,915	0	0.00%
	<b>Grand Total</b>	<b>\$27,212,964</b>	<b>\$24,587,757</b>	<b>90.35%</b>



**CITY OF UNION GAP**  
**2015 CONSOLIDATED FINANCIAL SCHEDULE OF REVENUES AND EXPENDITURES**  
**OPERATIONS**

		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget
<b>Revenue</b>						
	Property Tax	1,443,787	1,464,944	1,518,398	1,598,071	1,594,551
	Retail Sales & Use Tax	3,317,265	3,651,051	3,888,732	3,953,961	4,130,112
	Utility Tax	842,993	845,668	798,689	884,169	847,093
	Other Taxes	1,286,717	1,385,676	1,496,476	1,436,465	1,397,680
	<b>Total Taxes</b>	<b>6,890,762</b>	<b>7,347,339</b>	<b>7,702,295</b>	<b>7,872,665</b>	<b>7,969,436</b>
	Licenses and Permits	75,212	118,162	178,967	155,472	123,714
	Intergovernmental	242,563	234,624	217,328	208,887	210,624
	Charges for Service	3,475,842	3,689,824	3,612,056	3,723,379	3,651,432
	Fines and Forfeitures	348,922	199,939	376,426	275,508	265,212
	Miscellaneous	209,042	249,026	250,173	187,985	200,429
	Other Financing Sourc	40,872	113,529	68,295	110,980	65,199
	Transfers-in from othe	313,602	349,826	466,038	1,226,479	1,934,742
<b>Total Revenue</b>		<b>11,596,817</b>	<b>12,302,267</b>	<b>12,871,580</b>	<b>13,761,356</b>	<b>14,420,788</b>
<b>Expenditures</b>						
	Salaries and Benefits	5,149,018	5,026,426	5,288,178	5,033,866	4,077,513
	Supplies	426,619	359,494	413,901	403,731	394,572
	Professional Services	580,793	664,747	748,671	642,751	751,110
	Communication	90,911	95,526	127,561	85,468	94,500
	Travel	21,641	19,993	47,833	32,282	47,950
	Advertising	92,892	115,356	102,211	119,740	125,370
	Operating Rentals & Li	13,828	23,110	52,759	22,569	49,750
	Insurance	197,326	162,198	150,945	163,385	143,697
	Utilities	352,943	350,035	362,672	392,859	384,987
	Repairs & Maintenanc	148,776	109,081	107,837	79,748	128,969
	Miscellaneous	1,290,111	1,191,274	1,489,150	1,489,352	1,637,349
	Intergovernmental	1,506,570	1,379,978	1,289,356	1,889,256	3,050,775
<b>Total Expenditures</b>		<b>9,871,427</b>	<b>9,497,217</b>	<b>10,181,074</b>	<b>10,355,005</b>	<b>10,886,542</b>
<b>Total Revenues minus Expenditures</b>		<b>1,725,391</b>	<b>2,805,050</b>	<b>2,690,506</b>	<b>3,406,352</b>	<b>3,534,246</b>

2015 DEBT MANAGEMENT							
Item	Interest Rate	Issue Date	Maturity Date	Outstanding			
				1/1/2014	Issued	Redeemed	12/31/2014
<b>General Obligation Debt:</b>							
Fire Truck Lease	4.59%	09/08/11	03/15/22	207,923		19,177	188,746
SIED Loan - Ahtanum & Longfibre RD Project	3.00%	05/11/04	06/01/20	346,604		45,234	301,370
SIED Loan - Longfibre RD Phase II Project	6.19%	06/01/08	06/01/17	130,226		29,686	100,540
SIED Loan - Valley Mall Blvd Extension Project	3.75%	06/03/08	06/01/24	405,420		30,533	374,887
SIED Loan - Valley Mall Blvd Extension Project	1.85%	03/26/02	06/01/17	118,023		28,699	89,324
<b>Total General Obligation Debt</b>				<b>1,208,196</b>		<b>153,329</b>	<b>1,054,867</b>
<b>Water/Sewer Revenue Debt:</b>							
<b>Water/Sewer Revenue Bonds</b>							
1998/2003 Water/Sewer Revenue Bonds	3.5% - 5.85%	12/01/98	11/01/14	190,000		190,000	0
<b>Subtotal Revenue Bond Debt</b>				<b>190,000</b>		<b>190,000</b>	<b>0</b>
<b>Water/Sewer Public Works Trust Fund Loans:</b>							
Cahalan Park Water Supply Well	1.00%	06/05/00	07/01/20	268,954		38,422	230,532
Master Lift Station Upgrade	0.50%	05/04/01	07/01/21	195,602		24,450	171,152
2004 Water System Improvements	0.50%	05/05/04	07/01/24	1,468,568		133,506	1,335,062
2005 Sewer System Improvements	0.50%	05/13/05	07/01/25	468,919		39,077	429,842
Wastewater Collection System Improvements	0.50%	05/30/06	07/01/26	634,208		48,785	585,423
Fulbright Reservoir & Transmission Main Intertie	1.00%	06/30/11	10/01/35	587,275	21,044	30,416	577,904
Main Street Water Improvements	1.50%	06/01/13	10/01/37	51,234	14,908		66,142
<b>Subtotal Public Works Trust Fund Loans</b>				<b>3,674,760</b>	<b>35,952</b>	<b>314,656</b>	<b>3,396,056</b>
<b>Total Water/Sewer Revenue Debt</b>				<b>3,864,760</b>	<b>35,952</b>	<b>504,656</b>	<b>3,396,056</b>
<b>Total Outstanding Debt</b>				<b>5,072,956</b>	<b>35,952</b>	<b>657,985</b>	<b>4,450,923</b>

## **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

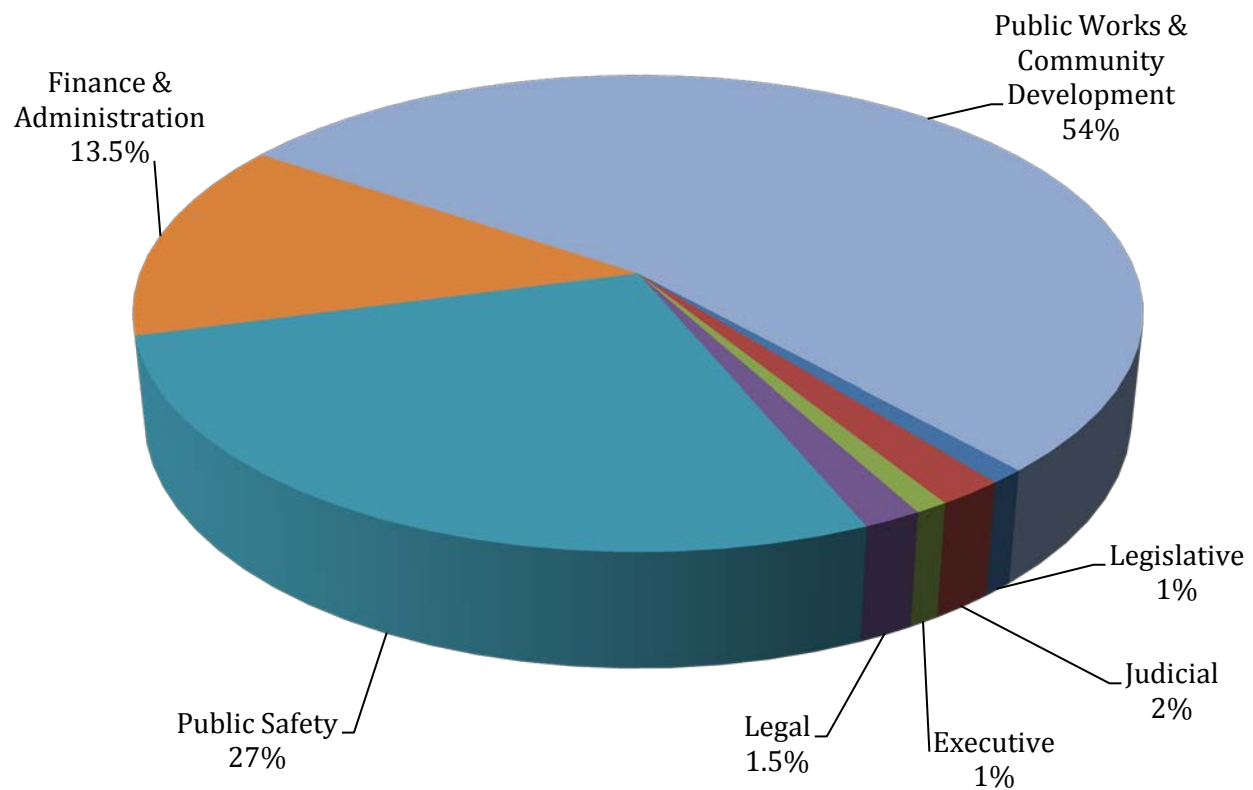
This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts. Included in this account are investment interest earnings and sales interest.

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.

# 2015 BUDGET BY DEPARTMENT

The 2015 budget is broken into budget categories shown below:



**CITY OF UNION GAP, WASHINGTON**  
**ORDINANCE NO. 2865**

**AN ORDINANCE** adopting the 2015 Budget for the City of Union Gap, Washington.

**WHEREAS**, the City Council of the City of Union Gap, Washington, did on the 8th day of December, 2014, approve a budget for the year 2015 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 2015 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	\$7,756,151	\$7,756,151
002 General Fund Reserve	336,558	336,558
101 Street Fund	1,106,942	1,106,942
106 Park Development Reserve Fund	35,639	35,639
107 Convention Center Reserve Fund	310,000	310,000
108 Tourism Promotion Area Fund	145,000	145,000
109 Contingency Fund	139,639	139,639
112 Public Works Equipment Reserve Fund	532,667	532,667
113 Fire Truck Reserve Fund	263,420	263,420
114 Senior Activity Fund	1,464	1,464
115 Police Vehicle Reserve Fund	110,000	110,000
116 City Hall Building Reserve Fund	290,000	290,000
118 Municipal Capital Improvement Fund	123,479	123,479
120 City Hall Equipment Reserve Fund	93,000	93,000
121 Street Development Reserve Fund	424,734	424,734
123 Criminal Justice Fund	312,511	312,511
124 Infrastructure Reserve Fund	2,602,951	2,602,951
125 Development Mitigation Reserve Fund	78,258	78,258
126 Crime Prevention Assessment Fund	16,581	16,581
127 Commute Trip Reduction Fund	2,900	2,900
128 Transit System Fund	2,641,665	2,641,665
130 Community Policing Fund	23,005	23,005
131 Drug Seizure Forfeiture	8,100	8,100
132 Community Events Fund	18,272	18,272
170 Housing Rehabilitation Fund	118,020	118,020
401 Water Fund	1,822,958	1,822,958
402 Garbage Fund	1,041,141	1,041,141
403 Sewer Fund	1,877,660	1,877,660
404 Water/Sewer Improvement Reserve Fund	<u>2,355,042</u>	<u>2,355,042</u>
Total 2012 Budget	\$24,587,757	\$24,587,757



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

Section 1. The 2015 Revenue vs. Expenditures Worksheet is attached hereto and made a part hereof by reference, as required.

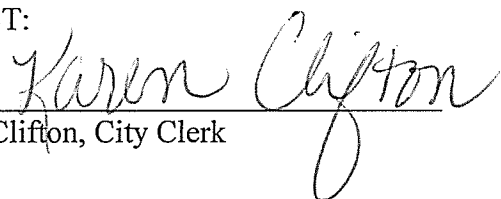
Section 2. The final budget for the fiscal year 2015, a copy of which is attached hereto and is made a part hereof by reference, is adopted by the City of Union Gap, Washington. Said budget will be available for the public and may be obtained from the City Hall front office.

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

**PASSED** this 8th day of December 2014.

  
\_\_\_\_\_  
Roger Wentz, City Mayor

ATTEST:

