

**ORDINANCE NO. 682**

**AN ORDINANCE ADOPTING THE BUDGET  
OF THE TOWN OF NACHES, WASHINGTON  
FOR FISCAL YEAR ENDING DECEMBER 31, 2013**

WHEREAS, the Mayor of the Town of Naches, Washington completed and placed on file with the Town Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of the town for the fiscal year ending December 31, 2013; and

WHEREAS, a notice was published that the Council of the town would meet on December 10, 2012 at the hour of 7:00 p.m., in the council chambers of town hall of the Town of Naches, for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said town an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the Town of Naches, did meet at said time and place and did then consider the matter of said proposed budget for the fiscal year 2013, and a public hearing was held on the 2013 budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the Town of Naches, for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said town for said year and being sufficient to meet the various needs of said town during said period.

NOW THEREFORE, the Town Council of the Town of Naches, do ordain as follows:

SECTION 1. The budget for the Town of Naches, Washington for the year 2013 is hereby adopted at the fund level in its final form and content as set forth in the document entitled "2013 Budget of the Town of Naches", copies of which are on file in the Office of the Clerk, and a copy of which is attached to this Ordinance and fully incorporated herein.

SECTION 2. Estimated resources, including fund balances for each separate fund of the Town of Naches, for the year 2013 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2013 as set forth below:

Fund #	Fund Name	Revenues Including Reserves	Appropriations	Ending Fund Balance
001	Current Expense	\$ 952,445.00	\$537,470.00	\$414,975.00
004	C.E. Reserve	\$42,502.00	-	\$42,502.00
101	Street Fund	\$196,380.00	\$148,559.00	\$47,821.00
102	Street Construction	\$490,000.00	\$360,000.00	\$130,000.00
103	Capital Improvement	\$51,900.00	\$8,500.00	\$43,400.00
105	Hotel/Motel Fund	\$8,275.00	-	\$8,275.00
301	Misc Capital Project	\$2,325.00	-	\$2,325.00
310	Rehab Fund	\$38,940.00	-	\$38,940.00
401	Water/Sewer Fund	\$811,085.00	\$474,168.00	\$336,917.00
402	USDA Bond Redemption	\$17,597.00	\$16,460.00	\$1,137.00
403	SIED Repayment Funds	\$58,833.00	\$58,833.00	-
404	USDA Bond Reserve	\$13,200.00	-	\$13,200.00
409	Irrigation Capital Reserve	\$14,190.00	-	\$14,190.00
410	Water Capital Construction	\$10,000.00	-	\$10,000.00
420	Sewer Capital Construction	\$10,000.00	-	\$10,000.00
	Totals	\$2,717,672.00	\$1,603,990.00	\$1,113,682.00

SECTION 3. The Town Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditors's Office and to the Association of Washington Cities.

SECTION 4. This ordinance shall be in full force and take effect after its passage by Council, approved by the Mayor and publication as required by law.

PASSED BY THE NACHES, TOWN COUNCIL THIS 10<sup>TH</sup> DAY OF DECEMBER, 2012.

SIGNED:



Rick Carney, Mayor

Attest:



Elvira Birrueta, Clerk/ Treasurer

APPROVED AS TO FORM:



