



City of Sunnyside

2011 – 2012 Biennial Budget
Status Report
January 17, 2012



General Fund Comments

- Expenditures substantially higher than revenue – requires use of un-appropriated fund balance to “balance the budget”

- Jail operations significantly impacting General Fund to cover revenue shortfall + over expenditure – ability of General Fund to balance Jail budget highly questionable for both short-term and long-term

- Concerns over 2012 spending plan:
 - Realistic revenue projection – can they be achieved?
 - Can operations NOT over-spend plan?
 - Jail support to be needed in 2012 – how much?



Cautions

- The numbers presented are preliminary 2011 year-end
- We continue to pay bills incurred in 2011 through January 20th
- We continue to record revenue for 2011 for payments received (grants) if billed in 2011 and received by January 20th
- Journal entries to move internal resources will be processed as part of the year-end closing

Total General Fund

Including General Fund, Jail Fund & Recreation Fund

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget	
Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget	
			Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.	
REVENUE	10,657,500	10,702,500	21,360,000	1,265,822	954,277	10,527,328	(130,172)	1,265,822	(15,527)
EXPENDITURE	10,969,045	10,858,745	21,827,790	Ending -- Est.	Ending -- Est.	11,808,677	(839,632)	Ending -- Est.	Ending -- Est.
NET	(311,545)	(156,245)	(467,790)	954,277	798,032	(1,281,349)	(969,804)	(15,527)	(171,772)

Preliminary 2011 Year-End projects that General Fund Un-appropriated Fund Balance will be fully used to cover revenue shortfalls and over-expenditures in overall General Fund which includes the following components:

General Fund Jail Fund Recreation & Parks Fund

General Fund – 001

Beginning Budget

2011 - 2012 Budget -- Original						2011 Y/E -- Preliminary			
	2011	2012	Total	Fund Balance		Year-end Estimate		Fund Balance	
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012	Year-end Estimate	Variance from Plan	2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	9,163,200	9,157,300	18,320,500	1,190,491	1,240,491	9,163,200	0	1,190,491	1,240,491
EXPENDITURE	9,113,200	9,155,300	18,268,500	Ending -- Est.	Ending -- Est.	9,113,200	0	Ending -- Est.	Ending -- Est.
NET	50,000	2,000	52,000	1,240,491	1,242,491	50,000	0	1,240,491	1,242,491

The beginning 2011 – 2012 Biennial Budget estimated a \$50,000 increase in fund balance in 2011 and a \$2,000 increase in fund balance in 2012; ***provided*** that all estimated revenue was received and all expenditures did not exceed their appropriation.

General Fund – 001

As of Budget Amendment #1

2011 - 2012 Budget as of Amendment #1						2011 Y/E -- Preliminary			
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	Fund Balance	
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	9,163,200	9,157,300	18,320,500	1,190,491	851,946	9,163,200	0	1,190,491	851,946
EXPENDITURE	9,501,745	9,618,845	19,120,590	Ending -- Est.	Ending -- Est.	9,501,745	0	Ending -- Est.	Ending -- Est.
NET	(338,545)	(461,545)	(800,090)	851,946	390,401	(338,545)	0	851,946	390,401

Budget Amendment # 1 included \$18,000 per year for increased municipal judge contract; \$14,000 for 2011 flower baskets/banners; \$236,090 for debt service for the "Monson" property 2011 & 2012; \$36,100 for funding of operations at the community center for 2011; \$524,900 for officers #30, #31, the crime analyst, m&o costs and lease of 4 new police cars for 2011 & 2012; \$5,000 for an additional 2-weeks at the swimming pool in 2011 – all funded from G.F. un-appropriated fund balance.