  
\_\_\_\_\_  
Karen Clifton, City Clerk

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>LEGISLATIVE BUDGET</b>		
<b>LEGISLATIVE</b>		
001 511 30 44 00	OFFICIAL PUBLICATIONS	5,000
001 511 31 00 00	AWC ANNUAL SERVICE FEE	3,777
001 511 32 00 00	YAKIMA VALLEY C.O.G.	7,877
001 511 33 00 00	NEW VISION	2,300
001 511 34 00 00	CWHBA MEMBERSHIP	400
001 511 35 00 00	NAT'L LEAGUE OF CITIES	1,200
001 511 60 10 00	SALARIES & WAGES	50,400
001 511 60 20 00	PERSONNEL BENEFITS	4,073
001 511 60 31 01	SUPPLIES	1,350
001 511 60 41 01	PROFESSIONAL SERVICES	5,000
001 511 60 42 01	COMMUNICATION	5,000
001 511 60 43 00	TRAVEL	15,000
001 511 60 44 01	ADVERTISING	1,500
001 511 60 45 00	OPERATING RENTALS & LEASES	4,000
001 511 60 46 01	INSURANCE	1,915
001 511 60 48 01	REPAIRS & MAINTENANCE	1,000
001 511 60 49 01	MISCELLANEOUS	20,000
001 511 60 51 01	FOURTH OF JULY COMMITTEE	1,000
001 511 60 53 00	EXTERNAL TAXES	500
<b>TOTAL EXPENDITURES</b>		<b>131,292</b>
<b>POLLUTION CONTROL</b>		
001 553 70 51 00	POLLUTION CONTROL	2,444
<b>TOTAL EXPENDITURES</b>		<b>2,444</b>
<b>ALCOHOL DISTRIBUTION</b>		
001 562 00 51 00	2% ALCOHOL DISTRIBUTION	1,725
<b>TOTAL EXPENDITURES</b>		<b>1,725</b>
001 572 20 51 00	LIBRARY SERVICES	22,000
<b>TOTAL EXPENDITURES</b>		<b>22,000</b>
<b>CONTINGENCY</b>		
109 511 60 49 09	MISCELLANEOUS	134,623
<b>TOTAL EXPENDITURES</b>		<b>134,623</b>
<b>COMMUNITY EVENTS</b>		
132 571 20 31 32	OTD SUPPLIES	4,000
132 571 20 41 32	OTD PROFESSIONAL SERVICES	5,000
132 571 20 44 32	OTD ADVERTISING	2,500
132 571 20 45 32	OTD OPERATING RENTALS & LEASES	2,000
132 571 20 49 32	OTD MISCELLANEOUS	572
132 573 94 31 32	HOLIDAY PARADE SUPPLIES	4,200
<b>TOTAL EXPENDITURES</b>		<b>18,272</b>
<b>TOTAL LEGISLATIVE BUDGET</b>		<b>310,356</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>JUDICIAL BUDGET</b>		
001 512 50 46 00	INSURANCE	5,740
001 512 50 51 01	INTERGOVERNMENTAL PROFESSIONAL SVC	295,000
<b>TOTAL EXPENDITURES</b>		<b>300,740</b>
<b>TOTAL JUDICIAL BUDGET</b>		<b>300,740</b>
<b>EXECUTIVE BUDGET</b>		
001 513 10 10 00	SALARIES & WAGES	97,375
001 513 10 20 00	PERSONNEL BENEFITS	32,934
001 513 10 31 00	SUPPLIES	500
001 513 10 32 00	FUEL	250
001 513 10 41 01	PROFESSIONAL SERVICES	1,000
001 513 10 42 01	COMMUNICATION	1,600
001 513 10 43 01	TRAVEL	7,500
001 513 10 45 00	OPERATING RENTALS & LEASES	500
001 513 10 46 00	INSURANCE	2,870
001 513 10 48 00	REPAIRS & MAINTENANCE	500
001 513 10 49 01	MISCELLANEOUS	2,000
001 594 13 64 00	MACHINERY & EQUIPMENT	1,500
<b>TOTAL EXPENDITURES</b>		<b>148,529</b>
<b>TOTAL EXECUTIVE BUDGET</b>		<b>148,529</b>
<b>FINANCE &amp; ADMINISTRATION BUDGET</b>		
<b>FINANCE</b>		
001 514 23 10 00	SALARIES & WAGES	162,826
001 514 23 12 00	OVERTIME	1,875
001 514 23 20 00	PERSONNEL BENEFITS	87,769
001 514 23 31 00	SUPPLIES	5,000
001 514 23 32 00	FUEL	250
001 514 23 41 00	PROFESSIONAL SERVICES	30,000
001 514 23 42 00	COMMUNICATIONS	4,000
001 514 23 43 00	TRAVEL	2,000
001 514 23 44 00	ADVERTISING	200
001 514 23 45 00	OPERATING RENTALS & LEASES	150
001 514 23 46 00	INSURANCE	6,000
001 514 23 48 00	REPAIRS & MAINTENANCE	2,000
001 514 23 49 00	MISCELLANEOUS	7,200
<b>TOTAL EXPENDITURES</b>		<b>309,270</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>CLERK</b>		
001 514 30 10 00	SALARIES & WAGES	103,030
001 514 30 12 00	OVERTIME	1,125
001 514 30 20 00	PERSONNEL BENEFITS	58,759
001 514 30 31 00	SUPPLIES	4,500
001 514 30 32 00	FUEL	500
001 514 30 41 00	PROFESSIONAL SERVICES	2,000
001 514 30 42 00	COMMUNICATIONS	3,500
001 514 30 43 00	TRAVEL	4,000
001 514 30 44 00	ADVERTISING	3,000
001 514 30 45 00	OPERATING RENTALS & LEASES	1,000
001 514 30 46 00	INSURANCE	5,000
001 514 30 48 00	REPAIRS & MAINTENANCE	1,000
001 514 30 49 00	MISCELLANEOUS	4,000
<b>TOTAL EXPENDITURES</b>		<b>191,414</b>
<b>WELLNESS</b>		
001 517 91 31 00	SUPPLIES	1,200
001 517 91 41 00	PROFESSIONAL SERVICES	2,000
001 517 91 43 00	TRAVEL	500
001 517 91 49 00	MISCELLANEOUS	1,300
<b>TOTAL EXPENDITURES</b>		<b>5,000</b>
<b>DATA PROCESSING</b>		
001 518 88 31 00	SUPPLIES	1,000
001 518 88 41 00	PROFESSIONAL SERVICES	8,000
001 518 88 45 00	RENTALS & LEASES	5,100
001 518 88 49 00	MISCELLANEOUS	1,000
001 518 88 51 00	INTERGOVERNMENTAL SERVICES	46,879
<b>TOTAL EXPENDITURES</b>		<b>61,979</b>
<b>CAPITAL EXPENDITURES</b>		
001 594 14 64 14	MACHINERY & EQUIP-FIN/ADM	4,000
001 596 88 64 00	MACHINERY & EQUIPMENT-DATA PROCESSING	10,000
<b>TOTAL EXPENDITURES</b>		<b>14,000</b>
<b>TRANSFERS</b>		
001 597 00 02 00	TRANSFER OUT TO 002 GENERAL FUND RSV	336,076
001 597 00 32 00	TRANSFER OUT TO 132 FOR OTD	14,072
001 597 00 55 09	TRANSFER-OUT TO 109 CONTINGENCY FUND	134,430
001 597 06 55 00	TRANSFER OUT-106 PARK DEVL RSV	31,047
001 597 11 55 00	TRANSFER OUT-404 W/S RESERVE FUND	10,000
001 597 16 55 00	TRANSFER OUT-116 CH BLDG RSV	110,000
001 597 20 55 00	TRANSFER OUT-120 CH EQUIP RSV	50,000
001 597 21 55 00	TRANSFER OUT-115 PD VEHICLE	100,000
001 597 22 55 00	TRANSFER OUT-113 FIRE TRK RSV	180,371
001 597 41 04 01	TRANSFER OUT-401 WATER-HYDRANTS	61,420
001 597 76 55 01	TRANSFER OUT-112 PW EQUIP RSV	5,000
<b>TOTAL EXPENDITURES</b>		<b>1,032,416</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>CONVENTION CENTER RESERVE</b>		
107 557 30 41 00	YAKIMA VALLEY TOURISM	21,500
107 571 10 10 00	SALARIES & WAGES-AG MUSEUM	5,000
107 571 10 41 00	PROF SVCS-AG MUSEUM	36,000
107 571 10 47 00	UTILITIES-AG MUSEUM	10,000
107 594 60 63 00	IMPROVEMENTS-AG MUSEUM	8,000
107 597 00 55 07	TRANSFER OUT TO 001 CURRENT EXP	5,013
107 557 30 41 01	GRANT J. HUNT COL	44,000
107 557 30 45 01	YAKIMA VALLEY SPORTS COMMISSION	20,000
107 594 08 00 00	RESERVE	50,000
107 594 79 63 00	CONTINGENCY	50,000
<b>TOTAL EXPENDITURES</b>		<b>249,513</b>
<b>TOURISM PROMOTION ASSESSMENT</b>		
108 557 30 44 08	ADVERTISING	60,000
108 597 01 55 08	TRANSFER OUT TO 001 CURRENT EXP	5,013
108 557 30 44 01	STATE FAIR PARK SALES PERSON	22,500
108 557 30 44 02	SPORTS COMM WIAA BID FEES	1,500
108 557 30 44 03	POWER SHOW ADVERTISING	2,500
<b>TOTAL EXPENDITURES</b>		<b>91,513</b>
<b>CITY HALL BUILDING RESERVE</b>		
116 591 11 71 06	LONG TERM DEBT PAYMENT	220,000
<b>TOTAL EXPENDITURES</b>		<b>220,000</b>
<b>CITY HALL EQUIPMENT RESERVE</b>		
120 596 18 64 20	MACHINERY & EQUIPMENT	50,000
<b>TOTAL EXPENDITURES</b>		<b>50,000</b>
<b>TOTAL FINANCE &amp; ADMINISTRATION BUDGET</b>		<b>2,225,105</b>
<b>LEGAL BUDGET</b>		
001 515 20 41 00	PROF SERVICES - CRIMINAL (MARGUITA)	85,000
001 515 20 41 01	PROF SERVICES-CIVIL - CITY ATTORNEY	85,000
001 515 20 41 02	PROF SERVICES - PUBLIC DEFENDER	85,000
001 515 20 41 03	PROF SERVICES-CONFLICT PUBLIC DEFENDER	10,000
<b>TOTAL EXPENDITURES</b>		<b>265,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC SAFETY</b>		
<b>POLICE DEPARTMENT BUDGET</b>		
<b>LAW ENFORCEMENT</b>		
001 521 10 10 00	SALARIES & WAGES	108,341
001 521 10 20 00	PERSONNEL BENEFITS	51,703
001 521 10 21 00	UNIFORMS & EQUIPMENT	1,500
001 521 10 22 00	LEOFF 1 BENEFITS	55,000
001 521 10 31 00	SUPPLIES	1,500
001 521 10 32 00	FUEL	1,500
001 521 10 41 00	PROFESSIONAL SERVICES	3,000
001 521 10 43 00	TRAVEL	1,000
001 521 10 44 00	ADVERTISING	500
001 521 10 46 00	INSURANCE	35,000
001 521 10 48 00	REPAIRS & MAINTENANCE	1,000
001 521 10 49 00	MISCELLANEOUS	500
001 521 21 10 00	SALARIES & WAGES	222,486
001 521 21 12 00	OVERTIME	7,500
001 521 21 13 00	HOLIDAY PAY	9,804
001 521 21 20 00	PERSONNEL BENEFITS	93,547
001 521 21 21 00	UNIFORMS & EQUIPMENT	1,350
001 521 21 31 00	SUPPLIES	3,000
001 521 21 32 00	FUEL	3,000
001 521 21 41 00	PROFESSIONAL SERVICES	1,000
001 521 21 43 00	TRAVEL	1,500
001 521 21 48 00	REPAIRS & MAINTENANCE	1,500
001 521 21 49 00	MISCELLANEOUS	500
001 521 22 10 00	SALARIES & WAGES	796,523
001 521 22 12 00	OVERTIME	55,000
001 521 22 13 00	HOLIDAY PAY	37,374
001 521 22 20 00	PERSONNEL BENEFITS	387,758
001 521 22 21 00	UNIFORMS & EQUIPMENT	16,500
001 521 22 31 00	SUPPLIES	17,500
001 521 22 32 00	FUEL	49,000
001 521 22 43 00	TRAVEL	1,000
001 521 22 48 00	REPAIRS & MAINTENANCE	20,000
001 521 22 49 00	MISCELLANEOUS	1,500
001 521 40 31 00	OFFICE & OPERATING SUPPLIES	8,500
001 521 40 32 00	FUEL CONSUMED	500
001 521 40 43 00	TRAVEL	7,000
001 521 40 49 00	MISCELLANEOUS	5,000
001 521 50 31 00	SUPPLIES	3,000
001 521 50 41 00	PROFESSIONAL SERVICES	2,500
001 521 50 47 00	UTILITIES	10,000
001 521 50 48 00	REPAIRS & MAINTENANCE	5,500
001 594 21 62 00	BUILDING & STRUCTURES	15,000
001 594 21 64 00	MACHINERY & EQUIPMENT-POLICE	10,000
<b>TOTAL EXPENDITURES</b>		<b>2,054,886</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC SAFETY (CONT.)</b>		
<b>DETENTION/CORRECTION</b>		
001 523 20 51 00	DETENTION & CORRECTION COSTS	342,000
001 523 20 51 01	TRANSPORT OF PRISONERS	42,000
<b>TOTAL EXPENDITURES</b>		<b>384,000</b>
<b>COMMUNICATION/DISPATCH</b>		
001 528 60 51 00	INTERGOV PROF SVCS-PD DISPATCH	134,400
001 528 80 10 00	SALARIES & WAGES	82,804
001 528 80 12 00	OVERTIME	800
001 528 80 20 00	PERSONNEL BENEFITS	46,616
001 528 80 21 00	UNIFORMS & EQUIPMENT	1,000
001 528 80 31 00	OFFICE & OPERATING SUPPLIES	3,000
001 528 80 32 00	FUEL CONSUMED	300
001 528 80 42 00	COMMUNICATION	32,000
001 528 80 43 00	TRAVEL	400
001 528 80 45 00	OPERATING RENTALS & LEASES	4,500
001 528 80 48 00	REPAIRS & MAINTENANCE	3,500
001 528 80 49 00	MISCELLANEOUS	500
<b>TOTAL EXPENDITURES</b>		<b>309,820</b>
<b>ANIMAL CONTROL</b>		
001 554 30 41 00	PROF SERVICES-ANIMAL CONTROL	32,413
<b>TOTAL EXPENDITURES</b>		<b>32,413</b>
<b>POLICE VEHICLE RESERVE</b>		
115 596 21 64 15	MACHINERY & EQUIPMENT	100,000
<b>TOTAL EXPENDITURES</b>		<b>100,000</b>
<b>CRIMINAL JUSTICE</b>		
123 521 22 21 23	UNIFORMS & EQUIPMENT	50,000
123 594 21 64 23	MACHINERY & EQUIPMENT	55,000
123 581 20 78 00	Interfund Loan Disbursements - Intergovernmental Loans	31,504
123 592 00 82 00	Interest And Other Debt Service Costs - Interest On Interfund Debt	105
<b>TOTAL EXPENDITURES</b>		<b>136,609</b>
<b>CRIME PREVENTION ASSESSMENT</b>		
126 521 30 12 26	OVERTIME	2,500
126 521 30 31 26	SUPPLIES	1,000
<b>TOTAL EXPENDITURES</b>		<b>3,500</b>
<b>COMMUNITY POLICING</b>		
130 521 30 12 30	DRUG SEIZURE OVERTIME	5,000
130 521 30 21 30	UNIFORMS & EQUIPMENT	2,500
130 521 30 31 30	SUPPLIES	5,000
<b>TOTAL EXPENDITURES</b>		<b>12,500</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC SAFETY (CONT.)</b>		
<b>DRUG SEIZURE FORFEITURE</b>		
131 521 30 21 31	UNIFORMS & EQUIPMENT	5,000
131 521 30 49 31	MISCELLANEOUS	1,000
<b>TOTAL EXPENDITURES</b>		<b>6,000</b>
<b>TOTAL POLICE DEPARTMENT BUDGET</b>		<b>3,039,728</b>
<b>FIRE DEPARTMENT BUDGET</b>		
001 522 10 51 00	INTERGOV. PROF. SERVICES	1,183,407
001 522 20 21 00	UNIFORMS & EQUIPMENT	10,740
001 522 20 47 00	PUBLIC UTILITY SERVICES	13,060
001 522 20 48 00	REPAIRS & MAINTENANCE	6,109
<b>TOTAL EXPENDITURES</b>		<b>1,213,316</b>
<b>EMERGENCY MANAGEMENT</b>		
001 525 60 31 00	OFFICE SUPPLIES	500
001 525 60 35 00	SMALL TOOLS & EQUIPMENT	1,000
001 525 60 43 00	TRAVEL	500
001 525 60 49 00	MISCELLANEOUS	500
001 525 60 51 00	EMERGENCY MANAGEMENT TO COUNTY	7,500
<b>TOTAL EXPENDITURES</b>		<b>10,000</b>
<b>FIRE TRUCK RESERVE</b>		
113 594 22 66 00	CAPITALIZED LEASES	28,721
113 596 22 64 13	MACHINERY & EQUIPMENT	151,650
<b>TOTAL EXPENDITURES</b>		<b>180,371</b>
<b>TOTAL FIRE DEPARTMENT BUDGET</b>		<b>1,403,687</b>
<b>TOTAL PUBLIC SAFETY BUDGET</b>		<b>4,443,415</b>
<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT</b>		
<b>PUBLIC WORKS</b>		
<b>PROPERTY MANAGEMENT</b>		
001 518 20 31 00	SUPPLIES	2,000
001 518 20 41 00	PROF.. SERVICES	700
001 518 20 42 00	COMMUNICATION	7,000
001 518 20 45 00	OPERATING LEASES	3,000
001 518 20 47 00	UTILITIES/CITY HALL	25,000
001 518 20 48 00	REPAIRS & MAINTENANCE	2,500
001 518 20 49 00	MISCELLANEOUS	100
<b>TOTAL EXPENDITURES</b>		<b>40,300</b>