Sara Watkins, Town Attorney

Naches 2013  
Budget

6/12/2013

	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
<b>CURRENT EXPENSE 001 REVENUES</b>				
308. 00. 00. BEGINNING FUND BALANCE	336,665	336,665	395,099	425,000
311. 10. 00. GENERAL PROPERTY TAXES (60%)	67836	68,000	68,000	70,700
313. 10. 00. RETAIL SALES TAX (60%)	70000	75,000	80,000	80,000
313. 71. 00. CRIMINAL JUSTICE	7500	7,500	7,500	7,500
313. 73. 00. PUBLIC SAFETY	16500	17,000	17,000	16,000
316. 41. 00. UTILITY TAX - ELECTRIC	41000	47,000	51,000	51,000
316. 45. 00. UTILITY TAX - REFUSE	7700	8,000	10,000	12,000
316. 46. 00. UTILITY TAX - CABLE	200	275	275	275
316. 47. 00. UTILITY TAX - TELEPHONE	30000	40,000	38,000	34,000
317. 51. 00. GAMBLING TAXES	13700	14,000	17,000	20,000
TOTAL TAXES	254,436	276,775	288,775	291,475
<b>LICENSES &amp; PERMITS</b>				
321. 90. 00. BUSINESS LICENSE	1,500	1,500	1,750	1,600
321. 90. 01. LAND USE FEES & PERMITS	200	200	200	200
322. 30. 00. ANIMAL LICENSE - CITY	250	200	100	100
322. 40. 00. PARKING LICENSE FEES	0	0	0	0
322. 90. 00. BURN PERMITS (AGENCY FEES)	0	0	0	0
TOTAL LICENSES & PERMITS	1,950	1,900	2,050	1,900
<b>INTERGOVERNMENTAL REVENUE</b>				
336. 00. 98. CITY ASSISTANCE/STATE REET TAX	8600	2,500	2,250	2,000
336. 06. 21. CRIMINAL JUSTICE/POP.	750	750	750	750
336. 06. 25. CRIMINAL JUSTICE/CONTRACT SVC:	900	1,000	1,000	1,000
336. 06. 26. CRIMINAL JUSTICE/SPECIAL PROG	600	700	600	600
336. 06. 51. DUI-CITIES	150	175	150	150
336. 06. 94. LIQUOR EXCISE TAX	3270	0	3,000	3,200
336. 06. 95. LIQUOR BOARD PROFITS	5600	0	3,000	4,000
338. 72. 00. YAKIMA LIBRARY/REIMBURSEMNET				3,000
TOTAL INTERGOVERNMENTAL	19,870	5,125	10,750	14,700
<b>CHARGES FOR SERVICES</b>				
341. 90. 00. NOTARY STAMP	50	80	80	80
343. 70. 00. GARBAGE RECEIPTS	80649	90,000	90,000	90,000
343. 70. 01. GARBAGE COLLECTION TAX	4,800	4,900	4,900	5,000
359. 90. 00. LATE CHARGES-UTILITIES	7500	8,200	8,500	10,000
TOTAL CHARGES FOR SERVICES	92,999	103,180	103,480	105,080
<b>MISCELLANEOUS REVENUE</b>				
361. 11. 00. INTEREST	2000	800	700	700
361. 11. 01. AMERICAN WEST INTEREST	0	200	5	30
361. 40. 00. SALES INTEREST	200	250	75	60
369. 90. 00. MISC. REVENUE	500	500	500	500
TOTAL MISCELLANEOUS	2,700	1,750	1,280	1,290
<b>OTHER FINANCING SOURCES</b>				
397. 42. 10. TRANSFER FROM STREET/ADMIN	39,210	39,210	39,210	41,000
397. 34. 10. TRANSFER FROM WATER/ADMIN	39,210	39,210	39,210	41,000
397. 35. 10. TRANSFER FROM SEWER/ADMIN	30,000	30,000	30,000	31,000
TOTAL OTHER FINANCING SOURCES	108,420	108,420	108,420	113,000
TOTAL ACTUAL REVENUES			514,755	527,445
) TOTAL CURRANT EXPENSE INCLUDING BEGINNING	817,040	833,815	909,854	952,445

Naches 2013  
Budget

6/12/2013

	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
<b>CURRENT EXPENSE RESERVE FUND 004</b>				
<b>REVENUES</b>				
308. 00. 00 BEGINNING FUND BALANCE	32,119	32,119	36,529	42,442
361. 11. 00 INTEREST	200	100	60	60
397. 14. 64 TRANSFER FROM C.E. (001)	5,000	5,000		0
TOTAL CURRENT EXPENSE RESERVE	37,319	37,219	<b>36,589</b>	<b>42,502</b>
<b>EXPENDITURES</b>				
594. 14. 64 EQUIPMENT	6,000	6,000		0
594. 14. 62 BUILDING IMPROVEMENTS	6,000	6,000		0
TOTAL CAPITAL EXPENSES	12,000	12,000	0	
TOTAL ACTUAL EXPENDITURES			0	
508 00. 00 ENDING FUND BALANCE	25,319	25,219	36,589	0

Naches 2013  
Budget

6/12/2013

	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	
<b>STREET FUND 101</b>					
<b>REVENUES</b>					
308. 00. 00	BEGINNING FUND BALANCE	198,835	160,355	84,768	88,000
311. 10. 00	GENERAL PROPERTY TAXES (40%)	45,224	46,016	47,000	47,130
313. 10. 00	RETAIL SALES & USE TAX (40%)	46,000	57,000	46,000	46,000
336. 00. 87	MOTOR VEHICLE FUEL TAX	18,000	18,000	15,000	15,000
344. 10. 00	ROAD & STREET MAINTENANCE	500	500	0	0
361. 11. 00	INVESTMENT INTEREST	2,500	400	300	150
369. 90. 00	MISC REVENUE	500	500	100	100
397. 42. 63	TRANSFER FROM 001 C.E.	0	0	0	0
	TOTAL ACTUAL REVENUES			108,400	108,380
	TOTAL STREET REVENUE INCL BEG	311,559	282,771	193,168	196,380

