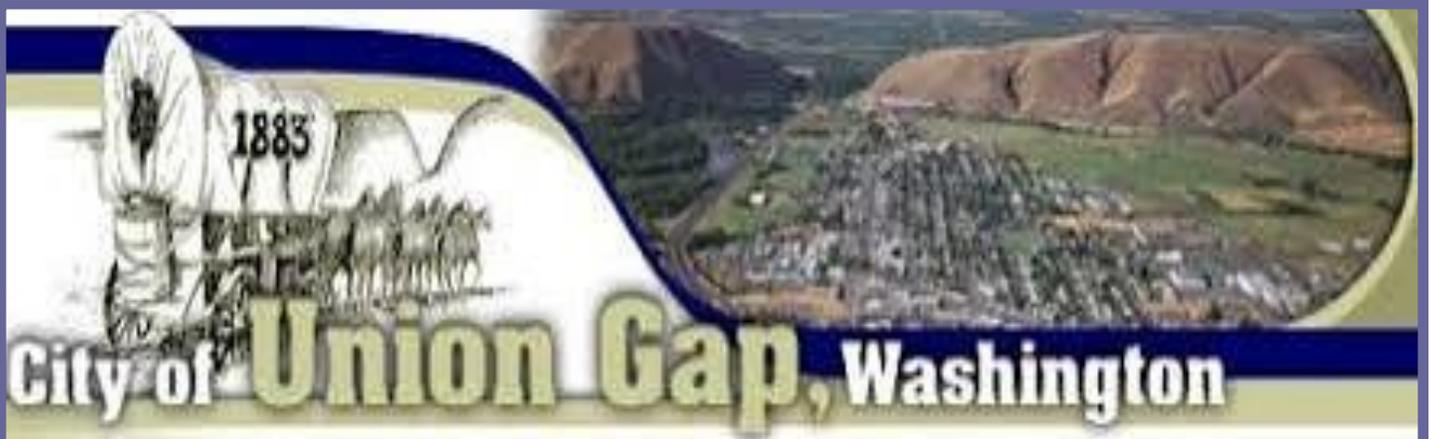




CITY OF UNION GAP

*2016
ANNUAL BUDGET*



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Directory of City of Union Gap Officials

Mayor/Council Member

Roger Wentz

Deputy Mayor/ Council Member

Julie Schilling

Council Members

Position #1

Chad Lenz

Position #2

Mark Carney

Position #3

Dan Olson

Position #4

Dave Butler

Position #5

Dave Matson

Position #6

Julie Schilling

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

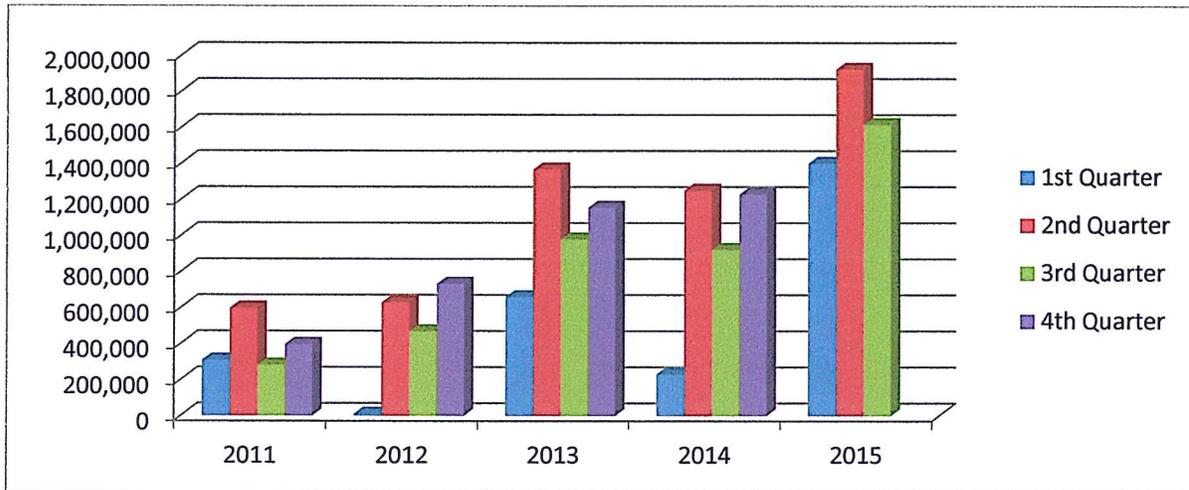
Infrastructure

Service Efficiency

Public Safety

BUDGET MESSAGE

Liquid assets available to pay regular on-going obligations and weather unforeseen events are critical to the success of any operation. Sufficient “cash flow” to fund operations is a fundamental measurement of any organization’s financial health. As shown by the table and graph below, the city has recovered its financial health as measured by the key indicator of current expense ending fund balance. As recently as March 31, 2012 the city had only \$10,499 in its ending fund balance. On September 30, 2015 the city had a current expense ending fund balance including Rainy Day and Contingency Funds of \$1,615,471.



	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
2011	307,902	596,988	281,089	396,389
2012	10,499	627,641	468,263	731,966
2013	658,615	1,367,399	979,344	1,155,192
2014	230,814	1,250,540	921,586	1,228,832
2015	1,399,732	1,922,605	1,615,471	

Decisions the City Council has made in the last two years to restructure operations and create strategic partnerships have brought the city back from the edge of financial breakdown. Over the last two years, the city has reduced the total number of employees by 30% from 60 in 2013 to 42 in 2015, capturing the resulting cost savings to stabilize city finances. Reductions below existing staff levels could compromise the city’s ability to maintain adequate levels of city services. The proposed 2016 budget funds existing staff levels in all departments. In fact, the budget funds an additional employee beginning in April to help address unmet needs in park maintenance.

The city dedicates scant revenues for park operations. Additional parking revenues are projected for the Ahtanum Youth Activities Park because of the expansion of Yakima Youth Soccer Association activities. The new park position is partially funded with projected parking revenue increases. However, sufficient resources to finance on-going park maintenance and new park capital projects will require additional dedicated revenues for our parks to be successful in the long-run.

The attached proposed budget fully funds reserves in all departments and adds additional reserves above 2015 levels to the city hall building fund and the park development fund. The budget provides sufficient resources for current operations, sets aside ample reserves for capital needs, and dedicates additional resources to our beloved parks.

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

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

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

- Action Step #1: Identify streetscape components for civic core

- 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.

2016 BUDGET PROCESS TIMELINE

07/24/15 – Call to Budget

09/08/15 – Fire & Police 2016 Budget Presented at Finance & Administration Committee

10/05/15 – Finance & Legislative 2016 Budget Presented at Finance & Administration Committee

10/05/15 – Preliminary 2016 Budget Submitted at Finance & Administration Committee

10/19/15 – Discussion of 2016 Property Tax at Finance & Administration Committee

10/26/15 – Public Hearing – 2016 Property Tax

10/26/15 – 2016 Property Tax Levy Passed; 0% Increase

11/09/15 – 1st Public Hearing – 2016 Preliminary Budget

11/16/15 – Discussion of Ordinance Dividing Fund 404 at the Finance & Administration Committee

11/23/15 – Ordinance Passed Dividing Fund 404 and Creating Fund 405

12/07/15 – Lodging Tax Advisory Committee (LTAC) 2016 Budget Presented

12/07/15 – Public Defender 2016 Fee Schedule Presented at the Finance & Administration Committee

12/14/15 – 2nd Public Hearing – 2016 Budget

12/14/15 – 2016 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.

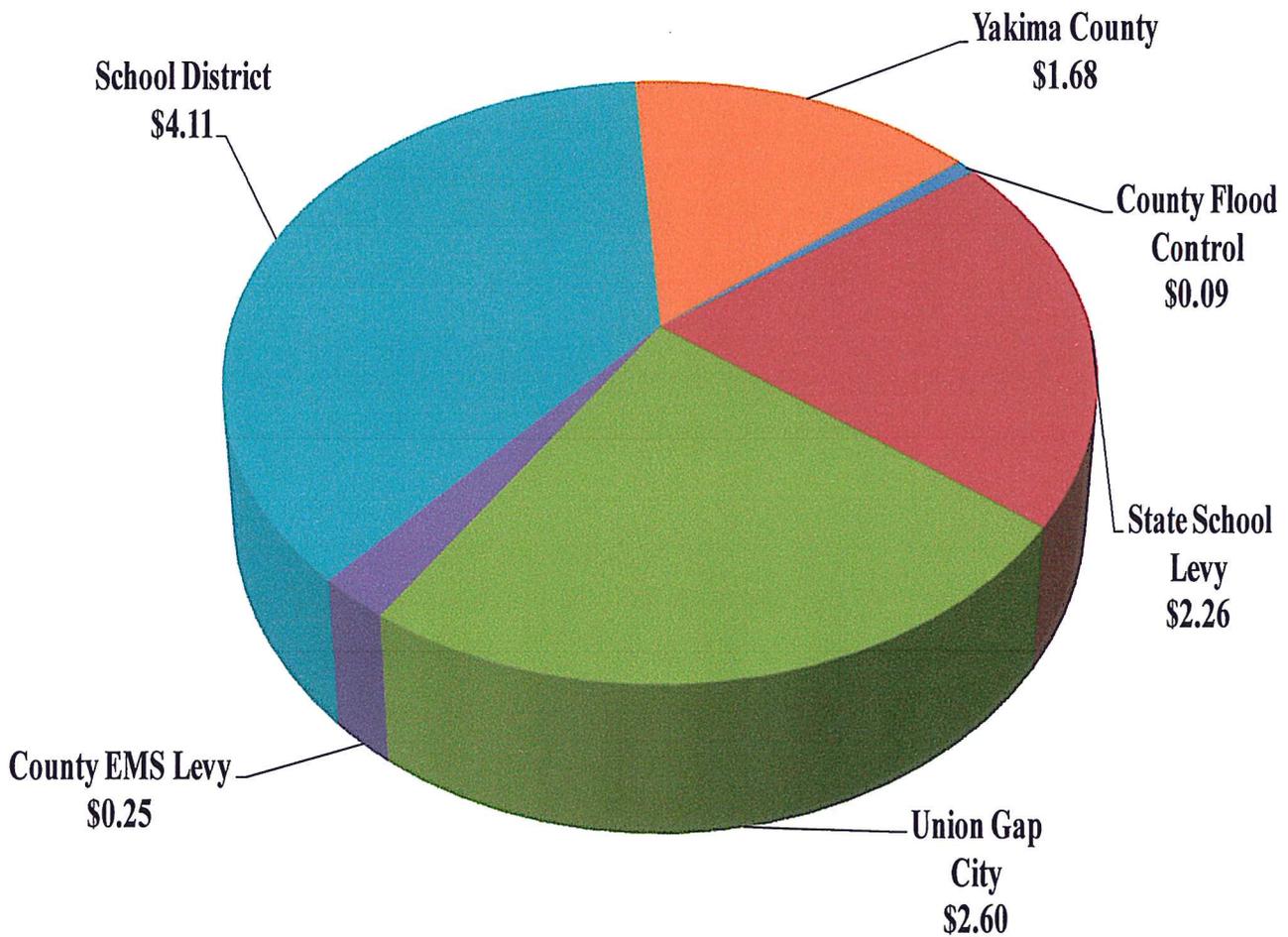
- a. The City will maintain a City General Reserve Fund (002 – "Rainy Day Fund") with a balance equal to five percent (5%) of the total General Fund budgeted revenues, excluding beginning fund balance. This reserve will sustain City operations in the event of a catastrophic event such as a natural disaster, 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.

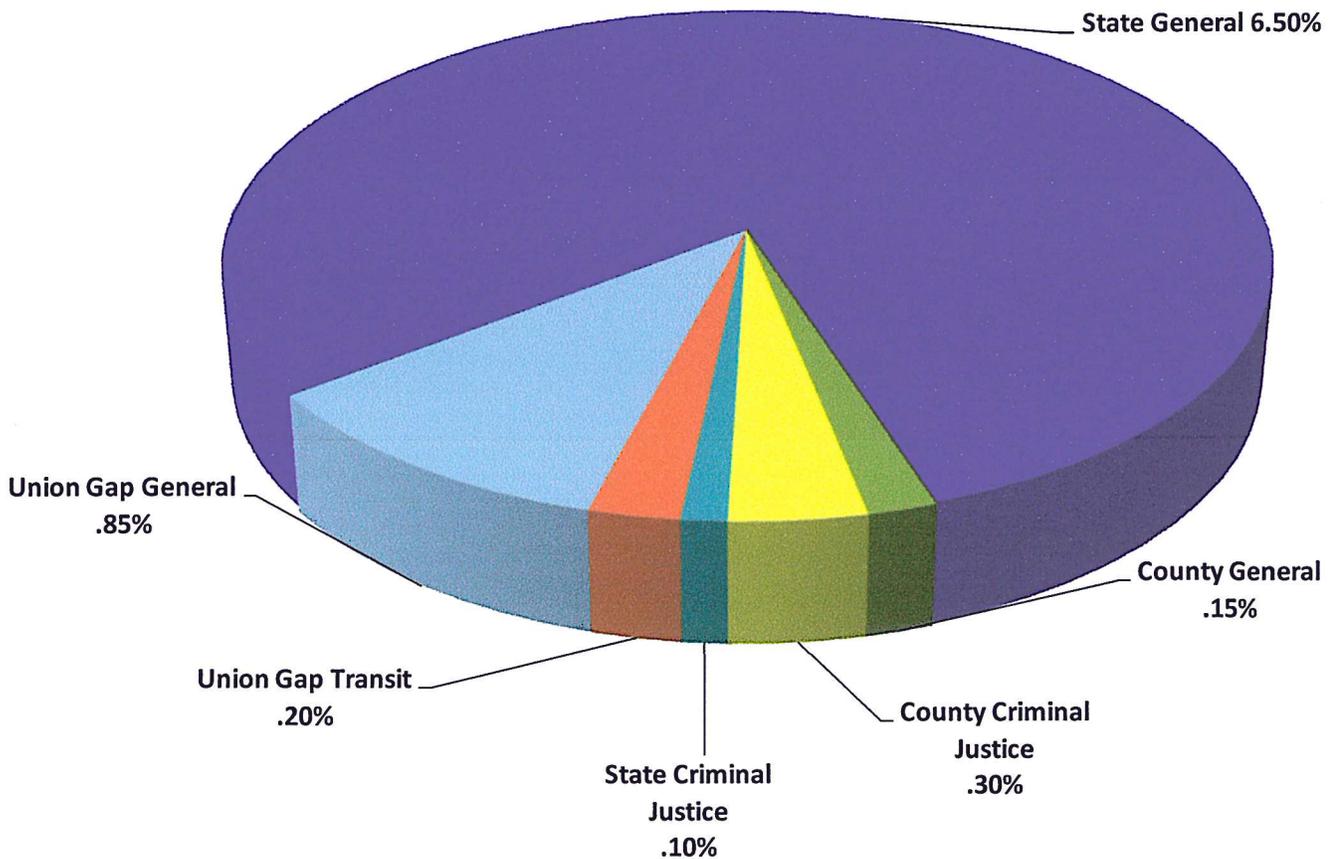
PROPERTY TAX

Property taxes shown graphically below are measured per \$1,000 assessed valuation. \$10.99 total property tax per \$1,000 is collected on property within the City. The City receives \$2.60 of the total \$10.99 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.

