



Office of the Finance Director

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To: Mayor & Members of the City Council

Thru: Donald D. Day, City Manager

From: David A. Layden, Finance Director

Subject: Revenue and Expense Report - December, 2013

Attached is the report for the fiscal year 2013, detailing the cash position of each fund and the revenues and expenses for these funds, identified by the major segments of the individual fund. I will provide additional information on each fund as requested.

CASH BALANCES

The General Fund shows a cash surplus of \$93,105 as of December 31st. However, there is a balance of \$223,787 that has been identified as payroll liability. I am currently researching this balance to determine if the individual funds have already been charged or are waiting for the balance to be allocated. The three general government operating funds, Jail, Parks & Recreation, and Streets, all needed transfers from the General fund, although the amounts were different than originally budgeted. Jail required only \$314,083 as a result of increased prisoner revenue, while Parks and Recreation decreased slightly to \$411,927. The Streets Fund was the only fund that required an increased transfer, needing \$744,808 or an increase of 16% over budget.

The water and sewer enterprise funds showed healthy cash balances for the fiscal year. Although the Water Fund revenues were below budget by seven percent, the overall cash balance decreased by less than \$52,000. As part of the rate study currently under way, the City needs to look at the long term revenue stream to ensure adequate resources to meet both operating needs and increased debt payment requirements. The Sewer Fund showed an increase of \$285,000 in cash balance. The Garbage Fund cash balance decreased by just under \$20,000. I will be asking for authority to conduct an audit of the billing process to be certain all customers are paying the proper amount for their garbage service.

REVENUES

While this report is focused on the Cash Balance in the various funds, I want to provide highlights of the areas in revenues and expenses where I have concern. Sales & Use Tax and Property Tax revenues are close to budget estimates, while Business Taxes trail by just under 5%, with the Natural Gas taxes 30% below estimates due to the mild start to the winter season.

To comply with the State Auditor's Office (SAO) recommendation, the City has established a method to charge the time spent by General Fund personnel performing work for the Enterprise Funds. The total will be less than half the amount charged in 2011 or 2012 and should be defensible when reviewed by the SAO.

The Jail Fund prisoner room & board revenues were 45% over budget. However, the Recreation Fund shows revenues down from estimates. The budget included \$20,000 for youth soccer. However, no monies have been posted to that line item. The pool receipts were mixed with rentals over budget by \$5,419, but adult admissions under budget by \$6,831. Also under expectations were pool lessons and lifeguard classes. It is anticipated that one of the primary duties of the new recreation coordinator will be to determine a proper revenue schedule that will not require an increase in the current General Fund subsidy. The Crime Prevention Fund revenue estimates include \$26,000 from other fines while actual revenues show \$9,636 coming into the account. The Internal Service Fund transfers have been adjusted to the 2013 actual expenses.

EXPENSES

While the General Fund expenditures are in line with amended budget estimates, several divisions are over budget estimates, including finance, where audit costs were \$17,654 over budget, planning/community development and capital expenditures for the AWOS system at the airport.

The Garbage Utility Fund was over budget as monthly payments to Yakima Waste averaged \$83,000 compared to a budget of under \$75,000. All other utility funds are within budget. The Equipment Rental and Information Technology Internal Service Funds are over budget and required additional resources to balance out the fiscal year.

SUMMARY

The City has been able to maintain adequate cash reserves in most funds. However, the cash position of the General Fund continues to be of concern to me. The City needs to increase the year end cash balance in the General Fund to a minimum General Fund cash reserve balance of six months expenditures in order to avoid having to rely on other funds to meet its cash flow requirements.

I will be looking at the General Fund to see that unanticipated and one time revenues are not used for operating expenses, but are retained by the City to build the cash balance towards the six month reserve goal.