Naches 2013  
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	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	
<b>STREET CONSTRUCTION FUND 102</b>					
<b>REVENUES</b>					
308. 00. 00	BEGINNING FUND BALANCE	53,679	32,664	116,931	130,000
311. 10. 00	GENERAL PROPERTY TAXES			0	
000. 00. 00	SCHOOL MATCH NACHES/SCHOOL		15,000	0	
333. 20. 22	D.O.T.			0	
337. 07. 00	I.S.T.E.A./S.T.P. /SEPA/ PENNEY AVI	240900			360,000
388. 10. 00	CONTRIBUTED CAP./ NACHES AVE		0	0	
397. 42. 63	TRANSFER FROM STREET 101	11400	11,400		
397. 42. 63	TRANSFER FROM CAP. IMPROV. 103	13594	13,594	0	
397. 42.63	TRANSFER FROM CE	3,708	3,708	0	
	TOTAL STREET CONSTRUCTION	323,281	76,366	0	
	TOTAL STREET CONST REVENUES + BEG			116,931	490,000
<b>EXPENDITURES</b>					
		240,900			
0.595. 10. 41	PROF SVCS/NACHES AVE	49,717			
0.595. 10. 63	CONSTRUCTION NACHES/SCHOOL		35,000		
0.595. 10. 63	CONSTRUCTION/PENNEY AVE			0	360,000
		0	0		
	TOTAL CAPITAL EXPENDITURES	290,617	35,000	0	
	TOTAL ACTUAL EXPENDITURES			0	360,000
508 00. 00	ENDING FUND BALANCE	32,664	41,366	116,931	130,000
<b>CAPITAL IMPROVEMENT FUND 103</b>					
<b>REVENUES</b>					
308. 00. 00	BEGINNING FUND BALANCE	29,949	29,949	42,442	47,800
317. 34. 00	REAL ESTATE EXCISE TAX	16,500	2,500	4,000	4,000
361. 11. 00	INTEREST	500	200	175	100
	TOTAL CAP. IMPROVEMENT FUND	46,949	32,649	46,617	51,900
<b>EXPENDITURES</b>					

Naches 2013  
Budget

6/12/2013

	2010	2011	2012	2013
	BUDGET	BUDGET	BUDGET	BUDGET
594. 79. 41 TOWN OF NACHES SIGN/DESIGN	0	0	0	8,500
597. 79. 63 TRANSFER OUT TO 102 ST CONST FUND	13,594	13,594		0
508. 00. 00 ENDING FUND BALANCE	33,355	19,055	46,617	43,400
TOTAL CAP. IMPROVEMENT FUND	46,949	32,649	46,617	43,400
<b>HOTEL/MOTEL TAX FUND 105</b>				
<b>REVENUES</b>				
308. 00. 00 BEGINNING BALANCE	2,415	2,415	3,200	7,000
313. 30. 00 HOTEL/MOTEL TAX	760	760	600	750

Naches 2013  
Budget

6/12/2013

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
361. 11. 00 INVESTMENT INTEREST	50	25	10	25
397. 73. 49 TRANSFER FROM 001 C.E.	500	500	500	500
TOTAL HOTEL/MOTEL FUND	3,725	3,700	<b>4,310</b>	8,275
<b>EXPENDITURES</b>				
573. 90. 00 TOURISM	1,000	1,000	0	0
TOTAL ACTUAL EXPENDITURES			0	
508. 00. 00 ENDING FUND BALANCE	2,725	2,700	4,310	8,275
<b>MISC CAPITAL PROJECTS FUND 301</b>				
<b>REVENUES</b>				
308. 00. 00 BEGINNING BALANCE	0	0	2,010	2,325
333. 00. 00 INDIRECT FEDERAL GRANTS	0	0	0	
334. 00. 00 WSDOT DISCRETIONARY FUNDS	0	0	0	
334. 04. 20 DEPOT & TRAIL PHASE II	0	0	0	
361. 11. 00 INVESTMENT INTEREST	0	0	0	
397. 79. 63 TRANSFER FROM 001,102,103			0	
TOTAL MISC CAP PROJ FUNDS	0	0	0	2,325

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	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
TOTAL MISC CAP REV + BEG BAL			2,010	
<b>EXPENDITURES</b>				
594. 00. 00 CAPITAL PROJECT/DEPOT TRAIL	0	0	0	
TOTAL ACTUAL EXPENDITURES	0	0	0	
508. 00. 00 ENDING FUND BALANCE	0	0	2,010	2,325
 <b>REHAB FUND 310</b>				
<b>REVENUES</b>				
308. 00. 00 BEGINNING BALANCE	13,201	13,201	14,566	38,700
361. 11. 00 INTEREST	100	100	25	
369. 90. 00 PRORAM INCOME	1,200	1,200	480	240
TOTAL REHAB REVENUE	14,501	14,501	505	
<b>TOTAL REVENUES + BEG BALANCE</b>			15,071	38,940
<b>EXPENSE</b>				
559. 10. 41 ADMINISTRATION CONTRACT FEES	0	0	0	

Naches 2013  
Budget

6/12/2013

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
594. 72. 62 CTED APPROVE WATER PROJECTS				
TOTAL REHAB EXPENDITURES	0	0	0	0
508. 00. 00 ENDING FUND BALANCE	14,501	14,501	15,071	38,940

**BOND REDEMPTION FUND 402**

<b>REVENUES</b>				
308. 00. 00 BEGINNING FUND BALANCE	975	975	1,117	1,117
361. 11. 00 INTEREST	100	100	20	20
397. 35. 65 TRANSFER FROM 401 W/S	16,460	16,460	16,460	16,460
TOTAL BOND REDEMP. REVENUE			16,480	16,480
TOTAL REVENUE + BEG BALANCE	17,535	17,535	17,597	17,597
<b>EXPENSE</b>				
582. 35. 72 R/D BOND PRINCIPAL	3,336	3,625	3,625	3,625

