



2022

City of Mabton | Table of Contents

Budget Calendar	1
Budget Message from Treasurer	2
Budget Ordinance	3-4
Explanation of Fund Accounting	5-8
Elected Officials and Staff	9
City Organizational Chart	10
ARPA Fund Request	11
Fund Analysis	12
Estimated Revenues & Expenditures	13-19
Glossary of Terms	20-22

City of Mabton | Budget Calendar

August 24, 2021	Budget Calendar to Mayor and Council
September 3, 2021	Call to Budget to All Departments
September 17, 2021	All Department Budget Estimates Filed with Treasurer
September 23, 2021	Treasurer Provides Preliminary Budget to the Mayor
September 28, 2021	Mayor Provides Preliminary Budget to Council
October 16, 2021	Council Budget Workshop for Preliminary Budget
October 26, 2021	Preliminary Budget Available to the Public
November 9, 2021	Public Hearing on Revenue and Property Tax Levy Public Hearing on Preliminary Budget
November 23, 2021	Final Budget Hearing Property Tax Levy Set by Ordinance Adoption of 2022 Budget
December 14, 2021	Final Budget Amendment for Fund Year 2021



305 Main St. | PO Box 655
Mabton, WA 98935
509-894-4096

November 9, 2021

Mayor and Councilmembers,

RE: Proposed 2022 Budget and Financial Program

This is the proposed 2022 preliminary budget for the City of Mabton. Under the direction of the mayor, and with tireless support from our former Treasurer we have worked together to develop a budget that addresses the needs of the city; with new changes and requirements being brought to light with experience. We are doing everything possible to continue the progress made with fund balances; now long standing and our only finding in 2020. There has also been a lifeline in the way of ARPA (American Rescue Plan Act) Funds directly from the Federal Government. The city has begun using some of these funds for some much need equipment and started conversation on how to best get some of these resources back into the hands of our residents.

The City is always going to be as conservative as possible when estimating revenues for sales and utility tax to give the city the best chance at success. The total projected revenue for the City's General Fund is estimated at \$1,236,558.00 but \$919,695 without our ARPA money; we are accounting for this money but trying not to PLAN with it because it is not a resource that is going to be in effect long term. The primary sources for the General Fund are the tax that is put on the other funds; this would be the "charge for services" on your bill, the tax that is incurred to other utilities; like phone, power, and garbage, and through licensing; business licenses, building permits, and dog licenses; the property tax levy will be a standard 1%, with council approval, for a total of \$175,474.96. The General Fund pays for services including Police, Fire, Administration, and City Parks, and is also supplementing the Cemetery, Street, and Sewer Funds, which are currently operating at a loss or carrying negative ending fund balances; this is a lot to be done with the limited resources that a city this size has.

Expenditures for Fund Year 2022 are estimated at \$1,144,330.00. These estimates reflect the City's effort to provide essential services and focus on correcting deficits in the Street, and Sewer funds. The City is projected to spend \$95,000 from the General Fund to offset expenditures and begin repaying the unauthorized debt in the two funds. In order to do this, the 2022 budget reflects the following priorities:

- Much needed Equipment in the Public Works Department for Safety and Efficiency
- A Restructure of the Administration and Public Works Departments moving from 11 FTEs to 14 FTEs
- Increased training and cross-utilization of existing staff
- Proactive planning for equipment replacement, capital purchases, and capital improvements
- Forecasting pragmatic employee compensation programs
- Reducing ending fund balances to the minimum allowed by the City's financial policies

City Staff are doing everything in their power to be dynamic and efficient in our approach to meeting everyday challenges as well as prepare for Mabton's inevitable growth. We will see the first franchise store in Mabton's history and prospect of many other exciting changes. The budget can only reflect an estimate for what is guaranteed; we have already seen an increase in Revenue from Business Licenses by going through the Department of Revenue and Building Permits as a result of the booming housing market. These small changes are just the start of the progress the city has been needing for quite some time. There is much more hard work in our future but luckily, we have a team dedicated to our city's success.

Sincerely,

Joshua Roberson
Interim City Treasurer

ORDINANCE NO. 2021-1174

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF
MABTON, WASHINGTON FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2022**

WHEREAS, the Mayor of the City of Mabton, Washington completed and placed on file with the City Treasurer a proposed budget and estimate of the amount of monies required to meet the public expenses, reserve funds and expenses of government of said City for the fiscal year ending December 31, 2022; and

WHEREAS, a notice was published on October 20, 2021 and posted to the City website that the City Council would meet in a Budget Workshop at 10am on Saturday, October 16, 2021, to hold a public meeting on the proposed FY 2022 budget and giving taxpayers within the city limits of said City an opportunity to be heard upon said budget; and

WHEREAS, a notice was published on October 20, 2021, that the City council of the City of Mabton would meet at 7:00 pm on Tuesday November 9, 2021 to consider the matter of said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Mabton for the purposes set forth in this budget; and

WHEREAS, a notice was published on October 20, 2021 that the City Council of the city of Mabton would meet at 7:00 pm on Tuesday, November 23, 2021 to hold a public hearing on the proposed Final Budget FY 2022 did meet at said time and place and did then consider the matter of said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Mabton for the purposes set forth in this budget, and the estimated expenditures set forth in said budget are all necessary to carry on the government of said City for said year and are sufficient to meet the various needs of said City during said period; and

NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF MABTON, WASHINGTON, as follows:

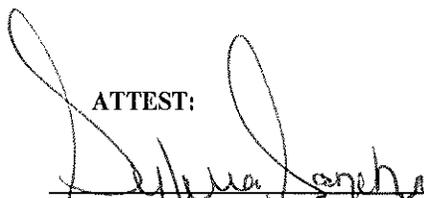
Section 1. The budget for the City of Mabton, Washington, for the year 2022 hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Mabton 2022 FY Budget, three (3) copies of which are on file in City Hall.

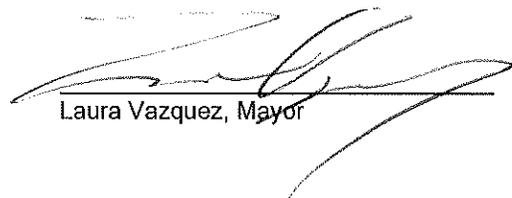
Section 2. Estimated resources, including fund balances for each separate fund of the City of Mabton, and aggregated totals for all such funds combined, for the year 2022 are set forth in summary form below, and are hereby appropriated for expenditures during the year 2022 set forth below:

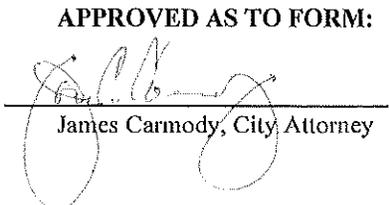
Fund 001	General Fund	\$1,169,618.67
Fund 102	Cemetery Fund	\$103,870.84
Fund 103	Street Fund	\$354,865.85
Fund 113	Capital Improvements Fund	\$81,205.33
Fund 115	Emergency Medical Fund	\$258,713.37
Fund 304	2005 CDBG Well Fund	\$77,427.60
Fund 401	Water Fund	\$1,669,703.65
Fund 402	Sewer Fund	\$451,979.47
Fund 404	Garbage Fund	\$244,577.16
Fund 501	Equipment Replacement Fund	\$66,000.00
Fund 701	Cemetery Perpetual Care Fund	\$64,674.23
	Total Financial Program	\$4,542,636.15

Section 3. The City Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor {SAO} and to the Association of Washington Cities {AWC}.

Section 4. This Ordinance shall be effective five (5) calendar days after passage, approval and publication as required by law.
 PASSED by the City Council for the City of Mabton this 23rd day of November, 2021.

ATTEST:

 Sylvia Sanchez, City Clerk


 Laura Vazquez, Mayor

APPROVED AS TO FORM:

 James Carmody, City Attorney

City of Mabton | Explanation of Accounting

Reporting Entity

The City of Mabton was incorporated on November 7, 1905 and operates under the laws of the State of Washington applicable to a non-charter code city with a Mayor-Council form of government. The vast majority of cities under 5,000 in population operate under the mayor-council form of government in Washington State. The City is a general-purpose local government and provides water, sanitary sewer, garbage, police, fire protection, street improvements, parks, cemetery, and general administrative services.

Cash Basis Reporting

The City of Mabton reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter [43.09](#) RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP).

Revenues are recognized only when received in cash and expenditures are 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 (GAAP), which require revenue and expenditure recognition on the accrual basis of accounting. Purchases of fixed assets are expensed during the year acquired. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund types are used by the City of Mabton:

Governmental Fund Types

- General Fund (001)
This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

- Special Revenue Funds (100-199)
These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

- Capital Projects Funds (300-399)
These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.
- Permanent Funds (700-799)
These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

Proprietary Fund Types

- Enterprise Funds (400-499)
These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.
- Internal Service Funds (500-599)
These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

Fiduciary Fund Types

- Custodial Funds (630-698)
These funds are used to account for assets that the government holds on behalf of others in a custodial capacity. The City of Mabton does not budget appropriations for its custodial fund as this fund is used only to pass revenues through to the State.