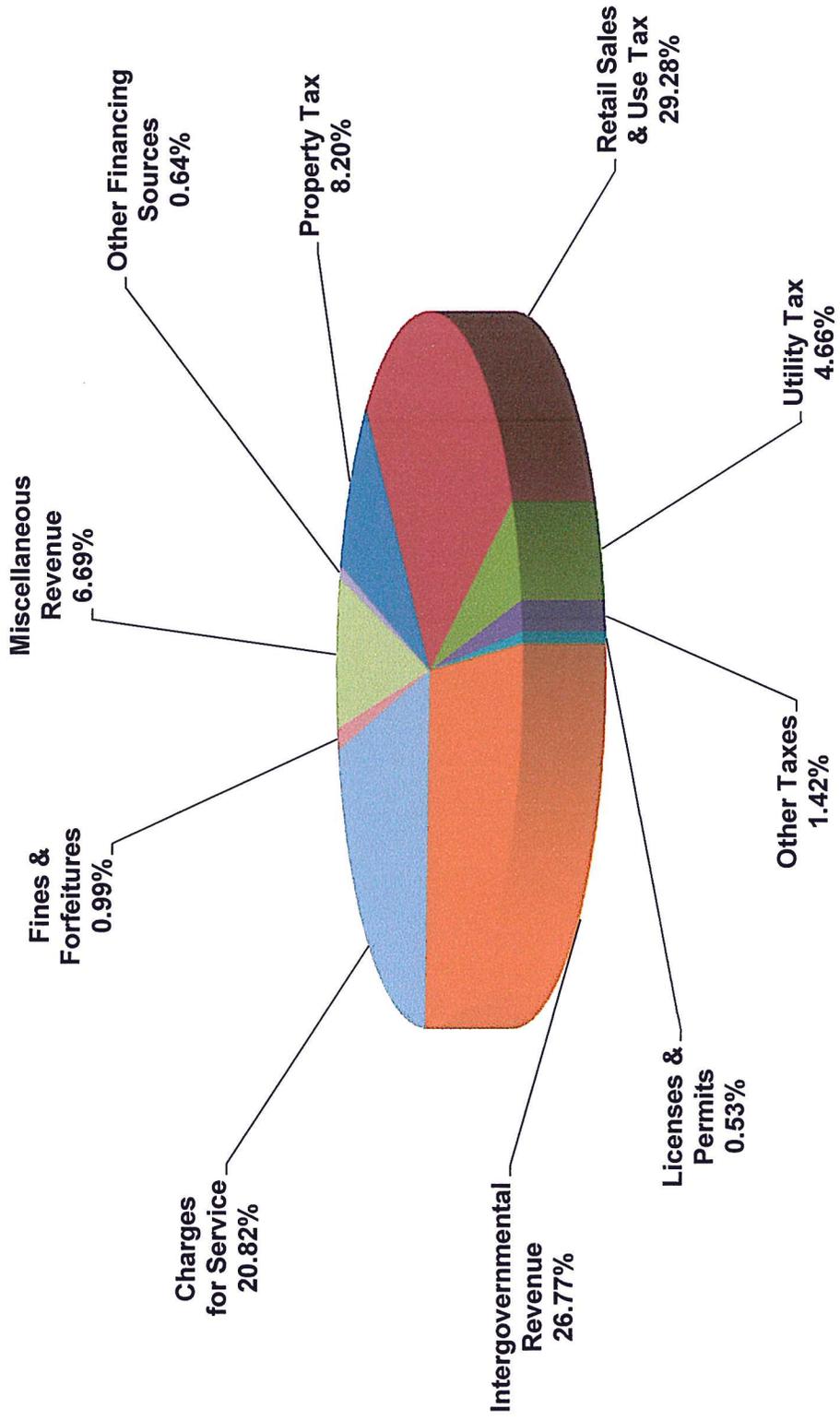


SALES TAX

As graphically shown below, of the 8.1% of sales tax collected on sales within the City of Union Gap, the City receives .85%, the State receives 6.5%, and the County Receives .15%. The City also receives Transit and Criminal Justice funding through



2016 Budgeted Revenues- All Funds



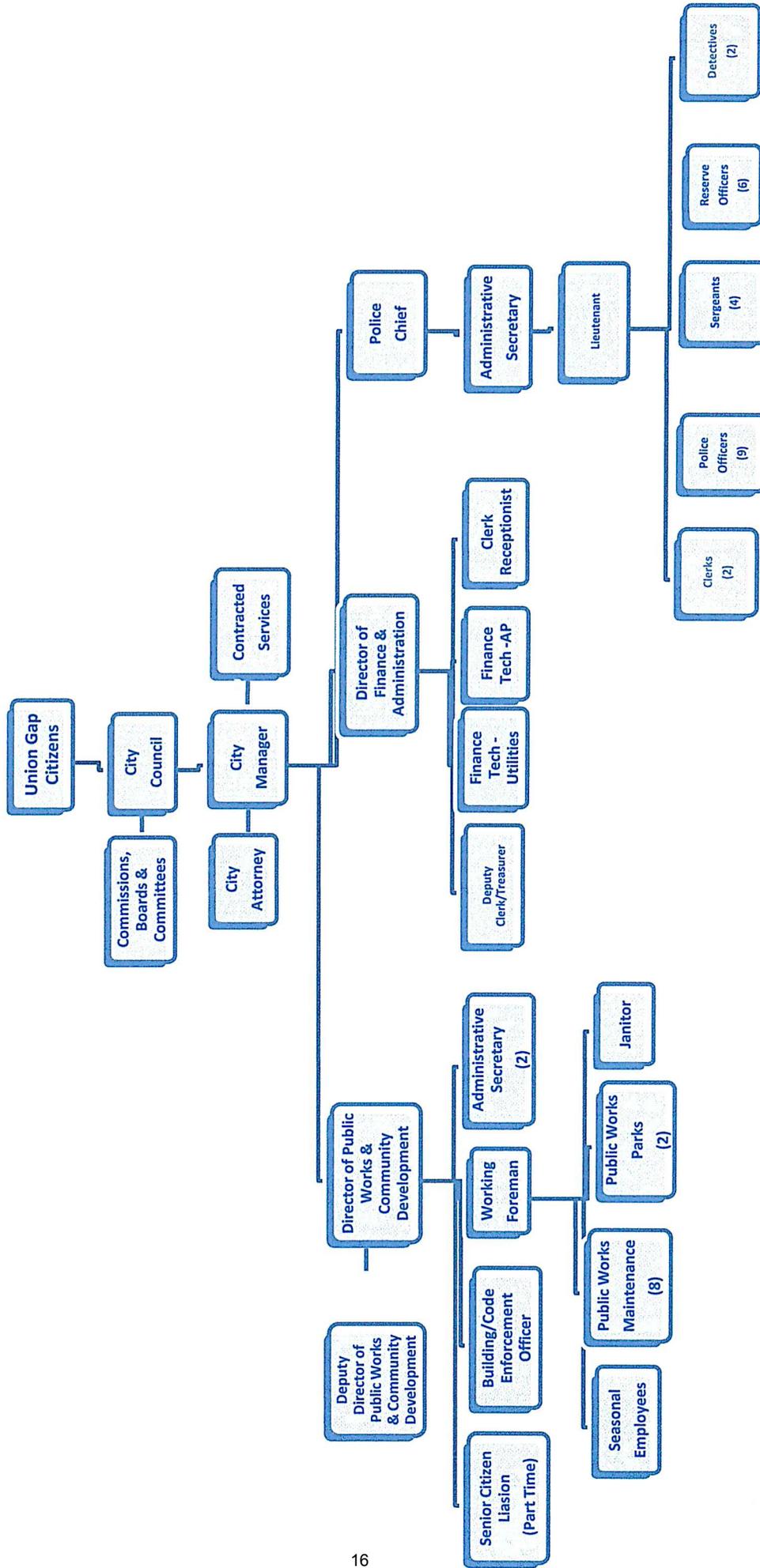
2016 Budget Highlights

- \$956,051 – Current Expense Fund (001) Beginning Fund Balance
- \$336,839 – Transferred into the General Reserve Fund (002 – “Rainy Day Fund”)
- \$139,842 – Transferred into the Contingency Fund (109)
- \$1,298,729 - Water Improvement Reserve Fund (404) beginning fund balance
- \$1,657,906 - Sewer Improvement Reserve Fund (405) beginning fund balance
- \$193,125 - Infrastructure Reserve Fund (124) beginning fund balance
- \$586,307 - Public Works Equipment Reserve Fund (112) beginning fund balance
- \$180,371 – Transferred Into Fire Truck Reserve Fund (113)
- \$100,000 – Transferred into Police Vehicle Reserve Fund (115)
- \$320,000 – Transferred into City Hall Building Reserve Fund (116)
- \$50,000 – Transferred into City Hall Equipment Reserve Fund (120)
- 10% - Retail Sales Tax to the Infrastructure Reserve Fund (124)
- 0% Property Tax Increase

2016 Employee Position Classification Salary Schedule

<i>Elected Officials</i>				
Classification	Minimum	Maximum		
Mayor	\$ 7,200	\$ 7,200		
Councilmembers	\$ 7,200	\$ 7,200		
<i>Unrepresented Employees</i>				
Classification	Minimum	Maximum	FTE	Total FTE
City Manager	\$ 99,274	\$ 99,274	1	
Director of Public Works & Economic Devel.	\$ 87,840	\$ 87,840	1	
Dep. Director of Public Works & Economic Devl.	\$ 82,824	\$ 82,824	1	
Police Chief	\$ 92,774	\$ 92,774	1	
Director of Finance & Administration	\$ 83,459	\$ 83,459	1	5
<i>Represented Employees-Finance & Administration</i>				
Classification	Minimum	Maximum	FTE	Total FTE
Clerk/Receptionist	\$ 31,735	\$ 42,314	2	
Finance Tech-Utility Clerk	\$ 34,691	\$ 46,254	1	
Accounts Payable/Payroll Tech	\$ 48,901	\$ 65,202	1	4
<i>Represented Employee-Pub. Works/Community Devl.</i>				
Classification	Minimum	Maximum	FTE	Total FTE
Administrative Secretary	\$ 34,691	\$ 46,254	2	
Code Enforcement Officer	\$ 37,225	\$ 49,336	1	
Foreman	\$ 64,363	\$ 64,363	1	
Maintenance	\$ 42,892	\$ 52,655	10	
Janitor	\$ 23,407	\$ 31,210	1	
Part-time Senior Citizen Coordinator	\$ 20,218	\$ 20,218	0.5	15.5
<i>Represented Employee-Police Department</i>				
Classification	Minimum	Maximum	FTE	Total FTE
Administrative Secretary	\$ 34,693	\$ 46,253	1	
Clerk/Logistics	\$ 34,693	\$ 46,253	2	
Sergeant	\$ 39,257	\$ 75,019	4	
Officer	\$ 53,976	\$ 66,235	11	
Lieutenant	\$ 86,272	\$ 86,272	1	19
Grand Total FTE		43.5		

2016 Organizational Chart



2016 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 Improvement Reserve Fund:

The purpose of the Water Improvement Reserve Fund is to hold monies in reserve to finance capital improvements to the water system.

405 - Sewer Improvement Reserve Fund:

The purpose of the Sewer Improvement Reserve Fund is to hold monies in reserve to finance capital improvements to the sewer system.

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).

**2016 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 expenditures for the budget are as follows:

Fund	Department	2015 Budgeted Expenditures	2016 Budgeted Expenditures	Variance
001	Current Expense	7,756,151	8,193,313	105.64%
002	General Fund Reserve	336,558	352,451	104.72%
101	Street Fund	1,106,942	1,202,208	108.61%
106	Park Development Reserve Fund	35,639	343,900	964.95%
107	Convention Center Reserve Fund	310,000	333,275	107.51%
108	Tourism Promotion Area Fund	145,000	168,114	115.94%
109	Contingency Fund	139,639	140,980	100.96%
112	Public Works Equipment Reserve Fund	532,667	680,717	127.79%
113	Fire Truck Reserve Fund	263,420	343,966	130.58%
114	Senior Activity Fund	1,464	2,676	182.79%
115	Police Vehicle Reserve Fund	100,000	111,973	111.97%
116	City Hall Building Reserve Fund	290,000	475,090	163.82%
118	Municipal Capital Improvement Fund	123,479	274,491	222.30%
120	City Hall Equipment Reserve Fund	93,000	94,940	102.09%
121	Street Development Reserve Fund	424,734	5,094,146	1199.37%
123	Criminal Justice Fund	312,511	601,972	192.62%
124	Infrastructure Reserve Fund	2,602,951	2,546,462	97.83%
125	Development Mitigation Reserve Fund	78,258	126,781	162.00%
126	Crime Prevention Assessment Fund	16,581	31,908	192.44%
127	Commute Trip Reduction Fund	2,900	2,871	99.00%
128	Transit System Fund	2,641,665	3,730,586	141.22%
130	Community Policing Fund	23,005	105,734	459.61%
131	Drug Seizure Forfeiture Fund	8,100	9,286	114.64%
132	Community Events Fund	18,272	23,847	130.51%
170	Housing Rehabilitation Fund	118,020	144,054	122.06%
401	Water Fund	1,822,958	1,861,598	102.12%
402	Garbage Fund	1,041,141	1,245,838	119.66%
403	Sewer Fund	1,877,660	1,841,806	98.09%
404	Water Improvement Reserve Fund	2,355,042	2,527,639	107.33%
405	Sewer Improvement Reserve Fund	0	1987286	0.00%
	Grand Total	\$24,577,757	\$34,599,908	140.78%

CITY OF UNION GAP

2016 CONSOLIDATED FINANCIAL SCHEDULE OF REVENUES AND EXPENDITURES

OPERATIONS

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
Revenue					
Property Tax	1,464,944	1,518,398	1,598,071	1,610,216	1,633,156
Retail Sales & Use Tax	3,651,051	3,888,732	3,953,961	5,771,483	5,828,910
Utility Tax	845,668	798,689	884,169	893,934	928,325
Other Taxes	1,385,676	1,496,476	1,436,465	305,506	282,798
Total Taxes	7,347,339	7,702,295	7,872,665	8,581,139	8,673,189
Licenses and Permits	118,162	178,967	155,472	102,076	104,824
Intergovernmental	234,624	217,328	208,887	3,446,708	5,330,172
Charges for Service	3,689,824	3,612,056	3,723,379	4,293,570	4,146,306
Fines and Forfeitures	199,939	376,426	275,508	183,444	197,033
Miscellaneous	249,026	250,173	187,985	366,267	1,459,048
Other Financing Sources	113,529	68,295	110,980	31,609	0
Transfers-in	349,826	466,038	1,226,479	1,272,952	1,748,511
Total Revenue	12,302,267	12,871,580	13,761,356	18,277,765	21,659,083
Expenditures					
Salaries and Benefits	5,026,426	5,288,178	5,033,866	4,051,281	4,383,223
Supplies	359,494	413,901	403,731	371,522	378,620
Professional Services	664,747	748,671	642,751	1,050,544	1,059,228
Communication	95,526	127,561	85,468	100,436	91,400
Travel	19,993	47,833	32,282	27,691	48,550
Advertising	115,356	102,211	119,740	103,157	131,390
Oper. Rentals & Leases	23,110	52,759	22,569	43,810	51,258
Insurance	162,198	150,945	163,385	182,776	171,776
Utilities	350,035	362,672	392,859	396,305	382,623
Repairs & Maintenance	109,081	107,837	79,748	93,767	134,469
Miscellaneous	1,191,274	1,489,150	1,489,352	1,595,617	1,504,069
Intergovernmental	1,379,978	1,289,356	1,889,256	3,073,134	3,096,638
Total Expenditures	9,497,217	10,181,074	10,355,005	11,090,040	11,433,244
Revenues minus Expenditures	2,805,050	2,690,506	3,406,352	7,187,725	10,225,839