Naches 2013  
Budget

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	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
592. 35. 83 R/D BOND INTEREST	13,370	12,775	12,775	12,835
TOTAL BOND RED. EXPENDITURES	16,706	16,400	16,400	16,460
508. 00. 00 ENDING FUND BALANCE	829	1,135	1,197	1,137

**DEBT SVC (SIED) FUND 403**

**REVENUES**

308. 00. 00 BEGINNING BALANCE	0	0	0	0
361. 55. 00 INTEREST ASSESSMENT	0	0	0	11,475
368. 00. 00 PRINCIPAL ASSESSMENT	0	0	0	47,358
TOTAL BOND REDEMP. REVENUE	0	0	0	58,833

**EXPENSE**

582. 34. 79 SIED LOAN PRINCIPAL/WATER	0	0	0	23,679
582. 35. 79 SIED LOAN PRINCIPAL/SEWER	0	0	0	23,679
592. 34. 89 SIED LOAN INTEREST/WATER	0	0	0	5,737
592. 35. 89 SIED LOAN INTEREST/SEWER	0	0	0	5,738
TOTAL DEBT SVC EXPENDITURES	0	0	0	58,833
508. 00. 00 ENDING FUND BALANCE	0	0	0	0
TOTAL DEBT SVC (SIED) FUND	0	0	0	58,833

**BOND RESERVE FUND 404**

**REVENUES**

308. 00. 00 BEGINNING FUND BALANCE	9900	11,550	11,550	11,550
397. 35. 66 TRANSFER FROM 401 W/S	1,650	1,650	1,650	1,650
TOTAL BOND RESERVE REVENUES			1,650	1,650
TOTAL BOND RESERVE + BEG BAL	11,550	13,200	13,200	13,200

**EXPENDITURES**

508. 10. 00 RESERVED ENDING FUND BALANCE	11,550	13,200	13,200	13,200
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**IRRIGATION CAPITAL CONST FUND 409**

**REVENUES**

308. 00. 00 BEGINNING BALANCE	5,669	7,000	7,529	12,400
361. 11. 00 INTEREST	50	25	10	10
397. 34. 20 TRANSFER FROM 401 W/S	1,780	1,780	1,780	1,780
TOTAL ACTUAL REVENUES-IRRIGATION			1,790	1,790
TOTAL IRRIGATION + BEG BALANCE	7,499	8,805	9,319	14,190

**EXPENDITURES (FUND 409)**

508. 10.00 RESERVED ENDING FUND BALANCE	7,499	8,805	9,319	14,190
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**WATER CAPITAL CONST FUND 410**

**REVENUES**

308. 00. 00 BEGINNING BALANCE	59,493	9,000	0	5,000
333. 00. 00 CDBG GRANT			0	0
361. 11. 00 INTEREST	348	75	0	0

Naches 2013  
Budget

6/12/2013

	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
382. 80. 00 PWTF LOAN			0	0
397. 34. 63 TRANSFERS IN FROM W/S (401)	5,000	5,000	5,000	5,000
TOTAL WATER CAP. CONST. FUND	64,841	14,075	5,000	10,000
<b>EXPENDITURES</b>				
0.594. 10. 64 WELL NO. 1 REBUILD	0	0	0	
TOTAL	0	0	0	
0.594. 34. 41 ENGINEERING/SIP NACHES AVE	10,000			
0.594. 34. 41 ENGINEERING/SIED PROJECT			0	
0.594. 34. 63 CONSTRUCTION/SIED PROJECT			0	
TOTAL	10,000	0	0	
0.594. 34. 41 ENGINEERING/WELL NO 3	0		0	
0.594. 34. 63 CONSTRUCTION/WELL NO 3	0		0	
TOTAL	0	0	0	
0.594. 34. 41 ENGINEERING/WATER COMP PLAN			0	
0.594. 34. 63 CONSTRUCTION/CROSS CONNECT			0	
TOTAL	0	0	0	
0.594. 34. 63 CONSTRUCTION/IRRIG. EXPAND			0	
TOTAL	0	0	0	
TOTAL CAPITAL PROJECTS	0	0	0	
TOTAL ACTUAL EXPENDITURES			0	0
508. 00. 00 ENDING BALANCE	64,841	14,075	5,000	10,000

**SEWER CAPITAL CONST FUND 420**

<b>REVENUES</b>				
308. 00. 00 BEGINNING BALANCE	39,293	44,500	0	5,000
361. 11. 00 INVESTMENT INTEREST	250	250	0	0
SIED GRANT			0	
SIED LOAN			0	
USDA GRANT			0	
USDA LOAN			0	
382. 80. 00 INTERGOV. LOAN (PWTF)			0	
397. 35. 63 TRANSFER FROM 401 W/S	5,000	5,000	5,000	5,000
TOTAL SEWER CAP. CONST. FUND			5,000	
TOTAL SEWER CAP. CONST. + BEG	44,543	49,750	5,000	10,000