Revenue Classifications

Revenues are arranged by fund, categorized in a basic account format prescribed by the State Auditor's Office. The following is a brief summary of those basic accounts.

308 Beginning 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 occupational 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 license and land use permits (and fees). Licenses and permit fees are designed to cover the cost of administration, inspection and continuing services in connection with regulation.

330 Intergovernmental Revenues

This account includes revenues derived from Federal and State Grants, State and Inter-local shared revenues, entitlements, and in-lieu taxes. Revenues collected in this account include motor vehicle fuel tax, criminal justice, 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.

350 Fines and Penalties

This account includes any fines and penalties for civil and criminal infractions and other non-court revenues like utility and licensing late fees, etc.

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.

380/390 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.

Expenditure Classifications

Expenditures are arranged by fund, categorized in a basic account format prescribed by the State Auditor's Office. The following is a brief summary of those basic accounts.

508-Ending Cash & Investments

This account includes the estimated and actual amounts of cash and investments remaining after all appropriations at the end of the year.

510-General Government Services

This account is a major class of services provided by the legislative, judicial and administrative branches of governmental entity for the benefit of the public or governmental body as a whole.

520-Public Safety

This account includes all Public Safety services including: Police, Fire, Ambulance, Rescue and Emergency Aid, Communication, Alarms and Dispatch.

530-Utilities and Environment

This account includes all utilities provided by the City of Mabton such as Water, Sewer and Solid Waste.

540-Transportation

This account is used for all aspects of transportation including road and street preservation, maintenance and operations.

550-Economic Environment

This account is used for those services including Community Services, Planning, Community Development and Housing.

560-Mental and Physical Health

This account provides for all aspects of Public Health including mental health services and substance abuse.

570-Culture and Recreation

This account is used for Library services, Spectator and Community Events, Participant Recreation, Cultural and Recreational Facilities and Park Facilities.

580-Non-Expenditures

This account is used for Inter-Fund Loan Disbursements, Redemption of Long-Term Debt for Proprietary Funds (utility funds), Agency Type Disbursements and any other miscellaneous non-expenditure.

591-593- Debt Services

This account is used for debt services such as redemption of debt, interest and other debt service costs and advance refunding escrow.

594/595-Capital Expenditures

This account is used for the purchase of Capital Items including roads/street construction and other infrastructure.

City of Mabton | Officials & Staff

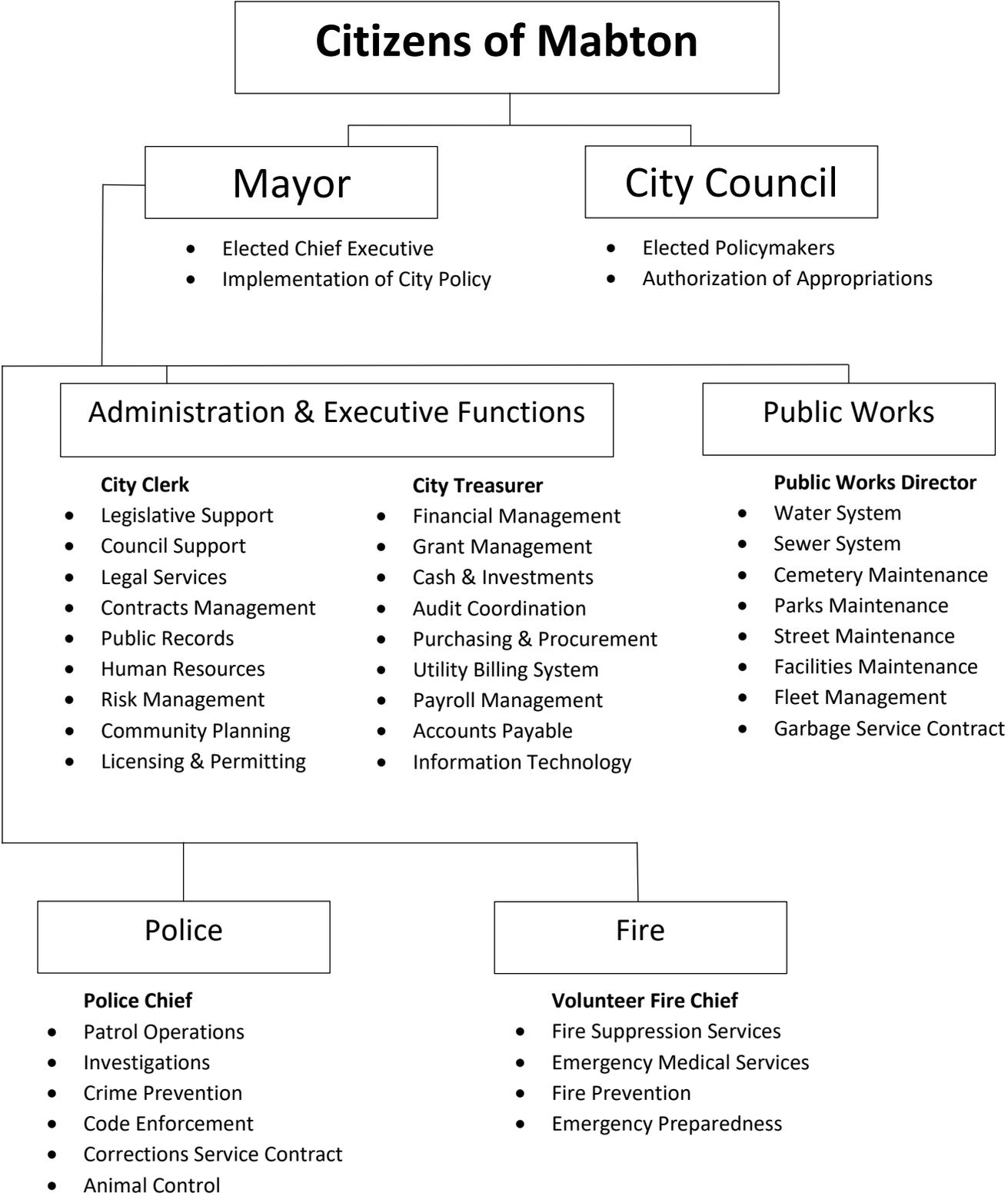
Elected Officials

Position	Name	Term
Mayor	Laura Vazquez	1/1/2018 – 12/31/2021
Council Position 1	Diana Castaneda	1/1/2018 – 12/31/2021
Council Position 2	Sophia Sotelo	1/1/2018 – 12/31/2021
Council Position 3	Mark Gourneau	1/1/2020 – 12/31/2021
Council Position 4	Vera Zavala	1/1/2020 – 12/31/2023
Council Position 5	Arturo De La Fuente	1/1/2020 - 12/31/2023

Key Staff

City Clerk	Sylvia Sanchez
Interim City Treasurer	Joshua Roberson
Police Chief	Vacant
Public Works Director	Juan Alvarez
Volunteer Fire Chief	Luke Cussins

City of Mabton | Organizational Chart



City of Mabton | Authorized Personnel

Employee Title

Administration	FTEs
City Clerk	1
City Treasurer	1
Deputy Clerk	1
Customer Service Clerk	1
Public Works	
Public Works Director	1
Public Works Lead	1
Infrastructure Technician	3
Seasonal Grounds Maintenance	1
Police	
Police Chief	1
Police Officer	3
Police Sergeant	0
Total FTEs	14

City of Mabton | Salary Schedule

Elected Officials

	Stipend
Mayor/Monthly	\$700.00
Councilmembers/Per Meeting	\$60.00

Administrative Staff

	Monthly Salary	
	Minimum	Maximum
City Clerk	\$4,998.47	\$6,248.09
City Treasurer	\$5,098.44	\$6,373.05
Public Works Director	\$5,350.49	\$6,688.11
Police Chief	\$5,464.18	\$6,830.23

Teamsters Represented Staff

	Hourly Wage				
	Entry	Year 2	Year 3	Year 4	Year 5
Deputy Clerk	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99
Customer Service Clerk	\$16.67	\$17.50	\$18.38	\$19.30	\$20.27
Infrastructure Technician	\$20.56	\$21.59	\$22.67	\$23.80	\$24.99
Water Operator II	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49
Wastewater Operator II	\$22.61	\$23.74	\$24.93	\$26.18	\$27.49
Public Works Lead	\$24.88	\$26.12	\$27.43	\$28.80	\$30.24
Police Officer	\$23.81	\$25.00	\$26.25	\$27.56	\$28.94
Police Sergeant	\$26.18	\$27.49	\$28.86	\$30.30	\$31.82

Non-Represented Staff

	Hourly
Seasonal Grounds Maintenance	\$16.00



ARPA Revenue Replacement Calculator

Background Information

1) Fiscal Year End	December
Base Year Revenue Period	12/31/2019
2) Calculation Date	12/31/2020
Number of Months	12