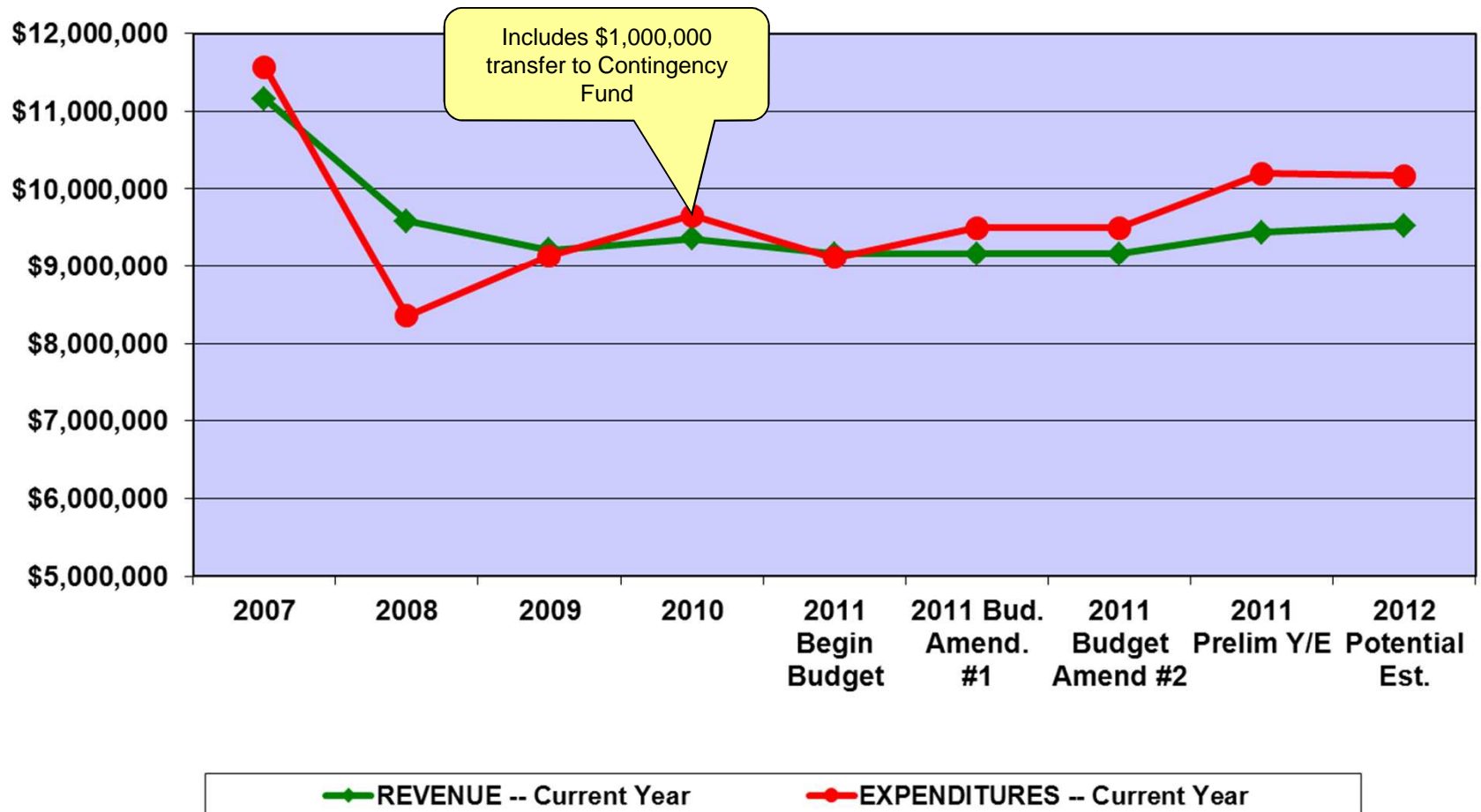
General Fund – 001

As of Budget Amendment #2

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary			
	2011	2012	Total	Fund Balance		Year-end Estimate		Fund Balance	
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012	Year-end Estimate	Variance from Plan	2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	9,163,200	9,157,300	18,320,500	1,190,491	851,946	9,437,480	274,280	1,190,491	430,864
EXPENDITURE	9,501,745	9,431,445	18,933,190	Ending -- Est.	Ending -- Est.	10,197,107	(695,362)	Ending -- Est.	Ending -- Est.
NET	(338,545)	(274,145)	(612,690)	851,946	577,801	(759,627)	(421,082)	430,864	156,719

Budget Amendment #2 provided a net savings to the General Fund of \$277,400 with the elimination of the Public Works Director, Building Official and Public Works Admin. Assistant in 2012. An additional expenditure from the General Fund un-appropriated fund balance provided \$90,000 to pay for youth activity programs and operating expenses for Sunnyside's Promise in 2012.

General Fund – Current Year Revenue vs. Current Year Expenditures



General Fund

Revenue – Prelim. 2011 Y/E

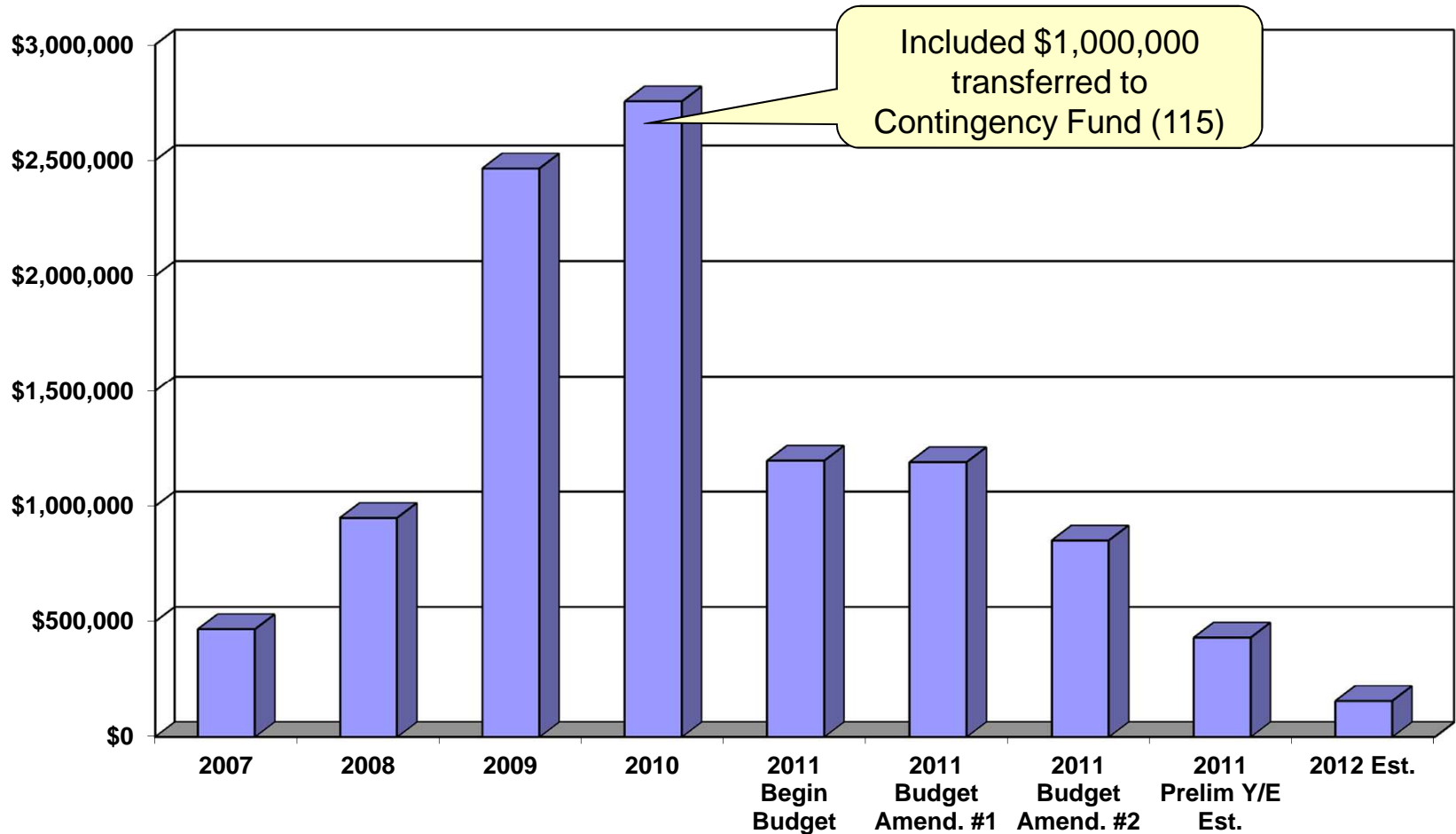
BARS #	Revenue Source	2011	2012	Total	2011		2012	
		<i>Spending Plan - - Reference Only</i>	<i>Spending Plan - - Reference Only</i>	BUDGET	<i>Year-end Estimate</i>	<i>Variance from Plan</i>	<i>Est. Revised Revenue</i>	<i>Variance from Plan</i>
310	Taxes	6,330,400	6,476,000	12,806,400	6,291,709	(38,691)	6,400,000	(76,000)
320	Licenses & Permits	239,300	264,300	503,600	178,948	(60,352)	180,000	(84,300)
330	Intergovernmental Revenue	743,700	747,200	1,490,900	758,464	14,764	760,000	12,800
340	Charges for Goods & Services	1,360,700	1,373,200	747,200	1,283,074	(77,626)	1,300,000	(73,200)
350	Fines & Penalties	226,000	229,000	455,000	378,902	152,902	395,000	166,000
360	Miscellaneous Revenues	225,600	29,600	255,200	38,945	(186,655)	40,000	10,400
370	Proprietary Fund Revenues	0	0	0	0	0	0	0
380	Non-Revenues	37,500	38,000	75,500	479,268	441,768	450,000	412,000
390	Other Financing Sources	0		0	28,652	28,652	0	0
		9,163,200	9,157,300	16,333,800	9,437,962	274,762	9,525,000	367,700