**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>JANITORIAL</b>		
001 518 31 10 00	SALARIES & WAGES	28,190
001 518 31 12 00	OVERTIME	200
001 518 31 20 00	PERSONNEL BENEFITS	23,149
001 518 31 31 00	SUPPLIES	4,500
001 518 31 32 00	FUEL	800
001 518 31 35 00	SMALL TOOLS & EQUIPMENT	600
001 518 31 41 00	PROFESSIONAL SERVICES	600
001 518 31 45 00	OPERATING RENTALS & LEASES	2,400
001 518 31 46 00	INSURANCE	500
001 518 31 48 00	REPAIRS & MAINTENANCE	1,200
001 518 31 49 00	MISCELLANEOUS	100
001 518 31 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	100
001 594 18 63 00	OTHER IMPROVEMENTS	600
<b>TOTAL EXPENDITURES</b>		<b>62,939</b>
<b>SENIOR CITIZEN CENTER</b>		
001 571 21 10 00	SALARIES & WAGES	20,242
001 571 21 20 00	PERSONNEL BENEFITS	3,701
001 571 21 31 00	SUPPLIES	1,200
001 571 21 32 00	FUEL	3,000
001 571 21 41 00	PROFESSIONAL SERVICES	300
001 571 21 42 00	COMMUNICATION	1,100
001 571 21 44 00	ADVERTISING	100
001 571 21 45 00	OPERATING RENTALS & LEASES	1,500
001 571 21 47 00	PUBLIC UTILITIES	250
001 571 21 48 00	REPAIRS & MAINTENANCE	200
001 571 21 49 00	MISCELLANEOUS	150
001 594 71 64 00	MACHINERY & EQUIPMENT - SENIOR CENTER	1,000
<b>TOTAL EXPENDITURES</b>		<b>32,743</b>
<b>SUMMER YOUTH PROGRAM</b>		
001 571 22 10 00	SALARIES-SUMMER YOUTH	5,000
001 571 22 20 00	PERSONNEL BENEFITS-SUMMER YOUTH	700
001 571 22 31 00	SUPPLIES-SUMMER YOUTH	3,000
<b>TOTAL EXPENDITURES</b>		<b>8,700</b>
<b>OLD TOWN DAYS - AG MUSEUM</b>		
001 571 23 31 00	OTD - SUPPLIES	5,000
001 571 23 44 00	OTD - ADVERTISING	4,000
001 571 23 45 00	OTD - OPERATING RENTALS & LEASES	600
<b>TOTAL EXPENDITURES</b>		<b>9,600</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>PARKS</b>		
001 576 80 10 00	SALARIES & WAGES	86,954
001 576 80 12 00	OVERTIME	5,000
001 576 80 20 00	PERSONNEL BENEFITS	42,546
001 576 80 21 00	UNIFORMS & EQUIPMENT	1,500
001 576 80 31 00	SUPPLIES	28,300
001 576 80 32 00	FUEL	10,000
001 576 80 35 00	SMALL TOOLS & EQUIPMENT	1,000
001 576 80 41 00	PROFESSIONAL SERVICES	500
001 576 80 42 00	COMMUNICATION	4,000
001 576 80 43 00	TRAVEL	300
001 576 80 44 00	ADVERTISING	6,500
001 576 80 45 00	OPERATING RENTALS & LEASES	1,500
001 576 80 46 00	INSURANCE	6,300
001 576 80 47 00	UTILITIES	35,000
001 576 80 48 00	REPAIRS & MAINTENANCE	18,000
001 576 80 49 00	MISCELLANEOUS	1,000
001 576 80 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	3,000
001 576 80 53 00	EXTERNAL TAXES	4,020
001 594 76 63 01	OTHER IMPROVEMENTS-PARKS	5,000
<b>TOTAL EXPENDITURES</b>		<b>260,420</b>
<b>STREETS</b>		
101 542 30 10 00	SALARIES & WAGES	200,007
101 542 30 12 00	OVERTIME	8,000
101 542 30 20 00	PERSONNEL BENEFITS	109,425
101 542 30 21 00	UNIFORMS & EQUIPMENT	1,500
101 542 30 31 00	SUPPLIES	10,400
101 542 30 32 00	FUEL	2,800
101 542 30 35 00	SMALL TOOLS & EQUIPMENT	1,000
101 542 30 41 00	PROFESSIONAL SERVICES	4,000
101 542 30 42 00	COMMUNICATIONS	900
101 542 30 43 00	TRAVEL	300
101 542 30 45 00	OPERATING RENTALS & LEASES	500
101 542 30 47 00	UTILITIES	1,550
101 542 30 48 00	REPAIRS & MAINTENANCE	12,500
101 542 30 49 00	MISCELLANEOUS	750
101 542 30 51 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,000
101 542 63 47 00	UTILITIES	135,000
101 542 64 31 00	SUPPLIES	14,500
101 542 64 45 00	OPERATING RENTALS & LEASES	100
101 542 64 47 00	UTILITIES	10,200
101 542 64 48 00	REPAIRS & MAINTENANCE	360
101 542 64 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	45,000
101 542 66 31 00	SUPPLIES	9,000
101 542 66 32 00	FUEL	2,000

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
101 542 66 35 00	SMALL TOOLS & EQUIPMENT	1,400
101 542 67 31 00	SUPPLIES	1,500
101 542 67 32 00	FUEL	3,000
101 542 67 48 00	REPAIRS & MAINTENANCE	1,500
101 542 70 31 00	SUPPLIES	12,000
101 542 70 32 00	FUEL	6,500
101 542 70 48 00	REPAIRS & MAINTENANCE	2,000
101 542 90 31 00	OFFICE & OPERATING SUPPLIES	500
101 542 90 32 00	FUEL CONSUMED	2,000
101 542 90 53 00	EXTERNAL TAXES	300
101 543 10 10 00	SALARIES & WAGES	15,306
101 543 10 20 00	PERSONNEL BENEFITS	7,615
101 543 30 31 00	SUPPLIES	200
101 543 30 41 00	PROFESSIONAL SERVICES	9,000
101 543 30 42 00	COMMUNICATION	5,900
101 543 30 43 00	TRAVEL	100
101 543 30 44 00	ADVERTISING	400
101 543 30 46 00	INSURANCE	11,317
101 543 30 47 00	UTILITIES	11,000
101 543 30 48 00	REPAIRS & MAINTENANCE	200
101 543 30 49 00	MISCELLANEOUS	200
101 543 30 51 00	INTERGOVERNMENTAL PROFESSIONAL	6,000
101 597 01 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
<b>TOTAL EXPENDITURES</b>		<b>693,729</b>
<b>PARK DEVELOPMENT RESERVE</b>		
106 594 76 63 00	IMPROVEMENTS	35,000
<b>TOTAL EXPENDITURES</b>		<b>35,000</b>
<b>PUBLIC WORKS EQUIPMENT RESERVE</b>		
112 594 34 64 12	MACHINERY & EQUIPMENT	120,000
112 594 35 62 00	BUILDING & STRUCTURES	80,000
112 594 35 64 12	MACHINERY & EQUIPMENT	80,000
112 594 37 64 00	MACHINERY & EQUIPMENT	20,000
112 594 76 64 00	MACHINERY & EQUIPMENT	10,000
112 595 35 64 00	MACHINERY & EQUIPMENT	40,000
<b>TOTAL EXPENDITURES</b>		<b>350,000</b>
<b>SENIOR CITIZEN ACTIVITY RESERVE</b>		
114 571 21 31 14	SUPPLIES-SENIOR CENTER	1,300
<b>TOTAL EXPENDITURES</b>		<b>1,300</b>
<b>MUNICIPAL CAPITAL IMPROVEMENT</b>		
118 542 30 41 18	MAIN STREET REVITALIZATION-PROF SERVICES	25,000
118 597 30 55 00	TRANSFER TO 121 ST DEV RSV	50,000
<b>TOTAL EXPENDITURES</b>		<b>75,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>STREET DEVELOPMENT RESERVE</b>		
121 595 10 41 08	AHTANUM RD - GOODMAN TO 15TH AVE	149,997
121 595 50 63 07	12TH AVE BRIDGE - CONSTRUCTION	50,000
121 595 50 63 09	LONGFIBRE RD - CONSTRUCTION	218,700
<b>TOTAL EXPENDITURES</b>		<b>418,697</b>
<b>INFRASTRUCTURE RESERVE</b>		
124 591 95 79 00	SIED LOAN PRINCIPAL	139,022
124 592 95 83 00	INT/LONG - TERM EXTERNAL	31,013
<b>TOTAL EXPENDITURES</b>		<b>170,035</b>
<b>COMMUTE TRIP REDUCTION</b>		
127 513 10 31 27	SUPPLIES	100
<b>TOTAL EXPENDITURES</b>		<b>100</b>
<b>TRANSIT</b>		
128 547 60 10 00	SALARIES & WAGES	17,302
128 547 60 12 00	OVERTIME	100
128 547 60 20 00	PERSONNEL BENEFITS	8,640
128 547 60 21 00	UNIFORMS & EQUIPMENT	400
128 547 60 31 00	OFFICE & OPERATING SUPPLIES	9,000
128 547 60 32 00	FUEL CONSUMED	800
128 547 60 35 00	SMALL TOOLS & MINOR EQUIPMENT	1,000
128 547 60 41 00	PROFESSIONAL SERVICES	10,000
128 547 60 43 00	TRAVEL	500
128 547 60 44 00	ADVERTIZING	8,000
128 547 60 45 00	OPERATING RENTALS & LEASES	500
128 547 60 47 00	UTILITIES	1,427
128 547 60 48 00	REPAIRS & MAINTENANCE	1,000
128 547 60 49 00	TRANSIT SERVICE PAYMEN T	500,000
128 547 60 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	9,500
128 595 63 63 28	OTHER IMPROVEMENTS	35,000
128 595 63 64 00	MACHINERY & EQUIPMENT	6,000
128 597 00 55 12	TRANS OUT TO 112 PW EQUIP RSV	40,000
128 597 00 55 28	TRANS OUT 116 CH BLDG RSV	27,500
128 597 01 55 28	TRANSFER OUT TO 001 CURRENT EXP	12,390
<b>TOTAL EXPENDITURES</b>		<b>689,059</b>
<b>HOUSING REHABILITATION</b>		
170 559 20 31 00	SUPPLIES	200
170 559 20 41 00	PROFESSIONAL SERVICES	8,000
170 559 20 43 00	TRAVEL	200
<b>TOTAL EXPENDITURES</b>		<b>8,400</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>WATER</b>		
401 534 50 10 00	SALARIES & WAGES	205,056
401 534 50 12 00	OVERTIME	5,877
401 534 50 20 00	PERSONNEL BENEFITS	101,849
401 534 50 21 00	UNIFORMS & EQUIPMENT	1,700
401 534 50 31 00	SUPPLIES	48,000
401 534 50 32 00	FUEL	8,000
401 534 50 35 00	SMALL TOOLS & EQUIPMENT	1,500
401 534 50 41 00	PROFESSIONAL SERVICES	13,000
401 534 50 42 00	COMMUNICATION	10,500
401 534 50 43 00	TRAVEL	1,300
401 534 50 44 00	ADVERTISING	500
401 534 50 45 00	OPERATING RENTALS & LEASES	800
401 534 50 46 00	INSURANCE	19,000
401 534 50 47 00	UTILITIES	105,000
401 534 50 48 00	REPAIRS & MAINTENANCE	20,000
401 534 50 49 00	MISCELLANEOUS	7,500
401 534 50 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,000
401 534 50 53 00	EXTERNAL TAXES	46,000
401 591 34 78 00	PWTF LOAN PRINCIPAL	171,928
401 592 34 83 00	PWTF LOAN INTEREST	8,981
401 594 34 64 00	MACHINERY & EQUIPMENT	48,000
401 597 00 01 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
401 597 01 16 00	TRANS OUT TO 116	27,500
401 597 04 55 01	TRANSFER-IN TO 001 CURRENT EXP	87,970
401 597 34 54 00	TRANSFER-OUT 404 W/S RESERVE	250,000
<b>TOTAL EXPENDITURES</b>		<b>1,215,961</b>
<b>GARBAGE</b>		
402 537 50 10 00	SALARIES & WAGES	5,129
402 537 50 12 00	OVERTIME	880
402 537 50 20 00	PERSONNEL BENEFITS	2,888
402 537 50 21 00	UNIFORMS & EQUIPMENT	500
402 537 50 31 00	SUPPLIES	2,000
402 537 50 32 00	FUEL	400
402 537 50 35 00	SMALL TOOLS & EQUIPMENT	100
402 537 50 41 00	PROFESSIONAL SERVICES	2,600
402 537 50 42 00	COMMUNICATION	5,000
402 537 50 43 00	TRAVEL	50
402 537 50 44 00	ADVERTISING	170
402 537 50 45 00	OPERATING RENTALS & LEASES	500
402 537 50 46 00	INSURANCE	19,272
402 537 50 47 00	UTILITIES	1,500
402 537 50 48 00	REPAIRS & MAINTENANCE	2,000
402 537 50 49 00	MISCELLANEOUS	700
402 537 50 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	100
402 537 50 53 00	EXTERNAL TAXES	55,000