Notes:

FY used for base year calculation

Months between Base Year and Calculation Date

Estimate Revenue

3) Base Year Revenue	\$ 2,144,080
4) Growth Rate	4.1%
Counterfactual Revenue	\$ 2,231,987
5) Actual Revenue	\$ 2,053,928

[Use Worksheet to Calculate](#)

[Use Worksheet to Calculate](#)

Estimated Revenue Without Pandemic

[Use Worksheet to Calculate](#)

Reduction in Revenue

Fiscal Year Ended

12/31/2020

Revenue Reduction	\$ 178,059.08
Revenue Reduction %	-8.0%

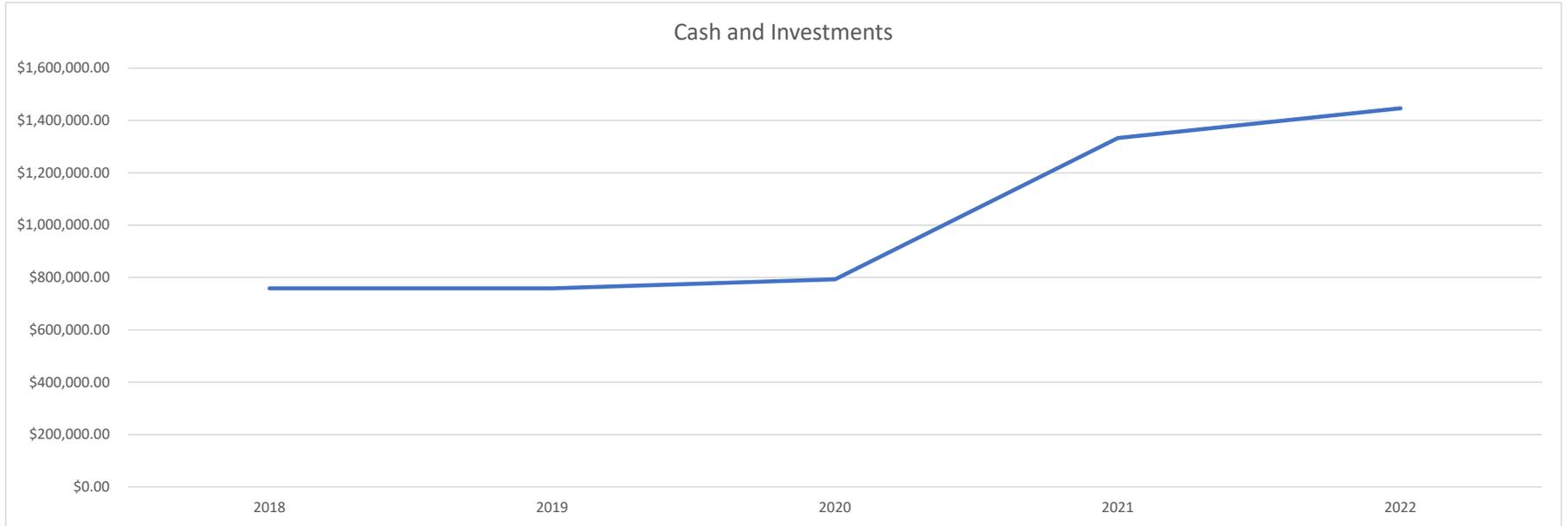
Trench Box	\$	6,748.00
Dechlorination Difuser	\$	1,665.00
UV Meter	\$	1,995.00
Convection Oven	\$	3,303.00
2 Way Radios (10)	\$	2,450.00
Tank Mixer	\$	13,000.00
Lawn Mower	\$	15,524.91
SCBA Bottles	\$	12,600.00
Turnouts	\$	22,400.00
Well #6 Pump Repair	\$	4,811.49
Sub Pump	\$	2,946.62
Deputy Work Station	\$	2,600.00
Securtiy Cameras	\$	9,000.00
Security Cameras	\$	5,944.34
Subtotal	\$	104,988.36

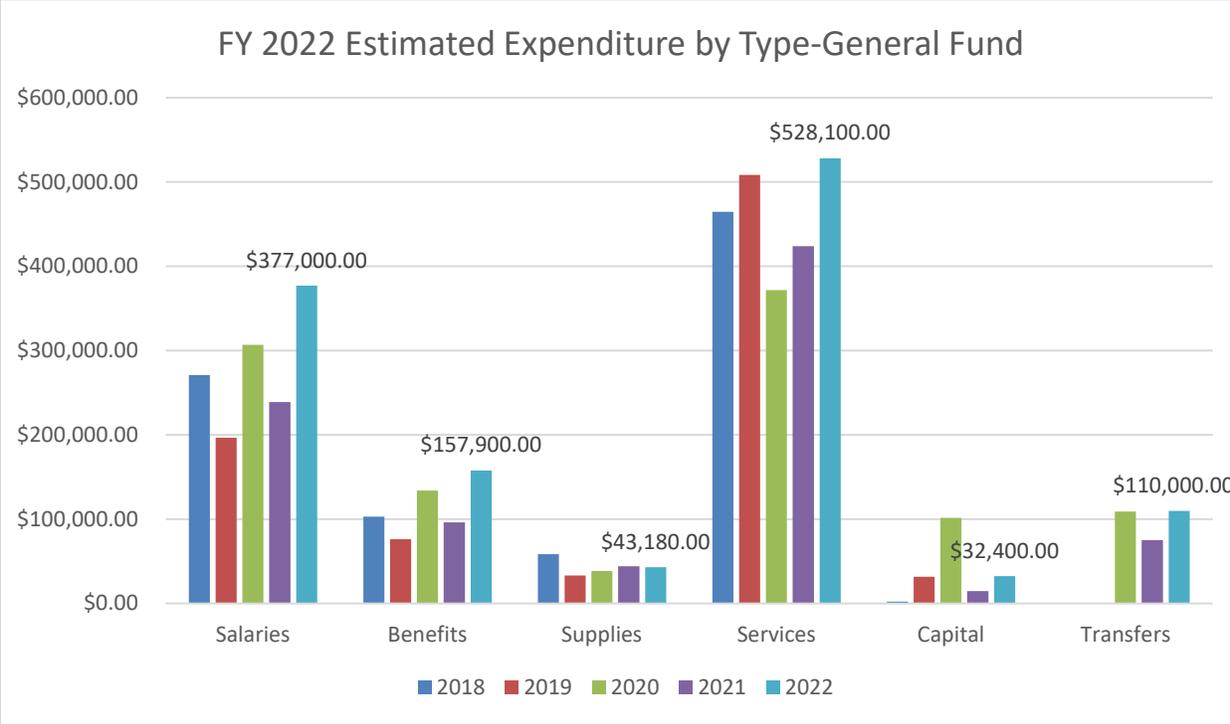
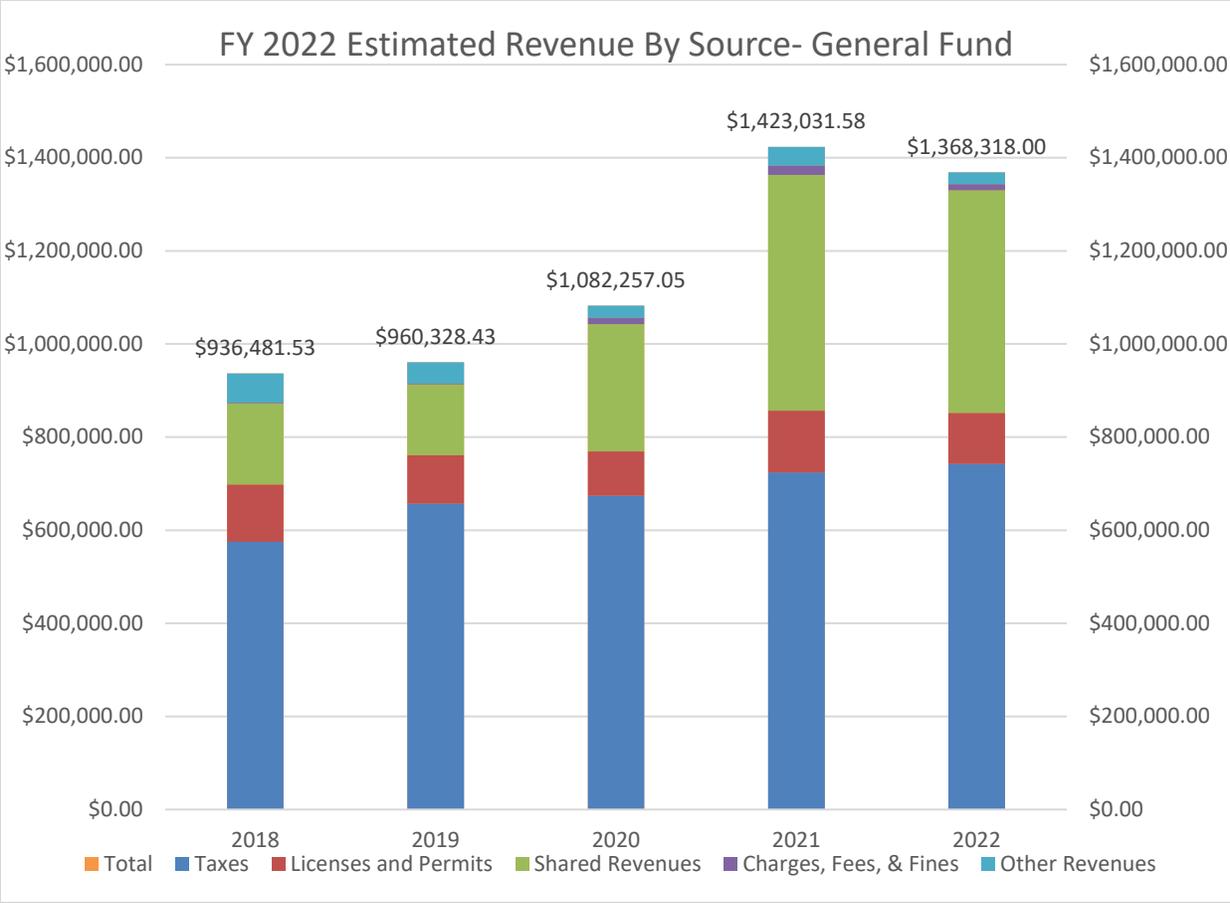
Rev Replacement Balance \$ 73,070.72