General Fund – Expenditures

BARS #	Department	2011	2012	Total	2011		2012	
		<i>Spending Plan - - Reference Only</i>	<i>Spending Plan - - Reference Only</i>	BUDGET	<i>Prelim. Y/E Estimate</i>	<i>Variance from Plan</i>	<i>Est. Revised Revenue</i>	<i>Variance from Plan</i>
001.11	City Council	60,600	60,600	121,200	54,871	5,729	60,000	600
001.12	Municipal Court	448,000	448,300	896,300	547,815	(99,815)	450,000	(1,700)
001.13	City Manager	173,300	159,300	332,600	186,566	(13,266)	159,000	300
001.14	Finance	588,700	592,000	1,180,700	595,862	(7,162)	584,000	8,000
001.14.3	City Clerk	107,600	107,600	215,200	120,817	(13,217)	107,000	600
001.15	Legal / City Attorney	255,100	255,100	510,200	282,051	(26,951)	255,000	100
001.16	Human Resources	113,900	113,900	227,800	143,283	(29,383)	113,000	900
001.18	Central Services	524,200	531,200	1,055,400	472,400	51,800	441,000	90,200
001.19	Misc. General Government	1,711,245	1,644,145	3,355,390	1,506,559	204,686	1,644,000	145
001.21	Police Department	3,218,700	3,377,500	6,596,200	3,710,864	(492,164)	3,700,000	(322,500)
001.22	Fire Department	1,101,200	1,116,800	2,218,000	1,052,964	48,236	1,116,000	800
001.24	Protective Inspections	346,500	347,500	694,000	284,439	62,061	250,000	97,500
001.28	Communications / Dispatch	639,200	647,300	1,286,500	608,762	30,438	615,000	32,300
001.31	Natural Resources	0	0	0	0	0	0	0
001.39	Animal Control	18,000	18,000	36,000	18,080	(80)	18,000	0
001.46	Airport	24,100	24,200	48,300	24,995	(895)	24,000	200
001.58	Community Development	171,400	175,400	346,800	170,427	973	175,000	400
001.60	Mental & Physical Health	0	0	0	0	0	0	0
001.80	Non-Expenditures	0	0	0	416,351	(416,351)	450,000	(450,000)
001	TOTAL -- General Fund	9,501,745	9,618,845	19,120,590	10,197,107	(695,362)	10,161,000	542,155

General Fund – (excludes Jail Fund & Recreation Fund)

Beginning Un-Appropriated Fund Balance





General Fund Revenue Issues

- Reduction in overhead charge to utilities – budget @ \$939,100 – need to reduce by ~\$450,000 -- \$150,000 reduction for three (3) years (reduction not included in prelim. estimate for 2012)
- Potential loss of liquor profits/excise tax due to State budget issues
- Reduction in State shared revenue
- Sales tax – high school construction project closing out; general economy for retail sales

General Fund – Expenditures

What is NOT Included in 2012 as of Now

- COLA for collective bargaining agreements:
 - IAFF @ 2.96%
 - Police Guild @ 3.20%
 - Teamsters Office Clerical @ 2.50%
 - Teamsters Police Support @ 3.00%
 - Teamsters Public Works @ 2.50%
- Health insurance premium increase – approximately \$60 per month per employee
- Contract Settlement costs for:
 - IAFF – Supervisors
 - Sunnyside Professional Employees Association (SPEA)
- COLA of non-represented employees
- New vehicles and/or equipment not currently funded in operating budget