City Of Sunnyside
Revenues by Fund
December 31, 2013

	Budget	Actual	Over/(Under)	% of Budget
General Fund				
Property Taxes	2,000,000.00	1,905,613.94	(94,386.06)	95.28%
Sales & Use Taxes	2,250,000.00	2,208,593.57	(41,406.43)	98.16%
Natural Gas Use Tax	200,000.00	138,628.41	(61,371.59)	69.31%
Local Criminal Justice	180,000.00	198,771.24	18,771.24	110.43%
Business Taxes	2,534,796.00	2,470,314.06	(64,481.94)	97.46%
Leasehold Excise Taxes	8,000.00	10,750.27	2,750.27	134.38%
Business Licenses & Permits	277,358.00	318,841.45	41,483.45	114.96%
Non-Business Licenses & Permits	23,300.00	20,727.38	(2,572.62)	88.96%
CHRP Grant	34,441.00	34,441.17	0.17	100.00%
Federal Grants	8,000.00	7,853.58	(146.42)	98.17%
State Grants	-	50,000.00	50,000.00	0.00%
PUD Priviledge Tax	27,000.00	35,798.91	8,798.91	132.59%
State Assistance	338,500.00	296,931.85	(41,568.15)	87.72%
AWOS Grant	-	80,841.40	80,841.40	0.00%
PILOT Taxes	3,403.00	3,403.00	-	0.00%
Intergovernmental Services	189,417.00	223,875.15	34,458.15	0.00%
General Government Fees	13,300.00	17,894.57	4,594.57	134.55%
Security of Persons & Property	247,607.00	266,689.09	19,082.09	107.71%
Economic Environment	56,800.00	51,334.16	(5,465.84)	90.38%
Court Revenue	367,050.00	391,862.11	24,812.11	106.76%
Non-Court Fines	1,000.00	-	(1,000.00)	0.00%
Interest Earnings	1,000.00	(1,591.88)	(2,591.88)	-159.19%
Rentals & Leases	13,000.00	36,437.26	23,437.26	280.29%
Misc Revenue	4,750.00	9,310.96	4,560.96	196.02%
Interfund Loan Receipts	82,000.00	-	(82,000.00)	0.00%
Agency Grants & Deposits	-	7,853.58	7,853.58	100.00%
SIED Loan Payment	18,008.00	18,008.43	0.43	100.00%
Bail Posted	-	18,187.00	18,187.00	0.00%
IRS Check	-	40,661.02	40,661.02	0.00%
Total Revenues	8,878,730.00	8,862,031.68	(16,698.32)	99.81%
Court fines for State	469,000.00	401,325.42	(67,674.58)	100.00%
Total General Fund	9,347,730.00	9,263,357.10	(84,372.90)	99.10%
Jail Fund				
R/B Prisoners	331,912.00	483,685.75	151,773.75	145.73%
Commissary Sales	25,000.00	19,444.02	(5,555.98)	77.78%
Other Revenues	10,750.00	-	(10,750.00)	0.00%
Transfer from General Fund	440,266.00	314,082.91	(126,183.09)	71.34%
Total Jail Fund	807,928.00	817,212.68	9,284.68	101.15%
Recreation Fund				
Culture & Recreation	88,150.00	64,504.84	(23,645.16)	73.18%
Transfer from Lodging Tax Fund	32,000.00	32,000.00	-	100.00%
Transfer from General Fund	417,156.00	411,927.02	(5,228.98)	98.75%
Total Recreation Fund	537,306.00	508,431.86	(28,874.14)	94.63%
West Sunnyside Business Park Fund				
Transfer from General Fund	18,228.00	17,199.46	(1,028.54)	94.36%
Total West Sunnyside Business Park Fund	18,228.00	17,199.46	(1,028.54)	94.36%

City Of Sunnyside
Revenues by Fund
December 31, 2013

	Budget	Actual	Over/(Under)	% of Budget
Street Fund				
Right of Way	-	1,433.00	1,433.00	0.00%
Motor Vehicle Fuel Tax	340,000.00	333,453.18	(6,546.82)	98.07%
TIB Grant Reimbursement	1,921,410.00	339,962.20	(1,581,447.80)	17.69%
Transfer from General Fund	642,463.00	744,808.38	102,345.38	115.93%
Total Street Fund	2,903,873.00	1,419,656.76	(1,484,216.24)	48.89%
Contingency Fund				
Interest Earnings	-	-	-	0.00%
Total Contingency Fund	-	-	-	0.00%
Investigative Fund				
Drug Funs Assessments	2,000.00	2,409.49	409.49	120.47%
Interest Earnings	-	-	-	0.00%
Evidence Confiscations	-	30,787.73	30,787.73	0.00%
Total Investigative Fund	2,000.00	33,197.22	31,197.22	1659.86%
Crime Prevention Fund				
Other Fines	26,000.00	9,636.26	(16,363.74)	37.06%
Contributions	2,400.00	6,554.32	4,154.32	273.10%
Prior Period Adjustment	-	-	-	0.00%
Total Crime Prevention Fund	28,400.00	16,190.58	(12,209.42)	57.01%
Public Safety Tax Fund				
Public Safety Tax	330,000.00	365,811.56	35,811.56	110.85%
Prior Period Adjustment	-	-	-	0.00%
Total Public Safety Tax Fund	330,000.00	365,811.56	35,811.56	110.85%
Tourism Expansion Fund				
Lodging Tax	88,200.00	98,994.78	10,794.78	112.24%
Interest Earnings	-	-	-	0.00%
Total Tourism Expansion Fund	88,200.00	98,994.78	10,794.78	112.24%
General Obligation Bond Fund				
Real Property Taxes	714,000.00	678,300.00	(35,700.00)	95.00%
Transfer from General fund	234,258.00	234,860.68	602.68	100.26%
Total General Obligation Bond Fund	948,258.00	913,160.68	(35,097.32)	96.30%
Community Develop. Block Grant Fund				
Loan Repayments	-	2,498.41	2,498.41	100.00%
Total Community Dev. Block Grant Fund	-	2,498.41	2,498.41	100.00%