<b>EXPENDITURES</b>				
594. 35. 41 ENGINEERING			0	
594. 35. 44 ADVERTISING			0	

Naches 2013  
Budget

6/12/2013

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
594. 35. 61 CONST./TREATMENT PLANT			0	
TOTAL WWTP UPGRADE	0	0	0	
0.594. 35. 41 ENGINEERING/SIED PROJECT			0	
0.594. 35. 44 ADVERTISING/SIED PROJECT			0	
0.594. 35. 61 CONST./SIED PROJECT			0	
TOTAL SIED PROJECT	0	0	0	
TOTAL SIED EXPENDITURES			0	
508. 00. 00 ENDING BALANCE	44543	49750	5000	10,000

**WATER/SEWER FUND 401**

<b>REVENUES</b>				
308. 00. 00 BEGINNING BALANCE	<u>274,879</u>	<u>280,000</u>	244,674	<u>330,000</u>
314. 52. 00 UTILITY TAX-WATER	<u>10,860</u>	<u>11,100</u>	11,100	<u>11,100</u>
314. 54. 00 UTILITY TAX-SEWER	<u>7,400</u>	<u>7,500</u>	7,500	<u>7,500</u>
343. 12. 00 IRRIGATION RECEIPTS	<u>12,800</u>	<u>12,800</u>	12,800	<u>13,300</u>
343. 40. 00 WATER RECEIPTS	<u>181,000</u>	<u>186,400</u>	186,400	<u>188,260</u>
343. 41. 00 HOOK UPS & TURN ONS-WATER	<u>1,500</u>	<u>1,500</u>	750	<u>3,750</u>
343. 41. 01 HOOK UPS-SEWER	<u>2,500</u>	<u>2,500</u>	1,250	<u>6,250</u>
343. 50. 00 SEWER RECEIPTS	<u>248,000</u>	<u>252,900</u>	248,000	<u>250,400</u>
361. 11. 00 INVESTMENT INTEREST	<u>2,000</u>	<u>550</u>	425	<u>425</u>
369. 90. 00 MISC. REVENUE	<u>50</u>	<u>100</u>	100	<u>100</u>
369. 80. 00 OVER/UNDER				
TOTAL ACTUAL REVENUE W/S			468,325	<u>481,085</u>
TOTAL WATER/SEWER + BEG BAL	740,989	755,350	712,999	811,085

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
<b>CURRENT EXPENSE FUND</b>					
	<b>001</b>				
011.511.10	<b>MAYOR/COUNCIL</b>				
.10	SALARIES	15,240	15,240	15,240	15,240
.20	BENEFITS	1,190	1,190	1,190	1,190
511.30 .44	OFFICAL PUBLICATIONS	1,200	1,200	600	600
011.511.60 .31	SUPPLIES	350	350	600	600
.41	PROFESSIONAL SERVICES				
.42	COMMUNICATION	300	300	300	300
.43	TRAVEL	700	700	700	700
.46	INSURANCE COSTS				
.49	MISCELLANEOUS	500	700	1,500	1,500
.35	FURNISHING	6,000	6,000	1,500	500
511.70 .41	ELECTION FEES	1,800	1,800	2,500	2,500
<b>TOTAL</b>		<b>27,280</b>	<b>27,480</b>	<b>24,130</b>	<b>23,130</b>

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
014.514.20	<b>ADMIN./FINANCE</b>				
.10	SALARY	120,180	130,000	126,780	130,000
.11	OVERTIME				
.20	BENEFITS	39,280	47,670	40,830	45,730
.31	SUPPLIES	2,500	2,500	2,500	2,500
.32	FUEL	750	750	1,000	1,000
.41	PROFESSIONAL SERVICE	3,000	6,000	6,000	6,000
.42	COMMUNICATION	4,500	4,000	4,000	4,000
.43	TRAVEL	1,800	1,500	1,500	1,500
.46	INSURANCE COSTS	7,925	9,150	9,400	9,500
.47	UTILITIES	3,025	2,800	3,000	3,000
.48	REPAIR AND MAINTENANCE	5,000	4,000	4,000	4,600
.49	MISCELLANEOUS	2,500	2,500	2,500	2,500
.53	MISC. EXCISE TAX	100	100	150	200
594.14 .64	EQUIPMENT	6,000	4,000	7,500	7,500
<b>CURRENT EXPENSE FUND</b>					
TOTAL		196,560	214,970	209,160	218,030
		<b>001</b>			