General Fund Revenue Options

\$20 Car Tab

- Transportation benefit district (\$20 car tab)
 - Estimated Revenue = \$150,000+/- per year
 - Could *partially* replace some of the General Fund Subsidy to Street Fund – 2012 subsidy = \$622,700
 - Need to create transportation benefit district
 - Neighboring Districts created in:
 - Mabton
 - Grandview
 - Prosser
 - Zillah

General Fund Revenue Options

Utility Excise Tax (a)

■ Replacement revenue:

- Current overhead charge received by General Fund (\$939,100) not sustainable under auditor scrutiny – benefits received may not equal costs assessed to other fund
- Current estimate of \$450,000+/- may be maximum sustainable charge for services
 - Leaves a shortfall in General Fund revenue of \$489,100
- How to replace the “lost” overhead revenue contribution to General Fund?

■ New Revenue:

- New/additional funding support for Police
- New/additional funding support for Jail

General Fund Revenue Options

Utility Excise Tax (b)

- Current utility excise tax rates by Sunnyside:

- City-owned utilities:

■ Water	6.0%	No statutory maximum rate
■ Sewer	6.0%	No statutory maximum rate
■ Solid Waste	6.0%	No statutory maximum rate
■ Stormwater	0.0%	No statutory maximum rate
■ Ambulance/EMS	0.0%	No statutory maximum rate

- Privately-owned utilities:

■ Electric	6.0%	State Law maximum
■ Natural Gas	6.0%	State Law maximum
■ Telephone	6.0%	State Law maximum
■ Cable TV	6.0%	State Law maximum
■ Cable TV Franchise	3.0%	State Law maximum

General Fund Revenue Options

Utility Excise Tax (c)

COMPARABLE TAX RATES	<u>Refuse</u>	<u>Water</u>	<u>Sewer</u>
Grandview	40.00%	24.20%	6.00%
Granger	36.00%	36.00%	36.00%
Toppenish	23.00%	23.00%	23.00%
Wapato	33.00%	33.00%	33.00%
Yakima	15.00%	20.00%	20.00%
Zillah	32.00%	32.00%	32.00%
<i>AVERAGE</i>	29.83%	28.03%	25.00%
Sunnyside	6.00%	6.00%	6.00%

Utility tax rates are set by ordinance approved by the City Council

General Fund Revenue Options

Utility Excise Tax (d)

AVERAGE RATE OPTION	<u>Current</u> <u>Overhead</u> <u>Charge</u>	<u>Current</u> <u>6% Utility</u> <u>Tax</u>	<u>Revised</u> <u>Overhead</u> <u>Charge</u>	<u>Overhead</u> <u>Reduction</u> <u>Savings</u>	<u>Potential</u> <u>Utility Tax @</u> <u>Avg. Rate</u>	<u>Average</u> <u>Utility Tax</u> <u>Rate</u>
Water (410)	347,890	120,360	226,129	(121,762)	542,222	27.03%
Sewer (420)	403,340	170,400	262,171	(141,169)	681,600	24.00%
Solid Waste (430)	59,390	56,040	38,604	(20,787)	269,272	28.83%
Ambulance/EMS (440)	55,970	0	36,381	(19,590)	37,600	20.00%
Stormwater (450)	<u>72,470</u>	<u>0</u>	<u>47,106</u>	<u>(25,365)</u>	<u>59,400</u>	20.00%
	939,060	346,800	610,389	(328,671)	1,590,094	
				Less Current Utility Tax @ 6.00%	(346,800)	
				Sub-Total New Revenue	1,243,294	
				Less Reduced Overhead Charge Returned to Utilities	(328,671) ⁽¹⁾	
				Net New Revenue	914,623	

- (1) Overhead returned to utilities could forestall rate increase for 1 - 2 years (assumes a 3% annual rate increase)
- (2) Does not include funding for Jail subsidy, Fund Balance Restoration, Recreation Programming, COLA/Benefit adjust., etc.

General Fund Expenditure Options

- Reduce/eliminate:

- Staff, Programs & Services supported by General Fund

- Direct:

- General Fund Operations

- Indirect:

- Jail

- Recreation & Parks

- Streets

Jail Fund -- 005

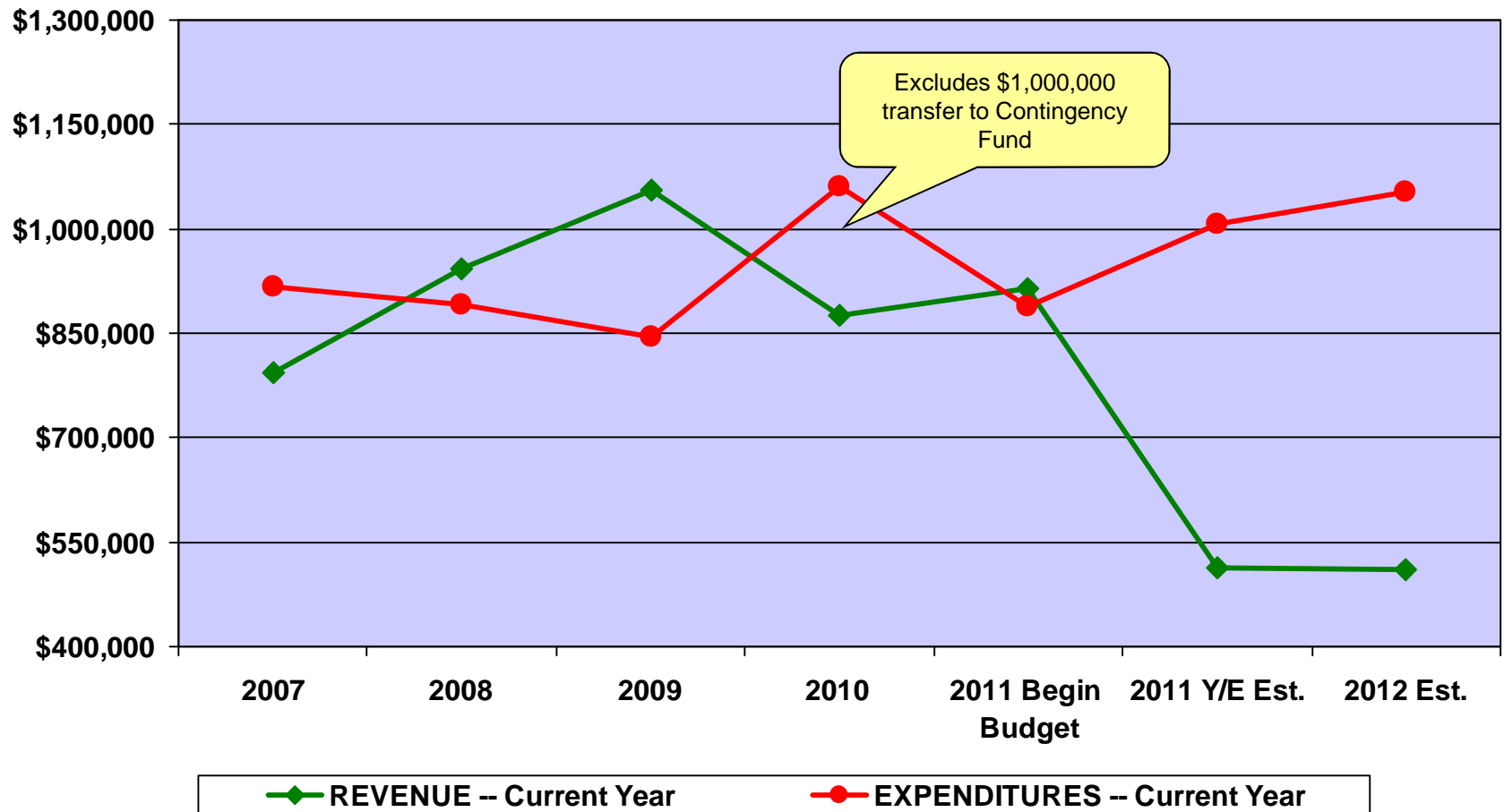
2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	915,500	915,500	1,831,000	75,331	102,331	513,408	(402,092)	75,331	(419,154)
EXPENDITURE	888,500	797,600	1,686,100	Ending -- Est.	Ending -- Est.	1,007,894	(119,394)	Ending -- Est.	Ending -- Est.
NET	27,000	117,900	144,900	102,331	220,231	(494,485)	(521,485)	(419,154)	(301,254)

Revenue from US Marshal's Office is \$364,000 short of budget -- \$445,638 collected of \$810,000 in budgeted revenue. Expenditures are \$117,000 over budget -- \$161,000 over-spent in salaries & benefits + \$39,000 over-spent in in-mate medical and \$43,000 over-spent in Yakima County jail costs. No capital expenditures provided a savings of \$84,000 to partially off-set over-expenditures. See next three pages for detail on revenue and expenditures.

Jail Fund Revenue

Jail Fund (005) Revenue	2011	2012	Total	2011		2012	
	Spending Plan - - Reference Only	Spending Plan - - Reference Only	BUDGET	Prelim. Y/E Estimate	Variance from Plan	Est. Revised Revenue	Variance from Plan
Mabton	12,000	12,000	24,000	20,512	8,512	15,000	3,000
Granger	4,200	4,200	8,400	468	(3,732)	500	(3,700)
Yakima (City)	22,000	22,000	44,000	0	(22,000)	0	(22,000)
Yakima County	9,000	9,000	18,000	837	(8,163)	1,000	(8,000)
Ellensburg	0	0	0	30,648	30,648	30,000	30,000
U.S. Marshal - Eastern WA	810,000	810,000	1,620,000	445,638	(364,362)	450,000	(360,000)
Lynnwood	0	0	0	1,543	1,543	1,000	1,000
Kittitas County	44,000	44,000	88,000	1,337	(42,664)	1,000	(43,000)
Sub-Total	901,200	901,200	1,802,400	500,983	(400,217)	498,500	(402,700)
Commisary Funds	14,000	14,000	28,000	12,524	(1,476)	13,000	(1,000)
Sub-Total	14,000	14,000	28,000	12,524	(1,476)	13,000	(1,000)
TOTAL JAIL REVENUE	915,200	915,200	1,830,400	513,507	(401,693)	511,500	(403,700)