2016 DEBT SCHEDULE

Item	Interest Rate	Issue Date	Maturity Date	Outstanding			
				1/1/2015	Issued	Redeemed	12/31/2015
General Obligation Debt:							
Fire Truck Lease	4.59%	09/08/11	03/15/22	188,746		20,058	168,688
SIED Loan - YC-LRB-07 - Valley Mall Blvd Extension	1.85%	03/26/02	06/01/17	89,324		31,823	57,501
SIED Loan - YC-UG-04 A/B - Ahtanum & Longfibre RD	3.00%	05/11/04	06/01/20	301,371		46,591	254,780
SIED Loan - Longfibre RD Phase II	6.19%	06/01/08	06/01/17	100,540		29,230	71,310
SIED Loan - YC-VM-08 - Valley Mall Blvd Extension	3.75%	06/03/08	06/01/24	375,950		31,678	344,272
SIED Loan - YC-LR-14 - Longfibre RD Extension	2.87%	06/01/14	06/01/30		958,000		958,000
SIED Loan - YC-BF-15 - Borton Fruit			06/01/31		750,000		750,000
Total General Obligation Debt				1,055,931		159,379	1,854,552
Water/Sewer Revenue Debt:							
Water/Sewer Public Works Trust Fund Loans:							
Cahalan Park Water Supply Well	1.00%	06/05/00	07/01/20	230,533		38,422	192,111
Master Lift Station Upgrade	0.50%	05/04/01	07/01/21	171,152		24,450	146,702
2004 Water System Improvements	0.50%	05/05/04	07/01/24	1,335,061		133,506	1,201,555
2005 Sewer System Improvements	0.50%	05/13/05	07/01/25	429,842		39,077	390,765
Wastewater Collection System Improvements	0.50%	05/30/06	07/01/26	585,423		48,785	536,638
Fullbright Reservoir & Transmission Main Inter tie	1.00%	06/30/11	10/01/33	577,901		30,417	547,484
Main Street Water Improvements	1.50%	06/01/13	10/01/37	66,142	1,033,248		1,099,390
Total Water/Sewer Revenue Debt				3,396,054	1,033,248	314,657	4,114,644
Total Outstanding Debt				4,451,985	1,033,248	474,036	5,969,196

**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

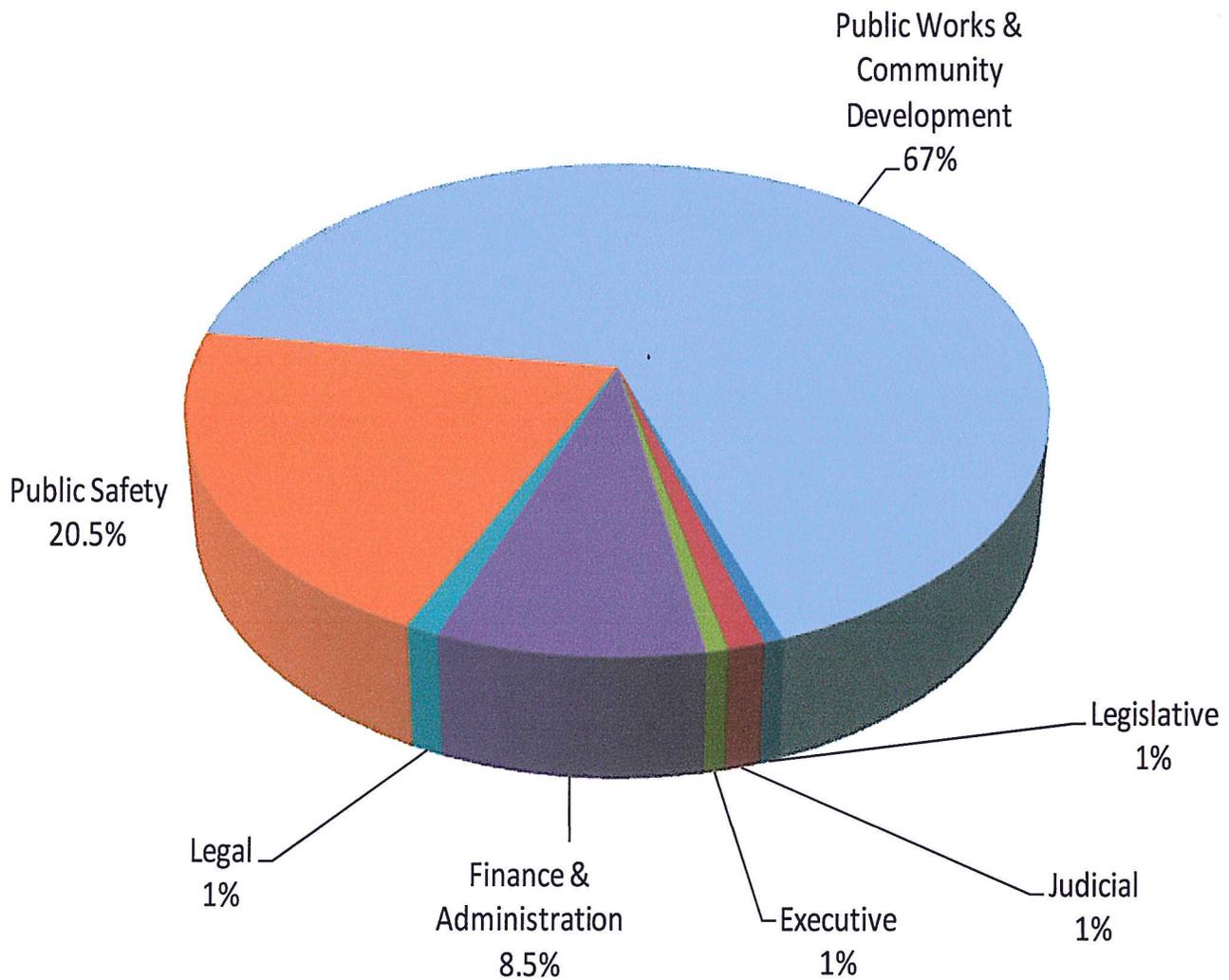
This account is used for all other resources collected, which are not otherwise provided for through the above referenced accounts. Included in this account are investment interest earnings and sales interest.

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.

2016 BUDGET BY DEPARTMENT

The 2016 budget is broken into budget categories:



CITY OF UNION GAP, WASHINGTON
ORDINANCE NO. 2886

AN ORDINANCE adopting the 2016 Budget for the City of Union Gap, Washington.

WHEREAS, the City Council of the City of Union Gap, Washington, did on the 14th day of December, 2015, approve a budget for the year 2016 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 2016 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	8,193,313	8,193,313
002 General Fund Reserve	352,451	352,451
101 Street Fund	1,202,208	1,202,208
106 Park Dev. Resv	343,900	343,900
107 Convention Ctr Rsv	333,275	333,275
108 Tourism Promotion	168,114	168,114
109 Contingency Fund	140,980	140,980
112 PW Equip Rsv	680,717	680,717
113 Fire Trk Rsv	343,966	343,966
114 Senior Activity Fund	2,676	2,676
115 Police Vehicle Rsv	111,973	111,973
116 CH Bldg Rsv	475,090	475,090
118 Mun Cap Imprv	274,491	274,491
120 CH Equip Rsv	94,940	94,940
121 St Devel Rsv.	5,094,146	5,094,146
123 Criminal Justice	601,972	601,972
124 Infr Rsv Fund	2,546,462	2,546,462
125 Devl Mitigation Rsv	126,781	126,781
126 Crime Prevention	31,908	31,908
127 Commute Trip Red	2,871	2,871
128 Transit System Fund	3,730,586	3,730,586
130 Community Policing	105,734	105,734
131 Drug Seizure Forfeiture	9,286	9,286
132 Community Events	23,847	23,847
170 Housing Rehab	144,054	144,054
401 Water Fund	1,861,598	1,861,598
402 Garbage Fund	1,245,838	1,245,838
403 Sewer/Storm Water	1,841,806	1,841,806
404 WA Impr Rsv	2,527,639	2,527,639
405 SE Impr Rsv	1,987,286	1,987,286
Total 2016 Budget	\$34,599,908	\$34,599,908

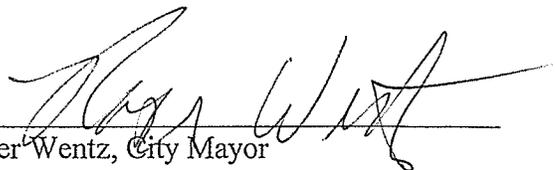
NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF UNION GAP:

Section 1. The 2016 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 2016, 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.

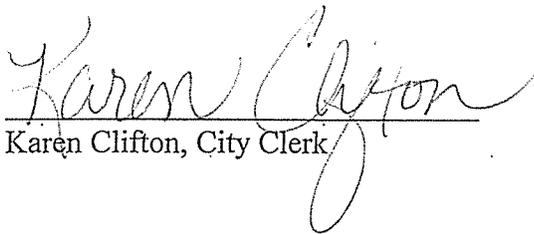
PASSED this 14th day of December 2015.



Roger Wentz, City Mayor

ATTEST:

APPROVED AS TO FORM:



Karen Clifton, City Clerk



Bronson Brown, City Attorney

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

CURRENT EXPENSE FUND		
LEGISLATIVE BUDGET		
LEGISLATIVE		
001 511 60 10 00	SALARIES & WAGES	50,400
001 511 60 20 00	PERSONNEL BENEFITS	4,100
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 00	OFFICIAL PUBLICATIONS	5,000
001 511 60 44 01	ADVERTISING	1,500
001 511 60 45 00	OPERATING RENTALS & LEASES	4,000
001 511 60 46 01	INSURANCE	3,700
001 511 60 48 01	REPAIRS & MAINTENANCE	1,000
001 511 60 49 00	MISCELLANEOUS	20,000
001 511 60 49 02	YAKIMA VALLEY C.O.G.	5,622
001 511 60 49 03	NEW VISION	2,600
001 511 60 49 04	NAT'L LEAGUE OF CITIES	1,117
001 511 60 49 05	CWHBA MEMBERSHIP	464
001 511 60 49 06	AWC SERVICE FEE	3,879
001 511 60 51 01	FOURTH OF JULY COMMITTEE	1,000
001 511 60 53 00	EXTERNAL TAXES	500
TOTAL EXPENDITURES		131,232
POLLUTION CONTROL		
001 553 70 51 00	POLLUTION CONTROL	2,456
TOTAL EXPENDITURES		2,456
ALCOHOL DISTRIBUTION		
001 562 0 51 00	2% ALCOHOL DISTRIBUTION	1,500
TOTAL EXPENDITURES		1,500
LIBRARY SERVICES		
001 572 20 51 00	LIBRARY SERVICES	23,100
TOTAL EXPENDITURES		23,100
CONTINGENCY		
109 511 60 49 09	MISCELLANEOUS	0
TOTAL EXPENDITURES		0

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

LEGISLATIVE BUDGET (CONT.)		
COMMUNITY EVENTS		
132 571 20 12 00	OTD-OVERTIME	500
132 571 20 31 32	OTD SUPPLIES	2,500
132 571 20 41 32	OTD PROFESSIONAL SERVICES	1,000
132 571 20 42 32	COMMUNICATION	500
132 571 20 44 32	OTD ADVERTISING	4,000
132 571 20 45 32	OTD OPERATING RENTALS & LEASES	500
132 571 20 49 32	OTD MISCELLANEOUS	1,887
132 573 94 31 32	HOLIDAY PARADE SUPPLIES	2,100
TOTAL EXPENDITURES		12,987
TOTAL LEGISLATIVE BUDGET		171,275
JUDICIAL BUDGET		
001 512 50 51 01	INTERGOVERNMENTAL PROFESSIONAL SVC	266,706
TOTAL EXPENDITURES		266,706
BUDGET		266,706
EXECUTIVE BUDGET		
001 513 10 10 00	SALARIES & WAGES	98,799
001 513 10 20 00	PERSONNEL BENEFITS	36,631
001 513 10 31 00	SUPPLIES	500
001 513 10 32 00	FUEL	250
001 513 10 41 01	PROFESSIONAL SERVICES	3,000
001 513 10 42 01	COMMUNICATION	2,500
001 513 10 43 01	TRAVEL	5,000
001 513 10 44 00	ADVERTISING	1,000
001 513 10 45 00	OPERATING RENTALS & LEASES	1,000
001 513 10 46 00	INSURANCE	4,000
001 513 10 48 00	REPAIRS & MAINTENANCE	1,000
001 513 10 49 01	MISCELLANEOUS	5,000
TOTAL EXPENDITURES		158,680
TOTAL EXECUTIVE BUDGET		158,680

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

FINANCE & ADMINISTRATION BUDGET			
FINANCE			
001 514 23 10 00	SALARIES & WAGES		173,007
001 514 23 12 00	OVERTIME		1,875
001 514 23 20 00	PERSONNEL BENEFITS		96,359
001 514 23 31 00	SUPPLIES		1,100
001 514 23 41 00	PROFESSIONAL SERVICES		30,000
001 514 23 42 00	COMMUNICATIONS		2,500
001 514 23 43 00	TRAVEL		2,000
001 514 23 44 00	ADVERTISING		200
001 514 23 45 00	OPERATING RENTALS & LEASES		1,500
001 514 23 46 00	INSURANCE		6,538
001 514 23 48 00	REPAIRS & MAINTENANCE		500
001 514 23 49 00	MISCELLANEOUS		7,200
001 514 23 51 00	ELECTION COSTS		22,500
TOTAL EXPENDITURES			345,279
CLERK			
001 514 30 10 00	SALARIES & WAGES		112,850
001 514 30 12 00	OVERTIME		1,875
001 514 30 20 00	PERSONNEL BENEFITS		61,559
001 514 30 31 00	SUPPLIES		2,500
001 514 30 32 00	FUEL		500
001 514 30 41 00	PROFESSIONAL SERVICES		1,000
001 514 30 42 00	COMMUNICATIONS		3,000
001 514 30 43 00	TRAVEL		4,000
001 514 30 45 00	OPERATING RENTALS & LEASES		1,000
001 514 30 46 00	INSURANCE		6,538
001 514 30 48 00	REPAIRS & MAINTENANCE		500
001 514 30 49 00	MISCELLANEOUS		4,000
TOTAL EXPENDITURES			199,322
WELLNESS			
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
TOTAL EXPENDITURES			5,000
DATA PROCESSING			
001 518 88 31 00	SUPPLIES		1,000
001 518 88 41 00	PROFESSIONAL SERVICES		8,000
001 518 88 45 00	RENTALS & LEASES		6,408
001 518 88 49 00	MISCELLANEOUS		1,000
001 518 88 51 00	INTERGOVERNMENTAL SERVICES		47,000
TOTAL EXPENDITURES			63,408