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
402 537 60 49 00	CONTRACTED SERVICES	820,000
402 597 01 01 16	TRANSFER-OUT TO 116	27,500
402 597 04 55 02	TRANSFER OUT TO 001 CURRENT EXP	73,667
402 597 11 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
<b>TOTAL EXPENDITURES</b>		<b>1,039,956</b>
<b>SEWER &amp; STORMWATER</b>		
<b>SEWER</b>		
403 535 50 10 00	SALARIES & WAGES	164,014
403 535 50 12 00	OVERTIME	4,500
403 535 50 20 00	PERSONNEL BENEFITS	86,739
403 535 50 21 00	UNIFORMS & EQUIPMENT	1,850
403 535 50 31 00	SUPPLIES	35,000
403 535 50 32 00	FUEL	5,000
403 535 50 35 00	SMALL TOOLS & EQUIPMENT	1,000
403 535 50 41 00	PROFESSIONAL SERVICES	25,000
403 535 50 42 00	COMMUNICATION	7,000
403 535 50 43 00	TRAVEL	800
403 535 50 44 00	ADVERTISING	500
403 535 50 45 00	OPERATING RENTALS & LEASES	500
403 535 50 46 00	INSURANCE	26,000
403 535 50 47 00	UTILITIES	26,000
403 535 50 48 00	REPAIRS & MAINTENANCE	20,000
403 535 50 49 00	MISCELLANEOUS	4,000
403 535 50 51 03	INTERGOVERNMENTAL PROFESSIONAL SERVICES	750,000
403 535 50 53 00	EXTERNAL TAXES	38,000
<b>TOTAL EXPENDITURES</b>		<b>1,195,903</b>
<b>STORMWATER</b>		
403 538 30 10 00	STORMWATER-SALARIES & WAGES	4,506
403 538 30 20 00	STORMWATER-PERSONNEL BENEFITS	2,470
403 538 30 31 00	OFFICE & OPERATING SUPPLIES	9,500
403 538 30 32 00	STORMWATER FUEL	400
403 538 30 48 00	STORMWATER REPAIRS & MAINTENANCE	400
403 538 30 49 00	STORMWATER-MISCELLANEOUS	100
403 538 30 51 03	STORMWATER-INTERGOV PROF SVCS	2,400
403 538 92 31 03	STORMWATER - SUPPLIES	200
403 538 92 41 03	STORMWATER-PROFESSION SERVICES	12,000
403 538 92 44 03	STORMWATER-ADVERTISING	500
403 591 35 78 03	PWTF LOAN PRINCIPAL	112,312
403 592 35 83 03	PWTF LOAN INTEREST	5,932
403 594 35 64 00	MACHINERY & EQUIPMENT - SEWER	10,000
403 594 38 64 00	STORMWATER-MACHINERY & EQUIPMENT	21,000
403 597 00 01 16	TRANSFER OUT TO 116	27,500
403 597 04 55 03	TRANSFER OUT TO 001 CURRENT EXP	87,598
403 597 21 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
403 597 35 04 04	TRANS OUT 404 MAIN ST IMPR	100,000
<b>TOTAL EXPENDITURES</b>		<b>416,818</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>TOTAL SEWER &amp; STORMWATER</b>		<b>1,612,721</b>
<b>WATER/SEWER DEVELOPMENT RESERVE</b>		
404 535 50 41 44	PROF SERVICES-FOUR PART AGREEMENT	20,000
404 535 50 49 04	MISCELLANEOUS	100,000
404 594 35 64 04	MACHINERY & EQUIPMENT - FLOW METERS	67,000
404 595 34 63 27	MAIN ST 16 INCH WA MAIN-PHASE 2	1,221,544
404 595 34 65 24	CONSTRUCTION-MAIN ST REVITALIZATION	20,000
404 595 35 63 31	CONSTRUCTION - MAIN STREET REVITALIZATION	20,000
404 596 35 63 04	SEWER SYSTEM IMPROVEMENTS	170,000
<b>TOTAL EXPENDITURES</b>		<b>1,618,544</b>
<b>TOTAL PUBLIC WORKS BUDGET</b>		<b>8,343,205</b>
<b>COMMUNITY DEVELOPMENT</b>		
<b>BUILDING</b>		
001 524 20 10 00	SALARIES & WAGES	77,401
001 524 20 12 00	OVERTIME	1,500
001 524 20 20 00	PERSONNEL BENEFITS	45,132
001 524 20 21 00	UNIFORMS & EQUIPMENT	250
001 524 20 31 00	SUPPLIES	3,500
001 524 20 32 00	FUEL	1,500
001 524 20 41 00	PROFESSIONAL SERVICES	2,000
001 524 20 42 00	COMMUNICATION	3,500
001 524 20 43 00	TRAVEL	2,000
001 524 20 44 00	ADVERTISING	1,500
001 524 20 45 00	OPERATING RENTALS & LEASES	400
001 524 20 46 00	INSURANCE	2,870
001 524 20 48 00	REPAIRS & MAINTENANCE	2,500
001 524 20 49 00	MISCELLANEOUS	3,500
001 594 24 64 00	MACHINERY & EQUIPMENT	2,500
<b>TOTAL EXPENDITURES</b>		<b>150,053</b>

**CITY OF UNION GAP  
2015 BUDGET BY DEPARTMENT**

<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT (CONT.)</b>		
<b>PLANNING</b>		
001 558 60 10 00	SALARIES & WAGES	77,401
001 558 60 12 00	OVERTIME	750
001 558 60 20 00	PERSONNEL BENEFITS	45,132
001 558 60 31 00	SUPPLIES	3,500
001 558 60 32 00	FUEL	1,250
001 558 60 41 00	PROFESSIONAL SERVICES	10,000
001 558 60 42 00	COMMUNICATION	3,500
001 558 60 43 00	TRAVEL	2,000
001 558 60 44 00	ADVERTISING	4,000
001 558 60 45 00	OPERATING RENTALS & LEASES	200
001 558 60 46 00	INSURANCE	1,913
001 558 60 48 00	REPAIRS & MAINTENANCE	2,500
001 558 60 49 00	MISCELLANEOUS	3,500
001 558 60 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	500
001 594 58 64 00	MACHINERY & EQUIPMENT	2,500
<b>TOTAL EXPENDITURES</b>		<b>158,646</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>		308,699
<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT</b>		<b>8,651,904</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>16,345,048</b>



**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND</b>		
<b>REVENUES</b>		
001 311 10 00 00	PROPERTY TAXES	1,435,095
001 311 11 00 00	OTHER OPERATING ASSESSMNTS-EMS	104,000
001 313 11 00 00	LOC. RETAIL SALES & USE TAXES	3,305,422
001 313 61 00 00	BROKERED NATURAL GAS USE TAX	25,592
001 316 41 00 00	ELECTRIC	544,000
001 316 43 00 00	NATURAL GAS	125,598
001 316 47 00 00	TELEPHONE	151,903
001 316 81 00 00	PUNCH BOARDS & PULL TABS	16,701
001 316 82 00 00	BINGO & RAFFLES	61,455
001 316 83 00 00	AMUSEMENT GAMES	646
<b>310</b>	<b>TAXES</b>	<b>5,770,413</b>
001 321 91 00 00	FRANCHISE FEES	14,050
001 321 99 00 00	GENERAL BUSINESS LICENSES	28,133
001 322 10 00 00	BUILDING, STRUCTURES & EQUIP.	70,472
001 322 10 00 01	BUILDING PERMITS - MANUFACTURED HOMES	3,086
001 322 10 00 02	BUILDING PERMITS - MECHANICAL	2,568
001 322 10 00 03	BUILDING PERMITS - PLUMBING	1,039
001 322 30 00 00	ANIMAL LICENSES	1,000
001 322 90 00 00	FENCE PERMIT	381
001 322 90 00 01	OTHER NON-BUS. LIC. & PERMITS	722
001 322 90 00 02	SIGN PERMITS	969
<b>320</b>	<b>LICENSES &amp; PERMITS</b>	<b>122,420</b>
001 333 20 60 01	TRAFFIC SAFETY COMMISSION	1,100
001 336 00 99 01	STREAMLINE SALES TX MITIGATION	3,801
001 336 06 95 00	LIQUOR BOARD PROFITS	47,542
<b>330</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>52,443</b>
001 341 22 00 01	MUNICIPAL COURT CIVIL FILINGS	280
001 341 33 02 01	MUNICIPAL COURT - ADM FEES	8,948
001 341 33 03 01	DISTRICT/MUNICIPAL COURT - PROSECUTION FEES	167
001 341 33 06 01	DEFERRED PROSECUTION FEES	1,952
001 341 62 00 01	COURT DUPLICATION SERVICES	282
001 342 20 00 01	FIRE PROTECTION SERVICES	5,217
001 342 36 00 01	CARE & CUSTODY OF PRISONERS	16,184
001 342 38 00 01	PRE-TRIAL SUPERVISION COSTS	10,544
001 345 81 00 01	PLANNING - ZONING	1,942
001 345 83 00 01	PLAN CHECKING FEES	41,227
001 345 89 00 01	PLANNING - SUBDIVISION FEES	1,094
001 345 89 00 05	PLANNING - ENVIRONMENTAL	2,770
001 347 30 00 01	PARK ACTIVITY FEES	50,581
001 347 90 00 01	OTHER FEES & CHARGES	276
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>141,464</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONT.)</b>		
001 352 30 00 01	MANDATORY INS ADMIN COST	1,153
001 353 10 00 01	TRAFFIC INFRACTION PENALTIES	177,443
001 353 10 04 01	LEGISLATIVE ASSESSMENT	5,641
001 353 70 00 01	NON-TRAFFIC INFRACTION PEN.	2,374
001 354 00 00 01	PARKING INFRACTION	113
001 355 20 00 01	DRIVING WHILE INTOXICATED PENALTIES	7,190
001 355 80 00 01	OTHER CRIMINAL TRAFFIC MISDEMEANOR	24,857
001 356 90 00 01	OTHER CRIMINAL NON-TRAFFIC FINES	11,727
001 357 33 00 01	PUBLIC DEFENSE COST	22,450
001 357 34 00 01	SHERIFFS SERVICES	765
001 359 90 00 01	MISCELLANEOUS PENALTIES	505
<b>350</b>	<b>FINES &amp; FORFEITURES</b>	<b>254,218</b>
001 361 11 00 01	INTEREST & OTHER EARNINGS	553
001 361 40 00 01	COURT COLLECTION INTEREST	7,884
001 361 41 00 01	SALES INTEREST	789
001 362 30 00 01	YOUTH PARK PARKING FEES	31,047
001 369 40 00 01	JUDGMENTS & SETTLEMENTS	2,397
001 369 90 00 01	OTHER MISCELLANEOUS REVENUE	75,872
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>118,542</b>
001 397 00 00 01	TRANS IN FROM 401 WATER	87,970
001 397 01 07 00	TRANS IN FROM 107 HOTEL/MOTEL	5,013
001 397 01 08 00	TRANS IN FROM 108 TPA	5,013
001 397 01 28 00	TRANS IN FROM 128 TRANSIT	12,390
001 397 04 02 00	TRAN IN FROM 402 GARBAGE	73,667
001 397 04 03 00	TRANS IN FROM 403 SEWER	87,598
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>271,651</b>
<b>TOTAL CURRENT EXPENSE REVENUES</b>		<b>6,731,151</b>
<b>001 308 80 00 01</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>1,025,000</b>
<b>GRAND TOTAL CURRENT EXPENSE REVENUES</b>		<b>7,756,151</b>
001 511 30 44 00	OFFICIAL PUBLICATIONS	5,000
001 511 31 00 00	AWC ANNUAL SERVICE FEE	3,777
001 511 32 00 00	YAKIMA VALLEY C.O.G.	7,877
001 511 33 00 00	NEW VISION	2,300
001 511 34 00 00	CWHBA MEMBERSHIP	400
001 511 35 00 00	NAT'L LEAGUE OF CITIES	1,200
001 511 60 10 00	SALARIES & WAGES	50,400
001 511 60 20 00	PERSONNEL BENEFITS	4,073
001 511 60 31 01	SUPPLIES	1,350
001 511 60 41 01	PROFESSIONAL SERVICES	5,000

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 511 60 42 01	COMMUNICATION	5,000
001 511 60 43 00	TRAVEL	15,000
001 511 60 44 01	ADVERTISING	1,500
001 511 60 45 00	OPERATING RENTALS & LEASES	4,000
001 511 60 46 01	INSURANCE	1,915
001 511 60 48 01	REPAIRS & MAINTENANCE	1,000
001 511 60 49 01	MISCELLANEOUS	20,000
001 511 60 51 01	FOURTH OF JULY COMMITTEE	1,000
001 511 60 53 00	EXTERNAL TAXES	500
001 553 70 51 00	POLLUTION CONTROL	2,444
001 562 00 51 00	2% ALCOHOL DISTRIBUTION	1,725
001 572 20 51 00	LIBRARY SERVICES	22,000
<b>LEGISLATIVE</b>		<b>157,461</b>
001 512 50 46 00	INSURANCE	5,740
001 512 50 51 01	INTERGOVERNMENTAL PROFESSIONAL SVC	295,000
<b>JUDICIAL</b>		<b>300,740</b>
001 513 10 10 00	SALARIES & WAGES	97,375
001 513 10 20 00	PERSONNEL BENEFITS	32,934
001 513 10 31 00	SUPPLIES	500
001 513 10 32 00	FUEL	250
001 513 10 41 01	PROFESSIONAL SERVICES	1,000
001 513 10 42 01	COMMUNICATION	1,600
001 513 10 43 01	TRAVEL	7,500
001 513 10 45 00	OPERATING RENTALS & LEASES	500
001 513 10 46 00	INSURANCE	2,870
001 513 10 48 00	REPAIRS & MAINTENANCE	500
001 513 10 49 01	MISCELLANEOUS	2,000
001 594 13 64 00	MACHINERY & EQUIPMENT	1,500
<b>EXECUTIVE</b>		<b>148,529</b>
001 514 23 10 00	SALARIES & WAGES	162,826
001 514 23 12 00	OVERTIME	1,875
001 514 23 20 00	PERSONNEL BENEFITS	87,769
001 514 23 31 00	SUPPLIES	5,000
001 514 23 32 00	FUEL	250
001 514 23 41 00	PROFESSIONAL SERVICES	30,000
001 514 23 42 00	COMMUNICATIONS	4,000
001 514 23 43 00	TRAVEL	2,000
001 514 23 44 00	ADVERTISING	200
001 514 23 45 00	OPERATING RENTALS & LEASES	150
001 514 23 46 00	INSURANCE	6,000
001 514 23 48 00	REPAIRS & MAINTENANCE	2,000
001 514 23 49 00	MISCELLANEOUS	7,200
001 514 30 10 00	SALARIES & WAGES	103,030