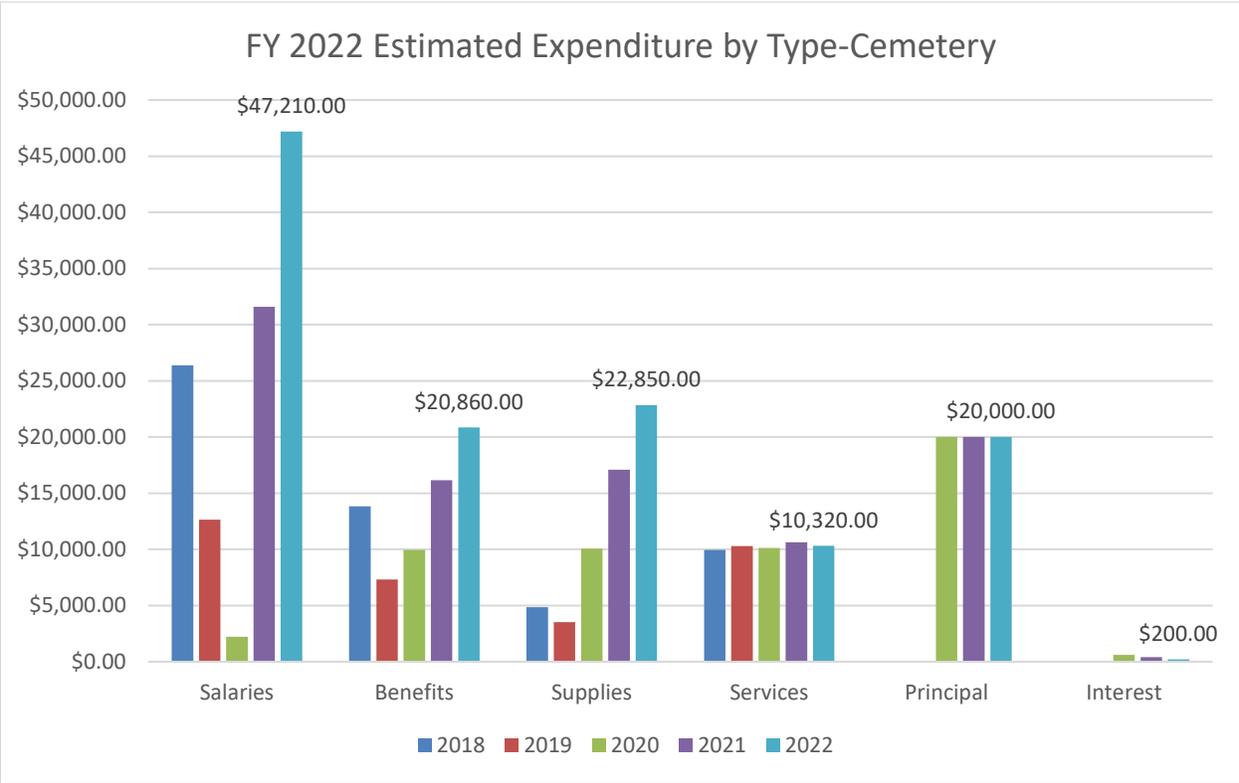
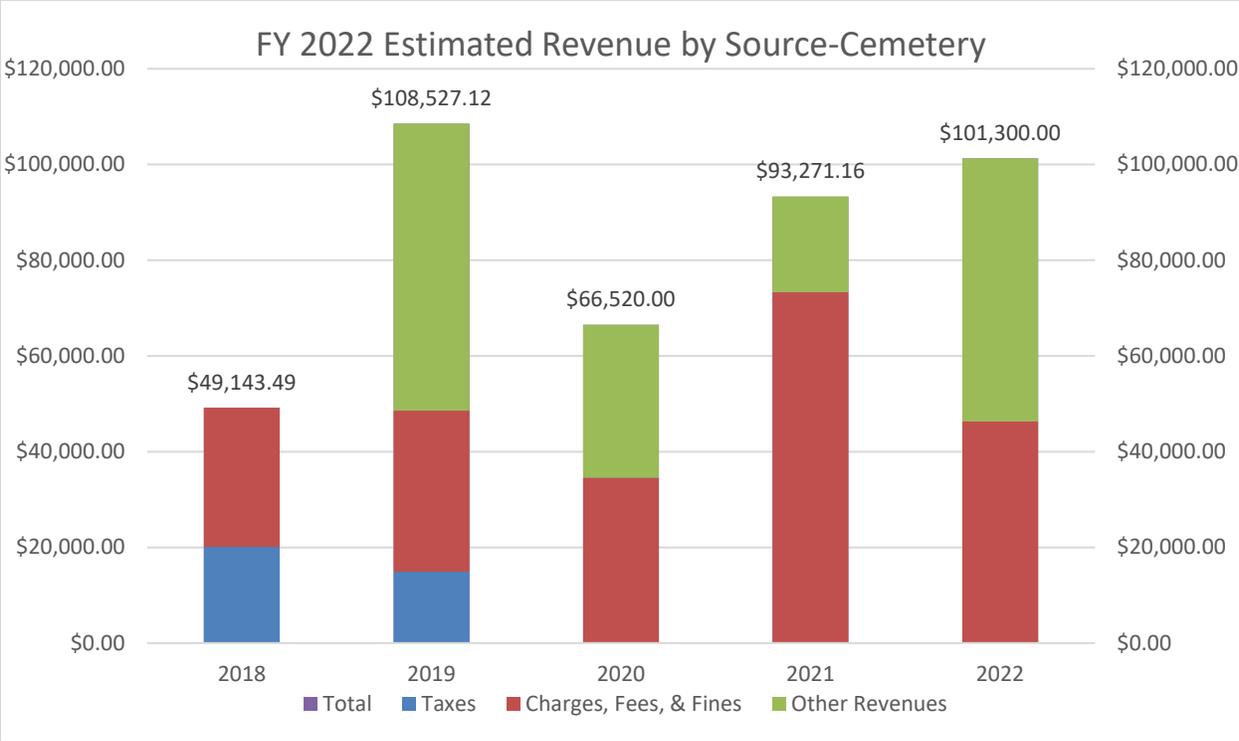
Total ARPA Funding \$ 316,863.00