City Of Sunnyside
Revenues by Fund
December 31, 2013

	Budget	Actual	Over/(Under)	0.00%
Local Capital Improv REET Tax (1) Fund				
REET Tax	49,000.00	59,035.47	10,035.47	120.48%
Interest Earnings	-	-	-	0.00%
Total Local Capital Improv REET Tax (1) Fund	49,000.00	59,035.47	10,035.47	120.48%
Local Capital Improv REET Tax (2) Fund				
REET Tax	49,000.00	59,035.44	10,035.44	120.48%
Interest Earnings	-	-	-	0.00%
Total Local Capital Improv REET Tax (2) Fund	49,000.00	59,035.44	10,035.44	120.48%
Fire Station Project Fund				
Bond Proceeds	-	-	-	
Premium on Bonds	-	-	-	
Total Fire Station Project Fund	-	-	-	
Water Fund				
Sale of Water	2,271,070.00	2,118,952.25	(152,117.75)	93.30%
Interest Earnings	4,000.00	-	(4,000.00)	0.00%
Private Payment SIED Loan	35,000.00	99,649.13	64,649.13	284.71%
Miscellaneous Revenue	3,000.00	925.00	(2,075.00)	30.83%
Intergovernmental Loan Revenues	950,000.00	969,231.88	19,231.88	100.00%
Total Water Fund	3,263,070.00	3,188,758.26	(74,311.74)	97.72%
Water/Sewer Revenue Bond Fund				
Operating Transfers In	117,000.00	117,000.00	-	100.00%
Total Water/Sewer Revenue Bond Fund	117,000.00	117,000.00	-	100.00%
Sewer Fund				
Sewer Receipts	2,911,264.00	2,846,066.98	(65,197.02)	97.76%
Interest Earnings	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	0.00%
Total Sewer Fund	2,911,264.00	2,846,066.98	(65,197.02)	97.76%
Garbage Fund				
Charges for Services	995,000.00	1,012,265.89	17,265.89	101.74%
Interest Earnings	-	-	-	0.00%
Total Garbage Fund	995,000.00	1,012,265.89	17,265.89	101.74%
Ambulance/EMS Fund				
EMS Property Tax	170,200.00	181,663.95	11,463.95	106.74%
Ambulance Utility Fee	603,160.00	577,745.87	(25,414.13)	95.79%
State Grants	1,500.00	1,208.00	(292.00)	80.53%
Ambulance/Emergency Aid Fees	440,000.00	469,872.46	29,872.46	106.79%
Private/Misc Contribution	50,000.00	52,102.61	2,102.61	104.21%
Total Ambulance/EMT Fund	1,264,860.00	1,282,592.89	17,732.89	101.40%

City Of Sunnyside
 Revenues by Fund
 December 31, 2013

	Budget	Actual	Over/(Under)	% of Budget
Stormwater Fund				
State Grants	50,000.00	50,000.00	-	100.00%
Stormwater Fees	161,000.00	147,227.67	(13,772.33)	91.45%
Operating Transfer from Sewer	27,539.00	27,539.00	-	100.00%
Total Stormwater Fund	238,539.00	224,766.67	(13,772.33)	94.23%
Equipment Rental Fund				
Charges for Use	286,390.00	318,389.74	31,999.74	111.17%
Equipment Lease Payments	96,166.00	96,168.00	2.00	100.00%
Total Equipment Rental Fund	382,556.00	414,557.74	32,001.74	108.37%
Public Works Service Center Fund				
Interfund Rental	42,355.00	19,273.59	(23,081.41)	45.50%
Total Public Works Service Center Fund	42,355.00	19,273.59	(23,081.41)	45.50%
Information Technology Fund				
Interfund Services	280,313.00	435,582.62	155,269.62	155.39%
Total Information Technology Fund	280,313.00	435,582.62	155,269.62	155.39%
Firemen's Relief & Pension Fund				
Fire Insurance Premium Tax	-	14,007.14	14,007.14	100.00%
Total Firemen's Relief & Pension Fund	-	14,007.14	14,007.14	100.00%