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

FINANCE & ADMINISTRATION BUDGET (CONT.)		
CAPITAL EXPENDITURES		
001 594 14 64 14	MACHINERY & EQUIP-FIN/ADM	4,000
001 594 88 64 00	MACHINERY & EQUIPMENT-DATA PROCESSING	10,000
TOTAL EXPENDITURES		14,000
TRANSFERS		
001 597 00 02 00	TRANSFER OUT TO 002 GENERAL FUND RSV	14,453
001 597 00 32 00	TRANSFER OUT TO 132 FOR OTD	10,020
001 597 00 55 09	TRANSFER-OUT TO 109 CONTINGENCY FUND	5,797
001 597 06 55 00	TRANSFER OUT-106 PARK DEVL RSV	30,000
001 597 16 55 00	TRANSFER OUT-116 CH BLDG RSV	210,000
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
TOTAL EXPENDITURES		667,061
CONVENTION CENTER RESERVE		
107 557 30 41 00	YAKIMA VALLEY TOURISM	22,000
107 571 10 10 00	SALARIES & WAGES-AG MUSEUM	5,000
107 571 10 47 00	UTILITIES-AG MUSEUM	10,000
107 594 60 63 00	IMPROVEMENTS-AG MUSEUM	19,000
107 557 30 41 01	GRANT J. HUNT COL	45,750
107 557 30 41 02	PROFESSIONAL SERVICES	45,000
107 557 30 41 03	ADMIN SVC CHG TO C.E.	5,000
107 557 30 41 05	HLA-FULLBRIGHT PARK ENTRANCE IMPROVEMENTS	5,000
107 557 30 45 01	YAKIMA VALLEY SPORTS COMMISSION	20,000
TOTAL EXPENDITURES		176,750
TOURISM PROMOTION ASSESSMENT		
108 557 30 44 08	ADVERTISING	62,320
108 557 30 49 08	MISCELLANEOUS	0
108 557 30 41 04	ADMIN SVC CHG TO C.E.	5,000
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
TOTAL EXPENDITURES		93,820
CITY HALL BUILDING RESERVE		
116 591 11 71 06	LONG TERM DEBT PAYMENT	320,248
TOTAL EXPENDITURES		320,248
CITY HALL EQUIPMENT RESERVE		
120 594 13 64 20	MACHINERY & EQUIPMENT	50,000
TOTAL EXPENDITURES		50,000
TOTAL FINANCE & ADMINISTRATION BUDGET		1,934,888

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

LEGAL BUDGET		
001 515 20 41 01	PROF SERVICES-CIVIL - CITY ATTORNEY	90,000
001 515 20 41 02	PROF SERVICES - PROS. ATTN	85,000
001 515 20 41 03	PROF SERVICES-CONFLICT PUBLIC DEFENDER	10,000
001 515 20 41 05	PROF SERVICES-PUB DEF-OTHER	60,000
TOTAL EXPENDITURES		245,000
TOTAL LEGAL BUDGET		245,000
PUBLIC SAFETY BUDGET		
POLICE DEPARTMENT BUDGET		
LAW ENFORCEMENT		
001 521 10 10 00	SALARIES & WAGES	235,986
001 521 10 12 00	OVERTIME	500
001 521 10 20 00	PERSONNEL BENEFITS	86,125
001 521 10 21 00	UNIFORMS & EQUIPMENT	2,500
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	8,000
001 521 10 43 00	TRAVEL	1,000
001 521 10 44 00	ADVERTISING	1,000
001 521 10 46 00	INSURANCE	35,000
001 521 10 48 00	REPAIRS & MAINTENANCE	2,000
001 521 10 49 00	MISCELLANEOUS	1,500
001 521 21 10 00	SALARIES & WAGES	141,219
001 521 21 12 00	OVERTIME	7,500
001 521 21 13 00	HOLIDAY PAY	2,000
001 521 21 20 00	PERSONNEL BENEFITS	74,573
001 521 21 21 00	UNIFORMS & EQUIPMENT	1,600
001 521 21 31 00	SUPPLIES	2,500
001 521 21 32 00	FUEL	3,000
001 521 21 35 00	SMALL TOOLS & EQUIPMENT	1,000
001 521 21 41 00	PROFESSIONAL SERVICES	500
001 521 21 43 00	TRAVEL	1,500
001 521 21 48 00	REPAIRS & MAINTENANCE	2,000
001 521 21 49 00	MISCELLANEOUS	500
001 521 22 10 00	SALARIES & WAGES	835,501
001 521 22 12 00	OVERTIME	80,000
001 521 22 13 00	HOLIDAY PAY	37,002
001 521 22 20 00	PERSONNEL BENEFITS	417,920
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	25,000

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC SAFETY BUDGET (CONT.)			
001 521 22 49 00	MISCELLANEOUS		1,500
001 521 40 31 00	OFFICE & OPERATING SUPPLIES		10,000
001 521 40 32 00	FUEL CONSUMED		1,500
001 521 40 43 00	TRAVEL		10,000
001 521 40 49 00	MISCELLANEOUS		8,000
001 521 50 31 00	SUPPLIES		3,500
001 521 50 41 00	PROFESSIONAL SERVICES		3,000
001 521 50 47 00	UTILITIES		11,200
001 521 50 48 00	REPAIRS & MAINTENANCE		6,000
TOTAL EXPENDITURES			2,203,626
DETENTION/CORRECTION			
001 523 20 51 00	DETENTION & CORRECTION COSTS		345,000
001 523 20 51 01	TRANSPORT OF PRISONERS		12,000
TOTAL EXPENDITURES			357,000
COMMUNICATION/DISPATCH			
001 528 60 51 00	INTERGOV PROF SVCS-PD DISPATCH		142,464
001 528 80 10 00	SALARIES & WAGES		86,729
001 528 80 12 00	OVERTIME		1,000
001 528 80 20 00	PERSONNEL BENEFITS		59,425
001 528 80 21 00	UNIFORMS & EQUIPMENT		1,000
001 528 80 31 00	OFFICE & OPERATING SUPPLIES		3,250
001 528 80 32 00	FUEL CONSUMED		300
001 528 80 42 00	COMMUNICATION		32,000
001 528 80 43 00	TRAVEL		500
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
TOTAL EXPENDITURES			335,168
ANIMAL CONTROL			
001 554 30 41 00	PROF SERVICES-ANIMAL CONTROL		34,050
TOTAL EXPENDITURES			34,050
CAPITAL EXPENDITURES			
001 594 21 62 00	BUILDING & STRUCTURES		10,000
TOTAL EXPENDITURES			10,000
POLICE VEHICLE RESERVE			
115 397 00 01 15	TRANSFER-IN 001 CURRENT EXP		100,000
TOTAL EXPENDITURES			100,000
CRIMINAL JUSTICE			
123 521 22 21 23	UNIFORMS & EQUIPMENT		35,000
123 594 21 64 23	MACHINERY & EQUIPMENT		70,000
123 581 20 00 23	INTERFUND LOAN DISBURSEMENTS-INTERGOVERNMENTAL LOANS		31,504
123 594 21 62 01	POLICE DEPT RESERVE FUND		120,000
TOTAL EXPENDITURES			256,504

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC SAFETY BUDGET (CONT.)			
CRIME PREVENTION ASSESSMENT			
126 521 30 12 26	OVERTIME		2,500
126 521 30 14 00	RESERVE STIPENDS		8,000
126 521 30 31 26	SUPPLIES		1,000
126 521 30 41 26	PROFESSIONAL SERVICES		3,200
126 521 30 44 26	ADVERTISING		1,500
TOTAL EXPENDITURES			16,200
COMMUNITY POLICING			
130 521 30 12 30	OVERTIME		2,000
130 521 30 20 30	PERSONNEL BENEFITS		0
130 521 30 21 30	UNIFORMS & EQUIPMENT		2,000
130 521 30 31 30	SUPPLIES		3,000
130 521 30 41 01	PROFESSIONAL SERVICES		5,000
TOTAL EXPENDITURES			12,000
DRUG SEIZURE FORFEITURE			
131 521 30 21 31	UNIFORMS & EQUIPMENT		2,500
131 521 30 49 31	MISCELLANEOUS		1,000
TOTAL EXPENDITURES			3,500
TOTAL POLICE DEPARTMENT BUDGET			3,328,048
FIRE DEPARTMENT BUDGET			
001 522 10 51 00	INTERGOV. PROF. SERVICES		1,212,992
001 522 20 47 00	PUBLIC UTILITY SERVICES		8,696
001 522 20 48 00	REPAIRS & MAINTENANCE		6,109
TOTAL EXPENDITURES			1,227,797
EMERGENCY MANAGEMENT			
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
TOTAL EXPENDITURES			10,000
FIRE TRUCK RESERVE			
113 594 22 70 00	CAPITALIZED LEASES		28,721
113 596 22 64 13	MACHINERY & EQUIPMENT		151,650
TOTAL EXPENDITURES			180,371
TOTAL FIRE DEPARTMENT BUDGET			1,418,168

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET			
PROPERTY MANAGEMENT			
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
TOTAL EXPENDITURES			40,300
JANITORIAL			
001 518 31 10 00	SALARIES & WAGES		30,235
001 518 31 12 00	OVERTIME		200
001 518 31 20 00	PERSONNEL BENEFITS		25,565
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
TOTAL EXPENDITURES			66,800
BUILDING			
001 524 20 10 00	SALARIES & WAGES		84,200
001 524 20 12 00	OVERTIME		1,500
001 524 20 20 00	PERSONNEL BENEFITS		50,830
001 524 20 21 01	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		5,100
TOTAL EXPENDITURES			161,650

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
PLANNING			
001 558 60 10 00	SALARIES & WAGES		84,200
001 558 60 12 00	OVERTIME		750
001 558 60 20 00	PERSONNEL BENEFITS		50,830
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 47 00	PUBLIC UTILITY SERVICES		500
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
TOTAL EXPENDITURES			169,143
OLD TOWN DAYS			
001 571 20 31 00	OTD - SUPPLIES		620
001 571 20 32 01	OTD - FUEL		1,000
001 571 20 41 00	OTD - PROFESSIONAL SERVICES		4,000
001 571 20 44 00	OTD - ADVERTISING		1,200
001 571 20 45 00	OTD - OPERATING RENTALS & LEASES		200
001 571 20 49 01	OTD-MISCELLANEOUS		3,000
TOTAL EXPENDITURES			10,020
SENIOR CITIZEN CENTER			
001 571 21 10 00	SALARIES & WAGES		20,723
001 571 21 20 00	PERSONNEL BENEFITS		4,293
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
TOTAL EXPENDITURES			32,816
SUMMER YOUTH PROGRAM			
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 22 49 00	MISCELLANEOUS		10,000
TOTAL EXPENDITURES			18,700

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
PARKS			
001 576 80 10 00	SALARIES & WAGES		105,967
001 576 80 12 00	OVERTIME		5,500
001 576 80 20 00	PERSONNEL BENEFITS		59,912
001 576 80 21 00	UNIFORMS & EQUIPMENT		600
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		30,000
001 576 80 42 00	COMMUNICATION		1,500
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		6,717
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
TOTAL EXPENDITURES			318,816
STREET			
101 542 30 10 00	SALARIES & WAGES		210,303
101 542 30 12 00	OVERTIME		8,000
101 542 30 20 00	PERSONNEL BENEFITS		121,877
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		1,850
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
101 542 66 35 00	SMALL TOOLS & EQUIPMENT		1,400
101 542 67 31 00	SUPPLIES		5,000
101 542 67 32 00	FUEL		3,000
101 542 67 48 00	REPAIRS & MAINTENANCE		1,500

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
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		1,000
101 542 90 53 00	EXTERNAL TAXES		300
101 543 10 10 00	SALARIES & WAGES		15,574
101 543 10 20 00	PERSONNEL BENEFITS		8,389
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		16,000
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
TOTAL EXPENDITURES			725,003
PARK DEVELOPMENT RESERVE			
106 594 76 63 00	IMPROVEMENTS		331,816
TOTAL EXPENDITURES			331,816
PUBLIC WORKS EQUIPMENT RESERVE			
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
TOTAL EXPENDITURES			350,000
SENIOR CITIZEN ACTIVITY RESERVE			
114 571 21 31 14	SUPPLIES-SENIOR CENTER		1,300
TOTAL EXPENDITURES			1,300
MUNICIPAL CAPITAL IMPROVEMENT (REET)			
118 542 30 41 18	MAIN STREET REVITALIZATION-PROF SERVICES		25,000
TOTAL EXPENDITURES			25,000
STREET DEVELOPMENT RESERVE			
121 595 10 41 28	MAIN ST PHASE 1-PROF SVCS		96,700
121 595 10 41 30	S 14TH ST IMPR-PROF SERVICES		209,130
121 595 10 63 28	MAIN ST PHASE 1-ROW		107,850
121 595 10 63 30	S 14TH ST IMPR-CONSTRUCTION		1,603,275
121 595 10 63 31	VMB/GOODMAN RD SIGNAL-CONST		440,018
121 595 30 63 06	LONGFIBRE EXT/WIDE HOLLOW BRG-CONST		1,458,000
TOTAL EXPENDITURES			3,914,973

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
INFRASTRUCTURE RESERVE			
124 591 95 79 00	SIED LOAN PRINCIPAL		144,099
124 592 95 89 00	SIED LOAN INTEREST		25,936
124 594 30 65 00	CRACK SEAL/SRST/MAIN ST REVIT/SEAL COAT		120,000
124 595 10 00 00	MAIN ST REVITPEDESTRIAN CROSSING		350,000
124 595 30 63 26	BELTWAY CONNECTOR-CONSTR		300,000
124 595 50 63 28	AHTANUM SIDEWALK IMPR-CONSTRUCTION		283,700
124 597 00 55 24	TRANS OUT-121-VMB/GOODMAN SIGNAL		52,333
124 597 01 55 24	TRAN-OUT-121-S 14TH ST IMPR-PE		47,868
124 597 01 55 99	TRAN-OUT-124-S 14TH ST IMPR-CONST		356,959
124 597 31 55 24	TRANS OUT-121-MAIN ST IMPR-ROW		12,850
124 597 95 55 21	TRANS-OUT 121-MAIN ST IMPR 1-PE		11,500
TOTAL EXPENDITURES			1,705,245
DEVELOPMENT MITIGATION RESERVE			
125 595 64 65 00	CONSTRUCTION		69,000
TOTAL EXPENDITURES			69,000
COMMUTE TRIP REDUCTION			
127 513 10 31 27	SUPPLIES		100
TOTAL EXPENDITURES			100
TRANSIT			
128 547 60 10 00	SALARIES & WAGES		17,814
128 547 60 12 00	OVERTIME		100
128 547 60 20 00	PERSONNEL BENEFITS		9,548
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 41 01	ADMIN SVC CHG TO C.E.		13,425
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
TOTAL EXPENDITURES			691,514
HOUSING REHABILITATION			
170 559 20 31 00	SUPPLIES		200
170 559 20 41 00	PROFESSIONAL SERVICES		8,000
170 559 20 43 00	TRAVEL		200
TOTAL EXPENDITURES			8,400

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
WATER			
401 534 50 10 00	SALARIES & WAGES		209,987
401 534 50 12 00	OVERTIME		5,877
401 534 50 20 00	PERSONNEL BENEFITS		109,821
401 534 50 21 00	UNIFORMS & EQUIPMENT		1,700
401 534 50 31 00	SUPPLIES		55,000
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 41 01	ADMIN SVC CHG TO C.E.		92,501
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		26,000
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		202,490
401 592 34 83 00	PWTF LOAN INTEREST		13,430
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 34 54 00	TRANSFER-OUT 404 W/S RESERVE		250,000
TOTAL EXPENDITURES			1,282,406
GARBAGE			
402 537 50 10 00	SALARIES & WAGES		5,335
402 537 50 12 00	OVERTIME		880
402 537 50 20 00	PERSONNEL BENEFITS		3,117
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 41 02	ADMIN SVC CHG TO C.E.		76,514
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		26,000
402 537 50 47 00	UTILITIES		1,500
402 537 50 48 00	REPAIRS & MAINTENANCE		2,000
402 537 50 49 00	MISCELLANEOUS		4,000
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		897,000
402 597 01 01 16	TRANSFER-OUT TO 116		27,500
402 597 11 55 12	TRANSFER-OUT 112 PW EQUIP RSV		10,000
TOTAL EXPENDITURES			1,120,266