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
015.515.10	<b>LEGAL DEPT.</b>				
.41	RETAINER	15,000	15,000	15,000	18,000
	TOTAL	15,000	15,000	15,000	18,000
019.519.90	<b>GOVERNMENT AGENCY FEES</b>				
.10	AWC	400	400	400	400
.20	Y.V.C.O.G.	1,710	5,103	3,500	1,010
.40	NACHES CHAMBER OF COMMERCE	80	80	80	80
.48	COMMITTEE ACTIVITY		0	500	
.49	MISCELLANEOUS/NEW VISION	5,500	5,500	375	1,200
	TOTAL	7,690	11,083	4,855	2,690
000.523.60	<b>CARE CUSTODY OF PRISONERS</b>				
.51	YAKIMA COUNTY DEP OF CORRECTIONS		0	0	7,500
020.521.20	<b>PROTECTIVE SERVICE</b>				
.51	YAKIMA COUNTY SHERIFF'S OFFICE	67,725	69,700	68,200	71,600
522.10 .51	YAKIMA COUNTY FIRE DISTRICT	47,950	48,690	51,000	53,000
525.60 .51	EMERGENCY SVC/CIVIL DEFENSE	575	540	540	590
531.70 .51	CLEAN AIR AUTHORITY	250	306	310	330
	TOTAL	116,500	119,236	120,050	125,520
	<b>MISCELLANEOUS EXPENDITURES</b>				
0.539.30.51	<b>ANIMAL CONTROL/YAKIMA COUNTY</b>				
	TOTALS	600	600	600	600
0.558.60.44	<b>PLANNING ADVERTISING</b>				
	TOTALS	1,000	1,000	1,000	2,000
0.558.60.49	<b>PLANNING TECH CONTRACT SVCS</b>				
	TOTALS	10,000	10,000	5,000	5,000
562.00.00	<b>TWO% ALCOHOL DISTRIBUTION</b>				
	TOTALS	170	0	200	200
	TOTAL MISCELLANEOUS	11,770	11,600	6,800	7,800
	<b>CURRENT EXPENSE FUND 001</b>				
	<b>REFUSE COLLECTION</b>				
030.537.60 .41	CONTRACTED SERVICES	72,500	72,500	75,000	78,000
330.537.00 .53	EXCISE TAX	4,200	4,200	4,500	4,800
	TOTAL	76,700	76,700	79,500	82,800
050.557.20	<b>COMMUNITY SERVICES/VISITOR CENTER</b>				

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
.31	SUPPLIES	750	1,000	2,000	2,000
.35	SMALL TOOLS/ EQUIPMENT				2,000
.45	OPERATE LEASE/DEPOT-LIONS	0	0	0	
.47	UTILITIES	2,500	3,000	3,600	3,600
.48	REPAIR & MAINTENANCE	2,500	6,000	6,000	6,000
.53	DEPOT PROPERTY TAX	300	300	300	300
.64	EQUIPMENT		5,500	5,500	
050.594.79 .62	CAPITAL IMPROVEMENT/DEPOT				10,000
	TOTALS	6,050	15,800	17,400	23,900
070.572.50	<b>LIBRARY</b>				
.31	SUPPLIES	0	0	100	100
.47	UTILITIES	2,200	2,200	2,500	3,000
.48	REPAIR & MAINTENANCE	500	500	500	500
.49	MISCELLANEOUS/ ANNUAL FEE	12,350	12,350	12,350	13,000
.35	SMALL TOOLS/EQUIPMENT	17,000	20,000	2,000	2,000
	TOTALS	32,050	35,050	17,450	18,600
	<b>CURRENT EXPENSE FUND</b>		<b>001</b>		
076.576.90	<b>DITCH BANK/ TRAIL</b>				
.10	SALARIES	624	0	0	
.11	OVERTIME	0	#REF!	#REF!	
.20	BENEFITS	119	0	0	
.31	SUPPLIES	800	800	800	2,000
.32	FUEL	400	800	800	800
.35	SMALL TOOLS/EQUIPMENT				2,500
.48	REPAIR & MAINTENANCE	2,000	11,500	500	1,000
.49	MISCELLANEOUS	100	100	200	200
.076.594.90 .64	EQUIPMENT	3,370	7,870	12,000	2,500
	TOTALS	7,413	#REF!	14,300	9,000
999.597.14 .64	TRANSFER TO 104 C.E. RESERVE	5,000	5,000	0	0
999.597.73 .49	TRANSFER TO 105 HOTEL/MOTEL TAX FUND	500	500	500	500
999.597.79 .63	TRANSFER TO 102 ST CONST./NACHES AVE	3,708	0	0	0
999.597.79 .00	TRANSFER TO 301 DEPOT PROJECT	0			0
	TOTAL TRANSFERS	9,208	5,500	500	500
	TOTAL EXPENDITURES-CURRENT EXPENSE				
508.00. 00.	CURRENT EXPENSE ENDING BALANCE	310,819	#REF!	400,709	414,975
	<b>TOTAL CURRENT EXPENSE FUND</b>	817,040	833,815	909,854	952,445
	<b>STREET FUND 101</b>				