City Of Sunnyside
Expenses by Fund
December 31, 2013

	Budget	Actual	Over/(Under)	% of Budget
General Fund				
Legislative	69,204.00	79,581.37	10,377.37	115.00%
Judicial	588,748.00	563,378.83	(25,369.17)	95.69%
Executive	132,616.00	124,820.48	(7,795.52)	94.12%
Financial & Records Services	269,965.00	306,202.68	36,237.68	113.42%
Legal Services	172,215.00	153,769.31	(18,445.69)	89.29%
Personnel Services	50,744.00	54,328.19	3,584.19	107.06%
City Hall Building	131,517.00	94,181.75	(37,335.25)	71.61%
Central Services	209,500.00	156,335.78	(53,164.22)	100.00%
General Government Services	28,971.00	35,999.28	7,028.28	124.26%
Law Enforcement	3,585,524.00	3,544,760.46	(40,763.54)	98.86%
Fire Control	748,274.00	702,240.08	(46,033.92)	93.85%
Protective Inspections	221,826.00	200,470.86	(21,355.14)	90.37%
Dispatch	419,682.00	478,379.82	58,697.82	113.99%
Other Physical Environment	10,100.00	9,305.19	(794.81)	0.00%
Airport	60,608.00	64,109.46	3,501.46	105.78%
Community Development/Planning	85,310.00	138,203.71	52,893.71	162.00%
Debt Service	18,008.00	18,008.43	0.43	100.00%
Capital Expenditures	-	140,373.76	140,373.76	100.00%
Transfer to Other Funds	1,752,371.00	1,722,878.45	(29,492.55)	98.32%
Non Exenditures	770,250.00	593,441.06	(176,808.94)	100.00%
Total General Fund	9,325,433.00	9,180,768.95	(144,664.05)	98.45%
Jail Fund	804,516.00	817,212.68	12,696.68	101.58%
Recreation Fund	537,306.00	508,431.86	(28,874.14)	94.63%
West Sunnyside Business Park Fund	18,228.00	17,199.46	(1,028.54)	0.94
Streets Fund	2,903,873.00	1,419,656.76	(1,484,216.24)	48.89%
Investigative Fund	31,931.00	49,358.85	17,427.85	154.58%
Crime Prevention Fund	56,400.00	33,817.97	(22,582.03)	59.96%
Public Safety Tax Fund	329,973.00	302,731.55	(27,241.45)	91.74%
Tourism Expansion Fund	141,000.00	117,937.35	(23,062.65)	83.64%
General Obligation Bond Fund	851,896.00	852,499.68	603.68	100.07%
Community Develop Block Grant Fund	-	-	-	-
Local Capital Improv REET Tax (1) Fund	31,490.00	91,769.78	60,279.78	291.43%
Local Capital Improv REET Tax (2) Fund	22,500.00	4,749.68	(17,750.32)	21.11%

**City Of Sunnyside
Expenses by Fund
December 31, 2013**

	Budget	Actual	Over/(Under)	% to Budget
Fire Station Project Fund	-	2,633,895.28	2,633,895.28	100.00%
Water Fund	3,355,415.00	3,241,113.99	(114,301.01)	96.59%
Water/Sewer Revenue Bond Fund	117,000.00	116,216.26	(783.74)	0.99
Sewer Fund	2,795,400.00	2,581,043.14	(214,356.86)	92.33%
Garbage Fund	994,958.00	1,032,223.70	37,265.70	103.75%
Ambulance/EMS Fund	1,264,287.00	1,223,901.25	(40,385.75)	96.81%
Stormwater Fund	238,539.00	152,797.12	(85,741.88)	64.06%
Equipment Rental Fund	381,983.00	414,557.74	32,574.74	108.53%
Public Works Service Center Fund	36,441.00	56,297.59	19,856.59	154.49%
Information Technology Fund	255,601.00	440,299.53	184,698.53	172.26%
Firemen's Relief & Pension Fund	-	7,670.18	7,670.18	100.00%