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)			
STORMWATER			
403 531 30 10 00	STORMWATER-SALARIES & WAGES		4,601
403 531 30 20 00	STORMWATER-PERSONNEL BENEFITS		2,604
403 531 30 31 00	STORMWATER - SUPPLIES		9,500
403 531 30 32 00	STORMWATER FUEL		400
403 531 30 48 00	STORMWATER REPAIRS & MAINTENANCE		400
403 531 30 49 00	STORMWATER-MISCELLANEOUS		100
403 531 30 51 03	STORMWATER-INTERGOV PROF SVCS		2,400
403 531 92 31 03	STORMWATER - SUPPLIES		200
403 531 92 41 03	STORMWATER-PROFESSION SERVICES		12,000
403 531 92 44 03	STORMWATER-ADVERTISING		500
TOTAL EXPENDITURES			32,705
SEWER			
403 535 50 10 00	SALARIES & WAGES		167,408
403 535 50 12 00	OVERTIME		4,500
403 535 50 20 00	PERSONNEL BENEFITS		95,248
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 41 01	ADMIN SVC CHG TO C.E.		92,088
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		750
403 535 50 46 00	INSURANCE		36,000
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		790,000
403 535 50 53 00	EXTERNAL TAXES		38,000
403 591 35 78 03	PWTF LOAN PRINCIPAL		112,312
403 592 35 83 03	PWTF LOAN INTEREST		5,371
403 594 35 64 00	MACHINERY & EQUIPMENT - SEWER		15,000
403 594 38 64 00	STORMWATER-MACHINERY & EQUIPMENT		800
403 597 00 01 16	TRANSFER OUT TO 116		27,500
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
TOTAL EXPENDITURES			1,631,127
WATER IMPROVEMENT RESERVE			
404 534 50 41 44	PROF SERVICES-WATER COMP PLAN		116,000
404 595 10 63 21	BORTON ANNEX WA EXT-CONST		1,240,420
404 595 34 41 21	BORTON ANNEX WA EXT-PROF SVC		218,900
404 595 34 63 31	CONTR- MAIN ST REVITALIZATION		20,000
TOTAL EXPENDITURES			1,595,320

**CITY OF UNION GAP
2016 BUDGET BY DEPARTMENT**

PUBLIC WORKS & COMMUNITY DEVELOPMENT BUDGET (CONT.)		
SEWER IMPROVEMENT RESERVE		
405 595 35 41 21	BORTON ANNEX-SE-PROF SVCS	154,155
405 595 35 63 04	SEWER SYSTEM IMPROVEMENTS	200,000
405 595 35 63 21	BORTON ANNEX SE EXT -CONST	873,500
405 595 35 65 00	CONST-MAIN ST REVITALIZATION-SE	20,000
TOTAL EXPENDITURES		1,247,655
TOTAL PUBLIC WORKS & COMMUNITY DEVELOPMENT		15,550,075
GRAND TOTAL EXPENDITURES		23,072,840

**CITY OF UNION GAP
2016 BUDGET BY FUND**

CURRENT EXPENSE FUND						
Revenues						
001 311	10	00	00	PROPERTY TAXES		1,469,840
001 311	11	00	00	OTHER OPERATING ASSESSMNTS-EMS		106,764
001 313	11	00	00	LOC. RETAIL SALES & USE TAXES		3,538,580
001 313	61	00	00	BROKERED NATURAL GAS USE TAX		22,919
001 316	41	00	00	ELECTRIC		643,607
001 316	43	00	00	NATURAL GAS		125,411
001 316	47	00	00	TELEPHONE		159,307
001 316	81	00	00	PUNCH BOARDS & PULL TABS		60,789
001 316	82	00	00	BINGO & RAFFLES		13,076
001 316	83	00	00	AMUSEMENT GAMES		613
001 317	20	00	00	LEASEHOLD EXCISE TAX		101
310				TAXES		6,141,007
001 321	70	00	00	AMUSEMENT		43
001 321	99	00	00	GENERAL BUSINESS LICENSES		22,100
001 322	10	00	00	BUILDING, STRUCTURES & EQUIP.		73,659
001 322	10	00	01	BUILDING PERMITS - MANUFACTURED HOMES		754
001 322	10	00	02	BUILDING PERMITS - MECHANICAL		3,032
001 322	10	00	03	BUILDING PERMITS - PLUMBING		2,443
001 322	30	00	00	ANIMAL LICENSES		1,241
001 322	90	00	00	FENCE PERMIT		260
001 322	90	00	01	OTHER NON-BUS. LIC. & PERMITS		200
001 322	90	00	02	SIGN PERMITS		1,092
320				LICENSES & PERMITS		104,824
001 332	60	13	00	INTERGOVERNMENTAL REVENUE		7,782
001 332	60	20	00	INTERGOVERNMENTAL REVENUE		595
001 333	20	60	01	TRAFFIC SAFETY COMMISSION		3,000
001 334	01	20	00	WA ST OFFICE OF PUB DEFENSE-GRANT		15,000
001 336	00	99	01	STREAMLINE SALES TX MITIGATION		4,942
001 336	06	94	00	LIQUOR EXCISE TAX		12,696
001 336	06	95	00	LIQUOR BOARD PROFITS		53,807
330				INTERGOVERNMENTAL REVENUE		97,822
001 341	33	02	01	MUNICIPAL COURT - ADM FEES		7,774
001 341	33	03	01	DISTRICT/MUNICIPAL COURT - PROSECUTION FEES		561
001 341	33	06	01	DEFERRED PROSECUTION FEES		1,957
001 341	43	00	01	ADMIN SVC CHG-WATER		93,807
001 341	43	00	02	ADMIN SVC CHG-GARBAGE		77,568
001 341	43	00	03	ADMIN SVC CHG-SEWER		93,388
001 341	43	00	07	ADMIN SVC CHG-TOURISM		5,000
001 341	43	00	08	ADMIN SVC CHG-TPA		5,000
001 341	43	00	28	ADMIN SVC CHG-TRANSIT		13,425
001 341	62	00	01	COURT DUPLICATION SERVICES		254
001 341	81	00	00	COPIES		951

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				CURRENT EXPENSE FUND (CONT.)	
001 341	95	00	01	MUNICIPAL COURT-LEGAL SERVICES	23
001 342	21	00	01	FIRE PROTECTION SERVICES	19,383
001 342	36	00	01	CARE & CUSTODY OF PRISONERS	4,426
001 342	38	00	01	PRE-TRIAL SUPERVISION COSTS	13,669
001 342	50	00	00	EMERGENCY SERVICE FEES	249
001 345	83	00	01	PLAN CHECKING FEES	45,278
001 345	89	00	01	PLANNING - SUBDIVISION FEES	2,622
001 345	89	00	02	PLANNING-ENVIRONMENTAL	981
001 345	89	00	05	PLANNING - ENVIRONMENTAL	2,229
001 347	30	00	01	PARK ACTIVITY FEES	54,781
001 347	90	00	01	OTHER FEES & CHARGES	710
340				CHARGES FOR SERVICE	444,036
001 352	30	00	01	MANDATORY INS ADMIN COST	470
001 353	10	00	01	TRAFFIC INFRACTION PENALTIES	129,950
001 353	70	00	01	NON-TRAFFIC INFRACTION PEN.	3,215
001 354	00	00	01	PARKING INFRACTION	439
001 354	00	01	01	PARKING INFRACTION HANDICAPPED	171
001 355	20	00	01	DRIVING WHILE INTOXICATED PENALTIES	7,598
001 355	80	00	01	OTHER CRIMINAL TRAFFIC MISDEMEANOR	14,896
001 356	90	00	01	OTHER CRIMINAL NON-TRAFFIC FINES	15,248
001 357	33	00	01	PUBLIC DEFENSE COST	14,173
001 357	34	00	01	LAW ENFORCEMENT SERVICES	342
001 359	90	00	01	MISCELLANEOUS PENALTIES	780
350				FINES & FORFEITURES	187,282
001 361	11	00	01	INTEREST & OTHER EARNINGS	1,237
001 361	40	00	01	COURT COLLECTION INTEREST	8,932
001 361	41	00	01	SALES INTEREST	2,575
001 362	10	00	01	RENTS	6,000
001 362	30	00	01	YOUTH PARK PARKING FEES	40,000
001 367	11	00	01	CONTRIBUTIONS FRM PRIVATE SOURCE	13,635
001 367	11	02	01	SR CTR CONTRIBUTION & DONATIONS	43
001 369	40	00	01	JUDGMENTS & SETTLEMENTS	1,630
360				MICELLANEOUS REVENUE	74,052
TOTAL CURRENT EXPENSE REVENUES					7,049,023
001 308	80	00	01	EST.BEG.UNRES.FUND BALANCE	1,144,290
GRAND TOTAL CURRENT EXPENSE REVENUES					8,193,313

**CITY OF UNION GAP
2016 BUDGET BY FUND**

EXPENDITURES				
001 511 60 10 00	SALARIES & WAGES		50,400	
001 511 60 20 00	PERSONNEL BENEFITS		4,100	
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 00	OFFICIAL PUBLICATIONS		5,000	
001 511 60 44 01	ADVERTISING		1,500	
001 511 60 45 00	OPERATING RENTALS & LEASES		4,000	
001 511 60 46 01	INSURANCE		3,700	
001 511 60 48 01	REPAIRS & MAINTENANCE		1,000	
001 511 60 49 00	MISCELLANEOUS		20,000	
001 511 60 49 02	YAKIMA VALLEY C.O.G.		5,622	
001 511 60 49 03	NEW VISION		2,600	
001 511 60 49 04	NAT'L LEAGUE OF CITIES		1,117	
001 511 60 49 05	CWHBA MEMBERSHIP		464	
001 511 60 49 06	AWC SERVICE FEE		3,879	
001 511 60 51 01	FOURTH OF JULY COMMITTEE		1,000	
001 511 60 53 00	EXTERNAL TAXES		500	
LEGISLATIVE				131,232
001 512 50 51 01	INTERGOVERNMENTAL PROFESSIONAL SVC		266,706	
JUDICIAL				266,706
001 513 10 10 00	SALARIES & WAGES		98,799	
001 513 10 20 00	PERSONNEL BENEFITS		36,631	
001 513 10 31 00	SUPPLIES		500	
001 513 10 32 00	FUEL		250	
001 513 10 41 01	PROFESSIONAL SERVICES		3,000	
001 513 10 42 01	COMMUNICATION		2,500	
001 513 10 43 01	TRAVEL		5,000	
001 513 10 44 00	ADVERTISING		1,000	
001 513 10 45 00	OPERATING RENTALS & LEASES		1,000	
001 513 10 46 00	INSURANCE		4,000	
001 513 10 48 00	REPAIRS & MAINTENANCE		1,000	
001 513 10 49 01	MISCELLANEOUS		5,000	
001 513 60 31 00	OFFICE & OPERATING SUPPLIES		0	
EXECUTIVE				158,680
001 514 23 10 00	SALARIES & WAGES		173,007	
001 514 23 12 00	OVERTIME		1,875	
001 514 23 20 00	PERSONNEL BENEFITS		96,359	
001 514 23 31 00	SUPPLIES		1,100	
001 514 23 41 00	PROFESSIONAL SERVICES		30,000	
001 514 23 42 00	COMMUNICATIONS		2,500	
001 514 23 43 00	TRAVEL		2,000	
001 514 23 44 00	ADVERTISING		200	

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				CURRENT EXPENSE FUND (CONT.)	
001 514	23	45	00	OPERATING RENTALS & LEASES	1,500
001 514	23	46	00	INSURANCE	6,538
001 514	23	48	00	REPAIRS & MAINTENANCE	500
001 514	23	49	00	MISCELLANEOUS	7,200
001 514	23	51	00	ELECTION COSTS	22,500
001 514	30	10	00	SALARIES & WAGES	112,850
001 514	30	12	00	OVERTIME	1,875
001 514	30	20	00	PERSONNEL BENEFITS	61,559
001 514	30	31	00	SUPPLIES	2,500
001 514	30	32	00	FUEL	500
001 514	30	41	00	PROFESSIONAL SERVICES	1,000
001 514	30	42	00	COMMUNICATIONS	3,000
001 514	30	43	00	TRAVEL	4,000
001 514	30	45	00	OPERATING RENTALS & LEASES	1,000
001 514	30	46	00	INSURANCE	6,538
001 514	30	48	00	REPAIRS & MAINTENANCE	500
001 514	30	49	00	MISCELLANEOUS	4,000
FINANCE & ADMINISTRATION					544,601
001 515	20	41	01	PROF SERVICES-CIVIL - CITY ATTORNEY	90,000
001 515	20	41	02	PROF SERVICES - PROS. ATTN	85,000
001 515	20	41	03	PROF SERVICES-CONFLICT PUBLIC DEFENDER	10,000
001 515	20	41	05	PROF SERVICES-PUB DEF-OTHER	60,000
LEGAL SERVICE					245,000
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
WELLNESS					5,000
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
PROPERTY MANAGEMENT					40,300
001 518	31	10	00	SALARIES & WAGES	30,235
001 518	31	12	00	OVERTIME	200
001 518	31	20	00	PERSONNEL BENEFITS	25,565
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

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				CURRENT EXPENSE FUND (CONT.)	
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
JANITORIAL					66,800
001 518	88	31	00	SUPPLIES	1,000
001 518	88	41	00	PROFESSIONAL SERVICES	8,000
001 518	88	45	00	RENTALS & LEASES	6,408
001 518	88	48	00	REPAIRS & MAINTENANCE	0
001 518	88	49	00	MISCELLANEOUS	1,000
001 518	88	51	00	INTERGOVERNMENTAL SERVICES	47,000
DATA PROCESSING					63,408
001 521	10	10	00	SALARIES & WAGES	235,986
001 521	10	12	00	OVERTIME	500
001 521	10	20	00	PERSONNEL BENEFITS	86,125
001 521	10	21	00	UNIFORMS & EQUIPMENT	2,500
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	8,000
001 521	10	43	00	TRAVEL	1,000
001 521	10	44	00	ADVERTISING	1,000
001 521	10	46	00	INSURANCE	35,000
001 521	10	48	00	REPAIRS & MAINTENANCE	2,000
001 521	10	49	00	MISCELLANEOUS	1,500
001 521	21	10	00	SALARIES & WAGES	141,219
001 521	21	12	00	OVERTIME	7,500
001 521	21	13	00	HOLIDAY PAY	2,000
001 521	21	20	00	PERSONNEL BENEFITS	74,573
001 521	21	21	00	UNIFORMS & EQUIPMENT	1,600
001 521	21	31	00	SUPPLIES	2,500
001 521	21	32	00	FUEL	3,000
001 521	21	35	00	SMALL TOOLS & EQUIPMENT	1,000
001 521	21	41	00	PROFESSIONAL SERVICES	500
001 521	21	43	00	TRAVEL	1,500
001 521	21	48	00	REPAIRS & MAINTENANCE	2,000
001 521	21	49	00	MISCELLANEOUS	500
001 521	22	10	00	SALARIES & WAGES	835,501
001 521	22	12	00	OVERTIME	80,000
001 521	22	13	00	HOLIDAY PAY	37,002
001 521	22	20	00	PERSONNEL BENEFITS	417,920
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	25,000
001 521	22	49	00	MISCELLANEOUS	1,500
001 521	40	31	00	OFFICE & OPERATING SUPPLIES	10,000