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
542.30	<b>MAINTENANCE &amp; OPERATIONS</b>				
.10	SALARY	3,741	3,890	3,890	3,890
.11	OVERTIME	392	392	392	392
.12	TEMPORARY HELP	1,248	0	0	0
.20	BENEFITS	2,145	2,040	1,890	2,200
.31	SUPPLIES	2,500	5,000	3,000	3,500
.32	FUEL	2,500	2,500	2,000	2,000
.35	SMALL TOOLS	500	800	800	800
.41	PROFESSIONAL SERVICES	15,000	15,000	10,000	12,000
.42	COMMUNICATIONS	750	500	500	500
.43	TRAVEL	200	200	200	200
.44	ADVERTISING	300	300	300	300
.46	INSURANCE COSTS	3,400	3,813	4,004	4,100
.47	UTILITIES	22,500	22,500	22,500	23,000
.48	REPAIR & MAINTENANCE	24,500	20,500	15,000	15,600
.49	MISCELLANEOUS	300	1,000	1,000	1,000
.63	IMPROVEMENTS	0	0	0	0
594.30 .64	EQUIPMENT	4,600	11,600	7,100	2,000
	SUBTOTAL	84,577	90,034	72,575	71,482
542.64	<b>TRAFFIC CONTROL</b>				
.31	SUPPLIES	1,000	1,000	1,000	2,000
.48	REPAIR & MAINTENANCE	1,000	1,000	1,000	1,500
.35	EQUIPMENT	2,500	2,500	1,500	1,500
	SUBTOTAL	4,500	4,500	3,500	5,000
542.66	<b>SNOW &amp; REMOVAL</b>				
.10	SALARIES	3,741	3,890	3,890	3,890
.11	OVERTIME	376	392	392	392
.20	BENEFITS	1,712	2,040	1,890	2,200
.31	SUPPLIES	6,000	6,000	5,000	6,000
.32	FUEL	1,500	1,250	1,250	1,250
.48	REPAIR & MAINTENANCE	3,000	2,000	1,500	1,500
.35	EQUIPMENT	4,500	4,500	4,500	4,500
	SUBTOTAL	20,830	20,071	18,421	19,732

**STREET FUND 101**



		2010	2011	2012	2013
		BUDGET	BUDGET	BUDGET	BUDGET
534.10	<b>WATER ADMINISTRATION</b>				
.10	SALARY				
.11	OVERTIME				
.20	BENEFITS				
.31	SUPPLIES				
.32	FUEL				
.42	COMMUNICATION				
.43	TRAVEL				
.48	REPAIR & MAINTENANCE				
.49	MISCELLANEOUS				
.64	EQUIPMENT				
	SUBTOTAL	0	0	0	
034.597.34 .10	TRANSFER TO CE/ADMIN	39,210	39,210	39,210	41,000
	TOTAL	39,210	39,210	39,210	41,000
534.50	<b>WATER MAINTENANCE</b>				
.10	SALARY	22,468	20,812	23,362	23,362
.11	OVERTIME	2,256	#REF!	2,352	2,352
.12	TEMPORARY HELP	2,121	0	0	0
.20	BENEFITS	10,685	12,250	11,348	12,710
.31	SUPPLIES	2,000	4,000	2,500	2,500
.35	SMALL TOOLS	500	500	500	500
.41	PROFESSIONAL SERVICES	1,250	2,000	2,000	2,000
.48	REPAIR AND MAINTENANCE	7,500	10,000	10,000	10,600
.49	MISCELLANEOUS	500	1,500	1,000	1,200
034.594.80 .63	IMPROVEMENTS	0	15,000	2,500	2,500
	SUBTOTAL	49,280	#REF!	55,562	57,724
<b>WATER DIVISION W/S FUND 401</b>					
534.80	<b>WATER OPERATIONS - GENERAL</b>				
.10	SALARY	22,468	23,362	23,362	23,362
.11	OVERTIME	2,256	2,352	2,352	2,352
.12	TEMPORARY HELP	0	0	0	0
.20	BENEFITS	10,284	12,250	11,348	12,710
.31	SUPPLIES	4,000	3,500	3,500	3,500

	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
.32 FUEL	1,200	2,000	2,000	2,000
.35 SMALL TOOLS	200	200	200	200
.41 PROFESSIONAL SERVICES	5,000	4,000	4,000	4,000
.42 COMMUNICATION	3,400	3,400	3,400	3,400
.43 TRAVEL	800	800	800	800
.44 ADVERTISING	200	200	200	200
.46 INSURANCE	5,450	6,100	6,650	6,720
.47 UTILITIES	11,000	12,650	12,650	12,650
.49 MISCELLANEOUS	900	900	900	900
.51 INTERGOVERNMENTAL PROFESSIONAL SERVICE	3,000	3,000	3,000	3,000
.53 EXCISE TAXES	6,000	6,000	7,000	7,200
.53.01 EXCISE TAXES/DRAINAGE DISTRICT	60	60	60	60
.35.01 WATER IRRIGATION IMPROVEMENTS	12,500	12,500	2,500	2,500
594.80 .64 WATER OPERATIONS EQUIPMENT/LOCATOR	15,000	17,000	5,000	7,000
SUBTOTAL	103,718	110,274	88,922	92,554
597.34 .63 TRANSFER TO 410 WA CONST	5,000	5,000	5,000	5,000
TOTAL OPERATIONS =	108,718	115,274	93,922	97,554

**IRRIGATION (WATER) DIVISION W/S FUND 401**

534.20 **IRRIGATION**

534.20 .11 OVERTIME		0	0	
534.20 .12 TEMPORARY HELP	0	0	0	
534.20 .20 BENEFITS	0	0	0	
534.20 .31 SUPPLIES	125	150	400	600
534.20 .47 IRRIGATION UTILITIES-DITCH ASSESSMENT	1,000	500	600	1,200
534.20 .48 IRRIGATION REPAIR & MAINTENANCE	3,000	3,000	3,500	3,500