Remaining ARPA Funding \$ 211,874.64

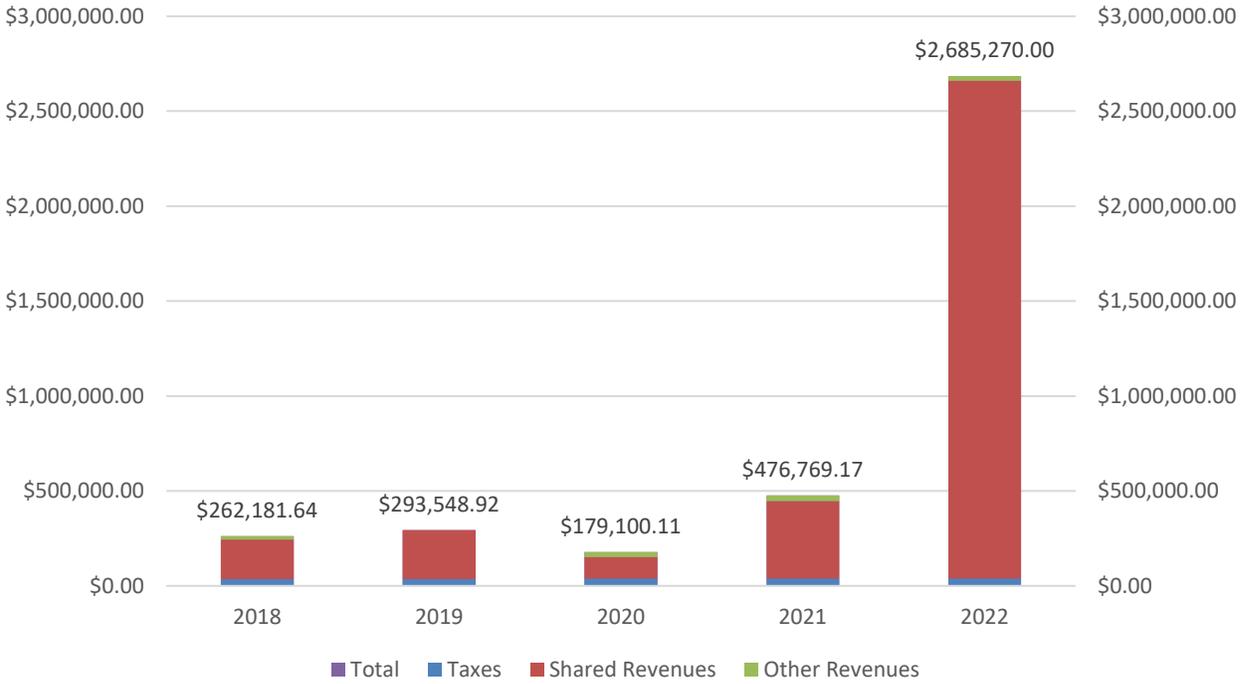
	2018		2019		2020		2021		2022	
	Net Gain/Loss	Year End Balance	Net Gain/Loss	Year End Balance	Est Gain/Loss	Year End Balance	Est Gain/Loss	Est YEB	Est Gain/Loss	Est YEB
General	\$36,575.67	\$174,367.90	\$113,718.14	\$288,086.04	\$20,826.33	\$308,912.37	\$529,614.71	\$838,527.08	\$119,738.00	\$958,265.08
Cemetery	(\$5,858.35)	(\$45,558.68)	\$74,756.52	\$29,197.84	(\$4,439.57)	\$24,758.27	(\$2,611.41)	\$22,146.86	(\$20,140.00)	\$2,006.86
Streets	\$162,619.78	(\$168,407.64)	\$159,357.19	(\$9,050.45)	(\$146,380.42)	(\$155,430.87)	\$10,470.10	(\$144,960.77)	\$9,610.00	(\$135,350.77)
Capital	\$10,238.84	\$39,092.48	\$8,755.92	\$47,848.40	\$13,899.36	\$61,747.76	\$15,265.50	\$77,013.26	\$16,020.00	\$93,033.26
EMS	\$16,693.90	\$208,698.05	\$18,543.26	\$227,241.31	\$14,129.92	\$241,371.23	\$7,762.52	\$249,133.75	\$1,860.00	\$250,993.75
Water	\$56,092.73	\$643,280.86	(\$248,467.06)	\$394,813.80	(\$30,573.23)	\$364,240.57	(\$96,163.27)	\$268,077.30	(\$50,850.00)	\$217,227.30
Sewer	\$65,895.12	(\$254,387.36)	(\$2,049.03)	(\$256,436.39)	\$108,193.24	(\$148,243.15)	\$9,725.58	(\$138,517.57)	(\$8,670.00)	(\$147,187.57)
Garbage	\$6,446.82	\$28,859.54	(\$15,487.63)	\$13,371.91	\$488.78	\$13,860.69	\$7,432.02	\$21,292.71	(\$12,480.00)	\$8,812.71
EQ Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	\$37,000.00	\$75,000.00	\$38,000.00	\$113,000.00
Perpetual Care	\$125.78	\$83,409.84	(\$59,844.56)	\$23,565.28	\$20,641.59	\$44,206.87	\$21,403.65	\$65,610.52	\$20,260.00	\$85,870.52
Total Funds	\$348,830.29	\$721,422.72	\$49,282.75	\$758,637.74	\$34,786.00	\$793,423.74	\$539,899.40	\$1,333,323.14	\$113,348.00	\$1,446,671.14