Jail Fund – Current Year Revenue vs. Current Year Expenditures



Jail Fund – Expenditures

Jail Fund (005) Expenditures	2011	2012	Total	2011		2012	
	<i>Spending Plan - - Reference Only</i>	<i>Spending Plan - - Reference Only</i>	BUDGET	<i>Prelim. Y/E Estimate</i>	<i>Variance from Plan</i>	<i>Est. Revised Expenditures</i>	<i>Variance from Plan</i>
Salaries & Wages	306,000	308,000	614,000	406,140	(100,140)	425,000	(117,000)
Personnel Benefits	114,000	114,000	228,000	175,485	(61,485)	200,000	(86,000)
Supplies	182,200	182,200	364,400	158,356	23,845	160,000	22,200
Other Services & Charges	82,500	83,900	166,400	110,974	(28,474)	115,000	(31,100)
Intergovernmental Services	61,000	61,000	122,000	103,031	(42,031)	110,000	(49,000)
Interfund Payments	33,800	23,500	57,300	33,804	(4)	23,000	500
Sub-Total	779,500	772,600	1,552,100	987,790	(208,290)	1,033,000	(260,400)
Commisary	25,000	25,000	50,000	17,813	7,187	20,000	5,000
Sub-Total	25,000	25,000	50,000	17,813	7,187	20,000	5,000
Capital Outlay	84,000	0	84,000	0	84,000	0	0
Sub-Total	84,000	0	84,000	0	84,000	0	0
TOTAL JAIL EXPENDITURES	888,500	797,600	1,686,100	1,005,604	(117,104)	1,053,000	(255,400)

Recreation Fund -- 006

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	578,800	629,700	1,208,500	0	0	576,440	(2,360)	0	(27,237)
EXPENDITURE	578,800	629,700	1,208,500	Ending -- Est.	Ending -- Est.	603,676	(24,876)	Ending -- Est.	Ending -- Est.
NET	0	0	0	0	0	(27,237)	(27,237)	(27,237)	(27,237)

Recreation has a 2011 General Fund subsidy of \$493,000 for 2011.

For 2012, the General Fund subsidy will grow to \$538,000 with the addition of the \$90,000 of additional funding for Sunnyside's Promise.

Street Fund -- 101

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	1,008,500	997,700	2,006,200	0	0	990,214	(18,286)	0	(14,790)
EXPENDITURE	1,008,500	997,700	2,006,200	Ending -- Est.	Ending -- Est.	1,005,004	3,496	Ending -- Est.	Ending -- Est.
NET	0	0	0	0	0	(14,790)	(14,790)	(14,790)	(14,790)

\$130,000 grant from State – how to use it?

Potential to reduce General Fund subsidy in 2012 & beyond – 2012 General Fund Subsidy @ \$622,700

Potential consideration of implementing “\$20 Car Tab” to replace General Fund support?

Contingency Fund -- 115

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	2,000	3,000	5,000	1,002,265	1,004,265	0	(2,000)	1,002,265	1,002,265
EXPENDITURE	0	0	0	Ending -- Est.	Ending -- Est.	0	0	Ending -- Est.	Ending -- Est.
NET	2,000	3,000	5,000	1,004,265	1,007,265	0	(2,000)	1,002,265	1,005,265

Long-term viability of Contingency Fund may be in question unless General Fund can balance revenue with expenditures – including Jail.

Investigative (“Drug”) Fund -- 120

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget	
<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012			2011	2012 per Budget	
			Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.	
REVENUE	300	300	600	131,480	72,575	204	(96)	131,480	106,056
EXPENDITURE	59,205	46,400	105,605	Ending -- Est.	Ending -- Est.	25,628	33,577	Ending -- Est.	Ending -- Est.
NET	(58,905)	(46,100)	(105,005)	72,575	26,475	(25,424)	33,481	106,056	59,956

Paying for new police car orders in 2011 (car #5) – annual lease cost ~\$21,000

2011 cost of ~\$4,500 not yet included in 2011 Y/E estimate

Crime Prevention Fund -- 130

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	43,500	46,500	90,000	46,948	30,448	99,327	55,827	46,948	76,019
EXPENDITURE	60,000	60,000	120,000	Ending -- Est.	Ending -- Est.	70,256	(10,256)	Ending -- Est.	Ending -- Est.
NET	(16,500)	(13,500)	(30,000)	30,448	16,948	29,071	45,571	76,019	62,519

Future funding for grants for police, traffic safety and related programs from State and Federal sources will become increasingly difficult at least for the short-term.

Public Safety Tax Fund -- 140

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	330,000	340,000	670,000	44,510	45,860	321,413	(8,587)	44,510	42,385
EXPENDITURE	328,650	328,650	657,300	Ending -- Est.	Ending -- Est.	323,538	5,112	Ending -- Est.	Ending -- Est.
NET	1,350	11,350	12,700	45,860	57,210	(2,125)	(3,475)	42,385	53,735

Funding pays for four (4) police officers + partial funding of public defender operation.

Tax authorization in place through 2016

Tourism Expansion Fund -- 160

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	90,300	100,400	190,700	143,439	162,139	97,891	7,591	143,439	146,682
EXPENDITURE	71,600	71,600	143,200	Ending -- Est.	Ending -- Est.	94,648	(23,048)	Ending -- Est.	Ending -- Est.
NET	18,700	28,800	47,500	162,139	190,939	3,243	(15,457)	146,682	175,482

Substantial reserve being developed.

Need to examine how other cities are using these funds to support and develop tourism – additional opportunity to provide funding for special events, marketing of events/City of Sunnyside, other opportunities.

G.O. Bond Debt Service Fund -- 201

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			Begin -- Actual	Begin -- Est.
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	619,100	619,000	1,238,100	0	(100)	620,555	1,455	0	3,762
EXPENDITURE	619,200	604,200	1,223,400	Ending -- Est.	Ending -- Est.	616,793	2,407	Ending -- Est.	Ending -- Est.
NET	(100)	14,800	14,700	(100)	14,700	3,762	3,862	3,762	18,562

2001 G.O. Refunding Bond:

2012	\$335,000 (P) +	\$48,855 (I)	=	\$383,855
2013	\$350,000 (P) +	\$33,613 (I)	=	\$383,613
2014	\$365,000 (P) +	\$17,337 (I)	=	\$382,337

2007 LTGO Bond: (W. Sunnyside Bus. Park)

Avg. Debt Service 2012 – 2027: \$234,000+/- per year

Community Development Block Grant (CDBG) Fund -- 303

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	26,900	4,800	31,700	45,074	49,874	7,644	(19,256)	45,074	51,894
EXPENDITURE	22,100	0	22,100	Ending -- Est.	Ending -- Est.	824	21,276	Ending -- Est.	Ending -- Est.
NET	4,800	4,800	9,600	49,874	54,674	6,820	2,020	51,894	56,694

Minimal residual activity is related to housing grant for Catholic Charities.