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
534.20 .53	IRRIGATION EXCISE TAX	300	250	1,000	1,000
534.20 .35	IRRIGATION IMPROVEMENTS/SHARES PROCURE	12,500	7,500	1,500	1,500
	SUBTOTAL	16,925	11,400	7,000	7,800
597.34 .20	TRANSFER TO 409 IRRIGATION CAP CONST FUNE	1,780	1,780	1,780	1,780
	TOTAL IRRIGATION	1,780	1,780	1,780	1,780
582.34 .70	PWTF LOAN/PRINCIPAL	19,900	19,700	7,500	7,500
592.34 .80	PWTF LOAN/INTEREST	600	500	450	450
	TOTAL OPERATIONS	147,923	148,654	110,652	115,084
	<b>TOTAL WATER EXPENDITURES</b>	236,413	#REF!	205,424	213,808

**SEWER DIVISION W/S FUND 401**

535.10 **DOMESTIC SEWER ADMINISTRATION - GENERAL**

.10	SALARY	_____
.11	OVERTIME	_____
.12	TEMPORARY HELP	_____
.20	BENEFITS	_____
.31	SUPPLIES	_____

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET
.32	FUEL				
.42	COMMUNICATION				
.43	TRAVEL				
.48	REPAIR & MAINTENANCE				
.49	MISCELLANEOUS				
.64	EQUIPMENT				
	SUBTOTAL	0	0	0	
597.35	.10 TRANSFER TO CE/ADMIN	30,000	30,000	30,000	31,000
	TOTAL	30,000	30,000	30,000	31,000
535.50	<b>DOMESTIC SEWER MAINTENANCE</b>				
.10	SALARY	28,085	29,203	29,203	29,300
.11	OVERTIME	2820	2940	2940	3000
.12	TEMPORARY HELP	2121	0	0	0
.20	BENEFITS	13,256	15,313	14,185	15,890
.31	SUPPLIES	2,000	3,200	2,500	2,900
.35	SMALL TOOLS	250	150	400	400
.41	PROFESSIONAL SERVICES	1,500	1,000	1,000	1,000
.42	COMMUNICATION	100	100	100	100
.48	REPAIRS & MAINTENANCE	11,000	15,500	11,000	11,600
.49	MISCELLANEOUS	500	1,200	750	750
594.50	64. MACHINERY AND EQUIPMENT	3,000	11,000	5,500	5,500
	TOTAL	64,633	79,605	67,578	70,440

**SEWER DIVISION W/S FUND 401**

535.80	<b>DOMESTIC SEWER OPERATIONS - GENERAL</b>				
.10	SALARY	28,085	29,203	29,203	29,300
.11	OVERTIME	2,820	2,940	2,940	3,000
.12	TEMPORARY HELP	0	0	0	
.20	BENEFITS	12,855	15,313	14,185	15,890
.31	SUPPLIES	5,500	4,500	3,500	3,900
.32	FUEL	1,800	2,000	2,000	2,000
.35	SMALL TOOLS	200	200	200	200
.41	PROFESSIONAL SERVICES	10,000	8,000	4,000	6,000
.42	COMMUNICATION	2,000	2,000	2,000	2,000

		2010	2011	2012	2013
		BUDGET	BUDGET	BUDGET	BUDGET
.43	TRAVEL	500	400	400	400
.44	ADVERTISING	200	200	200	200
.46	INSURANCE	5,650	6,354	6,650	6,720
.47	UTILITIES	17,300	16,300	17,300	17,800
.49	MISCELLANEOUS	1,000	1,500	1,000	1,000
.51	INTERGOV. PROFESSIONAL SERVICES	3,000	4,500	3,500	3,500
.53	EXCISE TAXES	6,000	4,000	5,000	6,000
594.80 .63	SEWER OPERATIONS IMPROVEMENTS	0	0	0	
594.80 .64	SEWER OPERATIONS EQUIPMENT/LOCATOR	2,500	2,500	2,500	4,500
	SUBTOTAL	99,411	99,909	94,578	102,410
582.35 .70	PWTF LOAN/PRINCIPAL	29,900	29,900	29,900	29,900
592.35 .80	PWTF LOAN/ INTEREST	3,890	3,500	3,500	3,500
597.35 .63	TRANSFER TO 420 SEWER CONST	5,000	5,000	5,000	5,000
597.35 .65	TRANSFER TO 402 BOND RDEMPTION	16,460	16,460	16,460	16,460
597.35 .66	TRANSFER TO 404 BOND RESERVE	1,650	1,650	1,650	1,650
	SUBTOTAL	56,900	56,510	56,510	56,510
	TOTAL SEWER OPERATIONS	156,311	156,419	151,088	158,920
	TOTAL SEWER EXPENDITURES	250,945	266,024	248,665	260,360
	TOTAL COMBINED W/S OPERATIONS			454,090	474,168
508	ENDING BALANCE	253,631	#REF!	258,910	336,917
	TOTAL WATER/SEWER FUND	740,989	755,350	712,999	811,085