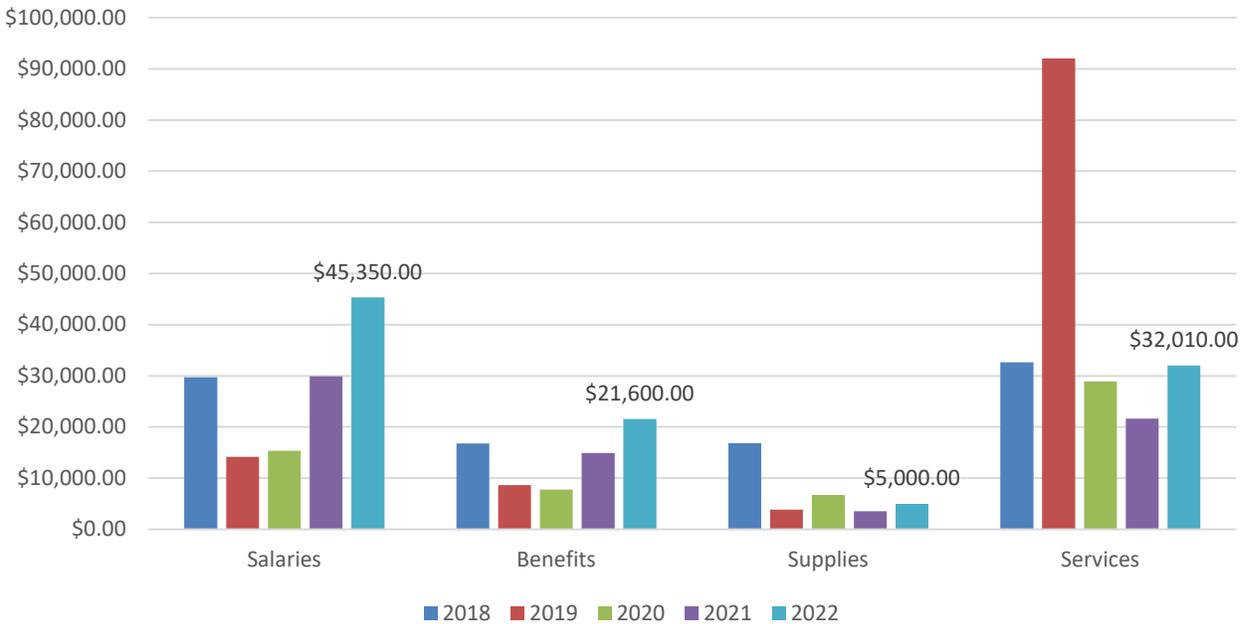


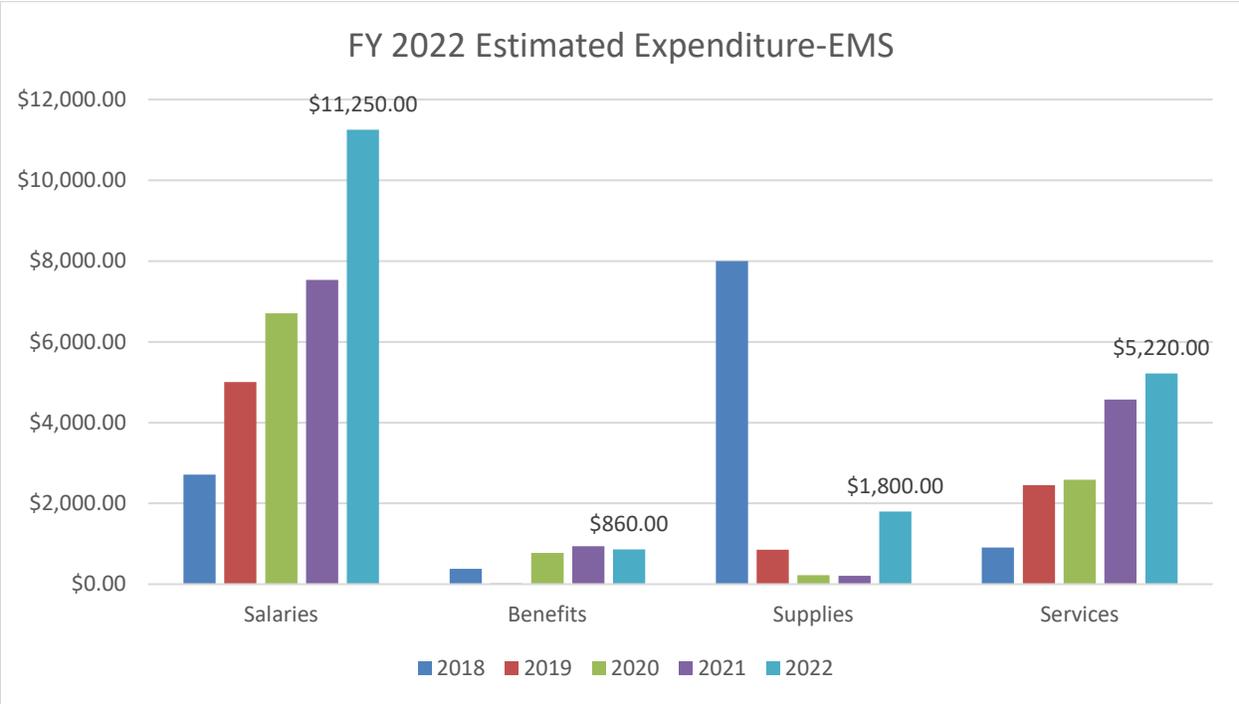
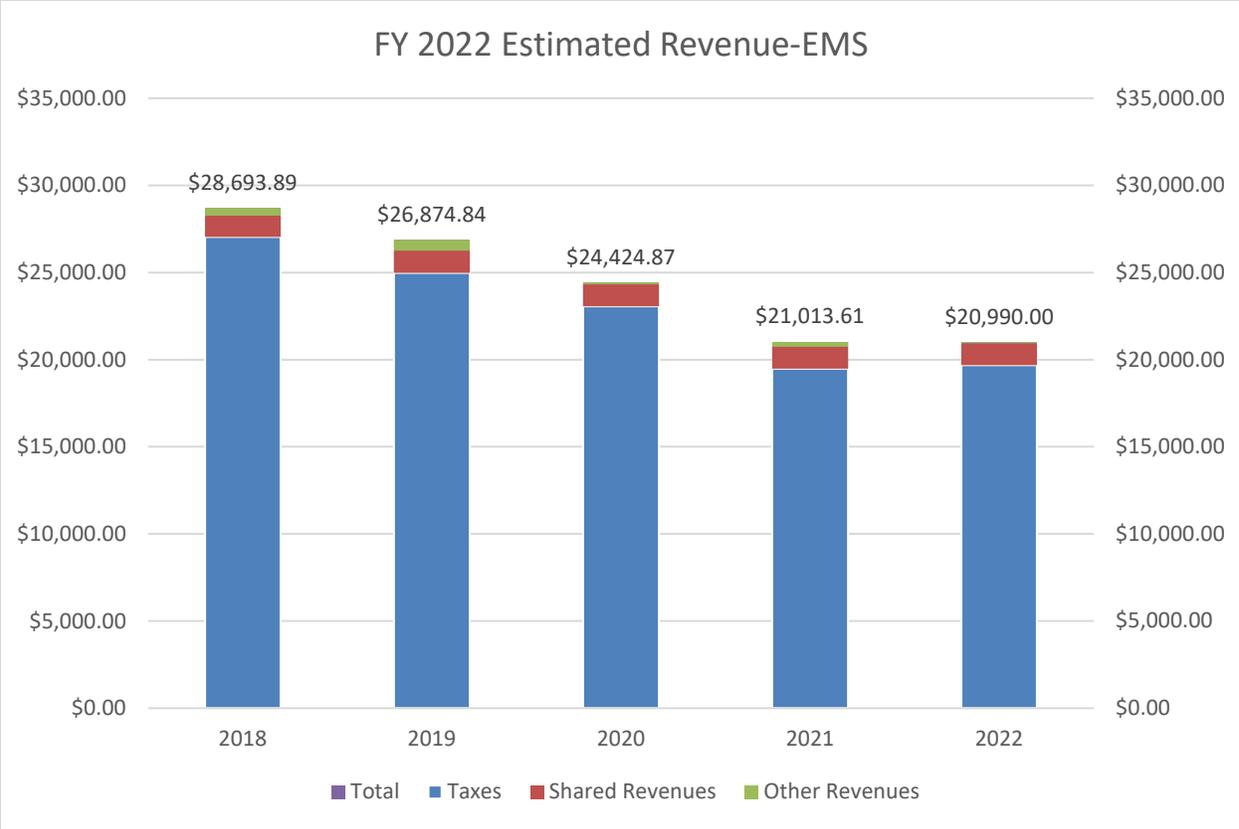