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 514 30 12 00	OVERTIME	1,125
001 514 30 20 00	PERSONNEL BENEFITS	58,759
001 514 30 31 00	SUPPLIES	4,500
001 514 30 32 00	FUEL	500
001 514 30 41 00	PROFESSIONAL SERVICES	2,000
001 514 30 42 00	COMMUNICATIONS	3,500
001 514 30 43 00	TRAVEL	4,000
001 514 30 44 00	ADVERTISING	3,000
001 514 30 45 00	OPERATING RENTALS & LEASES	1,000
001 514 30 46 00	INSURANCE	5,000
001 514 30 48 00	REPAIRS & MAINTENANCE	1,000
001 514 30 49 00	MISCELLANEOUS	4,000
001 517 91 31 00	SUPPLIES	1,200
001 517 91 41 00	PROFESSIONAL SERVICES	2,000
001 517 91 43 00	TRAVEL	500
001 517 91 49 00	MISCELLANEOUS	1,300
001 518 88 31 00	SUPPLIES	1,000
001 518 88 41 00	PROFESSIONAL SERVICES	8,000
001 518 88 45 00	RENTALS & LEASES	5,100
001 518 88 49 00	MISCELLANEOUS	1,000
001 518 88 51 00	INTERGOVERNMENTAL SERVICES	46,879
001 594 14 64 14	MACHINERY & EQUIP-FIN/ADM	4,000
001 596 88 64 00	MACHINERY & EQUIPMENT-DATA PROCESSING	10,000
001 597 00 02 00	TRANSFER OUT TO 002 GENERAL FUND RSV	336,076
001 597 00 32 00	TRANSFER OUT TO 132 FOR OTD	14,072
001 597 00 55 09	TRANSFER-OUT TO 109 CONTINGENCY FUND	134,430
001 597 06 55 00	TRANSFER OUT-106 PARK DEVL RSV	31,047
001 597 11 55 00	TRANSFER OUT-404 W/S RESERVE FUND	10,000
001 597 16 55 00	TRANSFER OUT-116 CH BLDG RSV	110,000
001 597 20 55 00	TRANSFER OUT-120 CH EQUIP RSV	50,000
001 597 21 55 00	TRANSFER OUT-115 PD VEHICLE	100,000
001 597 22 55 00	TRANSFER OUT-113 FIRE TRK RSV	180,371
001 597 41 04 01	TRANSFER OUT-401 WATER-HYDRANTS	61,420
001 597 76 55 01	TRANSFER OUT-112 PW EQUIP RSV	5,000
<b>FINANCE &amp; ADMINISTRATION</b>		<b>1,614,079</b>
001 515 20 41 00	PROF SERVICES - CRIMINAL (MARGUITA)	85,000
001 515 20 41 01	PROF SERVICES-CIVIL - CITY ATTORNEY	85,000
001 515 20 41 02	PROF SERVICES - PUBLIC DEFENDER	85,000
001 515 20 41 03	PROF SERVICES-CONFLICT PUBLIC DEFENDER	10,000
<b>LEGAL SERVICE</b>		<b>265,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 521 10 10 00	SALARIES & WAGES	108,341
001 521 10 20 00	PERSONNEL BENEFITS	51,703
001 521 10 21 00	UNIFORMS & EQUIPMENT	1,500
001 521 10 22 00	LEOFF 1 BENEFITS	55,000
001 521 10 31 00	SUPPLIES	1,500
001 521 10 32 00	FUEL	1,500
001 521 10 41 00	PROFESSIONAL SERVICES	3,000
001 521 10 43 00	TRAVEL	1,000
001 521 10 44 00	ADVERTISING	500
001 521 10 46 00	INSURANCE	35,000
001 521 10 48 00	REPAIRS & MAINTENANCE	1,000
001 521 10 49 00	MISCELLANEOUS	500
001 521 21 10 00	SALARIES & WAGES	222,486
001 521 21 12 00	OVERTIME	7,500
001 521 21 13 00	HOLIDAY PAY	9,804
001 521 21 20 00	PERSONNEL BENEFITS	93,547
001 521 21 21 00	UNIFORMS & EQUIPMENT	1,350
001 521 21 31 00	SUPPLIES	3,000
001 521 21 32 00	FUEL	3,000
001 521 21 41 00	PROFESSIONAL SERVICES	1,000
001 521 21 43 00	TRAVEL	1,500
001 521 21 48 00	REPAIRS & MAINTENANCE	1,500
001 521 21 49 00	MISCELLANEOUS	500
001 521 22 10 00	SALARIES & WAGES	796,523
001 521 22 12 00	OVERTIME	55,000
001 521 22 13 00	HOLIDAY PAY	37,374
001 521 22 20 00	PERSONNEL BENEFITS	387,758
001 521 22 21 00	UNIFORMS & EQUIPMENT	16,500
001 521 22 31 00	SUPPLIES	17,500
001 521 22 32 00	FUEL	49,000
001 521 22 43 00	TRAVEL	1,000
001 521 22 48 00	REPAIRS & MAINTENANCE	20,000
001 521 22 49 00	MISCELLANEOUS	1,500
001 521 40 31 00	OFFICE & OPERATING SUPPLIES	8,500
001 521 40 32 00	FUEL CONSUMED	500
001 521 40 43 00	TRAVEL	7,000
001 521 40 49 00	MISCELLANEOUS	5,000
001 521 50 31 00	SUPPLIES	3,000
001 521 50 41 00	PROFESSIONAL SERVICES	2,500
001 521 50 47 00	UTILITIES	10,000
001 521 50 48 00	REPAIRS & MAINTENANCE	5,500
001 523 20 51 00	DETENTION & CORRECTION COSTS	342,000
001 523 20 51 01	TRANSPORT OF PRISONERS	42,000
001 528 60 51 00	INTERGOV PROF SVCS-PD DISPATCH	134,400
001 528 80 10 00	SALARIES & WAGES	82,804
001 528 80 12 00	OVERTIME	800

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 528 80 20 00	PERSONNEL BENEFITS	46,616
001 528 80 21 00	UNIFORMS & EQUIPMENT	1,000
001 528 80 31 00	OFFICE & OPERATING SUPPLIES	3,000
001 528 80 32 00	FUEL CONSUMED	300
001 528 80 42 00	COMMUNICATION	32,000
001 528 80 43 00	TRAVEL	400
001 528 80 45 00	OPERATING RENTALS & LEASES	4,500
001 528 80 48 00	REPAIRS & MAINTENANCE	3,500
001 528 80 49 00	MISCELLANEOUS	500
001 554 30 41 00	PROF SERVICES-ANIMAL CONTROL	32,413
001 594 21 62 00	BUILDING & STRUCTURES	15,000
001 594 21 64 00	MACHINERY & EQUIPMENT-POLICE	10,000
<b>LAW ENFORCEMENT</b>		<b>2,781,119</b>
001 522 10 51 00	INTERGOV. PROF. SERVICES	1,183,407
001 522 20 21 00	UNIFORMS & EQUIPMENT	10,740
001 522 20 47 00	PUBLIC UTILITY SERVICES	13,060
001 522 20 48 00	REPAIRS & MAINTENANCE	6,109
001 525 60 31 00	OFFICE SUPPLIES	500
001 525 60 35 00	SMALL TOOLS & EQUIPMENT	1,000
001 525 60 43 00	TRAVEL	500
001 525 60 49 00	MISCELLANEOUS	500
001 525 60 51 00	EMERGENCY MANAGEMENT TO COUNTY	7,500
<b>FIRE CONTROL</b>		<b>1,223,316</b>
001 518 20 31 00	SUPPLIES	2,000
001 518 20 41 00	PROF.. SERVICES	700
001 518 20 42 00	COMMUNICATION	7,000
001 518 20 45 00	OPERATING LEASES	3,000
001 518 20 47 00	UTILITIES/CITY HALL	25,000
001 518 20 48 00	REPAIRS & MAINTENANCE	2,500
001 518 20 49 00	MISCELLANEOUS	100
001 518 31 10 00	SALARIES & WAGES	28,190
001 518 31 12 00	OVERTIME	200
001 518 31 20 00	PERSONNEL BENEFITS	23,149
001 518 31 31 00	SUPPLIES	4,500
001 518 31 32 00	FUEL	800
001 518 31 35 00	SMALL TOOLS & EQUIPMENT	600
001 518 31 41 00	PROFESSIONAL SERVICES	600
001 518 31 45 00	OPERATING RENTALS & LEASES	2,400
001 518 31 46 00	INSURANCE	500
001 518 31 48 00	REPAIRS & MAINTENANCE	1,200
001 518 31 49 00	MISCELLANEOUS	100
001 518 31 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	100
001 524 20 10 00	SALARIES & WAGES	77,401
001 524 20 12 00	OVERTIME	1,500

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 524 20 20 00	PERSONNEL BENEFITS	45,132
001 524 20 21 00	UNIFORMS & EQUIPMENT	250
001 524 20 31 00	SUPPLIES	3,500
001 524 20 32 00	FUEL	1,500
001 524 20 41 00	PROFESSIONAL SERVICES	2,000
001 524 20 42 00	COMMUNICATION	3,500
001 524 20 43 00	TRAVEL	2,000
001 524 20 44 00	ADVERTISING	1,500
001 524 20 45 00	OPERATING RENTALS & LEASES	400
001 524 20 46 00	INSURANCE	2,870
001 524 20 48 00	REPAIRS & MAINTENANCE	2,500
001 524 20 49 00	MISCELLANEOUS	3,500
001 558 60 10 00	SALARIES & WAGES	77,401
001 558 60 12 00	OVERTIME	750
001 558 60 20 00	PERSONNEL BENEFITS	45,132
001 558 60 31 00	SUPPLIES	3,500
001 558 60 32 00	FUEL	1,250
001 558 60 41 00	PROFESSIONAL SERVICES	10,000
001 558 60 42 00	COMMUNICATION	3,500
001 558 60 43 00	TRAVEL	2,000
001 558 60 44 00	ADVERTISING	4,000
001 558 60 45 00	OPERATING RENTALS & LEASES	200
001 558 60 46 00	INSURANCE	1,913
001 558 60 48 00	REPAIRS & MAINTENANCE	2,500
001 558 60 49 00	MISCELLANEOUS	3,500
001 558 60 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	500
001 571 21 10 00	SALARIES & WAGES	20,242
001 571 21 20 00	PERSONNEL BENEFITS	3,701
001 571 21 31 00	SUPPLIES	1,200
001 571 21 32 00	FUEL	3,000
001 571 21 41 00	PROFESSIONAL SERVICES	300
001 571 21 42 00	COMMUNICATION	1,100
001 571 21 44 00	ADVERTISING	100
001 571 21 45 00	OPERATING RENTALS & LEASES	1,500
001 571 21 47 00	PUBLIC UTILITIES	250
001 571 21 48 00	REPAIRS & MAINTENANCE	200
001 571 21 49 00	MISCELLANEOUS	150
001 571 22 10 00	SALARIES-SUMMER YOUTH	5,000
001 571 22 20 00	PERSONNEL BENEFITS-SUMMER YOUTH	700
001 571 22 31 00	SUPPLIES-SUMMER YOUTH	3,000
001 571 23 31 00	OTD - SUPPLIES	5,000
001 571 23 44 00	OTD - ADVERTISING	4,000
001 571 23 45 00	OTD - OPERATING RENTALS & LEASES	600
001 576 80 10 00	SALARIES & WAGES	86,954
001 576 80 12 00	OVERTIME	5,000
001 576 80 20 00	PERSONNEL BENEFITS	42,546

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CURRENT EXPENSE FUND (CONTINUED)</b>		
001 576 80 21 00	UNIFORMS & EQUIPMENT	1,500
001 576 80 31 00	SUPPLIES	28,300
001 576 80 32 00	FUEL	10,000
001 576 80 35 00	SMALL TOOLS & EQUIPMENT	1,000
001 576 80 41 00	PROFESSIONAL SERVICES	500
001 576 80 42 00	COMMUNICATION	4,000
001 576 80 43 00	TRAVEL	300
001 576 80 44 00	ADVERTISING	6,500
001 576 80 45 00	OPERATING RENTALS & LEASES	1,500
001 576 80 46 00	INSURANCE	6,300
001 576 80 47 00	UTILITIES	35,000
001 576 80 48 00	REPAIRS & MAINTENANCE	18,000
001 576 80 49 00	MISCELLANEOUS	1,000
001 576 80 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	3,000
001 576 80 53 00	EXTERNAL TAXES	4,020
001 594 18 63 00	OTHER IMPROVEMENTS	600
001 594 24 64 00	MACHINERY & EQUIPMENT	2,500
001 594 58 64 00	MACHINERY & EQUIPMENT	2,500
001 594 71 64 00	MACHINERY & EQUIPMENT - SENIOR CENTER	1,000
001 594 76 63 01	OTHER IMPROVEMENTS-PARKS	5,000
<b>PUBLIC WORKS &amp; COMMUNITY DEVELOPMENT</b>		<b>723,401</b>
<b>TOTAL CURRENT EXPENSE EXPENDITURES</b>		<b>7,213,645</b>
001 508 00 00 01	ENDING FUND BALANCE	542,506
<b>GRAND TOTAL CURRENT EXPENSE EXPENDITURES</b>		<b>7,756,151</b>
<b>GENERAL FUND RESERVE FUND "RAINY DAY FUND"</b>		
<b>REVENUES</b>		
002 397 00 55 00	TRANSFER IN FROM 001 CURRENT EXPENSE FUND	336,558
397	<b>INTERFUND TRANSFERS</b>	<b>336,558</b>
<b>TOTAL GENERAL FUND RESERVE FUND REVENUES</b>		<b>336,558</b>
002 308 10 00 02	EST.BEG.J RES.FUND BALANCE	0
<b>EXPENDITURES</b>		<b>0</b>
002 508 00 01 02	ENDING FUND BALANCE	336,558
<b>GRAND TOTAL GENERAL FUND RESERVE FUND EXPENDITURES</b>		<b>336,558</b>



**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>STREET FUND</b>		
<b>REVENUES</b>		
101 311 10 00 01	PROPERTY TAXES\10%	159,455
101 313 11 01 01	RETAIL SALES & USE TAXES/10%	412,345
<b>TAXES</b>		<b>571,800</b>
101 322 40 00 00	STREET & CURB PERMITS	500
<b>LICENSES &amp; PERMITS</b>		<b>500</b>
101 336 00 87 00	MOTOR VEHICLE FUEL TAX - CITY ST.	108,206
101 336 00 99 00	STREAMLINE SALES TAX MITIGATION	104
101 336 00 99 02	STREAMLINE SALES TX MITIGATION	373
101 338 42 01 01	INTERGOVERNMENTAL MAINTENANCE SVC	
<b>INTERGOVERNMENTAL REVENUES</b>		<b>108,683</b>
101 361 11 01 01	INTEREST & OTHER EARNINGS	207
101 369 90 01 01	OTHER MISCELLANEOUS REVENUE	743
<b>MISCELLANEOUS REVENUE</b>		<b>950</b>
<b>TOTAL STREET FUND REVENUE</b>		<b>681,933</b>
101 308 10 01 01	EST.BEG.UNRES.FUND BALANCE	425,009
<b>GRAND TOTAL STREET FUND REVENUES</b>		<b>1,106,942</b>
<b>EXPENDITURES</b>		
101 542 30 10 00	SALARIES & WAGES	200,007
101 542 30 12 00	OVERTIME	8,000
101 542 30 20 00	PERSONNEL BENEFITS	109,425
101 542 30 21 00	UNIFORMS & EQUIPMENT	1,500
101 542 30 31 00	SUPPLIES	10,400
101 542 30 32 00	FUEL	2,800
101 542 30 35 00	SMALL TOOLS & EQUIPMENT	1,000
101 542 30 41 00	PROFESSIONAL SERVICES	4,000
101 542 30 42 00	COMMUNICATIONS	900
101 542 30 43 00	TRAVEL	300
101 542 30 45 00	OPERATING RENTALS & LEASES	500
101 542 30 47 00	UTILITIES	1,550
101 542 30 48 00	REPAIRS & MAINTENANCE	12,500
101 542 30 49 00	MISCELLANEOUS	750
101 542 30 51 01	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,000
101 542 63 47 00	UTILITIES	135,000
101 542 64 31 00	SUPPLIES	14,500
101 542 64 45 00	OPERATING RENTALS & LEASES	100
101 542 64 47 00	UTILITIES	10,200
101 542 64 48 00	REPAIRS & MAINTENANCE	360
101 542 64 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	45,000