Potential grant for renovation of new headquarters/program space for Migrant Council.

Local Capital Improvement (REET-1) Fund - - 304

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	40,500	50,900	91,400	288,082	128,582	29,231	(11,269)	288,082	248,123
EXPENDITURE	200,000	0	200,000	Ending -- Est.	Ending -- Est.	69,190	130,810	Ending -- Est.	Ending -- Est.
NET	(159,500)	50,900	(108,600)	128,582	179,482	(39,959)	119,541	248,123	299,023

2011 expenditures:

Downtown re-development planning
Playground equipment @ Central Park

2012 proposed expenditures:

Potential grant match for downtown project??

Local Capital Improvement (REET-2) Fund - - 305

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	40,200	50,300	90,500	50,646	50,846	27,211	(12,989)	50,646	40,251
EXPENDITURE	40,000	0	40,000	Ending -- Est.	Ending -- Est.	37,606	2,394	Ending -- Est.	Ending -- Est.
NET	200	50,300	50,500	50,846	101,146	(10,395)	(10,595)	40,251	90,551

2011 expenditures:

Ball field renovation at Sunnyview Park
Water slide pumps @ swimming pool
Swimming pool filters & frames

2012 proposed expenditures:

Potential to replace boiler/heat exchanger at Swimming Pool ~\$70,000 -- Could produce substantial operating savings from energy efficiency/utility savings.
Handicap lifts(2) at swimming pool

Fire Equipment Reserve Fund -- 322

2011 - 2012 Budget as of Amendment #2									
	2011	2012	Total	Fund Balance		2011 Y/E -- Preliminary		Fund Balance	
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012	Year-end Estimate	Variance from Plan	2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	200	200	400	42,673	7,873	2,500	2,300	42,673	45,173
EXPENDITURE	35,000	0	35,000	Ending -- Est.	Ending -- Est.	0	35,000	Ending -- Est.	Ending -- Est.
NET	(34,800)	200	(34,600)	7,873	8,073	2,500	37,300	45,173	45,373

Original plans for 2011 would have used funding to help pay for Firestation planning.

No current plans for use of fund resources.

Fire Station Capital Projects Fund -- 323

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	400,000	0	400,000	0	40,000	400,000	0	0	38,060
EXPENDITURE	360,000	35,000	395,000	Ending -- Est.	Ending -- Est.	361,940	(1,940)	Ending -- Est.	Ending -- Est.
NET	40,000	(35,000)	5,000	40,000	5,000	38,060	(1,940)	38,060	3,060

\$400,000 loan from Ambulance/EMS Fund – three (3) year repayment requirement.

If bond issue for new fire station is not placed on the ballot or if it fails to receive voter approval, must allocate land acquisition and architectural design costs between the General Fund and the Ambulance/EMS Utility.

Water Fund -- 410

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	3,819,000	2,195,000	6,014,000	1,682,268	1,764,568	2,381,836	(1,437,164)	1,682,268	1,989,070
EXPENDITURE	3,736,700	2,090,800	5,827,500	Ending -- Est.	Ending -- Est.	2,075,033	1,661,667	Ending -- Est.	Ending -- Est.
NET	82,300	104,200	186,500	1,764,568	1,868,768	306,802	224,502	1,989,070	2,093,270

Water-Sewer rate Study underway (CH2MHill)

Water System Plan update underway (HDR Engineering)

Water/Sewer Revenue Bond Fund -- 415

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	116,200	116,200	232,400	228,500	228,300	0	(116,200)	228,500	112,284
EXPENDITURE	116,400	116,400	232,800	Ending -- Est.	Ending -- Est.	116,216	184	Ending -- Est.	Ending -- Est.
NET	(200)	(200)	(400)	228,300	228,100	(116,216)	(116,016)	112,284	112,084

This fund pays the debt service on the 2007 Water-Sewer Revenue Bond of \$2,285,000 that was used to pay for the extension of water and sewer service to the "Monson" property as well as establishing the mandatory \$228,500 debt service reserve fund.

Interest-only debt service payments of \$116,216 continue through 2017; principal + interest payments of \$265,000+/- continue from 2018 – 2025; principal and interest payment of \$321,000 due in 2026 and a final principal and interest payment of \$642,000 due in 2027.

Water/Sewer Capital Projects Fund -- 416

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	1,000	(1,000)	0	601,951	1,951	0	(1,000)	601,951	521,017
EXPENDITURE	601,000	0	601,000	Ending -- Est.	Ending -- Est.	80,934	520,066	Ending -- Est.	Ending -- Est.
NET	(600,000)	(1,000)	(601,000)	1,951	951	(80,934)	519,066	521,017	520,017

Will fund Well 12/13 wellhouse + hypochlorate building -- project curenly out to bid.

Extension of deadline on use of remaining loan capacity from State of Washington approved by State Department of Health & Public Works Trust Fund Board on January, 2012.

Sewer Fund -- 420

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	2,874,000	2,874,000	5,748,000	582,255	785,455	2,814,441	(59,559)	582,255	1,160,494
EXPENDITURE	2,670,800	2,479,200	5,150,000	Ending -- Est.	Ending -- Est.	2,236,202	434,598	Ending -- Est.	Ending -- Est.
NET	203,200	394,800	598,000	785,455	1,180,255	578,239	375,039	1,160,494	1,555,294

Water – Sewer Rate Study underway (CH2MHill).