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				CURRENT EXPENSE FUND (CONT.)	
001 521	40	32	00	FUEL CONSUMED	1,500
001 521	40	43	00	TRAVEL	10,000
001 521	40	49	00	MISCELLANEOUS	8,000
001 521	50	31	00	SUPPLIES	3,500
001 521	50	41	00	PROFESSIONAL SERVICES	3,000
001 521	50	47	00	UTILITIES	11,200
001 521	50	48	00	REPAIRS & MAINTENANCE	6,000
LAW ENFORCEMENT					2,203,626
001 522	10	51	00	INTERGOV. PROF. SERVICES	1,212,992
001 522	20	47	00	PUBLIC UTILITY SERVICES	8,696
001 522	20	48	00	REPAIRS & MAINTENANCE	6,109
FIRE SERVICES					1,227,797
001 523	20	51	01	DETENTION & CORRECTION COSTS	345,000
001 523	20	51	01	TRANSPORT OF PRISONERS	12,000
CORRECTION/DETENTION					357,000
001 524	20	10	00	SALARIES & WAGES	84,200
001 524	20	12	00	OVERTIME	1,500
001 524	20	20	00	PERSONNEL BENEFITS	50,830
001 524	20	21	01	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	5,100
BUILDING					161,650
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
EMERGENCY MANAGEMENT					10,000
001 528	60	51	00	INTERGOV PROF SVCS-PD DISPATCH	142,464
001 528	80	10	00	SALARIES & WAGES	86,729
001 528	80	12	00	OVERTIME	1,000
001 528	80	20	00	PERSONNEL BENEFITS	59,425
001 528	80	21	00	UNIFORMS & EQUIPMENT	1,000
001 528	80	31	00	OFFICE & OPERATING SUPPLIES	3,250
001 528	80	32	00	FUEL CONSUMED	300
001 528	80	42	00	COMMUNICATION	32,000

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				CURRENT EXPENSE FUND (CONT.)	
001 528	80	43	00	TRAVEL	500
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
COMMUNICATIONS/DISPATCH					335,168
001 553	70	51	00	POLLUTION CONTROL	2,456
POLLUTION CONTROL					2,456
001 554	30	41	00	PROF SERVICES-ANIMAL CONTROL	34,050
ANIMAL CONTROL					34,050
001 558	60	10	00	SALARIES & WAGES	84,200
001 558	60	12	00	OVERTIME	750
001 558	60	20	00	PERSONNEL BENEFITS	50,830
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	47	00	PUBLIC UTILITY SERVICES	500
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
PLANNING					169,143
001 562	0	51	00	2% ALCOHOL DISTRIBUTION	1,500
ALCOHOL DISTRIBUTION					1,500
001 571	20	31	00	OTD - SUPPLIES	620
001 571	20	32	01	OTD - FUEL	1,000
001 571	20	41	00	OTD - PROFESSIONAL SERVICES	4,000
001 571	20	44	00	OTD - ADVERTISING	1,200
001 571	20	45	00	OTD - OPERATING RENTALS & LEASES	200
001 571	20	47	00	OTD - UTILITIES	0
001 571	20	49	01	OTD-MISCELLANEOUS	3,000
OLD TOWN DAYS					10,020
001 571	21	10	00	SALARIES & WAGES	20,723
001 571	21	20	00	PERSONNEL BENEFITS	4,293
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

**CITY OF UNION GAP
2016 BUDGET BY FUND**

CURRENT EXPENSE FUND (CONT.)					
001 571	21	48	00	REPAIRS & MAINTENANCE	200
001 571	21	49	00	MISCELLANEOUS	150
SENIOR CITIZEN CENTER					32,816
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	22	49	00	MISCELLANEOUS	10,000
SUMMER YOUTH PROGRAM					18,700
001 572	20	51	00	LIBRARY SERVICES	23,100
LIBRARY SERVICES					23,100
001 576	80	10	00	SALARIES & WAGES	105,967
001 576	80	12	00	OVERTIME	5,500
001 576	80	20	00	PERSONNEL BENEFITS	59,912
001 576	80	21	00	UNIFORMS & EQUIPMENT	600
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	37	00	EQUIPMENT MAINTENANCE MATERIAL	0
001 576	80	41	00	PROFESSIONAL SERVICES	30,000
001 576	80	42	00	COMMUNICATION	1,500
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	6,717
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
PARKS					318,816
001 594	14	64	14	MACHINERY & EQUIP-FIN/ADM	4,000
001 594	88	64	00	MACHINERY & EQUIPMENT-DATA PROCESSING	10,000
001 594	21	62	00	BUILDING & STRUCTURES	10,000
CAPITAL EXPENDITURES					24,000
001 597	0	02	00	TRANSFER OUT TO 002 GENERAL FUND RSV	15,853
001 597	0	32	00	TRANSFER OUT TO 132 FOR OTD	10,000
001 597	0	55	09	TRANSFER-OUT TO 109 CONTINGENCY FUND	6,357
001 597	6	55	00	TRANSFER OUT-106 PARK DEVL RSV-PARKING FEES	30,000
001 597	6	55	06	TRANSFER OUT-106 PARK DEVL RSV-MARIJUANA PROC	28,000
001 597	16	55	00	TRANSFER OUT-116 CH BLDG RSV	210,000
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	4	01	TRANSFER OUT-401 WATER-HYDRANTS	61,420
001 597	76	55	01	TRANSFER OUT-112 PW EQUIP RSV	5,000
TRANSFERS					697,001
TOTAL CURRENT EXPENSE EXPENDITURES					7,148,570
001 508	00	00	01	ENDING FUND BALANCE	1,044,743
GRAND TOTAL CURRENT EXPENSE EXPENDITURES					8,193,313

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				GENERAL FUND RESERVE FUND "RAINY DAY FUND"	
REVENUES					
002	397	00	55 00	TRANSFER IN FROM 001 CURRENT EXPENSE FUND	15,853
				INTERFUND TRANSFERS	15,853
VENUES					15,853
002	308	80	00 02	EST RESERVED BEG FUND BAL	336,598
GRAND TOTAL GENERAL FUND RESERVE FUND REVENUES					352,451
EXPENDITURES					
002	508	00	01 02	ENDING FUND BALANCE	352,451
GRAND TOTAL GENERAL FUND RESERVE FUND EXPENDITURES					352,451
				STREET FUND	
REVENUES					
101	311	10	00 01	PROPERTY TAXES\10%	163,316
101	313	11	01 01	RETAIL SALES & USE TAXES/10%	442,323
				310 TAXES	605,639
101	336	00	87 00	MOTOR VEHICLE FUEL TAX - CITY ST.	122,055
101	336	00	99 00	STREAMLINE SALES TAX MITIGATION	406
				330 INTERGOVERNMENTAL REVENUE	122,461
101	361	11	01 01	INTEREST & OTHER EARNINGS	504
101	369	90	01 01	OTHER MISCELLANEOUS REVENUE	743
				360 MISCELLANEOUS REVENUE	1,247
TOTAL STREET REVENUES					729,347
101	308	10	01 01	EST.BEG.UNRES.FUND BALANCE	472,861
GRAND TOTAL STREET FUND REVENUES					1,202,208
EXPENDITURES					
101	542	30	10 00	SALARIES & WAGES	210,303
101	542	30	12 00	OVERTIME	8,000
101	542	30	20 00	PERSONNEL BENEFITS	121,877
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

**CITY OF UNION GAP
2016 BUDGET BY FUND**

STREET FUND (CONT.)					
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	1,850
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
101 542	66	35	00	SMALL TOOLS & EQUIPMENT	1,400
101 542	67	31	00	SUPPLIES	5,000
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	1,000
101 542	90	53	00	EXTERNAL TAXES	300
STREETS - MAINTENANCE					632,040
101 543	10	10	00	SALARIES & WAGES	15,574
101 543	10	20	00	PERSONNEL BENEFITS	8,389
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	16,000
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
STREETS - ADMINISTRATION & OVERHEAD					72,963
101 597	01	55	12	TRANSFER-OUT 112 PW EQUIP RSV	20,000
INTERFUND TRANSFERS					20,000
TOTAL STREET FUND EXPENDITURES					725,003
101 508	00	01	01	ENDING FUND BALANCE	477,205
GRAND TOTAL STREET FUND EXPENDITURES					1,202,208

**CITY OF UNION GAP
2016 BUDGET BY FUND**

PARK DEVELOPMENT RESERVE FUND					
REVENUES					
106 334 02 40 00	RCO GRANT				165,000
	330 INTERGOVERNMENTAL REVENUE				165,000
106 361 11 01 06	INTEREST & OTHER EARNINGS				30
	360 MISCELLANEOUS REVENUE				30
106 397 76 01 06	TRANSFER-IN FROM C.E.				30,000
106 397 76 11 06	MARIJUANA PROCEEDS FRM C.E.				28,000
	397 INTERFUND TRANSFERS				58,000
TOTAL PARK DEVELOPMENT RESERVE FUND REVENUES					223,030
106 308 10 01 06	ESTIMATED BEGINNING BALANCE				4,500
106 308 80 00 06	SKATEPARK RESERVE BEG BAL				39,733
106 308 80 02 06	MARIJUANA RESERVE BEG BAL				76,637
TOTAL EST. BEG. FUND BALANCE					120,870
GRAND TOTAL PARK DEVELOPMENT RESERVE FUND REVENUES					343,900
EXPENDITURES					
106 594 76 63 00	IMPROVEMENTS				331,816
TOTAL PARK DEVELOPMENT RESERVE FUND					331,816
106 508 00 01 06	ENDING FUND BALANCE				12,084
GRAND TOTAL PARK DEVELOPMENT RESERVE EXPENDITURES					343,900
CONVENTION CENTER RESERVE					
REVENUES					
107 313 31 00 00	MOTEL/HOTEL TRANSIENT TAX				152,609
	310 TAXES				152,609
TOTAL CONVENTION CENTER RESERVE REVENUES					152,609
107 308 10 03 07	RESERVE				100,000
107 308 80 02 07	CONTINGENCY RESERVE				50,000
107 308 80 01 07	EST RESERVED BEG BALANCE				30,666
TOTAL EST. BEG. FUND BALANCE					180,666
GRAND TOTAL CONVENTION CENTER RESERVE REVENUES					333,275
EXPENDITURES					
107 557 30 41 00	YAKIMA VALLEY TOURISM				22,000
107 557 30 41 01	GRANT J. HUNT COL				45,750
107 557 30 41 02	PROFESSIONAL SERVICES				45,000
107 557 30 41 03	ADMIN SVC CHG TO C.E.				5,000
107 557 30 41 05	HLA-FULLBRIGHT PARK ENTRANCE IMPROVEMENTS				5,000
107 557 30 45 01	YAKIMA VALLEY SPORTS COMMISSION				20,000

**CITY OF UNION GAP
2016 BUDGET BY FUND**

CONVENTION CENTER RESERVE FUND (CONT.)			
TOURISM			142,750
107 571 10 10 00	SALARIES & WAGES-AG MUSEUM		5,000
107 571 10 47 00	UTILITIES-AG MUSEUM		10,000
107 594 60 63 00	IMPROVEMENTS-AG MUSEUM		19,000
RECREATIONAL ACTIVITIES			34,000
TOTAL CONVENTION CENTER RESERVE EXPENDITURES			176,750
107 508 00 01 07	ENDING FUND BALANCE		156,525
GRAND TOTAL CONVENTION CENTER RESERVE EXPENDITURES			333,275
TOURISM PROMOTION ASSESSMENT			
REVENUES			
108 345 60 01 08	TOURISM PROMOTION AREA ASSESS		99,337
TOTAL TOURISM PROMOTION ASSESSMENT REVENUES			99,337
108 308 10 01 08	EST.BEG.UNRES. FUND BALANCE		68,777
GRAND TOTAL TOURISM PROMOTION ASSESSMENT REVENUES			168,114
EXPENDITURES			
108 557 30 44 08	ADVERTISING		62,320
108 557 30 41 04	ADMIN SVC CHG TO C.E.		5,000
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
TOTAL TOURISM PROMOTION ASSESSMENT EXPENDITURES			93,820
108 508 00 01 08	ENDING FUND BALANCE		74,294
GRAND TOTAL TOURISM PROMOTION ASSESSMENT EXPENDITURES			168,114
CONTINGENCY FUND "AGILITY FUND"			
REVENUES			
109 397 00 00 00	TRANSFER IN-001 CURRENT EXPENSE		6,357
TOTAL CONTINGENCY FUND REVENUES			6,357
109 308 10 01 09	EST.BEG.UNRES.FUND BALANCE		134,623
GRAND TOTAL CONTINGENCY FUND REVENUES			140,980
109 508 00 01 09	ENDING FUND BALANCE		140,980
GRAND TOTAL CONTINGENCY FUND EXPENDITURES			140,980

**CITY OF UNION GAP
2016 BUDGET BY FUND**

PUBLIC WORKS EQUIPMENT RESERVE FUND					
REVENUES					
112 361	11	01	12	INTEREST & OTHER EARNINGS	583
			360	MISCELLANEOUS REVENUE	583
112 397	02	04	02	TRANSFER-IN FROM 402 GARBAGE	10,000
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
112 397	76	01	12	TRANSFER-IN 001 C.E./PARKS	5,000
			397	TRANSFERS	115,000
TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES					115,583
112 308	10	01	12	EST.BEG.UNRES.FUND BALANCE	565,134
GRAND TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND REVENUES					680,717
EXPENDITURES					
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
TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES					350,000
112 508	00	01	12	ENDING FUND BALANCE	330,717
GRAND TOTAL PUBLIC WORKS EQUIPMENT RESERVE FUND EXPENDITURES					680,717
FIRE TRUCK RESERVE FUND					
REVENUES					
113 361	11	01	13	INTEREST & OTHER EARNINGS	249
			360	MISCELLANEOUS REVENUE	249
113 397	22	01	13	TRANSFER-IN C.E. (001)	180,371
			397	TRANSFERS	180,371
TOTAL FIRE TRUCK RESERVE FUND REVENUES					180,620
113 308	10	01	13	EST.BEG.UNRES.FUND BALANCE	163,346
GRAND TOTAL FIRE TRUCK RESERVE FUND REVENUES					343,966
EXPENDITURES					
113 594	22	70	00	CAPITALIZED LEASES	28,721
113 596	22	64	13	MACHINERY & EQUIPMENT	151,650
TOTAL FIRE TRUCK RESERVE EXPENDITURES					180,371
113 508	00	01	13	ENDING FUND BALANCE	163,595
GRAND TOTAL FIRE TRUCK RESERVE EXPENDITURES					343,966