City Of Sunnyside
Cash Balance
December 31, 2013

	Amount
General Fund	
Beginning Balance 01/01/2013	10,517.39
Revenues	9,263,357.10
Expenses	(7,457,890.50)
Operating Transfers to other Funds	(1,722,878.45)
Ending Balance 12/31/2013	93,105.54
Jail Fund	
Beginning Balance 01/01/2013	-
Revenues	503,129.77
Expenses	(817,212.68)
Operating Transfer from General Fund	314,082.91
Ending Balance 12/31/2013	-
Recreation Fund	
Beginning Balance 01/01/2013	-
Revenues	96,504.84
Expenses	(508,431.86)
Operating Transfer from General Fund	411,927.02
Ending Balance 12/31/2013	-
Street Fund	
Beginning Balance 01/01/2013	-
Revenues	674,848.38
Expenses	(1,419,656.76)
Operating Transfer from General Fund	744,808.38
Ending Balance 12/31/2013	-
W Sunnyside Business Park Fund	
Beginning Balance 01/01/2013	-
Expenses	(17,199.46)
Operating Transfer from General Fund	17,199.46
Ending Balance 12/31/2013	-
Contingency Fund	
Beginning Balance 01/01/2013	416,684.00
Revenues	-
Expenses	-
Ending Balance 12/31/2013	416,684.00
Investigative Fund	
Beginning Balance 01/01/2013	95,101.00
Revenues	33,197.22
Expenses	(49,358.85)
Ending Balance 12/31/2013	78,939.37
Crime Prevention fund	
Beginning Balance 01/01/2013	107,132.00
Revenues	16,190.58
Expenses	(33,817.97)
Ending Balance 12/31/2013	89,504.61

City Of Sunnyside
Cash Balance
December 31, 2013

Amount

Public Safety Tax Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

16,335.00
365,811.56
(302,731.55)
79,415.01

Tourism Expansion Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

146,473.00
98,994.78
(117,937.35)
127,530.43

General Obligation Bond Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Operating Transfer from General Fund
Ending Balance 12/31/2013

-
678,300.00
(852,499.68)
234,860.68
60,661.00

Community Develop. Block Grant Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

72,213.00
2,498.41
-
74,711.41

Local Capital Improv REET Tax (1) Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

274,588.00
59,035.47
(91,769.78)
241,853.69

Local Capital Improv REET Tax (2) Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

64,690.93
59,035.44
(4,749.68)
118,976.69

Fire Equipment Reserve Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

45,172.98
-
-
45,172.98

Fire Station Project Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

4,776,789.06
-
(2,633,895.28)
2,142,893.78

City Of Sunnyside
Cash Balance
December 31, 2013

	Amount
Water Fund	
Beginning Balance 01/01/2013	1,749,353.00
Reveues	3,188,758.26
Expenses	(3,241,113.99)
Ending Balance 12/31/2013	1,696,997.27
Water/Sewer Revenue Bond Fund	
Beginning Balance 01/01/2013	229,283.74
Reveues	117,000.00
Expenses	(116,216.26)
Ending Balance 12/31/2013	230,067.48
Water/Sewer Capital Projects Fund	
Beginning Balance 01/01/2013	527,831.47
Reveues	-
Expenses	-
Ending Balance 12/31/2013	527,831.47
Sewer Fund	
Beginning Balance 01/01/2013	1,680,323.00
Reveues	2,846,066.98
Expenses	(2,581,043.14)
Ending Balance 12/31/2013	1,945,346.84
Garbage Fund	
Beginning Balance 01/01/2013	67,148.00
Reveues	1,012,265.89
Expenses	(1,032,223.70)
Ending Balance 12/31/2013	47,190.19
Ambulance/EMS Fund	
Beginning Balance 01/01/2013	292,647.00
Reveues	1,282,592.89
Expenses	(1,223,901.25)
Ending Balance 12/31/2013	351,338.64
Stormwater Fund	
Beginning Balance 01/01/2013	5,067.00
Reveues	224,766.67
Expenses	(152,797.12)
Ending Balance 12/31/2013	77,036.55
Equipment Rental Fund	
Beginning Balance 01/01/2013	-
Reveues	414,557.74
Expenses	(414,557.74)
Ending Balance 12/31/2013	-

City Of Sunnyside
Cash Balance
December 31, 2013

Amount

Public Works Service Center Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

37,024.00
19,273.59
(56,297.59)
-

Information Technology Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

4,716.91
435,582.62
(440,299.53)
-

Fireman's Relief & Pension Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

266,818.41
14,007.14
(7,670.18)
273,155.37

Police Department Honor Guard Fund
Beginning Balance 01/01/2013
Reveues
Expenses
Ending Balance 12/31/2013

4,493.50
-
-
4,493.50