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>STREET FUND (CONT.)</b>		
101 542 66 31 00	SUPPLIES	9,000
101 542 66 32 00	FUEL	2,000
101 542 66 35 00	SMALL TOOLS & EQUIPMENT	1,400
101 542 67 31 00	SUPPLIES	1,500
101 542 67 32 00	FUEL	3,000
101 542 67 48 00	REPAIRS & MAINTENANCE	1,500
101 542 70 31 00	SUPPLIES	12,000
101 542 70 32 00	FUEL	6,500
101 542 70 48 00	REPAIRS & MAINTENANCE	2,000
101 542 90 31 00	OFFICE & OPERATING SUPPLIES	500
101 542 90 32 00	FUEL CONSUMED	2,000
101 542 90 53 00	EXTERNAL TAXES	300
<b>STREETS - MAINTENANCE</b>		<b>606,492</b>
101 543 10 10 00	SALARIES & WAGES	15,306
101 543 10 20 00	PERSONNEL BENEFITS	7,615
101 543 30 31 00	SUPPLIES	200
101 543 30 41 00	PROFESSIONAL SERVICES	9,000
101 543 30 42 00	COMMUNICATION	5,900
101 543 30 43 00	TRAVEL	100
101 543 30 44 00	ADVERTISING	400
101 543 30 46 00	INSURANCE	11,317
101 543 30 47 00	UTILITIES	11,000
101 543 30 48 00	REPAIRS & MAINTENANCE	200
101 543 30 49 00	MISCELLANEOUS	200
101 543 30 51 00	INTERGOVERNMENTAL PROFESSIONAL	6,000
<b>STREETS ADMIN &amp; OVERHEAD</b>		<b>67,237</b>
101 597 01 55 01	INTERFUND SUBSIDIES	
101 597 01 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
<b>INTERFUND TRANSFERS</b>		<b>20,000</b>
<b>TOTAL STREET FUND EXPENDITURES</b>		<b>693,729</b>
<b>101 508 00 01 01</b>	<b>ENDING FUND BALANCE</b>	<b>413,213</b>
<b>GRAND TOTAL STREET FUND EXPENDITURES</b>		<b>1,106,942</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>PARK DEVELOPMENT RESERVE FUND</b>		
<b>REVENUES</b>		
106 361 11 01 06	INTEREST & OTHER EARNINGS	15
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>15</b>
106 397 76 01 06	TRANSFER-IN FROM C.E.	31,047
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>31,047</b>
<b>TOTAL PARK DEVELOPMENT RESERVE FUND REVENUES</b>		<b>31,062</b>
106 308 80 01 06	EST.BEG.UNRES.FUND BALANCE	4,577
<b>GRAND TOTAL PARK DEVELOPMENT RESERVE FUND REVENUES</b>		<b>35,639</b>
106 594 76 63 00	IMPROVEMENTS	35,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>35,000</b>
<b>TOTAL PARK DEVELOPMENT RESERVE FUND EXPENDITURES</b>		<b>35,000</b>
106 508 00 01 06	ENDING FUND BALANCE	639
<b>GRAND TOTAL PARK DEVELOPMENT RESERVE FUND EXPENDITURES</b>		<b>35,639</b>
<b>CONVENTION CENTER RESERVE FUND</b>		
<b>REVENUES</b>		
107 313 31 00 00	MOTEL/HOTEL TRANSIENT TAX	80,000
107 313 32 00 00	MOTEL/HOTEL TRANSIENT TAX	80,000
<b>310</b>	<b>TAXES</b>	<b>160,000</b>
<b>TOTAL CONVENTION CENTER RESERVE FUND REVENUES</b>		<b>160,000</b>
107 308 10 01 07	EST.BEG.UNRES.FUND BALANCE	150,000
<b>GRAND TOTAL CONVENTION CENTER RESERVE FUND REVENUES</b>		<b>310,000</b>
<b>EXPENDITURES</b>		
107 557 30 41 00	YAKIMA VALLEY TOURISM	21,500
107 571 10 10 00	SALARIES & WAGES-AG MUSEUM	5,000
107 571 10 41 00	PROF SVCS-AG MUSEUM	36,000
107 571 10 47 00	UTILITIES-AG MUSEUM	10,000
107 594 60 63 00	IMPROVEMENTS-AG MUSEUM	8,000
107 597 00 55 07	TRANSFER OUT TO 001 CURRENT EXP	5,013
<b>514</b>	<b>FINANCE</b>	<b>85,513</b>
107 557 30 41 01	GRANT J. HUNT COL	44,000
107 557 30 45 01	YAKIMA VALLEY SPORTS COMMISSION	20,000
<b>557</b>	<b>COMMUNITY SERVICES</b>	<b>64,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CONVENTION CENTER RESERVE FUND (CONT.)</b>		
107 594 08 00 00	RESERVE	50,000
107 594 79 63 00	CONTINGENCY	50,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>100,000</b>
<b>TOTAL CONVENTION CENTER RESERVE EXPENDITURES</b>		<b>249,513</b>
<b>107 508 00 01 07</b>	<b>ENDING FUND BALANCE</b>	<b>60,487</b>
<b>GRAND TOTAL CONVENTION CENTER RESERVE EXPENDITURES</b>		<b>310,000</b>
<b>TOURISM PROMOTION AREA</b>		
<b>REVENUES</b>		
108 345 60 01 08	TOURISM PROMOTION AREA ASSESS	105,000
<b>310</b>	<b>TAXES</b>	<b>105,000</b>
<b>TOTAL TOURISM PROMOTION AREA REVENUE</b>		<b>105,000</b>
<b>108 308 10 01 08</b>	<b>EST.BEG.UNRES. FUND BALANCE</b>	<b>40,000</b>
<b>GRAND TOTAL TOURISM PROMOTION AREA REVENUE</b>		<b>145,000</b>
<b>EXPENDITURES</b>		
108 557 30 44 08	ADVERTISING	60,000
108 597 01 55 08	TRANSFER OUT TO 001 CURRENT EXP	5,013
<b>514</b>	<b>FINANCE</b>	<b>65,013</b>
108 557 30 44 01	STATE FAIR PARK SALES PERSON	22,500
108 557 30 44 02	SPORTS COMM WIAA BID FEES	1,500
108 557 30 44 03	POWER SHOW ADVERTISING	2,500
<b>557</b>	<b>COMMUNITY SERVICES</b>	<b>26,500</b>
<b>TOTAL TOURISM PROMOTION AREA EXPENDITURES</b>		<b>91,513</b>
<b>108 508 00 01 08</b>	<b>ENDING FUND BALANCE</b>	<b>53,487</b>
<b>GRAND TOTAL TOURISM PROMOTION AREA EXPENDITURES</b>		<b>145,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CONTINGENCY FUND "AGILITY FUND"</b>		
<b>REVENUES</b>		
109 397 00 00 00	TRANSFER IN-001 CURRENT EXPENSE	134,623
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>134,623</b>
<b>TOTAL CONTINGENCY FUND REVENUES</b>		<b>134,623</b>
109 308 80 01 09	EST.BEG.UNRES.FUND BALANCE	5,016
<b>TOTAL CONTINGENCY FUND REVENUESGRAND</b>		
<b>EXPENDITURES</b>		
109 511 60 49 09	MISCELLANEOUS	134,623
<b>511</b>	<b>LEGISLATIVE</b>	<b>134,623</b>
<b>TOTAL CONTINGENCY FUND EXPENDITURES</b>		<b>134,623</b>
109 508 00 01 09	ENDING FUND BALANCE	5,016
<b>GRAND TOTAL CONTINGENCY FUND EXPENDITURES</b>		<b>139,639</b>
<b>PUBLIC WORKS EQUIPMENT RESERVE FUND</b>		
<b>REVENUES</b>		
112 361 11 01 12	INTEREST & OTHER EARNINGS	319
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>319</b>
112 397 00 01 12	OPERATING TRANSFERS-IN	5,000
112 397 02 04 02	TRANSFER-IN FROM 402 GARBAGE	20,000
112 397 03 04 03	TRANSFER-IN 403 SEWER	20,000
112 397 28 01 12	TRANSFER-IN 128 TRANSIT	40,000
112 397 34 01 12	TRANSFER-IN 401 WATER	20,000
112 397 42 01 01	TRANSFER-IN 101 STREET	20,000
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>125,000</b>
<b>TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES</b>		<b>125,319</b>
112 308 10 01 12	EST.BEG.UNRES.FUND BALANCE	407,348
<b>GRAND TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES</b>		<b>532,667</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>PUBLIC WORKS EQUIPMENT RESERVE FUND</b>		
<b>EXPENDITURES</b>		
112 594 34 64 12	MACHINERY & EQUIPMENT	120,000
112 594 35 62 00	BUILDING & STRUCTURES	80,000
112 594 35 64 12	MACHINERY & EQUIPMENT	80,000
112 594 37 64 00	MACHINERY & EQUIPMENT	20,000
112 594 76 64 00	MACHINERY & EQUIPMENT	10,000
112 595 35 64 00	MACHINERY & EQUIPMENT	40,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>350,000</b>
<b>TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>350,000</b>
<b>112 508 00 01 12</b>	<b>ENDING FUND BALANCE</b>	<b>182,667</b>
<b>GRAND TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>532,667</b>
<b>FIRE TRUCK RESERVE FUND</b>		
<b>REVENUES</b>		
113 361 11 01 13	INTEREST & OTHER EARNINGS	49
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>49</b>
113 397 22 01 13	TRANSFER-IN C.E. (001)	180,371
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>180,371</b>
<b>TOTAL FIRE TRUCK RESERVE FUND REVENUES</b>		<b>180,420</b>
<b>113 308 10 01 13</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>83,000</b>
<b>GRAND TOTAL FIRE TRUCK RESERVE FUND REVENUES</b>		<b>263,420</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>FIRE TRUCK RESERVE FUND (CONT.)</b>		
<b>EXPENDITURES</b>		
113 594 22 66 00	CAPITALIZED LEASES	28,721
113 596 22 64 13	MACHINERY & EQUIPMENT	151,650
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>180,371</b>
<b>TOTAL FIRE TRUCK RESERVE FUND EXPENDITURES</b>		<b>180,371</b>
<b>113 508 00 01 13</b>	<b>ENDING FUND BALANCE</b>	<b>83,049</b>
<b>GRAND TOTAL FIRE TRUCK RESERVE FUND EXPENDITURES</b>		<b>263,420</b>
<b>SENIOR ACTIVITY FUND</b>		
<b>REVENUES</b>		
114 347 30 01 14	5% ACTIVITIES BLDG RNTL FOR SC	464
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>464</b>
<b>TOTAL SENIOR ACTIVITY FUND REVENUES</b>		<b>464</b>
<b>114 308 10 01 14</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>1,000</b>
<b>GRAND TOTAL SENIOR ACTIVITY FUND REVENUES</b>		<b>1,464</b>
<b>EXPENDITURES</b>		
114 571 21 31 14	SUPPLIES-SENIOR CENTER	1,300
<b>571</b>	<b>EDUCATION</b>	<b>1,300</b>
<b>TOTAL SENIOR ACTIVITY FUND EXPENDITURES</b>		<b>1,300</b>
<b>114 508 00 01 14</b>	<b>ENDING FUND BALANCE</b>	<b>164</b>
<b>GRAND TOTAL SENIOR ACTIVITY FUND EXPENDITURES</b>		<b>1,464</b>
<b>POLICE VEHICLE RESERVE FUND</b>		
<b>REVENUES</b>		
115 397 21 01 15	TRANSFER-IN 001 CURRENT EXP	100,000
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>100,000</b>
<b>TOTAL POLICE VEHICLE RESERVE FUND REVENUES</b>		<b>100,000</b>
<b>115 308 10 00 15</b>	<b>EST. BEG. FUND BALANCE</b>	<b>10,000</b>
<b>GRAND TOTAL POLICE VEHICLE RESERVE FUND REVENUES</b>		<b>110,000</b>
<b>EXPENDITURES</b>		
115 596 21 64 15	MACHINERY & EQUIPMENT	100,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>100,000</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>POLICE VEHICLE RESERVE FUND (CONT.)</b>		
<b>TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES</b>		<b>100,000</b>
<b>115 508 00 01 15</b>	<b>ENDING FUND BALANCE</b>	<b>10,000</b>
<b>GRAND TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES</b>		<b>110,000</b>
<b>CITY HALL BUILDING RESERVE FUND</b>		
<b>REVENUES</b>		
116 397 00 01 16	OPERATING TRANSFERS-IN	110,000
116 397 04 00 03	TRANSFER-IN FROM SEWER	27,500
116 397 04 02 02	TRANSFER-IN FROM GARBAGE	27,500
116 397 11 01 16	TRANSFER-IN 401 WATER	27,500
116 397 47 01 16	TRANSFER-IN 128 TRANSIT SYST	27,500
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>220,000</b>
<b>TOTAL CITY HALL BUILDING RESERVE FUND REVENUES</b>		<b>220,000</b>
<b>116 308 80 01 16</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>70,000</b>
<b>GRAND TOTAL CITY HALL BUILDING RESERVE FUND REVENUES</b>		<b>290,000</b>
<b>EXPENDITURES</b>		
116 591 11 71 06	LONG TERM DEBT PAYMENT	220,000
<b>591</b>	<b>DEBT SERVICE</b>	<b>220,000</b>
<b>TOTAL CITY HALL BUILDING RESERVE FUND EXPENDITURES</b>		<b>220,000</b>
<b>116 508 00 01 16</b>	<b>ENDING FUND BALANCE</b>	<b>70,000</b>
<b>GRAND TOTAL CITY HALL BUILDING RESERVE FUND EXPENDITURES</b>		<b>290,000</b>
<b>MUNICIPAL CAPITAL IMPROVEMENT FUND</b>		
<b>REVENUES</b>		
118 318 34 01 18	REAL ESTATE EXCISE TAX	45,404
<b>310</b>	<b>TAXES</b>	<b>45,404</b>
118 361 11 01 18	INTEREST & OTHER EARNINGS	75
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>75</b>
<b>TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES</b>		<b>45,479</b>
<b>118 308 10 01 18</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>78,000</b>
<b>GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES</b>		<b>123,479</b>