Blower system replacement – energy conservation grant from PPL

Potential new requirement for out-flow temperature monitoring -- Department of Ecology

Solid Waste (Garbage) Fund -- 430

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
2011	2012	Total	Fund Balance				2011	2012 per	
<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012		<i>Year-end Estimate</i>	<i>Variance from Plan</i>		<i>Budget</i>
			Begin -- Actual	Begin -- Est.				Begin -- Actual	Begin -- Est.
REVENUE	954,300	996,500	1,950,800	151,927	189,627	989,292	34,992	151,927	147,811
EXPENDITURE	916,600	916,600	1,833,200	Ending -- Est.	Ending -- Est.	993,407	(76,807)	Ending -- Est.	Ending -- Est.
NET	37,700	79,900	117,600	189,627	269,527	(4,116)	(41,816)	147,811	227,711

Solid Waste Fund can pay for city-wide clean up – Spring and Fall.

Estimated cost of new service: \$0.60 per month * 2,600 residential accounts * 12 months = \$18,720 per year.

Ambulance/EMS Fund -- 440

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012				
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	956,000	980,500	1,936,500	557,844	568,644	959,028	3,028	157,844	162,641
EXPENDITURE	945,200	958,900	1,904,100	Ending -- Est.	Ending -- Est.	954,231	(9,031)	Ending -- Est.	Ending -- Est.
NET	10,800	21,600	32,400	568,644	590,244	4,797	(6,003)	162,641	184,241

\$400,000 loan to Fire Station Capital Projects Fund (323).

Ambulance/EMS rate study must be complete prior to any discussion and decision to re-allocate costs from General Fund Fire to Ambulance/EMS fund.

Stormwater Fund -- 450

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary			
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	Fund Balance	
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	263,000	263,000	526,000	(25,022)	(29,122)	183,491	(79,509)	(25,022)	(21,638)
EXPENDITURE	267,100	240,900	508,000	Ending -- Est.	Ending -- Est.	180,107	86,993	Ending -- Est.	Ending -- Est.
NET	(4,100)	22,100	18,000	(29,122)	(7,022)	3,384	7,484	(21,638)	462

Stormwater Committee met in December and next meeting in January.

Costs do not yet include costs for new street sweeper or additional grant revenue reimbursement

Loan Repayment to General Fund: \$20,500 (P) + \$1,563 (I) = \$22,063 total

Equipment Rental Fund -- 501

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	705,600	467,500	1,173,100	116,535	119,435	958,297	252,697	116,535	106,421
EXPENDITURE	702,700	469,500	1,172,200	Ending -- Est.	Ending -- Est.	968,411	(265,711)	Ending -- Est.	Ending -- Est.
NET	2,900	(2,000)	900	119,435	117,435	(10,114)	(13,014)	106,421	104,421

Need to re-work fund to provide for replacement cost lease/rental rates – put in place to next budget cycle
 Need to include Public Works Service Center (503) in re-worked fund for next budget cycle

Public Works Service Center Fund -- 503

2011 - 2012 Budget as of Amendment #2									
	2011	2012	Total	Fund Balance		2011 Y/E -- Preliminary		Fund Balance	
	<i>Spending Plan -- Reference Only</i>	<i>Spending Plan -- Reference Only</i>	BUDGET	2011	2012	<i>Year-end Estimate</i>	<i>Variance from Plan</i>	2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	43,600	43,600	87,200	32,834	32,734	43,560	(40)	32,834	42,979
EXPENDITURE	43,700	43,700	87,400	Ending -- Est.	Ending -- Est.	33,415	10,285	Ending -- Est.	Ending -- Est.
NET	(100)	(100)	(200)	32,734	32,634	10,145	10,245	42,979	42,879

Need to combine with Fund 501 – Equipment Rental in next budget cycle.

Information Technology Fund -- 504

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
	2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget
	Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget
				Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.
REVENUE	421,200	425,300	846,500	153,107	145,707	421,116	(84)	153,107	124,867
EXPENDITURE	428,600	428,000	856,600	Ending -- Est.	Ending -- Est.	449,356	(20,756)	Ending -- Est.	Ending -- Est.
NET	(7,400)	(2,700)	(10,100)	145,707	143,007	(28,240)	(20,840)	124,867	122,167

Potential to contract out service to Yakima County for phone, internet connectivity, pc/server support.

On-going need for in-house support for areas not covered by potential agreement with Yakima County – software support, printer support, website support.

Firemen's Pension & Relief Fund -- 611

2011 - 2012 Budget as of Amendment #2						2011 Y/E -- Preliminary		Fund Balance	
2011	2012	Total	Fund Balance		Year-end Estimate	Variance from Plan	2011	2012 per Budget	
Spending Plan -- Reference Only	Spending Plan -- Reference Only	BUDGET	2011	2012			2011	2012 per Budget	
			Begin -- Actual	Begin -- Est.			Begin -- Actual	Begin -- Est.	
REVENUE	15,700	17,000	32,700	298,875	290,975	14,158	(1,542)	298,875	285,490
EXPENDITURE	23,600	23,600	47,200	Ending -- Est.	Ending -- Est.	27,544	(3,944)	Ending -- Est.	Ending -- Est.
NET	(7,900)	(6,600)	(14,500)	290,975	284,375	(13,385)	(5,485)	285,490	278,890

The Fund Balance is still holding relatively strong in relation to the projected long-term expenses. May need to consider actuarial review during 2013 – 2014 biennium.