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				SENIOR ACTIVITY FUND	
REVENUES					
114 347	30	01	14	5% ACTIVITIES BLDG RNTL FOR SC	476
TOTAL SENIOR ACTIVITY FUND REVENUES					476
114 308	10	01	14	EST.BEG.UNRES.FUND BALANCE	2,200
GRAND TOTAL SENIOR ACTIVITY FUND REVENUES					2,676
EXPENDITURES					
114 571	21	31	14	SUPPLIES-SENIOR CENTER	1,300
TOTAL SENIOR ACTIVITY FUND EXPENDITURES					1,300
114 508	00	01	14	ENDING FUND BALANCE	1,376
GRAND TOTAL SENIOR ACTIVITY FUND EXPENDITURES					2,676
				POLICE VEHICLE RESERVE FUND	
REVENUES					
115 397	00	01	15	TRANSFER-IN 001 CURRENT EXP	100,000
TOTAL POLICE VEHICLE RESERVE FUND REVENUES					100,000
115 308	80	01	15	EST RESERVED BEG BALANCE	11,973
GRAND TOTAL POLICE VEHICLE RESERVE FUND REVENUES					111,973
EXPENDITURES					
115 594	13	64	15	MACHINERY & EQUIPMENT	100,000
TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES					100,000
115 508	00	01	15	ENDING FUND BALANCE	11,973
GRAND TOTAL POLICE VEHICLE RESERVE FUND EXPENDITURES					111,973
				CITY HALL BUILDING RESERVE FUND	
REVENUES					
116 361	11	01	16	INTEREST & OTHER EARNINGS	248
360 MISCELLANEOUS REVENUE					248
116 397	00	01	16	TRANSFERS-IN FROM C.E.	210,000
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
397 TRANSFERS					320,000
TOTAL CITY HALL BUILDING RESERVE FUND REVENUES					320,248
116 308	80	01	16	EST RESERVED BEG BALANCE	154,842
GRAND TOTAL CITY HALL BUILDING RESERVE FUND REVENUES					475,090

**CITY OF UNION GAP
2016 BUDGET BY FUND**

CITY HALL BUILDING RESERVE FUND (CONT.)			
EXPENDITURES			
116 591 11 71 06	LONG TERM DEBT PAYMENT		320,248
TOTAL CITY HALL BUILDING RESERVE FUND EXPENDITURES			320,248
116 508 00 01 16	ENDING FUND BALANCE		154,842
GRAND TOTAL CITY HALL BUILDING RESERVE FUND EXPENDITURES			475,090
MUNICIPAL CAPITAL IMPROVEMENT (REET)			
REVENUES			
118 318 34 01 18	REAL ESTATE EXCISE TAX		101,455
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES			101,455
118 308 80 01 18	EST RESERVED BEG BALANCE		173,036
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND REVENUES			274,491
EXPENDITURES			
118 542 30 41 18	MAIN STREET REVITALIZATION-PROF SERVICES		25,000
TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES			25,000
118 508 00 01 18	ENDING FUND BALANCE		249,491
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT FUND EXPENDITURES			274,491
CITY HALL EQUIPMENT RESERVE FUND			
REVENUES			
120 397 00 01 20	TRANSFERS-IN FROM C.E.		50,000
TOTAL CITY HALL EQUIPMENT RESERVE FUND REVENUES			50,000
120 308 80 01 20	EST RESERVED BEG BALANCE		44,940
GRAND TOTAL CITY HALL EQUIPMENT RESERVE FUND REVENUES			94,940
EXPENDITURES			
120 594 13 64 20	MACHINERY & EQUIPMENT		50,000
TOTAL CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES			50,000
120 508 00 01 20	ENDING FUND BALANCE		44,940
GRAND TOTAL CITY HALL EQUIPMENT RESERVE FUND EXPENDITURES			94,940
STREET DEVELOPMENT RESERVE FUND			
REVENUES			
121 331 20 00 00	FED HWY/NHS-W AHTANUM RD RESURFACE		1,588,500
121 331 20 01 00	FED HWY/STPUS/DESIGN-MAIN ST PH 1		85,200
121 331 20 21 00	FED HWY/STPUS-MAIN ST PH 1-ROW		95,000
121 334 03 84 00	TIB-S 14TH ST IMPR-DESIGN		161,262
121 334 03 90 00	CMAQ-VMB/GOODMAN RD SIGNAL		387,685
121 334 04 84 00	TIB-S 14TH ST IMPR-CONST		1,236,316
121 334 04 90 00	CMAQ-LONGFIBRE EXT/WIDE HOLLOW BRG		500,000
330	INTERGOVERNMENTAL REVENUE		4,053,963

**CITY OF UNION GAP
2016 BUDGET BY FUND**

			STREET DEVELOPMENT RESERVE FUND (CONT)		
121	397	00 00 21	TRANS IN-121-VMB/GOODMAN SIGNAL		52,333
121	397	00 01 21	TRAN-IN 124-MAIN ST IMPR 1-ROW		12,850
121	397	24 01 24	TRAN-IN 124-S 14TH ST IMPR-CONST		356,959
121	397	30 01 21	TRAN-IN 124-S 14TH ST IMPR-PE		47,868
121	397	95 01 21	TRAN-IN 124-MAIN ST IMPR 1-PE		11,500
	397		TRANSFERS		481,510
TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES					4,535,473
121	308	10 01 21	EST.BEG.UNRES.FUND BALANCE		558,673
GRAND TOTAL STREET DEVELOPMENT RESERVE FUND REVENUES					5,094,146
EXPENDITURES					
121	595	10 41 28	MAIN ST PHASE 1-PROF SVCS		96,700
121	595	10 41 30	S 14TH ST IMPR-PROF SERVICES		209,130
121	595	10 63 28	MAIN ST PHASE 1-ROW		107,850
121	595	10 63 30	S 14TH ST IMPR-CONSTRUCTION		1,603,275
121	595	10 63 31	VMB/GOODMAN RD SIGNAL-CONST		440,018
121	595	30 63 6	LONGFIBRE EXT/WIDE HOLLOW BRG-CONST		1,458,000
TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES					3,914,973
121	508	00 01 21	ENDING FUND BALANCE		1,179,173
GRAND TOTAL STREET DEVELOPMENT RESERVE FUND EXPENDITURES					5,094,146
CRIMINAL JUSTICE FUND					
REVENUES					
123	313	15 00 00	PUBLIC SAFETY ADD'L SALES TAX		150,000
123	313	71 00 00	LOCAL CRIMINAL JUSTICE		81,697
	310		TAXES		231,697
123	336	06 20 00	CRIM. JUSTICE-HIGH CRIME		13,612
123	336	06 21 00	CRIM. JUSTICE-POPULATION		6,270
123	336	06 22 00	MOTOR VEHICLE EXCISE TAX - PROGRAM A		5,978
	330		INTERGOVERNMENTAL REVENUE		25,860
123	361	11 01 23	INTEREST & OTHER EARNINGS		69
	360		MISCELLANEOUS REVENUE		69
TOTAL CRIMINAL JUSTICE FUND REVENUES					257,626
123	308	80 01 23	EST RESERVED BEG BALANCE		344,346
GRAND TOTAL CRIMINAL JUSTICE FUND REVENUES					601,972
EXPENDITURES					
123	521	22 21 23	UNIFORMS & EQUIPMENT		35,000
	521		LAW ENFORCEMENT		35,000
123	581	20 00 23	INTERFUND LOAN DISBURSEMENTS		31,504
	580		INTERFUND LOANS		31,504

**CITY OF UNION GAP
2016 BUDGET BY FUND**

CRIMINAL JUSTICE FUND (CONT.)						
123	594	21	64	23	MACHINERY & EQUIPMENT	70,000
123	594	21	62	01	POLICE DEPT RESERVE FUND	120,000
590				CAPITAL EXPENDITURES		190,000
TOTAL CRIMINAL JUSTICE FUND EXPENDITURES						256,504
123	508	00	01	23	ENDING FUND BALANCE	345,468
GRAND TOTAL CRIMINAL JUSTICE FUND EXPENDITURES						601,972
INFRASTRUCTURE RESERVE FUND						
REVENUES						
124	313	11	01	24	SALES & USE TAX/10%	442,323
310				TAXES		442,323
124	361	14	01	24	SIED ASSESSMENT INTEREST	25,936
124	368	10	01	24	SIED ASSESSMENT PRINCIPAL	144,099
591				MISCELLANEOUS REVENUE		170,035
TOTAL INFRASTRUCTURE RESERVE FUND REVENUES						612,358
124	308	10	01	24	EST.BEG.RES.FUND BALANCE	1,934,104
GRAND TOTAL INFRASTRUCTURE RESERVE FUND REVENUES						2,546,462
EXPENDITURES						
124	591	95	79	00	SIED LOAN PRINCIPAL	144,099
124	592	95	89	00	SIED LOAN INTEREST	25,936
591				DEBT SERVICE		170,035
124	594	30	65	00	CRACK SEAL/SRST/MAIN ST REVIT/SEAL COAT	120,000
124	595	10	00	00	MAIN ST REVITPEDESTRIAN CROSSING	350,000
124	595	30	63	26	BELTWAY CONNECTOR-CONSTR	300,000
124	595	50	63	28	AHTANUM SIDEWALK IMPR-CONSTRUCTION	283,700
594				CAPITAL EXPENDITURES		1,053,700
124	597	00	55	24	TRANS OUT-121-VMB/GOODMAN SIGNAL	52,333
124	597	01	55	24	TRAN-OUT-121-S 14TH ST IMPR-PE	47,868
124	597	01	55	99	TRAN-OUT-124-S 14TH ST IMPR-CONST	356,959
124	597	31	55	24	TRANS OUT-121-MAIN ST IMPR-ROW	12,850
124	597	95	55	21	TRANS-OUT 121-MAIN ST IMPR 1-PE	11,500
597				TRANSFERS		481,510
TOTAL INFRASTRUCTURE RESERVE FUND EXPENDITURES						1,705,245
124	508	00	01	24	ENDING FUND BALANCE	841,217
GRAND TOTAL INFRASTRUCTURE RESERVE FUND EXPENDITURES						2,546,462

**CITY OF UNION GAP
2016 BUDGET BY FUND**

DEVELOPMENT MITIGATION RESERVE FUND		
REVENUES		
125 367 12 01 25	CONTRIBUTIONS & DONATIONS - LONGFIBRE	69,000
TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES		69,000
125 308 10 01 25	EST.BEG.RES.FUND BALANCE	57,781
GRAND TOTAL DEVELOPMENT MITIGATION RESERVE FUND REVENUES		126,781
EXPENDITURES		
125 595 64 65 00	CONSTRUCTION	69,000
TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES		69,000
125 508 00 01 25	ENDING FUND BALANCE	57,781
GRAND TOTAL DEVELOPMENT MITIGATION RESERVE FUND EXPENDITURES		126,781
CRIME PREVENTION ASSESSMENT FUND		
RESERVES		
126 356 50 01 26	INVESTIGATIVE ASSESSMENT	4,745
TOTAL CRIME PREVENTION ASSESSMENT FUND REVENUES		4,745
126 308 10 01 26	EST.BEG.UNRES.FUND BALANCE	27,163
GRAND TOTAL CRIME PREVENTION ASSESSMENT FUND REVENUES		31,908
EXPENDITURES		
126 521 30 12 26	OVERTIME	2,500
126 521 30 14 00	RESERVE STIPENDS	8,000
126 521 30 31 26	SUPPLIES	1,000
126 521 30 41 26	PROFESSIONAL SERVICES	3,200
126 521 30 44 26	ADVERTISING	1,500
TOTAL CRIME PREVENTION ASSESSMENT FUND EXPENDITURES		16,200
126 508 00 01 26	ENDING FUND BALANCE	15,708
GRAND TOTAL CRIME PREVENTION ASSESSMENT FUND EXPENDITURES		31,908
COMMUTE TRIP REDUCTION FUND		
REVENUES		
127 308 10 01 27	EST.BEG.UNRES.FUND BALANCE	2,871
GRAND TOTAL COMMUTE TRIP REDUCTION FUND REVENUES		2,871
EXPENDITURES		
127 513 10 31 27	SUPPLIES	100
TOTAL COMMUTE TRIP REDUCTION EXPENDITURES		100
127 508 00 01 27	ENDING FUND BALANCE	2,771
GRAND TOTAL COMMUTE TRIP REDUCTION EXPENDITURES		2,871

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				TRANSIT FUND	
REVENUES					
128	313	21	00 00	PUBLIC TRANSPORTATION TAX %2/10	998,459
310				TAXES	998,459
128	334	06	90 28	TRANSIT OPERATING	21,344
330				INTERGOVERNMENTAL REVENUE	21,344
128	361	11	01 28	INTEREST & OTHER EARNINGS	2,924
360				MISCELLANEOUS REVENUE	2,924
TOTAL TRANSIT FUND REVENUES					1,022,727
128	308	10	01 28	EST. BEG. UNRES.FUND BALANCE	2,707,859
GRAND TOTAL TRANSIT FUND REVENUES					3,730,586
EXPENDITURES					
128	547	60	10 00	SALARIES & WAGES	17,814
128	547	60	12 00	OVERTIME	100
128	547	60	20 00	PERSONNEL BENEFITS	9,548
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	41 01	ADMIN SVC CHG TO C.E.	13,425
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
547				TRANSIT SYSTEMS	583,014
128	595	63	63 28	OTHER IMPROVEMENTS	35,000
128	595	63	64 00	MACHINERY & EQUIPMENT	6,000
594				CAPITAL EXPENDITURES	41,000
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
597				TRANSFERS	67,500
TOTAL TRANSIT FUND EXPENDITURES					691,514
128	508	00	01 28	ENDING FUND BALANCE	3,039,072
GRAND TOTAL TRANSIT FUND EXPENDITURES					3,730,586

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				COMMUNITY POLICING FUND		
REVENUES						
130	336	06	41	30	MARIJUANA EXCISE TAX PROCEEDS	93,722
				330	INTERGOVERNMENTAL REVENUE	93,722
130	367	11	01	30	CONTRIBUTIONS & DONATIONS	5,400
				360	MISCELLANEOUS REVENUE	5,400
TOTAL COMMUNITY POLICING FUND REVENUES						99,122
130	308	10	01	30	EST.BEG.UNRES.FUND BALANCE	6,612
GRAND TOTAL COMMUNITY POLICING FUND REVENUES						105,734
EXPENDITURES						
130	521	30	12	30	OVERTIME	2,000
130	521	30	21	30	UNIFORMS & EQUIPMENT	2,000
130	521	30	31	30	SUPPLIES	3,000
130	521	30	41	01	PROFESSIONAL SERVICES	5,000
TOTAL COMMUNITY POLICING EXPENDITURES						12,000
130	508	10	01	30	ENDING FUND BALANCE	93,734
GRAND TOTAL COMMUNITY POLICING EXPENDITURES						105,734
DRUG SEIZURE FORFEITURE FUND						
REVENUES						
131	308	10	01	31	ESTIMATED BEG FUND BALANCE	9,286
TOTAL DRUG SEIZURE FORFEITURE FUND REVENUES						9,286
GRAND TOTAL DRUG SEIZURE FORFEITURE FUND REVENUES						9,286
EXPENDITURES						
131	521	30	21	31	UNIFORMS & EQUIPMENT	2,500
131	521	30	49	31	MISCELLANEOUS	1,000
TOTAL DRUG SEIZURE FORFEITURE FUND EXPENDITURES						3,500
131	508	00	01	31	ENDING FUND BALANCE	5,786
GRAND TOTAL DRUG SEIZURE FORFEITURE FUND EXPENDITURES						9,286
COMMUNITY EVENTS FUND						
REVENUES						
132	397	00	01	32	TRANSFER-IN C.E. FOR OTD	10,000
TOTAL COMMUNITY EVENTS FUND REVENUES						10,000
132	308	00	01	32	ESTIMATED BEG FUND BALANCE - OTD	10,347
132	308	00	02	32	ESTIMATED BEG FUND BALANCE - HOLIDAY PARADE	3,500
TOTAL ESTIMATE BEG FUND BALANCE						13,847
GRAND TOTAL COMMUNITY EVENTS FUND REVENUES						23,847