**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>MUNICIPAL CAPITAL IMPROVEMENT FUND (CONT.)</b>		
<b>EXPENDITURES</b>		
118 542 30 41 18	MAIN STREET REVITALIZATION-PROF SERVICES	25,000
<b>542</b>	<b>STREETS - MAINTENANCE</b>	<b>25,000</b>
118 597 30 55 00	TRANSFER TO 121 ST DEV RSV	50,000
<b>597</b>	<b>INTERFUND TRANSFERS</b>	<b>50,000</b>
<b>TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES</b>		<b>75,000</b>
118 508 00 01 18	ENDING FUND BALANCE	48,479
<b>GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES</b>		<b>123,479</b>
<b>CITY HALL EQUIPMENT RESERVE FUND</b>		
<b>REVENUES</b>		
120 397 00 01 20	OPERATING TRANSFERS-IN	50,000
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>50,000</b>
120 308 80 01 20	EST.BEG.UNRES.FUND BALANCE	43,000
<b>TOTAL CITY HALL EQUIPMENT RESERVE FUND REVENUES</b>		<b>93,000</b>
<b>EXPENDITURES</b>		
120 596 18 64 20	MACHINERY & EQUIPMENT	50,000
<b>514</b>	<b>FINANCE</b>	<b>50,000</b>
<b>TOTAL CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>50,000</b>
120 508 00 01 20	ENDING FUND BALANCE	43,000
<b>GRAND TOTAL CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES</b>		<b>93,000</b>
<b>STREET DEVELOPMENT RESERVE FUND</b>		
<b>REVENUES</b>		
121 331 20 01 00	FED HWY/BRAC/PS&E/ROW	40,000
121 331 20 21 00	FED HWY/STP/REG/UG	113,740
<b>330</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>153,740</b>
121 397 30 01 21	TRANSFER-IN 118 MUNICIPAL CAP	50,000
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>50,000</b>
<b>TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES</b>		<b>203,740</b>
121 308 10 01 21	EST.BEG.UNRES.FUND BALANCE	220,994
<b>GRAND TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES</b>		<b>424,734</b>

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<b>STREET DEVELOPMENT RESERVE FUND (CONT.)</b>		
<b>EXPENDITURES</b>		
121 595 10 41 08	AHTANUM RD - GOODMAN TO 15TH AVE	149,997
121 595 50 63 07	12TH AVE BRIDGE - CONSTRUCTION	50,000
121 595 50 63 09	LONGFIBRE RD - CONSTRUCTION	218,700
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>418,697</b>
<b>TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES</b>		<b>418,697</b>
<b>121 508 00 01 21</b>	<b>ENDING FUND BALANCE</b>	<b>6,037</b>
<b>GRAND TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES</b>		<b>424,734</b>
<b>CRIMINAL JUSTICE FUND</b>		
<b>REVENUES</b>		
123 313 15 00 00	PUBLIC SAFETY ADD'L SALES TAX	128,913
123 313 71 00 00	LOCAL CRIMINAL JUSTICE	70,431
<b>310</b>	<b>TAXES</b>	<b>199,344</b>
123 336 06 20 00	CRIM. JUSTICE-HIGH CRIME	36,082
123 336 06 21 00	CRIM. JUSTICE-POPULATION	5,333
123 336 06 22 00	MOTOR VEHICLE EXCISE TAX - PROGRAM A	7,711
123 336 06 23 00	MOTOR VEHICLE EXCISE TAX - PROGRAM A	1,472
<b>330</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>50,598</b>
123 361 11 01 23	INTEREST & OTHER EARNINGS	69
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>69</b>
<b>TOTAL CRIMINAL JUSTICE REVENUES</b>		<b>250,011</b>
<b>123 308 10 01 23</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>62,500</b>
<b>GRAND TOTAL CRIMINAL JUSTICE REVENUES</b>		<b>312,511</b>
<b>EXPENDITURES</b>		
123 521 22 21 23	UNIFORMS & EQUIPMENT	50,000
123 594 21 64 23	MACHINERY & EQUIPMENT	55,000
<b>521</b>	<b>LAW ENFORCEMENT</b>	<b>105,000</b>
123 581 20 78 00	Interfund Loan Disbursements - Intergovernmental Loans	31,504
<b>580</b>	<b>Non Expenditures</b>	<b>31,504</b>
123 592 00 82 00	Interest And Other Debt Service Costs - Interest On Interfund Debt	105
<b>591</b>	<b>DEBT SERVICE</b>	<b>105</b>
<b>TOTAL CRIMINAL JUSTICE EXPENDITURES</b>		<b>136,609</b>
<b>123 508 00 01 23</b>	<b>ENDING FUND BALANCE</b>	<b>175,902</b>
<b>GRAND TOTAL CRIMINAL JUSTICE EXPENDITURES</b>		<b>312,511</b>

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<b>INFRASTRUCTURE RESERVE FUND</b>		
<b>REVENUES</b>		
124 313 11 01 24	SALES & USE TAX/10%	412,345
<b>310</b>	<b>TAXES</b>	<b>412,345</b>
124 333 20 20 03	FED HWY ADM./CMAQ/HARD SURFAC	1,841,947
<b>330</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>1,841,947</b>
<b>TOTAL INFRASTRUCTURE RESERVE FUND REVENUES</b>		<b>2,254,292</b>
124 308 80 01 24	EST.BEG.UNRES.FUND BALANCE	348,659
<b>GRAND TOTAL INFRASTRUCTURE RESERVE FUND REVENUES</b>		<b>2,602,951</b>
<b>INFRASTRUCTURE RESERVE FUND (CONT.)</b>		
<b>EXPENDITURES</b>		
124 591 95 79 00	SIED LOAN PRINCIPAL	139,022
124 592 95 83 00	INT/LONG - TERM EXTERNAL	31,013
<b>591</b>	<b>DEBT SERVICE</b>	<b>170,035</b>
<b>TOTAL INFRASTRUCTURE RESERVE EXPENDITURES</b>		<b>170,035</b>
124 508 00 01 24	ENDING FUND BALANCE	2,432,916
<b>GRAND TOTAL INFRASTRUCTURE RESERVE EXPENDITURES</b>		<b>2,602,951</b>
<b>DEVELOPMENT MITIGATION RESERVE FUND</b>		
<b>REVENUES</b>		
125 361 11 01 25	INTEREST & OTHER EARNINGS	6
125 367 11 01 25	CONTRIBUTIONS & DONATIONS	69,000
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>69,006</b>
<b>TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES</b>		<b>69,006</b>
125 308 80 01 25	EST.BEG.UNRES.FUND BALANCE	9,252
<b>GRAND TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES</b>		<b>78,258</b>
<b>EXPENDITURES</b>		
125 508 00 01 25	ENDING FUND BALANCE	78,258
<b>GRAND TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES</b>		<b>78,258</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>CRIME PREVENTION ASSESSMENT FUND</b>		
<b>REVENUES</b>		
126 351 50 01 26	INVESTIGATIVE FUND ASSESSMENT	6,568
<b>350</b>	<b>FINES &amp; FORFEITURES</b>	<b>6,568</b>
126 361 11 01 26	INTEREST & OTHER EARNINGS	13
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>13</b>
<b>TOTAL CRIME PREVENTION ASSESSMENT FUND REVENUES</b>		<b>6,581</b>
126 308 10 01 26	EST.BEG.UNRES.FUND BALANCE	10,000
<b>GRAND TOTAL CRIME PREVENTION ASSESSMENT FUND REVENUES</b>		<b>16,581</b>
<b>EXPENDITURES</b>		
126 521 30 12 26	OVERTIME	2,500
126 521 30 31 26	SUPPLIES	1,000
<b>521</b>	<b>LAW ENFORCEMENT</b>	<b>3,500</b>
<b>TOTAL CRIME PREVENTION ASSESSMENT FUND EXPENDITURES</b>		<b>3,500</b>
126 508 00 01 26	ENDING FUND BALANCE	13,081
<b>GRAND TOTAL CRIME PREVENTION ASSESSMENT FUND EXPENDITURES</b>		<b>16,581</b>
<b>COMMUTE TRIP REDUCTION FUND</b>		
<b>REVENUES</b>		
127 308 10 01 27	EST.BEG.UNRES.FUND BALANCE	2,900
<b>GRAND TOTAL COMMUTE TRIP REDUCTION FUND REVENUES</b>		<b>2,900</b>
<b>EXPENDITURES</b>		
127 513 10 31 27	SUPPLIES	100
<b>513</b>	<b>EXECUTIVE</b>	<b>100</b>
<b>TOTAL COMMUTE TRIP REDUCTION FUND EXPENDITURES</b>		<b>100</b>
127 508 00 01 27	ENDING FUND BALANCE	2,800
<b>GRAND TOTAL COMMUTE TRIP REDUCTION FUND EXPENDITURES</b>		<b>2,900</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>TRANSIT SYSTEM FUND</b>		
<b>REVENUES</b>		
128 313 21 00 00	PUBLIC TRANSPORTATION TAX %2/10	810,130
<b>310</b>	<b>TAXES</b>	<b>810,130</b>
128 334 06 90 28	TRANSIT OPERATING	14,230
<b>330</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>14,230</b>
128 361 11 01 28	INTEREST & OTHER EARNINGS	1,186
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>1,186</b>
<b>TOTAL TRANSIT SYSTEM FUND REVENUES</b>		<b>825,546</b>
<b>128 308 10 01 28</b>	<b>EST. BEG. UNRES.FUND BALANCE</b>	<b>1,816,119</b>
<b>GRAND TOTAL TRANSIT SYSTEM FUND REVENUES</b>		<b>2,641,665</b>
<b>EXPENDITURES</b>		
128 547 60 10 00	SALARIES & WAGES	17,302
128 547 60 12 00	OVERTIME	100
128 547 60 20 00	PERSONNEL BENEFITS	8,640
128 547 60 21 00	UNIFORMS & EQUIPMENT	400
128 547 60 31 00	OFFICE & OPERATING SUPPLIES	9,000
128 547 60 32 00	FUEL CONSUMED	800
128 547 60 35 00	SMALL TOOLS & MINOR EQUIPMENT	1,000
128 547 60 41 00	PROFESSIONAL SERVICES	10,000
128 547 60 43 00	TRAVEL	500
128 547 60 44 00	ADVERTIZING	8,000
128 547 60 45 00	OPERATING RENTALS & LEASES	500
128 547 60 47 00	UTILITIES	1,427
128 547 60 48 00	REPAIRS & MAINTENANCE	1,000
128 547 60 49 00	TRANSIT SERVICE PAYMEN T	500,000
128 547 60 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	9,500
<b>547</b>	<b>TRANSIT SYSTEMS &amp; RAILROADS</b>	<b>568,169</b>
128 595 63 63 28	OTHER IMPROVEMENTS	35,000
128 595 63 64 00	MACHINERY & EQUIPMENT	6,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>41,000</b>
128 597 00 55 12	TRANS OUT TO 112 PW EQUIP RSV	40,000
128 597 00 55 28	TRANS OUT 116 CH BLDG RSV	27,500
128 597 01 55 28	TRANSFER OUT TO 001 CURRENT EXP	12,390
<b>597</b>	<b>INTERFUND TRANSFERS</b>	<b>79,890</b>
<b>TOTAL TRANSIT SYSTEM FUND EXPENDITURES</b>		<b>689,059</b>
<b>128 508 00 01 28</b>	<b>ENDING FUND BALANCE</b>	<b>1,952,606</b>
<b>GRAND TOTAL TRANSIT SYSTEM FUND EXPENDITURES</b>		<b>2,641,665</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>COMMUNITY POLICING FUND</b>		
<b>REVENUES</b>		
130 361 11 01 30	INTEREST & OTHER EARNINGS	5
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>5</b>
<b>TOTAL COMMUNITY POLICING FUND REVENUES</b>		<b>5</b>
<b>130 308 10 01 30</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>23,000</b>
<b>GRAND TOTAL COMMUNITY POLICING FUND REVENUES</b>		<b>23,005</b>
<b>EXPENDITURES</b>		
130 521 30 12 30	DRUG SEIZURE OVERTIME	5,000
130 521 30 21 30	UNIFORMS & EQUIPMENT	2,500
130 521 30 31 30	SUPPLIES	5,000
<b>521</b>	<b>LAW ENFORCEMENT</b>	<b>12,500</b>
<b>TOTAL COMMUNITY POLICING FUND EXPENDITURES</b>		<b>12,500</b>
<b>130 508 00 01 30</b>	<b>ENDING FUND BALANCE</b>	<b>10,505</b>
<b>GRAND TOTAL COMMUNITY POLICING FUND EXPENDITURES</b>		<b>23,005</b>
<b>DRUG SEIZURE FORFEITURE FUND</b>		
<b>REVENUES</b>		
<b>131 308 10 01 31</b>	<b>ESTIMATED BEG FUND BALANCE</b>	<b>8,100</b>
<b>TOTAL DRUG SEIZURE FORFEITURE FUND REVENUES</b>		<b>8,100</b>
<b>EXPENDITURES</b>		
131 521 30 21 31	UNIFORMS & EQUIPMENT	5,000
131 521 30 49 31	MISCELLANEOUS	1,000
<b>521</b>	<b>LAW ENFORCEMENT</b>	<b>6,000</b>
<b>TOTAL DRUG SEIZURE FORFEITURE FUND EXPENDITURES</b>		<b>6,000</b>
<b>131 508 00 01 31</b>	<b>ENDING FUND BALANCE</b>	<b>2,100</b>
<b>GRAND TOTAL DRUG SEIZURE FORFEITURE FUND EXPENDITURES</b>		<b>8,100</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>COMMUNITY EVENTS FUND</b>		
<b>REVENUES</b>		
132 397 00 01 32	TRANSFER-IN C.E. FOR OTD	14,072
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>14,072</b>
<b>TOTAL COMMUNITY EVENTS FUND REVENUES</b>		<b>14,072</b>
132 308 10 01 32	EST.BEG.UNRES.FUND BALANCE	4,200
<b>GRAND TOTAL COMMUNITY EVENTS FUND REVENUES</b>		<b>18,272</b>
<b>EXPENDITURES</b>		
132 571 20 31 32	OTD SUPPLIES	4,000
132 571 20 41 32	OTD PROFESSIONAL SERVICES	5,000
132 571 20 44 32	OTD ADVERTISING	2,500
132 571 20 45 32	OTD OPERATING RENTALS & LEASES	2,000
132 571 20 49 32	OTD MISCELLANEOUS	572
<b>571</b>	<b>EDUCATION</b>	<b>14,072</b>
132 573 94 31 32	HOLIDAY PARADE SUPPLIES	4,200
<b>573</b>	<b>SPECTATOR &amp; COMMUNITY EVENTS</b>	<b>4,200</b>
<b>TOTAL COMMUNITY EVENTS FUND EXPENDITURES</b>		<b>18,272</b>
<b>GRAND TOTAL COMMUNITY EVENTS FUND EXPENDITURES</b>		<b>22,472</b>
<b>HOUSING REHABILITATION FUND</b>		
<b>REVENUES</b>		
170 359 90 01 70	PENALTY-CDBG 2007	53
170 361 11 01 70	INTEREST & OTHER EARNINGS	74
170 368 10 01 70	HOUSING REHAB - CDBG 2007	7,893
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>8,020</b>
<b>TOTAL HOUSING REHABILITATION FUND REVENUES</b>		<b>8,020</b>
170 308 10 01 70	Estimated Beginning Balance	110,000
<b>GRAND TOTAL HOUSING REHABILITATION FUND REVENUES</b>		<b>118,020</b>
<b>EXPENDITURES</b>		
170 559 20 31 00	SUPPLIES	200
170 559 20 41 00	PROFESSIONAL SERVICES	8,000
170 559 20 43 00	TRAVEL	200
<b>559</b>	<b>HOUSING &amp; COMMUNITY DEVELOP</b>	<b>8,400</b>
<b>TOTAL HOUSING REHABILITATION FUND EXPENDITURES</b>		<b>8,400</b>
170 508 00 00 00	ENDING FUND BALANCE	109,620
<b>GRAND TOTAL HOUSING REHABILITATION FUND EXPENDITURES</b>		<b>118,020</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>WATER FUND</b>		
<b>REVENUES</b>		
401 343 41 04 01	WATER REVENUES	866,991
401 343 42 04 01	WATER SVC INSTALLATION CHARGES	8,000
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>874,991</b>
401 359 90 04 01	MISCELLANEOUS PENALTIES	4,373
<b>350</b>	<b>FINES &amp; FORFEITURES</b>	<b>4,373</b>
401 367 11 04 01	CONTRIBUTIONS & DONATIONS	559
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>559</b>
401 397 34 04 01	TRANSFER IN-CURRENT EXP (HYDRANTS)	61,420
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>61,420</b>
<b>TOTAL WATER FUND REVENUES</b>		<b>941,343</b>
401 308 80 04 01	EST.BEG.UNRES.FUND BALANCE	881,615
<b>GRAND TOTAL WATER FUND REVENUES</b>		<b>1,822,958</b>