FY 2022 Estimated Revenue by Source-Streets

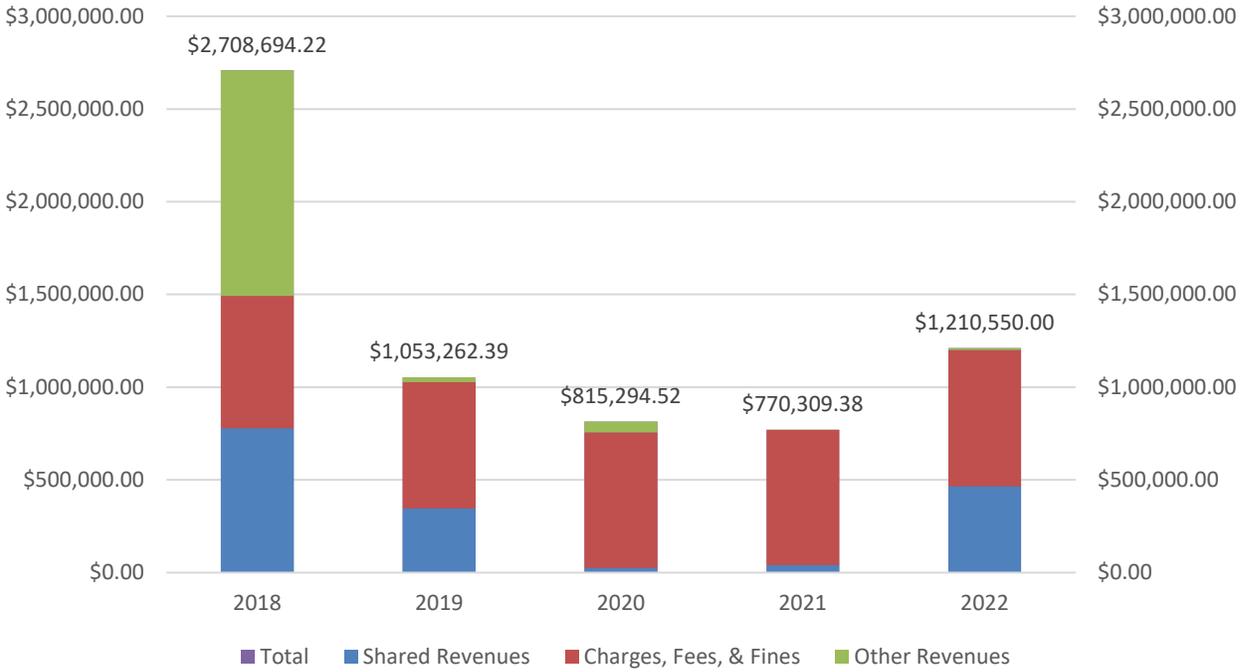


FY 2022 Estimated Expenditure by Type-Streets

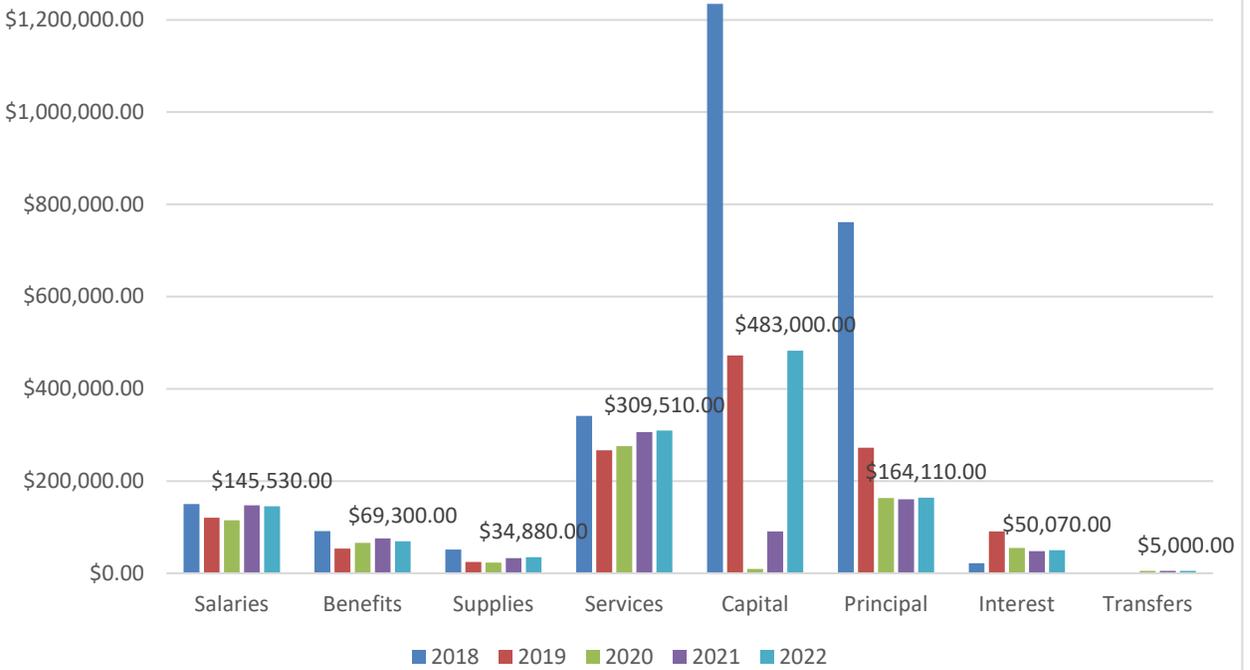


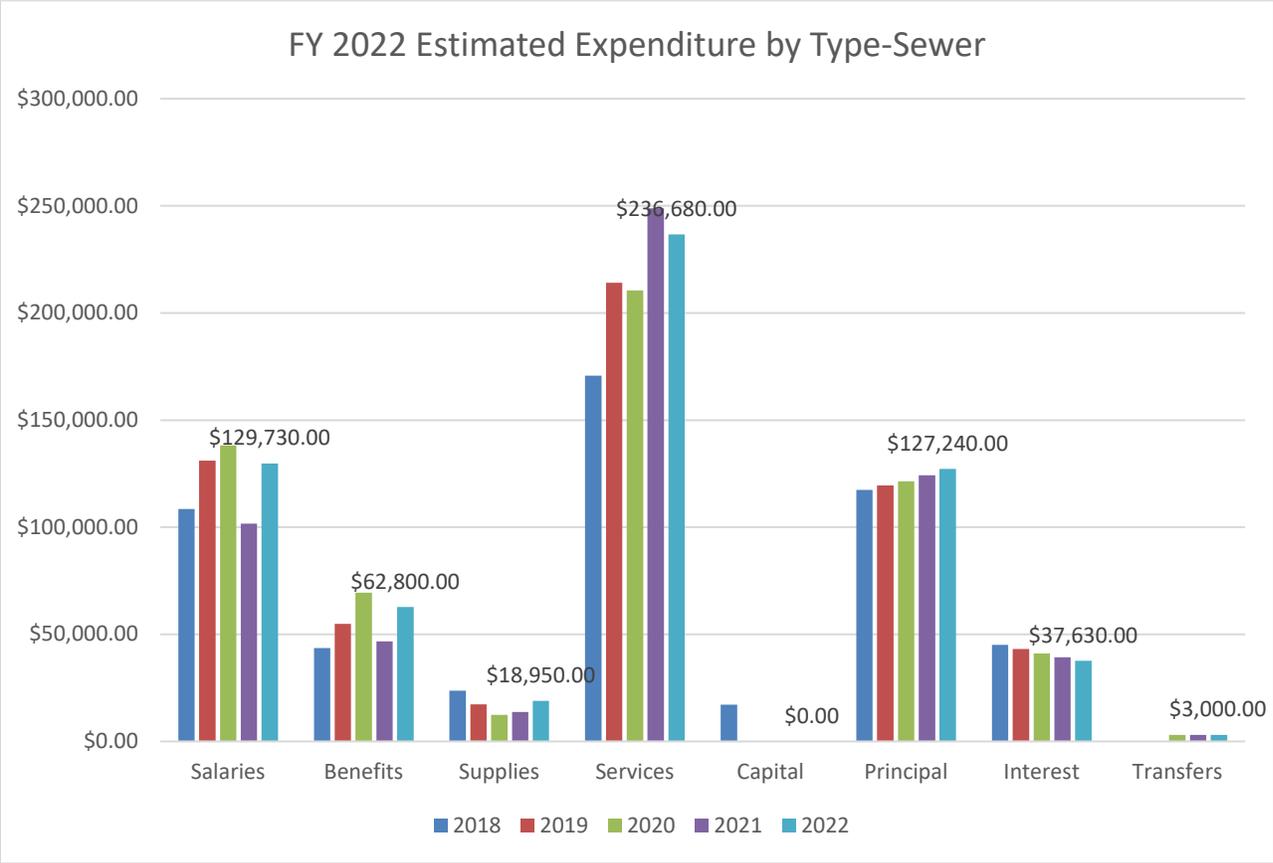
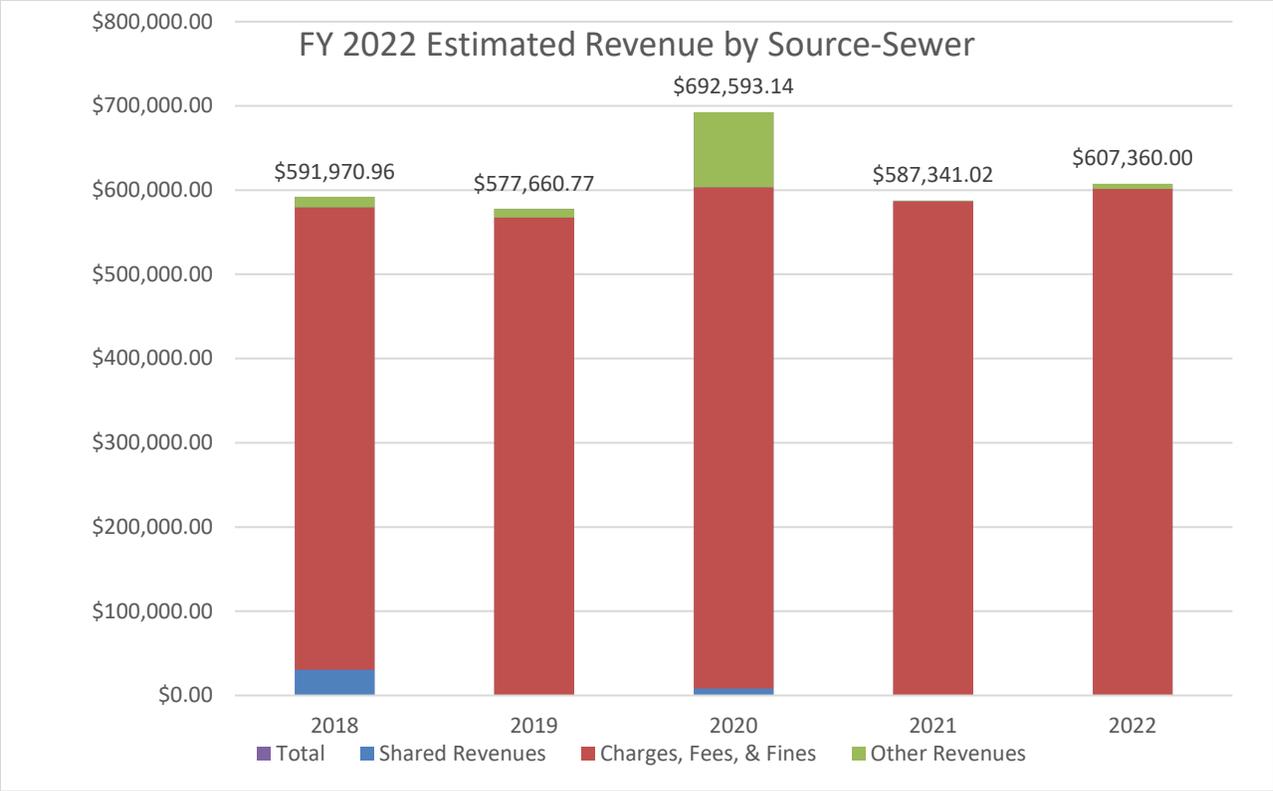