**CITY OF UNION GAP
2016 BUDGET BY FUND**

COMMUNITY EVENTS FUND (CONT.)						
EXPENDITURES						
132	571	20	12	00	OTD-OVERTIME	500
132	571	20	31	32	OTD SUPPLIES	2,500
132	571	20	41	32	OTD PROFESSIONAL SERVICES	1,000
132	571	20	42	32	COMMUNICATION	500
132	571	20	44	32	OTD ADVERTISING	4,000
132	571	20	45	32	OTD OPERATING RENTALS & LEASES	500
132	571	20	49	32	OTD MISCELLANEOUS	1,887
TOTAL OLD TOWN DAYS						10,887
132	573	94	31	32	HOLIDAY PARADE SUPPLIES	2,100
TOTAL HOLIDAY PARADE						2,100
TOTAL COMMUNITY EVENTS EXPENDITURES						12,987
132	508	00	01	32	ENDING FUND BALANCE	10,860
GRAND TOTAL COMMUNITY EVENTS EXPENDITURES						23,847
HOUSING REHABILITATION FUND						
REVENUES						
170	361	11	01	70	INTEREST & OTHER EARNINGS	150
170	368	10	01	70	HOUSING REHAB - CDBG 2007	9,471
TOTAL HOUSING REHABILITATION FUND REVENUES						9,621
170	308	10	01	70	EST.BEG.UNRES.FUND BALANCE	134,433
GRAND TOTAL HOUSING REHABILITATION FUND REVENUES						144,054
EXPENDITURES						
170	559	20	31	00	SUPPLIES	200
170	559	20	41	00	PROFESSIONAL SERVICES	8,000
170	559	20	43	00	TRAVEL	200
TOTAL HOUSING REHABILITATION FUND EXPENDITURES						8,400
170	508	00	01	70	ENDING FUND BALANCE	135,654
GRAND TOTAL HOUSING REHABILITATION FUND EXPENDITURES						144,054
WATER FUND						
REVENUES						
401	343	41	04	01	WATER REVENUES	926,199
401	343	42	04	01	WATER SVC INSTALLATION CHARGES	55,089
401	345	83	04	01	PLAN CHECKING FEES	7,273
					340 CHARGES FOR SERVICE	988,561
401	359	90	04	01	MISCELLANEOUS PENALTIES	5,006
					350 FINES & FORFEITURES	5,006
401	361	11	04	01	INTEREST & OTHER EARNINGS	1,140
					360 MISCELLANEOUS REVENUE	1,140
401	397	34	04	01	TRANSFER IN-CURRENT EXP (HYDRANTS)	61,420
					397 TRANSFERS	61,420
TOTAL WATER FUND REVENUES						1,056,127

**CITY OF UNION GAP
2016 BUDGET BY FUND**

				WATER FUND (CONT.)	
401 308 10 04 01	EST.BEG.UNRES.FUND BALANCE				805,471
GRAND TOTAL WATER FUND REVENUES					1,861,598
EXPENDITURES					
401 534 50 10 00	SALARIES & WAGES				209,987
401 534 50 12 00	OVERTIME				5,877
401 534 50 20 00	PERSONNEL BENEFITS				109,821
401 534 50 21 00	UNIFORMS & EQUIPMENT				1,700
401 534 50 31 00	SUPPLIES				55,000
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 41 01	ADMIN SVC CHG TO C.E.				92,501
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				26,000
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
	530	WATER UTILITIES			720,986
401 591 34 78 00	PWTF LOAN PRINCIPAL				202,490
401 592 34 83 00	PWTF LOAN INTEREST				13,430
	591	DEBT SERVICE			215,920
401 594 34 64 00	MACHINERY & EQUIPMENT				48,000
	594	CAPITAL EXPENDITURES			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 34 54 00	TRANSFER-OUT 404 W/S RESERVE				250,000
	597	TRANSFERS			297,500
TOTAL WATER FUND EXPENDITURES					1,282,406
401 508 00 04 01	ENDING FUND BALANCE				579,192
GRAND TOTAL WATER FUND EXPENDITURES					1,861,598
GARBAGE FUND					
REVENUES					
402 343 71 04 02	GARBAGE SERVICE CHARGES				1,131,561
	340	CHARGES FOR SERVICE			1,131,561
402 361 11 04 02	INTEREST & OTHER EARNINGS				155
	360	MISCELLANEOUS REVENUE			155
TOTAL GARBAGE FUND REVENUES					1,131,716
402 308 10 04 02	EST.BEG.UNRES.FUND BALANCE				114,122
GRAND TOTAL GARBAGE FUND REVENUES					1,245,838

**CITY OF UNION GAP
2016 BUDGET BY FUND**

GARBAGE FUND (CONT.)				
EXPENDITURES				
402 537 50 10 00	SALARIES & WAGES	5,335		
402 537 50 11 00	DEDUCTION CLEARING	0		
402 537 50 12 00	OVERTIME	880		
402 537 50 20 00	PERSONNEL BENEFITS	3,117		
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 37 00	EQUIPMENT MAINTENANCE MATERIAL	0		
402 537 50 41 00	PROFESSIONAL SERVICES	2,600		
402 537 50 41 02	ADMIN SVC CHG TO C.E.	76,514		
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	26,000		
402 537 50 47 00	UTILITIES	1,500		
402 537 50 48 00	REPAIRS & MAINTENANCE	2,000		
402 537 50 49 00	MISCELLANEOUS	4,000		
402 537 50 51 00	INTERGOVERNMENTAL PROFESSIONAL SERVICES	100		
402 537 50 53 00	EXTERNAL TAXES	55,000		
402 537 50 64 00	MACHINERY & EQUIPMENT	0		
402 537 60 49 00	CONTRACTED SERVICES	897,000		
537	GARBAGE & SOLID WASTE UTILITIES	1,082,766		
402 597 01 01 16	TRANSFER-OUT TO 116	27,500		
402 597 11 55 12	TRANSFER-OUT 112 PW EQUIP RSV	10,000		
	TRANSFERS	37,500		
TOTAL GARBAGE FUND EXPENDITURES		1,120,266		
402 508 00 04 02	ENDING FUND BALANCE	125,572		
GRAND TOTAL GARBAGE FUND EXPENDITURES		1,245,838		
SEWER/STORMWATER FUND				
REVENUES				
403 343 51 04 03	SEWER REVENUES	1,482,335		
340	CHARGES FOR SERVICE	1,482,335		
403 361 11 04 03	INTEREST & OTHER EARNINGS	7,990		
360	MISCELLANEOUS REVENUE	7,990		
TOTAL SEWER/STORMWATER FUND REVENUES		1,490,325		
403 308 10 04 03	EST.BEG.UNRES.FUND BALANCE	251,481		
403 308 80 04 03	EST.BEG.RES FUND BALANCE-STORMWA RSV	100,000		
TOTAL EST. BEG. RES. FUND BALANCE		351,481		
GRAND TOTAL SEWER/STORMWATER FUND REVENUES		1,841,806		

**CITY OF UNION GAP
2016 BUDGET BY FUND**

SEWER/STORMWATER FUND (CONT.)						
EXPENDITURES						
403	531	30	10	00	STORMWATER-SALARIES & WAGES	4,601
403	531	30	20	00	STORMWATER-PERSONNEL BENEFITS	2,604
403	531	30	31	00	STORMWATER - SUPPLIES	9,500
403	531	30	32	00	STORMWATER FUEL	400
403	531	30	48	00	STORMWATER REPAIRS & MAINTENANCE	400
403	531	30	49	00	STORMWATER-MISCELLANEOUS	100
403	531	30	51	03	STORMWATER-INTERGOV PROF SVCS	2,400
403	531	92	31	03	STORMWATER - SUPPLIES	200
403	531	92	41	03	STORMWATER-PROFESSION SERVICES	12,000
403	531	92	44	03	STORMWATER-ADVERTISING	500
531					STORMWATER EXPENDITURES	32,705
403	535	50	10	00	SALARIES & WAGES	167,408
403	535	50	12	00	OVERTIME	4,500
403	535	50	20	00	PERSONNEL BENEFITS	95,248
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	41	01	ADMIN SVC CHG TO C.E.	92,088
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	750
403	535	50	46	00	INSURANCE	36,000
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	790,000
403	535	50	53	00	EXTERNAL TAXES	38,000
535					SEWER EXPENDITURES	1,350,144
403	591	35	78	03	PWTF LOAN PRINCIPAL	112,312
403	592	35	83	03	PWTF LOAN INTEREST	5,371
403	592	35	89	00	PWTF LOAN LATE FEE	0
591					DEBT SERVICE EXPENDITURES	117,683
403	594	35	64	00	MACHINERY & EQUIPMENT - SEWER	15,000
403	594	38	64	00	STORMWATER-MACHINERY & EQUIPMENT	800
594					CAPITAL EXPENDITURES	15,800
403	597	00	01	16	TRANSFER OUT TO 116	27,500
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
597					TRANSFERS	147,500
TOTAL SEWER/STORMWATER FUND EXPENDITURES						1,663,832
403	508	00	04	03	ENDING FUND BALANCE	177,974
GRAND TOTAL SEWER/STORMWATER FUND EXPENDITURES						1,841,806

**CITY OF UNION GAP
2016 BUDGET BY FUND**

WATER IMPROVEMENT RESERVE FUND						
REVENUES						
404 337 07 85 01	SIED LOAN-BORTON ANNEX 58%					435,000
330					CHARGES FOR SERVICE	435,000
404 361 11 04 04	INTEREST & OTHER EARNINGS					1,390
404 367 11 04 04	BORTON - PRIVATE CONTRIBUTION					589,320
360					MISCELLANEOUS REVENUE	590,710
404 379 00 34 04	INFRASTRUCTURE FEE - WATER					72,282
379					CAPITAL CONTRIBUTIONS	72,282
404 397 01 04 04	TRANS FROM 401 WATER					250,000
397					TRANSFERS	250,000
TOTAL WATER IMPROVEMENT RESERVE FUND REVENUES					1,347,992	
404 308 10 04 04	EST.BEG.UNRES.FUND BALANCE					1,179,647
GRAND TOTAL WATER IMPROVEMENT FUND REVENUES					2,527,639	
EXPENDITURES						
404 534 50 41 44	PROF SERVICES-WATER COMP PLAN					116,000
534					WATER UTILITIES	116,000
404 595 10 63 21	BORTON ANNEX WA EXT-CONST					1,240,420
404 595 34 41 21	BORTON ANNEX WA EXT-PROF SVC					218,900
404 595 34 63 31	CONTR- MAIN ST REVITALIZATION					20,000
594					CAPITAL EXPENDITURES	1,479,320
TOTAL WATER IMPROVEMENT FUND EXPENDITURES					1,595,320	
404 508 00 04 04	ENDING FUND BALANCE					932,319
GRAND TOTAL WATER IMPROVEMENT FUND EXPENDITURES					2,527,639	
SEWER IMPROVEMENT RESERVE FUND						
REVENUES						
405 337 07 86 00	SIED LOAN-BORTON ANNEXATION 42%					315,000
330					INTERGOVERNMENTAL REVENUE	315,000
405 361 11 04 05	INVESTMENT INTEREST					1,006
405 367 11 00 05	BORTON PRIVATE CONTRIBUTION					397,655
360					MISCELLANEOUS REVENUE	398,661
405 379 00 35 01	INFRASTRUCTURE FEE - SEWER					54,652
379					CAPITAL CONTRIBUTIONS	54,652
405 397 04 55 03	TRAN IN FRM 403 SEWER					100,000
397					TRANSFERS	100,000
TOTAL SEWER IMPROVEMENT RESERVE FUND REVENUES					868,313	
405 308 10 04 05	EST BEG FUND BALANCE					1,118,973
GRAND TOTAL SEWER IMPROVEMENT RESERVE FUND REVENUES					1,987,286	

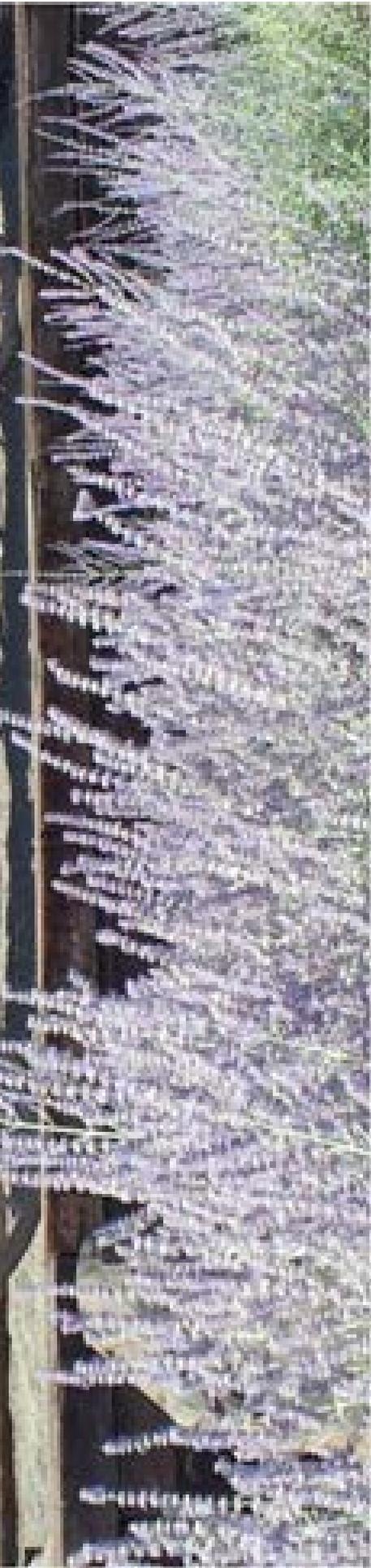
**CITY OF UNION GAP
2016 BUDGET BY FUND**

SEWER IMPROVEMENT RESERVE FUND (CONT.)		
EXPENDITURES		
405 595 35 41 21	BORTON ANNEX-SE-PROF SVCS	154,155
405 595 35 63 04	SEWER SYSTEM IMPROVEMENTS	200,000
405 595 35 63 21	BORTON ANNEX SE EXT -CONST	873,500
405 595 35 65 00	CONST-MAIN ST REVITALIZATION-SE	20,000
TOTAL SEWER IMPROVEMENT RESERVE FUND EXPENDITURES		1,247,655
405 508 10 04 05	ENDING BALANCE	739,631
GRAND TOTAL SEWER IMPROVEMENT RESERVE FUND EXPENDITURES		1,987,286
GRAND TOTALS		
GRAND TOTAL REVENUES		21,659,083
GRAND TOTAL BEGINNING BALANCES		12,940,825
GRAND TOTAL REVENUES INCLUDING BEGINNING BALANCES		34,599,908
GRAND TOTAL EXPENDITURES		23,102,780
GRAND TOTAL ENDING FUND BALANCES		11,497,128
GRAND TOTAL EXPENDITURES INCLUDING ENDING FUND BALANCES		34,599,908

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