<b>EXPENDITURES</b>		
401 534 50 10 00	SALARIES & WAGES	205,056
401 534 50 12 00	OVERTIME	5,877
401 534 50 20 00	PERSONNEL BENEFITS	101,849
401 534 50 21 00	UNIFORMS & EQUIPMENT	1,700
401 534 50 31 00	SUPPLIES	48,000
401 534 50 32 00	FUEL	8,000
401 534 50 35 00	SMALL TOOLS & EQUIPMENT	1,500
401 534 50 41 00	PROFESSIONAL SERVICES	13,000
401 534 50 42 00	COMMUNICATION	10,500
401 534 50 43 00	TRAVEL	1,300
401 534 50 44 00	ADVERTISING	500
401 534 50 45 00	OPERATING RENTALS & LEASES	800
401 534 50 46 00	INSURANCE	19,000
401 534 50 47 00	UTILITIES	105,000
401 534 50 48 00	REPAIRS & MAINTENANCE	20,000
401 534 50 49 00	MISCELLANEOUS	7,500
401 534 50 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	6,000
401 534 50 53 00	EXTERNAL TAXES	46,000
<b>534</b>	<b>WATER UTILITIES</b>	<b>601,582</b>
401 591 34 78 00	PWTF LOAN PRINCIPAL	171,928
401 592 34 83 00	PWTF LOAN INTEREST	8,981
<b>591</b>	<b>DEBT SERVICE</b>	<b>180,909</b>
401 594 34 64 00	MACHINERY & EQUIPMENT	48,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>48,000</b>



**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>WATER FUND (CONT.)</b>		
401 597 00 01 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
401 597 01 16 00	TRANS OUT TO 116	27,500
401 597 04 55 01	TRANSFER-IN TO 001 CURRENT EXP	87,970
401 597 34 54 00	TRANSFER-OUT 404 W/S RESERVE	250,000
<b>597</b>	<b>INTERFUND TRANSFERS</b>	<b>385,470</b>
<b>TOTAL WATER FUND EXPENDITURES</b>		<b>1,215,961</b>
<b>401 508 00 04 01</b>	<b>ENDING FUND BALANCE</b>	<b>606,997</b>
<b>GRAND TOTAL WATER FUND EXPENDITURES</b>		<b>1,822,958</b>
<b>GARBAGE FUND</b>		
<b>REVENUES</b>		
402 343 71 04 02	GARBAGE SERVICE CHARGES	1,040,400
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>1,040,400</b>
402 361 11 04 02	INTEREST & OTHER EARNINGS	36
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>36</b>
<b>TOTAL GARBAGE FUND REVENUES</b>		<b>1,040,436</b>
<b>402 308 80 04 02</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>705</b>
<b>GRAND TOTAL GARBAGE FUND REVENUES</b>		<b>1,041,141</b>
<b>EXPENDITURES</b>		
402 537 50 10 00	SALARIES & WAGES	5,129
402 537 50 12 00	OVERTIME	880
402 537 50 20 00	PERSONNEL BENEFITS	2,888
402 537 50 21 00	UNIFORMS & EQUIPMENT	500
402 537 50 31 00	SUPPLIES	2,000
402 537 50 32 00	FUEL	400
402 537 50 35 00	SMALL TOOLS & EQUIPMENT	100
402 537 50 41 00	PROFESSIONAL SERVICES	2,600
402 537 50 42 00	COMMUNICATION	5,000
402 537 50 43 00	TRAVEL	50
402 537 50 44 00	ADVERTISING	170
402 537 50 45 00	OPERATING RENTALS & LEASES	500
402 537 50 46 00	INSURANCE	19,272
402 537 50 47 00	UTILITIES	1,500
402 537 50 48 00	REPAIRS & MAINTENANCE	2,000
402 537 50 49 00	MISCELLANEOUS	700
402 537 50 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	100
402 537 50 53 00	EXTERNAL TAXES	55,000
402 537 60 49 00	CONTRACTED SERVICES	820,000
<b>537</b>	<b>GARBAGE &amp; SOLID WASTE UTILITIES</b>	<b>918,789</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>GARBAGE FUND (CONT.)</b>		
402 597 01 01 16	TRANSFER-OUT TO 116	27,500
402 597 04 55 02	TRANSFER OUT TO 001 CURRENT EXP	73,667
402 597 11 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
<b>597</b>	<b>INTERFUND TRANSFERS</b>	<b>121,167</b>
<b>TOTAL GARBAGE FUND EXPENDITURES</b>		<b>1,039,956</b>
<b>402 508 00 04 02</b>	<b>ENDING FUND BALANCE</b>	<b>1,185</b>
<b>GRAND TOTAL GARBAGE FUND EXPENDITURES</b>		<b>1,041,141</b>
<b>SEWER FUND</b>		
<b>REVENUES</b>		
403 322 90 04 03	PAVING PERMIT-STORM WATER FEE	794
<b>320</b>	<b>LICENSES &amp; PERMITS</b>	<b>794</b>
403 343 50 04 03	SEWER SVC INSTALL CHARGES	367
403 343 51 04 03	SEWER REVENUES	1,488,167
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>1,488,534</b>
403 361 11 04 03	INTEREST & OTHER EARNINGS	559
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>559</b>
<b>TOTAL SEWER FUND REVENUES</b>		<b>1,489,887</b>
<b>403 308 80 04 03</b>	<b>EST.BEG.UNRES.FUND BALANCE</b>	<b>387,773</b>
<b>GRAND TOTAL SEWER FUND REVENUES</b>		<b>1,877,660</b>
<b>EXPENDITURES</b>		
403 535 50 10 00	SALARIES & WAGES	164,014
403 535 50 12 00	OVERTIME	4,500
403 535 50 20 00	PERSONNEL BENEFITS	86,739
403 535 50 21 00	UNIFORMS & EQUIPMENT	1,850
403 535 50 31 00	SUPPLIES	35,000
403 535 50 32 00	FUEL	5,000
403 535 50 35 00	SMALL TOOLS & EQUIPMENT	1,000
403 535 50 41 00	PROFESSIONAL SERVICES	25,000
403 535 50 42 00	COMMUNICATION	7,000
403 535 50 43 00	TRAVEL	800
403 535 50 44 00	ADVERTISING	500

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>SEWER FUND (CONT.)</b>		
403 535 50 45 00	OPERATING RENTALS & LEASES	500
403 535 50 46 00	INSURANCE	26,000
403 535 50 47 00	UTILITIES	26,000
403 535 50 48 00	REPAIRS & MAINTENANCE	20,000
403 535 50 49 00	MISCELLANEOUS	4,000
403 535 50 51 03	INTERGOVERNMENTAL PROFESSIONAL SERVICES	750,000
403 535 50 53 00	EXTERNAL TAXES	38,000
<b>535</b>	<b>SEWER</b>	<b>1,195,903</b>
403 538 30 10 00	STORMWATER-SALARIES & WAGES	4,506
403 538 30 20 00	STORMWATER-PERSONNEL BENEFITS	2,470
403 538 30 31 00	OFFICE & OPERATING SUPPLIES	9,500
403 538 30 32 00	STORMWATER FUEL	400
403 538 30 48 00	STORMWATER REPAIRS & MAINTENANCE	400
403 538 30 49 00	STORMWATER-MISCELLANEOUS	100
403 538 30 51 03	STORMWATER-INTERGOV PROF SVCS	2,400
403 538 92 31 03	STORMWATER - SUPPLIES	200
403 538 92 41 03	STORMWATER-PROFESSION SERVICES	12,000
403 538 92 44 03	STORMWATER-ADVERTISING	500
<b>538</b>	<b>OTHER UTILITIES/ACTIVITIES</b>	<b>32,476</b>
403 591 35 78 03	PWTF LOAN PRINCIPAL	112,312
403 592 35 83 03	PWTF LOAN INTEREST	5,932
<b>591</b>	<b>DEBT SERVICE</b>	<b>118,244</b>
403 594 35 64 00	MACHINERY & EQUIPMENT - SEWER	10,000
403 594 38 64 00	STORMWATER-MACHINERY & EQUIPMENT	21,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>31,000</b>
403 597 00 01 16	TRANSFER OUT TO 116	27,500
403 597 04 55 03	TRANSFER OUT TO 001 CURRENT EXP	87,598
403 597 21 55 12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
403 597 35 04 04	TRANS OUT 404 MAIN ST IMPR	100,000
<b>597</b>	<b>INTERFUND TRANSFERS</b>	<b>235,098</b>
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>1,612,721</b>
403 508 00 04 03	ENDING FUND BALANCE	264,939
<b>GRAND TOTAL SEWER FUND EXPENDITURES</b>		<b>1,877,660</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>WATER/SEWER IMPROVEMENT RESERVE FUND</b>		
<b>REVENUES</b>		
404 343 50 04 04	UTILITY SERVICE FEES	579
<b>340</b>	<b>CHARGES FOR SERVICES</b>	<b>579</b>
404 361 11 04 04	INTEREST & OTHER EARNINGS	1,079
404 379 00 34 04	INFRASTRUCTURE FEE - WATER	33,563
404 379 00 35 04	INFRASTRUCTURE FEE - SEWER	31,636
<b>360</b>	<b>MISCELLANEOUS REVENUE</b>	<b>66,278</b>
404 397 00 04 04	TRANS-IN FROM 001	10,000
404 397 01 04 04	TRANS FROM 401 WATER-MSING ST IMPR	250,000
404 397 03 04 04	TRANS IN FROM SEWER - RESERVE	100,000
<b>397</b>	<b>INTERFUND TRANSFERS</b>	<b>360,000</b>
<b>TOTAL WATER/SEWER IMPROVEMENT RESERVE FUND REVENUES</b>		<b>426,857</b>
404 308 10 04 04	EST.BEG.UNRES.FUND BALANCE	1,928,185
<b>GRAND TOTAL WATER/SEWER IMPROVEMENT RESERVE FUND REVENUES</b>		<b>2,355,042</b>
<b>EXPENDITURES</b>		
404 535 50 41 44	PROF SERVICES-FOUR PART AGREEMENT	20,000
404 535 50 49 04	MISCELLANEOUS	100,000
<b>535</b>	<b>SEWER</b>	<b>120,000</b>
404 594 35 64 04	MACHINERY & EQUIPMENT - FLOW METERS	67,000
404 595 34 63 27	MAIN ST 16 INCH WA MAIN-PHASE 2	1,221,544
404 595 34 65 24	CONSTRUCTION-MAIN ST REVITALIZATION	20,000
404 595 35 63 31	CONSTRUCTION - MAIN STREET REVITALIZATION	20,000
404 596 35 63 04	SEWER SYSTEM IMPROVEMENTS	170,000
<b>594</b>	<b>CAPITAL EXPENDITURES</b>	<b>1,498,544</b>
<b>TOTAL WATER/SEWER IMPROVEMENT RESERVE FUND EXPENDITURES</b>		<b>1,618,544</b>
404 508 00 04 04	ENDING FUND BALANCE	736,498
<b>GRAND TOTAL WATER/SEWER IMPROVEMENT RESERVE FUND EXPENDITURES</b>		<b>2,355,042</b>

**CITY OF UNION GAP  
2015 BUDGET BY FUND**

<b>GRAND TOTALS</b>	
<b>GRAND TOTAL REVENUES</b>	<b>16,431,805</b>
<b>GRAND TOTAL BEGINNING FUND BALANCES</b>	<b>8,155,952</b>
<b>GRAND TOTAL REVENUES INCLUDING BEGINNING FUND BALANCES</b>	<b>24,587,757</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>16,345,048</b>
<b>GRAND TOTAL ENDING FUND BALANCES</b>	<b>8,242,709</b>
<b>GRAND TOTAL EXPENDITURES INCLUDING ENDING FUND BALANCE</b>	<b>24,587,757</b>

*Thanks for visiting*  
**TOWN GAP**  
**1883**