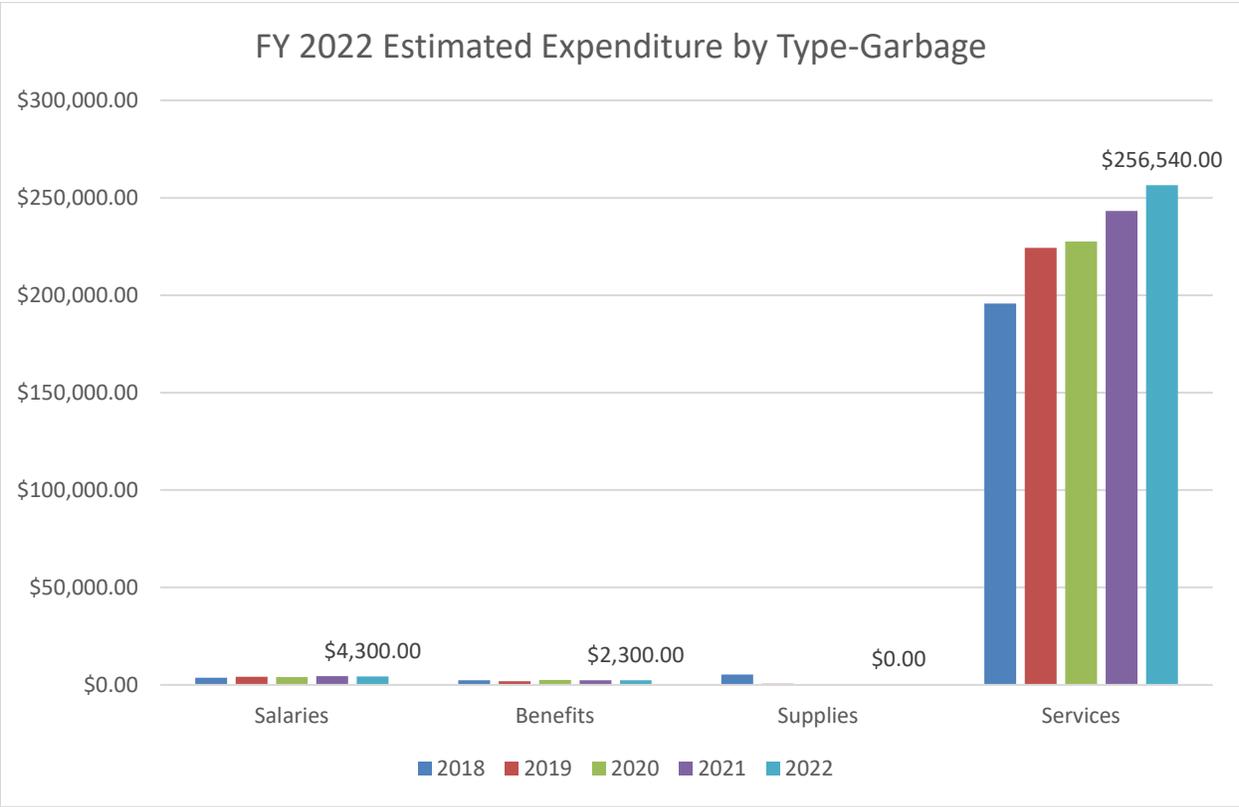
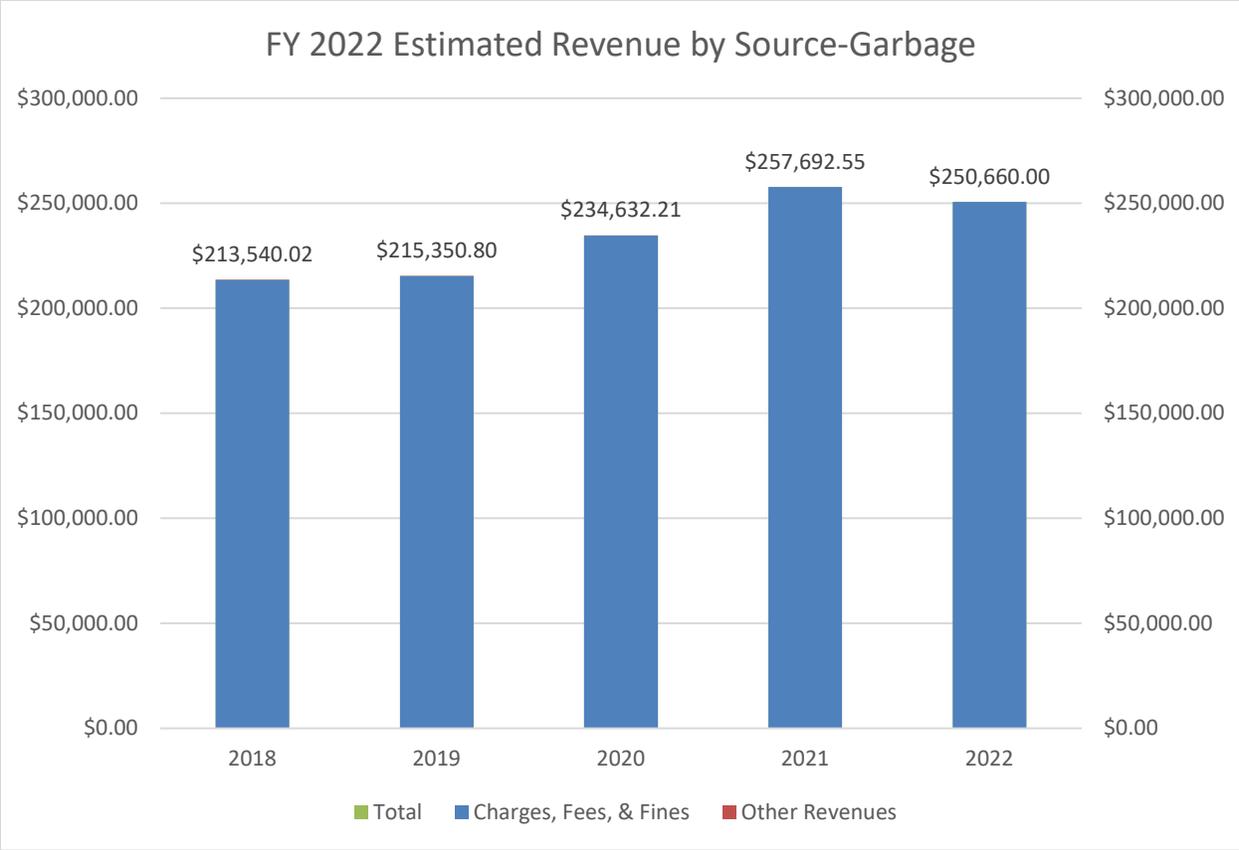
FY 2022 Estimated Revenue by Source-Water



FY 2022 Estimated Expenditure by Type-Water









2022

City of Mabton | Glossary

Account – A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses.

Accrual Basis – A method of accounting in which revenue is recorded in the period in which it is earned (whether or not it is collected in that period), and expenses are reported in the period when they are incurred (not matter when the disbursements are made). This method differs from the cash basis of accounting, in which income is considered earned when received and expenses are recorded when paid. All funds except the governmental funds are accounted on the accrual basis, and the governmental funds are accounted on a modified accrual basis.

Administrative Services Departments – Refers to organizational units or departments that primarily provide services to other departments or divisions. These include:

- Legislative – city council and its functions;
- Financial Services – the accounting, financial reporting, customer service, and treasury functions;
- Personnel Services – provides centralized personnel services to all city operations;
- Administrative Services – provides supervision of financial services and personnel services as well as budget, fiscal planning, tax and license, data processing, risk management, and other general administrative services;
- Civil Service – the independent panel that works with personnel/hiring issues for the Public safety departments.

Agency Fund – A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

Appropriation – The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council.

Assessed Valuation – The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners.

BARS – The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor’s Office.

Benefits – City-provided employee benefits, such as social security insurance, retirement, worker’ s compensation, life insurance, medical insurance, vision insurance. and dental insurance.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts and amounts

Capital Improvement Program (CIP) – The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000.

Capital Outlay – A budget category that may be a part of a capital improvement program, or in the case of expending less than \$5,000 but more than \$500, is a part of the operating budget.

Capital Project – A single project within the Capital Improvements Program.

Costs Allocation – The assignment of applicable costs incurred by a central services department (like “administrative services”) to a fund based on the benefit to the fund being assessed.

Councilmanic Bonds – Bonds that can be authorized by the city council without a vote of the public in an amount up to .75 percent of the assessed valuation of the city.

Current Expense Fund – See “General Fund”

Debt Service – Interest and principle payments on debt.

Debt Service Funds – The type of fund that accounts for the payment of debt service on general obligations of the city.

Designated Fund Balance – A portion of fund balance that has been designated by past council action for a specific purpose.

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Fund – A self-balancing group of accounts that includes revenues and expenditures.

GAAP – “Generally Accepted Accounting Principles,” which are mostly determined by the GASB for governments.

GASB – “Governmental Accounting Standards Board,” which determines the underlying principles to be used in accounting for governmental activities.

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, museums and administration.

General Obligations – Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city.

Governmental Fund Types – Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds, and debt service funds.

Intergovernmental Revenues – Interfund charges to pay for quasi- external transactions of the fund.

Internal Controls – A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

Internal Service Funds – A type of proprietary fund that accounts for the goods and services provided to other units of the city. Payment by the benefiting unit is intended to fund the costs of providing such services.

LEOFF – The “Law Enforcement Officers and Fire Fighters” retirement system of the state that provides coverage for city public safety employees.

Levy Rate – The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits – A revenue category of the city derived from business licenses and building or development permits.

LID – “Local Improvement Districts.” A financing mechanism that permits the building of public infrastructure improvements which benefit a confined area and where the costs for those improvements are to be paid by the benefiting area land owners.

Operating Budget – The annual appropriation to maintain the provision of city services to the public.

PERS – “Public Employee Retirement System.” The state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable.

Preliminary Budget – That budget which is proposed by staff to the council and has not yet been adopted by the council.

Proprietary Funds – A group of funds that account for the activities of the city that are of a proprietary or “business” character. See “Enterprise Fund.”

Public Safety – A term used to define the combined budget of the police and fire departments.

Revenue Bonds – Bonds sold by the city that are secured only by the revenues of a particular system, usually the water/sewer fund and the regional water fund.

Special Revenue Funds – General government funds for which the source of monies is dedicated to a specific purpose.

Standard Work Year – 2,080 hours a year, 260 days (except leap year).

Working Capital – The year-end balance of current assets less current liabilities.